DOD 7000.14-R

DEPARTMENT OF DEFENSE

FINANCIAL MANAGEMENT REGULATION

VOLUME 2A

BUDGET FORMULATION AND PRESENTATION

JUNE 1998

UNDER SECRETARY OF DEFENSE (COMPTROLLER)

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FOREWORD

Volume 2 of the Department of Defense Financial Management Regulation is issued under the authority of DoD Instruction 7000.14, "DoD Financial Management Policy and Procedures" which governs financial management by establishing and enforcing requirements, principles, standards, systems, procedures, and practices necessary to comply with financial management statutory and regulatory requirements applicable to the Department of Defense. It identifies financial management requirements, systems, and functions for all appropriated, nonappropriated, working capital, revolving, and trust fund activities. In addition, it identifies statutory and regulatory financial reporting requirements.

This volume of the Regulation establishes procedures for DoD Components to use in budget presentation and formulation and applies to the Office of the Secretary of Defense, the Military Departments, the Joint Staff, the Unified Combatant Commands, the Inspector General of the Department of Defense, the Defense Agencies, and the DoD Field Activities (hereafter referred to collectively as "DoD Components").

This update is effective immediately and is mandatory for use by all DoD Components. Heads of DoD Components shall ensure that the provisions of this Volume are adhered to in day-to-day operations and in the design, modification, and maintenance of their Component's financial management and reporting system or systems. The Heads of DoD Components shall not issue supplementary directives and/or regulations without the prior written approval of the Office of the Under Secretary of Defense (Comptroller).

The reporting requirements in this Regulation are exempt from licensing in accordance with paragraph E.4.f. of DoD 8910.1-M, "DoD Procedures for Management of Information Requirements," November 1986.

Forward recommended changes to this Volume of the Regulation through channels to the address below. Submit requests for deviations from or exceptions to specific standards, with justification, to:

Office of the Under Secretary of Defense (Comptroller)
Director for Plans and Systems
1100 Defense Pentagon
Washington, DC 20301-1100

All 15 volumes of the DoD Financial Management Regulation are available on the Internet at: http://www.dtic.mil/comptroller/fmr. Printed or CD-ROM copies of the regulation may be ordered through this Internet homepage or directly from the Defense Automated Printing Service, at 1401 S. Fern Street, Arlington, VA 22202, or by telephone at (703) 607-5212.

William J. Lynn

Budget Formulation and Presentation

Volume 2 Structure

Chapter	Title
	Volume 2A
1	General Information
2	Military Personnel Appropriations
3	Operation and Maintenance Appropriations
	Volume 2B
4	Procurement Appropriations
5	Research, Development and Evaluation Appropriations
6	Military Construction/Family Housing Appropriations
7	Base Realignment and Closure Appropriations
8	Real Property Maintenance/Minor Construction
9	Defense Working Capital Funds Activity Group Analysis
10	Public Enterprise, Management and Trust Funds
11	Offsetting Receipts
12	Defense Health Program
13	Defense Environmental Restoration Program
14	Drug Interdiction and Counter-drug Activities
15	Overseas Cost Report
16	Intelligence Programs/Activities
17	Command, Control and Communications
18	Information Technology
19	Other Special Analyses

Volume 2 has been divided into two books for the convenience of the user because of the Volume size. Volume 2A and 2B are both necessary for the formulation and preparation of the budget.

Volume 2

Table of Contents

Foreword i

Volume Structure ii

Table of Contents iii

Summary of Changes iv

Chapter detail Table of Contents are at the beginning of each chapter. Chapter page numbers are preceded by the number of the chapter (e.g., 9-2 and 19-50.)

SUMMARY OF VOLUME 2 CHANGES

Section Number	Changes
0101	All References to the Defense Business Operations Fund (DBOF) have been changed to the Defense Working Capital Funds (DWCF).
010108	Identifies revised location of security classification instructions for intelligence programs/activities.
010201	Adds expense/investment criteria to determine financing for engineering efforts to satisfy deficiency.
	Adds expense/investment criteria to clarify funding policy for incidental material and conditional requirements identified during a modification.
	Defines service life extension programs that can be funded in Procurement and in O&M.
	Clarifies software funding policy.
	Deletes "with the exception of investment funded parts" to eliminate confusion.
	Updates the expense/investment dollar threshold.
010202	Expands discussion on the use of long lead material.
	Clarifies economic order quantity purchase requirements.
010203	Clarifies multiyear procurement requirements for stable configuration, realistic cost estimates, present value analysis, support cost certification, cancellation ceilings, and economic order quantity purchase requirements.
010205	Deletes section requiring Intrusion Detection Systems to be funded only in the Other Procurement appropriations or in the Capital Budget of the DWCF business area.
	Adds section regarding engineering change order funding.
010205	Adds paragraph acknowledging engineering change order funding requirements.
010208	Deletes requirement for acquisition pilot program documentation. Renumbers remaining sections.
	Clarifies funding policy for nondevelopmental item (NDI) procurement.
	Clarifies appropriation that can be used to procure NDI items.
010209	Deletes paragraph regarding funding replenishment spares in procurement.
010210	Deletes statement that assets can be retained in the Special Defense Acquisition Fund.

Section Number	Changes
010212	Updates Low Rate Initial Production (LRIP) reference and clarifies appropriations that can be used for LRIP. Adds sentence regarding lack of competition and prioritization if efforts are not properly categorized in RDT&E. Clarifies when it is appropriate to use procurement or O&M funding for product improvements (as long as no development or initial operational tests are required). Clarifies funding policy for low rate initial production assets. Adds paragraph for test article funding for space systems. Renumbers remaining paragraphs.
010213	Adds another method to fund RDT&E requirements. Adds paragraph acknowledging engineering change order funding requirements.
010217	Clarifies the method for computing military personnel costs.
010218	Policy allowing the recovery of Accumulated Operating Results over a 2-year period is added. Policy concerning recovery of unplanned losses in Depot Maintenance activity groups is explained.
010219	Revises capital budget thresholds. Upper limits for Minor Construction Project is increased to $500,000. Upper Limit for minor construction projects intended solely to correct a deficiency that is life threatening, health threatening, or safety threatening is increased to $1,000,000. Depreciation schedules are updated for changes in Software Development. New Depreciation schedules which comply with FASAB #6 are listed for use beginning in FY 2000.
010223	Procurement Glossary: Established as separate section. Adds and clarifies several definitions.
010224	RDT&E Glossary: Established as separate section. Adds definition for test article.
010301	Modified to indicate that Capital budgets are to be submitted in landscape format.
010302	Distribution addresses revised. Distribution copy requirements revised. Guidance to call budget receiving office prior to delivery added.

Section Number	Changes
010401	Information Technology budget requirements revised and reviewing organization changed.
	Intelligence and C^3 program guidance referred to Chapters 16 and 17.
010403	Guidance on distribution of President's budget justification material significantly revised.
	Requirements for Internet sites **and** CD-ROM for President's budget justification material added.
	Distribution requirements changed for copy quantities. Internal DoD paper copy distribution essentially limited to classified budget documents. Unclassified will be placed on Internet sites.
	Guidance to call budget receiving office prior to delivery added.
010404	Security review procedures clarified.
010405	Processing procedures updated.
010406	Guidance on classified appeals added.
	Reference to individual oversight committees deleted. Appeals will be to conferees.
010501	Deletes FYDP from Budget Automation Requirements reporting. New Section 0107 established for the Automated Future Years Defense Program (FYDP).
010502	Procurement Annex renamed to Procurement Programs.
	Adds P-1R report and Procurement Cost Type codes "S" for Reserve Equipment (Memo Non-Add) and "T" for National Guard Equipment (Memo Non-Add).
010503	RDT&E Annex renamed to RDT&E Programs.
010505	Updates list of accounts which require an Obligation Plan as part of the budget estimate submission.
	Updates financing code stub entries for Budget Review System (BRS) Programming and Financing schedule and updates the table displaying relationship between OMB's Program and Financing (P&F) Schedule in OMB Circular A-11 and DoD's Budget Review System.
	Updates diagnostics for BRS error messages.
	Budget execution report SF 133 replaces the DD 1176.
	Adds Component/Suffix codes for NIMA, DTRTCA and DMEA.
	Changes DNA to DSWA, DIS to DSS and CPMS to DHRFA.
	Adds default object class Tx2551 – R&D Contracts for accounts 2040a, 1319n, 3600f and 0400d.
	General default object class has been changed to Tx26.01 – Supplies and Materials.

Section Number	Changes
	Provides updated extracts from the "Budget Accounts Title File Listing."
010506	Name Edit System (NES) Structure and Description, subparagraph O. – Object Class 25.2 has been restricted to no more than 15 percent of the total Object Class 25 resources.
010603	Updates appropriations and budget activities by functional title for military functions.
	Under the Heading Functional Title – Revolving and Management Funds, the William Langer Jewel Bearing Plant Fund, ADP Equipment Management Fund, Emergency Response Fund – Defense, and the Navy Management Fund are eliminated. The Army Conventional Ammunition Working Capital Fund is listed until closed.
0107	Automated Future Years Defense Program Database section added.
0108	Automated C^3ISR Database section added.
0109	Renumbered from 0107.
010903	PB-39 appeal formats modified.
	Congressional Insert formats modified.
010904	Title changed for forms DD2235, DD2236 and DD2236-2 to include both End Strength and Full-Time Equivalent data.
	Instructions for SD Form 463 updated to include Cost Type codes "R" and "T" for Reserve and National Guard Equipment memo non-add entries.
020202	Adds new verbiage to reflect the consolidation of the Basic Allowance for Quarters (BAQ) and the Variable Housing Allowance (VHA) into the Basic Allowance for Housing (BAH). Also adjusts required exhibits to reflect the change.
020205	Adds guidance regarding the M-1 exhibit for Active Personnel appropriations.
020304	Adds guidance regarding the M-1 exhibit for Reserve Personnel appropriations.
0204	Deletes exhibit and requirement for submission for the Military Retirement Fund.
020602	Incorporates legislative proposals on Military Personnel summary exhibits.
	Includes Active Duty for Special Work on Milpers Summary exhibits.
	Adds new exhibit (PB-30F-1) on officer gains by month.
	Adds new exhibit (PB-30F-2) on enlisted accessions by month.
020603	Incorporates legislative proposals on Reserve Personnel summary exhibits.
030201	Incorporates new instructions for downloading the Comptroller computer software from the Internet website for submission of the automated exhibits and emphasizes review requirements for submission. Also updates appropriations and accounts required to submit automated data.

Section Number		Changes
		Deletes section and requirement for non-DBOF (now Defense Working Capital Fund) unit cost areas.
030301		Operations Accounts Exhibits list updated. **(July 1998 change)**
030302		Corrects paragraph numbering by remarking "H" as "G" and adds narrative to reiterate that Components are responsible for cross checking data among the exhibits.
		Updates to Organization/Exhibit Requirements for Justification Books for following requirements: Vol I – adds O-1 and deletes PB-31C; Vol II – adds PB-15 and PB-28 and deletes PB-31R; Vol III – Moves Real Property Maintenance and Minor Construction exhibits to Volume II., deletes OP-27H requirement in this volume. Requirement now in Vol. 11A. **(June/July 1998 Change)**
		Updates Additional Accompanying Exhibits by deleting requirement for PB-28 (sic), Waste Minimization Capitalization Account which should have been PB-29.
		Adds requirement for all O&M Overview exhibits to reflect price and program changes.
0304	OP-5	Exhibit is revised to include OP-5 attachments. **(July 1998 change)**
	OP-8	Updates to reflect changes in FTE reporting.
	OP-20H	Removes exhibit from Chapter 3 and includes requirement in Chapter 11A.
	OP-24	Adds narrative, "Provide written explanation/justification for changes between fiscal years."
	OP-30	Revises exhibit in its entirety.
	OP-32	Updates line items to reflect current expense categories.
	OP-34	Adds requirement to identify costs associated with Category D Commissary Support.
	OP-78	Revises exhibit in its entirety.
	OP-80	Replaces exhibit in its entirety.
	PBA Exhibits	Adds requirement to include price and program changes and verify data on related exhibits.
	PBA-2	Adds new requirement and section on inventory.
	PBA-4	Adds requirement to identify costs and explanations at the subactivity group level.
	PBA-5	Adds requirements and section on description of operations financed.
	PBA-11	Adds requirement to include civilian end strength.
	PBA-12	Revises program data for consistency with guidance in Chapters 17 and 19.

Section Number		Changes
	PBA-13	Clarifies section on First Destination Transportation major commodity.
	PBA-15	Adds new requirement and exhibit for Commissary Support.
	PBA-26	Adds requirement and section to identify total aircraft inventory.
	PB-31D	Revises information requirement, primarily to include information by budget activity. **(July 1998 change)**
	PB-31Q	Adds requirement to include narrative explanation for changes in direct and indirect hires.
0403		Increases budget exhibit threshold from $2 million to $5 million.
0405		Reduces justification material requirements for programs with a funding value less than $5 million (only the P-40 and P-40a exhibits are required.)
040502	P-1	Deletes the unit cost column from the exhibit.
	P-3a	Adds clarifying instructions for modifications.
	P-8a	Reinstates P-8a, Analysis of Ship Cost Estimates - Major Equipment.
	P-11	Deletes requirement for P-11, Electronic Warfare (EW) Funding Summary.
	P-21b	Deletes requirement for P-21b, Production Schedule by Facility (Ammunition.)
	P-26	Eliminates requirement for unneeded information.
	Multiyear Exhibits	Adds clarifying instructions for multiyear programs.
050403		Deletes the paragraphs regarding comparison reports and project listing and establishes the comparison report as an exhibit.
050404		Deletes requirement for electronic file submission to Defense Technical Information Center (DTIC). Requirement is accomplished through internet posting by Military Departments and by OUSD(Comptroller) for Defense-wide (Defense Agency, etc.) accounts.
0505	R-2a	Adds new exhibit for project information. Information requirements have not changed; however, the new exhibit clarifies previous information requirements.
	R-3	Modifies the exhibit to portray information in a different format and adds clarifying instructions.
060201		Threshold raised from $300,000 to $500,000 for unspecified minor construction that may be funded with O&M.
		Design status milestones added. Projects using parametric cost estimates should be considered zero percent designed.

Section Number	Changes
060202	Scope of the Family Housing New Construction account increased to include design costs of contractors when performing a turnkey contract. NFIP Budget Subactivities added.
060301	Deletes requirement to include Program and Financing schedules in Military Construction justification books. Requirement that all requested construction projects be at least 35 percent designed at the time of the budget estimate submission is deleted. However, requested projects that will not obtain the 35 percent design stage by January 1 must be identified to the OUSD(C) Military Construction Directorate.
060302	Deletes requirement to include Program and Financing schedules in family housing justification books. Updates number of family housing leases allowed and calculations of maximum lease costs. Adds the FY 1988 budgeted foreign currency exchange rates used in the calculation of maximum lease costs in foreign countries. Requires a PB-18 Exhibit be submitted with the Budget Estimate Submission for family housing O&M accounts participating in the Foreign Currency Fluctuations, Construction, Defense appropriation.
060305	Requirement for the NATO Security Investment Program to submit a list of all requirements, construction and procurement, associated with NATO expansion added.
060306	Budget estimate submission requirements for the Family Housing Improvement Fund added.
060402	Deletes requirement to include Program and Financing schedules and Object Classification schedules in justification books provided to Congress.
060403	Construction completion date added to DD Form 1391 Supplemental data. Requirement to provide an updated Military Construction/Family Housing Outyear Project Data exhibit added. Requirement added to DD Form 1391 Design Data to indicate whether an energy study and a life-cycle cost analysis was performed in support of the design of the proposed facility.
060502	Requirement to identify antiterrorism force protection/physical security measures on the DD Form 1391, Military Construction Project Data, added. Military Construction/Family Housing Outyear Project Data Exhibit revised. Exhibit FH-1, Tri-Service Family Housing Cost Model, revised.
070302	Revised Budget Estimate Submission guidance requires separate justification books for each Base Closure account vice each Base Closure Commission action.

Section Number	Changes
	Requirement for a BRAC Cost and Saving Exhibit (BC-02) added.
	Requirement to update prior year estimated savings to reflect actual savings added.
	BRAC O&M Summary OP-5 Exhibit no longer required.
	OP-5 Attachment 1, Reconciliation of Increases and Decreases, no longer required.
	OP-32 Exhibit, Summary of Price and Program Changes, no longer required.
	BRAC ENV-1A/B exhibits requirement added to provide environmental progress and funding priority for BRAC sites.
070502	DD Form 1391 Military Construction Project Data - requirement to identify antiterrorism force protection/physical security measures on the added.
	BRAC ENV-1A/B Exhibits added to provide environmental progress and funding priority for BRAC sites.
	OP-5 Exhibit deleted.
080105	Real Property Maintenance, Defense account deleted – no longer applicable.
	Definition of Repair and Maintenance added.
080201	Threshold raised from $300,000 to $500,000 for unspecified minor construction that may be funded with O&M.
080202	OP-27H, Historic Buildings and Housing Costs, no longer required.
090102	The establishment of the Defense Working Capital Funds (DWCF) is noted.
090103	Provides a formula for calculating the appropriate cash level for a DWCF organization. Adds requirement for notification to Revolving Funds Directorate and the Congress when advance billing of customers is required.
	Adds depreciation schedules for fiscal year 2000 and beyond.
	Establishes a new threshold of $1,000,000 and above for requirement to prepare an economic analysis to justify a Capital Investment Program (CIP) project. A cost analysis must be prepared for projects below $1,000,000.
	Revises upper limits for minor construction projects.
	Changes requirements for preparation and submission of post investment analysis.
	Provides guidance for requesting carryover authority for CIP.
	Updates guidance for Unutilized and Underutilized Plant Capacity.
	Clarifies guidance for computing military personnel costs.

Section Number		Changes
		Specifies the use of Percentage of Completion Method for Revenue Recognition starting in the year 2000 for all nonsupply activity groups.
		Specifies rules related to AOR loss recovery over a 2-year period.
		Provides for the recovery of unplanned losses at Depot Maintenance Activities during the year of execution.
		Specifies prior approval of extraordinary write-offs.
090104		Provides option for developing rates at the activity level or product line level within an activity group.
090203	SM-5A	Adds requirement for backup for President's Budget.
	SM-8	Deletes requirement for OSD/OMB submit. Still required for backup to President's Budget.
090204	SM-8	Deletes requirement for OSD/OMB submit. Still required for backup to President's Budget.
	Fund-7a	Adds requirement for back up to President's Budget. Deletes requirement for inclusion in President's Budget.
090402	Fund-5a	Requires breakout of individual amounts for DLSC, DAASC, and DRMS.
	Fund-1A	Modifies exhibit to bring it in line with OP-32 format.
	Fund-3	Changes format to include Unit cost information.
	Fund-6	Exhibit deleted.
	Fund-7b	Updated to reflect impact of revised AOR loss recovery.
	Fund-9a	Updates capital investment threshold. Lists new category for Software Development. Provides guidance for dollar threshold reporting within categories.
	Fund 9b	Updates reporting requirements.
	Fund-14	Updates exhibit to reflect adjustments to NOR and AOR. Also provides for a new category to display items recommended for exclusion from rate recovery.
	Fund-14A	Adds exhibit for Supply Management Business Areas. Two Part Format.
	Fund-20	Updates exhibit to report workyears vice end-strength by grade.
	Fund-21	Updates exhibit to include revised reporting for Disadvantaged employment and other personnel programs previously excluded.
	Fund-28	Updates Format.

Section Number	Changes
	Fund-29 Updates Format.
100101	Clarified status of the Conventional Ammunition Working Capital Fund.
100102	Deletes Navy Management Fund, Emergency Stock Fund, Department of the Navy Trust Revolving Fund, and Department of the Air Force Revolving Trust Fund.
100202	Deletes Navy Management Fund, Emergency Stock Fund, Department of the Navy Trust Revolving Fund, and Department of the Air Force Revolving Trust Fund.
100402	Deleted exhibits related to the Army Conventional Ammunition Working Capital Fund.
	Exhibit CT-1 Revised formulas for calculations. Added line items for Unobligated balances at beginning and end of year.
	Exhibit SP-1 Modified format.
120402	Significantly revises exhibits to reflect creation of TRICARE Management Activity and the realignment of program elements into new budget activities.
130105	Revises and expands actions included under Installation Restoration Program.
	Revises section on Other Hazardous Waste.
130202	Adds narrative requirement for submission of the OP-32, Price and Program Growth, exhibit as instructed in Chapter 3.
130302	Changes submission requirements for ENV 30D-E from OUSD (Comptroller), Operations and Personnel, to DUSD (Environmental Security.)
130401	Revises to clarify format for environmental restoration submission.
130402	Renames and revises exhibits ENV-30A-E.
140202	Adds requirement for Counter-drug Enforcement, Policy, and Support (CDEP&S) to provide copies of procurement and RDT&E budget exhibits to OUSD(C) Operations and Personnel Directorate.
140302	Revises PB-43, PB-44, PB-45, and PB-47 exhibits in their entirety.
150402	Adds instructions concerning OP-53 and OP-53A.
160101	Replaces Defense Intelligence Program (DIP) with National Foreign Intelligence Program (NFIP).
	Adds Joint Military Intelligence Program (JMIP).
160104	Guidance on changing Intelligence program elements added.
160105	Definitions of NFIP, JMIP and TIARA added.

Section Number	Changes
160202	Provides a more complete listing of the NFIP Components.
160203	JMIP submission requirements added.
160302	Replaces DIP with NFIP. Provides a more complete listing of NFIP Components.
160304	Services and Defense Agencies required to provide an electronic file of Budget Line Items to maintain Automated Command, Control, Communications, Intelligence, Surveillance and Reconnaissance (C^3ISR) database.
160402	Provides guidance on classified appeals to congressional action on NFIP, JMIP, and TIARA programs.
160502	Provides guidance on Automated C^3ISR database.
160602	Updates crosswalk exhibit IP Form 1.
170101	Updates Information Systems Security Program to include the newly established Defense-wide Information Assurance Program and updates remaining references to same.
170103	Adds a paragraph regarding the composition of C^3 programs. Renumbers remaining section.
170201	Adds a paragraph regarding the composition of C^3 programs. Renumbers remaining section.
170305	Adds paragraph to define relationship of C^3 Congressional Justification Book with Military Department and Defense Agency Justification Material.
1704	Adds section on automated reporting requirements.
1801	Chapter 18 has been rewritten in its entirety. Significant changes are as follows: - Elimination of the requirement to submit an IT-43; IT-2, 3, 4, 5 formats. - The Executive Summary is renamed to the IT Overview, and contains expanded justification materials, as well as a simple audit trail of changes from last submission to current. (Similar to the O&M trails). Requires a crosswalk to other exhibits. - The IT-1 is updated to meet new OMB Circular A-11 requirements. - The Mission categorization reporting is accommodated by the IT/DII Reporting Categories. - IT/DII reporting levels eliminate the defunct CIM terminology, and reflects the DII Master Plan categories that align to DoD Missions and IT Backbone Activities. - Definitions reflect the Clinger-Cohen Act of 1996 terminology and requirements. - The IT-2 is eliminated. - The category Major is aligned with DoD 5000 terminology.

Section Number		Changes
	-	Major Initiatives must be reported on new IT(300b) Capital Investment Justification Exhibit. This exhibit incorporates some of the information requirements of OMB Circular A-11, Exhibit 40B, on financial systems.
	-	PY, CY, BY1, BY2 data are required; BY2+1-3 are required on the IT 300b, and are optional on the other exhibits.
1902		Adds new section on Combating Terrorism.
190301		Updates the list of activities that are designated as Major Range and Test Facility Bases.
190402		Expands the types of programs for which an Exhibit T&E-1 must be submitted.
190501		Exhibit requirement revised to reflect OMB Circular A-11 dated July 1, 1998. **(July 1998 change)**
190902	PB-14	Adds Functional Transfer exhibit.
	PB-15	Revises definitions for Advisory & Assistance Services and revises exhibit in its entirety.
	PB-16	Adds new exhibit to summarize legislative proposals.
	PB-17	Adds new exhibit for Employee Relocation Expenses.
	PB-18	Adds Singapore to country list.
	PB-19	Adds new exhibit for Contract Reporting by Appropriation
	PB-22	Revises exhibit to reflect changes of Management Headquarters Working Group.
	PB-25	Deleted section on Indirect Support.
	PB-28	Amplifies guidance for submission requirement.
	PB-28A	Adds new exhibit for Environmental Security Technology.
	PB-41	Adds requirement to submit the Congressional Justification/Presentation input by January 5th of each year.
	PB-42	Exhibit revised. Renamed as Competition and Privatization. **(July 1998 change)**
	PB-50	Expands data requirements.
	PB-54	Adds new exhibit for Civilian Personnel Hiring Plan.
	PB-55	Adds new exhibit for International Military Headquarters.
191203	MRTFB-2a	Element of Expense Listing revised to include a FY PY-1 column.
	MRTFB-2d	Source of Direct Funds revised to include a FY PY-1 column.

Section Number		Changes
191204	T&E-1	Revised to include FY PY-1, BY2+1, BY2+2, BY2+3 and BY2+4 columns.
	T&E-1	Revises guidance on Instructions for Exhibit T&E-1.

CHAPTER 1
GENERAL INFORMATION
Table of Contents

0101 GENERAL POLICIES 1
010101 Purpose 1
010102 Organization 1
010103 Changes to Volume 2 1
010104 Reports Control Symbol 1
010105 Requests for Exceptions to OMB Circular A-11 1
010106 Proposed Changes in Budget Structure and Appropriation La nguage 2
010107 Budget Terminology/Definitions 2
010108 Security Classifications 8
0102 FUNDING POLICIES 9
010201 Criteria for Determining Expense and Investment Costs 9
010202 Full Funding of Procurement Programs 13
010203 Multiyear Procurement 14
010204 Transportation 16
010205 Engineering Change Orders 17
010206 Factory Training 17
010207 Interim Contractor Support 17
010208 Commercial Off-the-Shelf (COTS) and Non-Developmental Item (NDI) Procurement 17
010209 Spares and Repair Parts 18
010210 Direct and Reimbursable Budget Plans 18
010211 Not Used 19
010212 Research, Development, Test and Evaluation (RDT&E) - Definitions and Criteria 19
010213 RDT&E - Incremental Programming and Budgeting Basis 28
010214 Defense Working Capital Funds - Operating Budget 29
010215 Defense Working Capital Funds - Mobilization/Surge Costs 29
010216 Defense Working Capital Funds - War Reserve Materiel 29
010217 Defense Working Capital Funds - Military Personnel Costs 29
010218 Defense Working Capital Funds - Full Recovery of Costs/Setting Prices 30
010219 Defense Working Capital Funds - Capital Budgeting 30
010220 Base Support 32
010221 Dual Funded Organizations 32
010222 Customer Mandated Schedule 33
010223 Glossary of Terms – Procurement 34
010224 Glossary of Terms – RDT&E 37
0103 BUDGET ESTIMATES SUBMISSION 39
010301 General 39
010302 Distribution 40
010303 Preparation of the Biennial Budget Estimates 57
010304 Not Used 59
010305 Budget Estimates Summaries and Transmittal 59
010306 Supplemental Appropriation Submission 61
010307 Additional Budget Submissions 61
010308 Major Budget Issues (MBIs) 62
010309 Budget Review Procedures 62
0104 CONGRESSIONAL JUSTIFICATION/PRESENTATION 65
010401 General 65
010402 Supplemental and Amended Appropriations Requests 68
010403 Distribution/Internet Posting of Budget Material 69
010404 Witness Statements 94
010405 Transcript Processing 95
010406 Appeal Process on Congressional Actions 96

CHAPTER 1
GENERAL INFORMATION
Table of Contents

0105 BUDGET AUTOMATION REQUIREMENTS 98
010501 Automated Future Years Defense Program (FYDP) Database 98
010502 Automated Procurement *Programs* Database 98
010503 Automated RDT&E *Programs* Database 101
010504 Automated Construction Program Database 103
010505 Automation Requirements for the Biennial Budget Estimates Submission 112
010506 Name Edit System (NES) Structure and Description 1 13
0106 UNIFORM BUDGET AND FISCAL ACCOUNTING CLASSIFICATIONS 163
010601 General 163
010602 Functional Titles and Subdivisions 163
010603 Definitions of Functional Titles and Subdivisions 164
0107 AUTOMATED FUTURE YEARS DEFENSE PROGRAM (FYDP) DATABASES 172
010701 FYDP Update System (FUSE) 172
010702 FYDP Structure Management (FSM) System 174
0108 AUTOMATED COMMUNICATIONS, COMMAND AND CONTROL, INTELLIGENCE, SURVEILLANCE AND RECONNAISSANCE (C ^{3}ISR) DATABASE 175
0109 GENERAL GUIDANCE SUBMISSION FORMATS 176
010901 Purpose 176
010902 Exhibits in support of Section 0103 - Budget estimates Submission 177
010903 Exhibits in Support of Section 0104 - Congressional Justification/Presentation 177
010904 Exhibits in Support of Section 0105 - Budget Automation Requirements 177
010905 Exhibits in Support of Section 0107 - Automated FYDP Databases 177

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 la nguage 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 coordinate changes 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 1).

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 may be 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:

	Years For		
Approp	New Obligations Unexpired	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 off 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 thro ugh 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 Working Capital 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 itmes 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 paragrph 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 instructions for Intelligence Programs/Activities* Resource Information *are contained in Chapter 16*

0102 FUNDING POLICIES

010201 Criteria for Determining Expense and Investment Costs

A. Appropriation accounts form the structure for the President's budget request and are the basis for congressional action. The appropriations are further organized into budget activities 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 activity structure. The following sections provide guidance for categorizing resource requirements into the various appropriations.

B. Basic Distinctions Between Expense and Investment Costs. 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. 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.

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 Working Capital Funds are provided in Chapter 9 and Section 010214.

4. Items procured from the Defense Working Capital Funds 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 major 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 Working Capital Funds.

- Maintenance, repair, overhaul, rework of equipment .

- 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 $100,000 for expense and investment determinations. 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 is comprised of a number of components that 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 components being acquired as a new system.

- *Cost of incidental material and items that are not known until the end item is being modified are conditional requirements and are considered expenses because the material is needed to sustain or repair the end item.*

- *Engineering efforts to determine what a modification will ultimately be or to determine how to satisfy a deficiency are expenses.*

- Real property maintenance, including facility maintenance and repair and O&M-funded minor construction projects.

2. Investments. Investments are costs to acquire capital assets 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 *(the components of which are known at the outset of the modification)* , spares and repair parts not managed by the Defense Working Capital Funds, that are subject to centralized item management and asset control.

- All equipment items that are not subject to centralized item management and asset control and have a system unit cost equal to or greater than the currently approved expense and investment dollar threshold of $100,000. The validated requirement may not be fragmented or acquired in a piecemeal fashion in order to circumvent the expense and investment criteria 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 modification kits, assemblies, equipment, and material for modernization programs, ship conversions, major reactivations, major remanufacture programs, major service life extension programs, and the labor associated with incorporating these efforts into or as part of the end item are 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. *Components that were not part of the modification content at the outset and which are subsequently needed for repair are expenses* . The cost of labor for the installation of modification kits and assemblies is an investment.

- Supply management items of the Defense Working Capital Funds 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 major 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 or modification.

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

- *A major service life extension program financed in Procurement extends the life of a weapon system beyond its designed service life. Depot maintenance financed in O&M is the maintenance that ensures the weapon system reaches its designed service life.*

- 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 Working Capital Funds 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 Information Systems Procurement. The following is guidance to apply the expense and investment criteria to general purpose communications and information systems.

1. New Equipment and System Procurement. The aggregate cost of new equipment and systems, including peripherals and system unique software, procured to address a requirement validated 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. Software. If only software is being procured and its intended use is to replace operational software, the cost is an expense funded in O&M. If the software requires developmental testing or initial operational test and evaluation (IOT&E) by an independent test agency, the expense is funded in RDT&E. If software is required for RDT&E test purposes, the cost is funded in RDT&E. Further guidance on funding information systems is found in Section 010212, paragraph C.10., Information Systems Costs.

4. Requirements Determinations. The validated requirement for, or upgrade to, a communications or information 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 D3 above. This equipment includes all types of production, processing, technical, information systems, 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. As such, the costs are 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.

G. Expense/Investment Cost Determination

Expense/Investment Cost Determination						
Is the item a	**If**	**Then**	**If**	**Then**	**If**	**Then**
Centrally Managed/Asset Controlled Item?	Yes	Is the item purchased from DWCF?	Yes	Is the item part of a full funding effort? *	Yes	Classify as Investment
					No	Classify as Expense
			No	Classify as Investment		
	No	Is the unit cost more than $100,000?	Yes	Classify as Investment		
			No	Classify as Expense		
* When intended for use in weapon system outfitting, government furnished material on new procurement contracts or for installation as part of a weapon as part of a weapon system modification, major reactivation or major service life extension.						

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 leadtime items and advance economic 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 (such as combined parts buys for a block of satellites). Both efforts must be identified in an Exhibit P-10, Advance Procurement, when the Budget Estimate Submission is submitted to OSD and when the President's budget request is submitted to the 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 at completion of the 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 efforts 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 *without the use of long lead material. Planning the program content this way provides additional flexibility should development delays arise . When advance procurement is part of the program, however* , 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. Economic 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 (such as combined parts buys for a block of satellites).* 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 five program years. 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 a cancellation clause, the advance procurement funding for an EOQ procurement shall cover, at a minimum, the estimated termination liability of the EOQ procurement.

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). Multiyear contracts may not be awarded unless the contract and the multiyear program are fully funded within the approved 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 supplies or services for more than one, but not more than five, 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. Statutory Requirements. Section 2306b of title 10 of the United States Code, section 806 of Public Law 105-85, the FY 1998 DoD Authorization Act, and section 8008 of Public Law 105-56, the FY 1998 DoD Appropriations Act, require that approval, initiation, and execution of a multiyear contract follow certain guidelines.

1. MYP approval is predicated on:

- Substantial Savings. The use of a multiyear contract will result in substantial savings of the total anticipated costs of carrying out the program through annual contracts.

- Stability of Requirement. The minimum need for the property to be purchased is expected to remain substantially unchanged during the contemplated contract period in terms of production rate, procurement rate, and total quantities.

- Stability of Funding. There is a reasonable expectation that throughout the contemplated contract period, the head of the agency will request funding for the contract at the level required to avoid contract cancellation.

- Stable Design. There is a stable design for the property to be acquired and the technical risks associated with such property are not excessive.

- Realistic Cost Estimates. The estimates of the cost of the contract and the anticipated cost avoidance through the use of a multiyear contract are realistic.

- National Security. Use of a multiyear contract will promote the national security of the United States.

2. In addition to the approval criteria, Congress requires that:

- MYP contracts cannot be initiated for any system or component thereof if the value of the MYP contract would exceed $500.0 million unless specifically provided for in an Appropriations Act and an Act other than an Appropriations Act.

- Proposed legislation and funding must accompany the MYP request in the President's budget submission; or the MYP request must be formally submitted as a budget amendment; or the Secretary of Defense must request MYP approval in writing to the congressional defense committees.

- Congressional defense committees must be notified at least 30 days in advance of a proposed contract award that: employs economic order quantity procurements in excess of $20.0 million in any one year of the contract; employs advance procurement leading to a multiyear procurement contract that employs economic order quantity procurement in excess of $20.0 million in any one year; or includes an unfunded contingent liability in excess of $20.0 million.

- A multiyear procurement contract cannot be initiated for which the economic order quantity advance procurement is not funded at least to the limits of the government's liability.

- A multiyear procurement contract must provide for production at not less than the minimum economic rate given the existing tooling and facilities.

- *A present value analysis must be used to determine the present value, or real worth, of the multiyear savings. Comparing the multiyear contracting approach to a conventional annual-buy approach derives the savings.*

- *The Secretary of Defense must certify to the Congress that the support costs associated with the multiyear procurement with a value greater than $500 million are fully funded within the future years defense plan (FYDP). The Secretary of Defense in a March 23, 1998 memorandum delegated this certification to the USD Comptroller. Components must submit the certification letter to the USD Comptroller at least 30 days prior to the anticipated contract award for approval, signature, and transmittal to the congressional defense committees.*

- Multiyear procurement 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. However, the Agency Head and the USD(C) must approve the inclusion of recurring costs in a cancellation ceiling (see paragraph C below).

- Before any multiyear procurement contract that contains a clause setting forth a cancellation ceiling in excess of $100.0 million may be awarded, the head of the agency concerned shall give written notification of the proposed contract and of the proposed cancellation ceiling for that contract to the congressional defense committees. The contract may not be awarded until the end of a 30-day waiting period beginning on the date of such notification.

- MYP contracts cannot be terminated without a 10-day prior notification to the congressional defense committees.

C. *DoD Requirements.*

- *The item should be technically mature, normally having completed RDT&E (including development testing, or equivalent) and Initial Operational, Test and Evaluation (IOT&E), with relatively few changes in item design anticipated. Deliveries of production items will indicate that the underlying technology is stable. This does not mean that changes will not occur but that the estimated cost of such changes is not anticipated to drive total costs beyond the proposed funding profile.*

- *Estimates should be based on prior cost history for the same or similar items or proven cost estimating techniques. Normally, production assets should have been delivered in order to obtain actual costs for the comparisons (exceptions include satellites and ships).*

- *With the exception of funding for economic order quantity (EOQ) procurement and advance procurement for long leadtime items as defined in section 010202, multiyear procurement contracts will comply with full funding.*

- *The inclusion of recurring costs in cancellation ceilings is an exception to normal contract financing arrangements and requires approval by the Agency Head (FAR 17.106-3(e)) and the USD Comptroller.*

- *An exception, to be approved by the USD Comptroller, is needed to structure a contract with an unfunded cancellation ceiling. Justification explaining why an unfunded cancellation ceiling is the chosen acquisition strategy should be provided. This justification should specify what costs comprise the unfunded cancellation ceiling and why these costs are not funded under the full funding policy.*

- *Funds obligated for multiyear contracts must be sufficient to cover any potential termination costs. The costs of cancellation or termination may be paid from (1) appropriations originally available for the performance of the contract concerned; (2) appropriations currently available for procurement of the type of property concerned, and not otherwise oblgiated; or (3) funds appropriated for those payments.*

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 Working Capital Funds. 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 DWCF 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 O&M Appropriations, or Defense Working Capital Funds. In general, FDT is financed by the appropriation, which financed acquisition of the item, i.e., 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 that 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 that 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 that financed acquisition of the item.

c. The transportation of items that are not owned by DoD - such as nuclear materials and warheads that DOE provides to DoD but DOE retains ownership - is considered FDT and is financed by the procurement appropriation that 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 Engineering Change Orders

Engineering change orders should be funded commensurate with the level of risk in the program.

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 a new weapon system 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 Commercial Off-the-Shelf (COTS) and Non-Developmental Item (NDI) Procurement

A. Items purchased directly from a commercial source that can be utilized without alteration or modification are classified as COTS or NDI.. All COTS and NDIs, including the first article and associated first article acceptance testing should be funded in the *Procurement or O&M appropriations, as determined by the Expense and Investment criteria.* If an end item requires design and development in order to accept the COTS or NDI, then the entire effort is not COTS or NDI, and funding for that effort should be budgeted in RDT&E. *If a COTS or NDI is required for RDT&E test purposes, the cost is funded in RDT&E.*

B. Commercially available items that must be modified to satisfy user requirements are classified as "modified COTS" or "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 *or O&M appropriations, as determined by the Expense and Investment criteria* . The number of first articles procured will not exceed the quantity needed to conduct the acceptance tests.

010209 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. 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. See Section 010215, Defense Working Capital Funds - War Reserve Materiel, for additional budgeting WRM policies.

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

010210 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:

1. Replacement-in-Kind. In this situation an item of materiel is sold and will require replacement with an item of the identical type, model, and series or modified version of the same basic model (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 is not exceeded.

2. Replacement. In this situation an item of materiel is sold and will require replacement to compensate DoD inventories for the resultant loss of capability or readiness. Because of one or more circumstances, the replacement item will not be identical to the item sold. It must, however, be a later series or modified version of the same basic model (e.g., sale of a C-130A aircraft and purchase of a C-130E aircraft) or an acceptable substitute item used in the 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."

3. Free Assets. In this situation an item of materiel is sold and 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).

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 reflected as reimbursable transactions. The quantities and costs of the replacement procurement will be included in the reimbursable program.

- Where the materiel item is to be made available directly from a contract awarded after the date of the sales agreement and the contract includes a particular quantity of the item 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.

010211 Not Used

010212 Research, Development, Test and Evaluation (RDT&E) - Definitions and Criteria

A. Definitions. The term "research and development (R&D)" is intended broadly to include the work performed by a government agency or by private individuals or organizations under a contractual or grant arrangement with the government. It includes R&D in all fields, including the physical sciences, engineering, etc.

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

1. RDT&E Appropriations

a. RDT&E will finance 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 C.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 $500,000 at government owned, government operated (GOGO) facilities under the criteria of DoD Directive 4275.5 as provided for under 10 USC 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 USC 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 *as long as no development or initial operational tests by an independent test agency are required.*

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.

C. 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, that conduct development testing as a primary mission as determined by workload, 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 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, the projects 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 $500,000 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 $500,000 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, if 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 in Procurement or RDT&E in accordance with DoD Directive (DoDD) 4275.5 and 10 USC 2353 criteria. Improvements having general utility or new construction are not authorized under 10 USC 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 in accordance with DoDD 4275.5 criteria.

c. Contractor-Owned, Contractor-Operated Facility. Under 10 USC 2353, a research or development contract may provide for the acquisition, construction, or furnishing of facilities and equipment that are necessary for the performance of the contract to the contractor. Improvements having general utility or new construction are not authorized under 10 USC 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 $500,000, 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, or 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 for production.

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. *Test articles and components or materials to be assembled into test articles shall be budgeted in accordance with the need for them in the development and test program. Purchases of full or nearly full test articles (e.g., off-the shelf drones) should be budgeted in accordance with the need for full units to test.*

(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 5000.2-R, is to provide production configured or representative articles for operational test *(RDT&E funded, see paragraph (2));* establish an initial production base for the system *(procurement funded);* and permit an orderly increase in production rate for the system *(procurement funded). If the asset requires developmental or initial operational testing by an independent test agency, then it should be procured with RDT&E funds. If the asset, originally procured for testing, will subsequently be fielded, then either RDT&E or procurement can be used, depending on what makes the best business sense.* The 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. *Ships and space systems do not have LRIP periods like other systems. Special guidance relating to the transition of ships and space systems from RDT&E to Procurement is provided in paragraph 9 of this section.*

b. Conduct of testing that is not associated with RDT&E, such as the examples noted below, will be financed in the Procurement or 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). O&M appropriations will finance personnel and command support costs 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 in RDT&E.

b. If an article initially acquired with RDT&E funds as part of an RDT&E test effort is still available at the completion of the test program, it may be reassigned for operational use or inventory. 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 currently in production or in the operational inventory, is subject to the following:

(1) Redesign of an item to increase the current performance envelope, including related development, test and evaluation effort, will be financed in RDT&E.

(2) Engineering services or related manufacturing efforts applied to an item currently in production to extend its useful military life within the current performance envelope should be funded by Procurement appropriations *as long as no developmental testing (DT) or initial operational test and evaluation (IOT&E) by an independent test agency is required. If DT or IOT&E by an independent test agency are required, RDT&E finances the improvement.* 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 or related manufacturing efforts applied to an out-of-production, but still operational item to extend its useful military life within the current performance envelope should be financed by O&M appropriations *as long as no developmental testing (DT) or initial operational test and evaluation (IOT&E) by an independent test agency is required. If DT or IOT&E are required by an independent test agency, RDT&E finances the improvement.*

b. While existing off-the-shelf equipment may be procured with Procurement funds, items that 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 fully developed and tested modification kits and associated installation costs should be financed from Procurement appropriations. *If DT or IOT&E by an independent test agency are required, RDT&E finances the RDT&E effort and the kits required for RDT&E testing. Procurement funds would then be used to procure the follow-on kits.*

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. "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 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. *Space Systems. Like shipbuilding programs, most space programs do not include dedicated test articles once they have entered the engineering and manufacturing development phase. The following guidance describes the circumstances in which RDT&E funds may be used for the acquisition of operational space systems.*

a. Expendable launch vehicles. The first rocket of a new design is normally used to launch an operational satellite into orbit. This rocket may be financed with either RDT&E or Procurement appropriations. The second and subsequent expendable launch vehicles shall in all cases be financed with Procurement appropriations. The full funding policy shall apply to all expendable launch vehicles budgeted in Procurement appropriations.

b. Satellites. The first satellite of a new design is normally placed into operational use. For programs in which satellites are launched individually, the first two satellites may be financed with either RDT&E or Procurement appropriations. The third and subsequent satellites shall in all cases be financed with Procurement appropriations. For programs in which multiple satellites are launched with a single rocket, the satellites comprising the first launch may be financed with either RDT&E or Procurement appropriations depending upon which budgetary approach is most consistent with the contract structure. Satellites for the second and subsequent launches shall in all cases be financed with Procurement appropriations. The full funding policy shall apply to all satellites budgeted in Procurement appropriations. It is expected that satellite programs will make frequent use of advance procurement, combined parts buys, and multiyear contracts to efficiently use funds within the context of the

full funding policy. To achieve these efficiencies, advance procurement funding may be budgeted two years (and, in rare instances, three years) prior to the year of full funding. The total advance procurement funding for a satellite should not exceed 20 percent of the unit cost of the satellite.

c. Ground Control and Ground Processing Systems. The design and implementation of ground control and ground processing systems is an integral part of the development of new satellite systems. The entire cost of the primary ground system (including off-the-shelf workstations, power supplies, etc., but not including military construction) shall normally be financed with RDT&E appropriations. The cost of backup ground systems shall be financed with Procurement appropriations, and the full funding policy shall apply.

d. User Terminals. User terminals for space systems shall transition from RDT&E to Procurement in the same manner as non-space-related communications and electronics equipment.

10. Information Systems Costs (Also see section 010201, paragraph E.3.)

a. RDT&E Funded Facilities: Funds required for the operation and maintenance of Information Systems units at RDT&E funded facilities and for the acquisition of information systems resources, including development, lease or purchase of information systems by such Information Systems units should be financed in RDT&E.

b. Other Facilities/Activities: For all other facilities/activities, the following rules apply:

(1) Information Systems Development. Information systems are categorized as either general purpose or special purpose.

(a) General Purpose Information Systems. Normally, general purpose Information Systems are 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 C.7.d. (Aircraft Engine Component Improvement) above, acquisition of this type of Information Systems 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 in O&M appropriations except as indicated in paragraph C.10.a. (RDT&E Funded Facilities) above.

(b) Special Purpose Information Systems. Special purpose information systems are designed to meet a specific military operational requirement or to perform a predetermined set or series of computational functions only, may be required to meet specific physical or environmental conditions, and are physically or functionally integral to a higher order system. Development, test, and evaluation of Special Purpose Information Systems will be financed in RDT&E. Purchase for operational use should be funded in the Procurement or O&M appropriations, subject to the Expense and Investment criteria.

(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 information systems and this package will be used without modification in the intended application, its acquisition with procurement, RDT&E, or O&M funds (subject to the expense and investment criteria) is appropriate. If modifications to the executive software are required, the modification effort should be financed in O&M. If the hardware should be funded in RDT&E based on paragraphs C.7.d. (Aircraft Engine Component Improvement) or C.10.a. (RDT&E Funded Facilities) above, then 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 information systems should be RDT&E funded.

(b) Applications Software. O&M will normally finance preparation of applications software for general purpose information systems. Where general purpose information systems are financed in RDT&E appropriations in accordance with paragraph C.7.d. (Aircraft Engine Component Improvement) above, such applications software development will be RDT&E financed. RDT&E will finance preparation of applications software for special purpose information systems.

(3) Product Improvement of special purpose information systems and its associated software should be funded in accordance with paragraph C.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 is an investment, subject to the expense-investment criteria, unless it is financed on an "annual fee" basis. In that case, it is an expense item properly financed in RDT&E or O&M.

11. Training Devices. A training device is composed of components and software that have been designed or modified to demonstrate or illustrate a concept or simulate an operational circumstance or environment. The initial or prototype training device and all its support costs thro ugh 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 or O&M appropriation, subject to the expense and investment criteria. Any necessary development effort for these modifications or updates will be funded in RDT&E.

12. 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 The Joint Staff. 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/DOTE-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). DOTE-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 in accordance with established budgetary procedures.

13. 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.

14. Development Efforts Related to Future Leased Services. When the provider of a leased service that will ultimately be financed in O&M requires initial funding in order to design or develop major changes or improvements to meet the government's requirement for that service, then the costs of such development efforts will be financed in RDT&E.

15. 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.

16. Engineering change orders should be funded commensurate with the level of risk in the program.

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 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 contracts spanning more than one year, should be formulated to cover costs expected to be incurred during each fiscal year. Generally this will represent a 9-month or lesser period for the initial, first year increment of a new start program due to the nature and timing of the congressional budget approval. The second and succeeding increments will be programmed and financed for the entire fiscal year. However, the Service or Defense Agency Comptroller must approve extensions of 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. The estimate of the financing required in the budget year to continue development projects must always take into account any changes (such as slippages) that have occurred. *RDT&E funding requirements should be based on forecasted obligations that consider costs and timelines for each milestone and other programmatic event.*

b. There are requirements in which there is no logical way to divide the work; it is clearly unfeasible to limit the contract to a shorter period; or the planned technical effort is such that no responsible contractor can be found who will accept a contract for a less-than-completion increment. For these type efforts that take longer than 12 months but less than 18 months, the Service or Defense Agency Comptroller may approve financing the total requirement in one fiscal year.

c. While it is intended that the foregoing guidelines will be applicable to program execution as well as program formulation, 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.

d. Engineering change orders should be funded commensurate with the level of risk in the program.

010214 Defense Working Capital Funds - 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 Working Capital Funds - 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, paragraph 090103F(2).

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 Working Capital Funds - 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 Working Capital Funds - 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 DWCF activities will be included in the total cost of operations of DWCF 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 DWCF activities and customers.

B. The amount expensed for military personnel by DWCF activities and the amount reimbursed to the appropriate military personnel will be the same as the amount budgeted. *The budget amount will equal the average strength multiplied by the civilian equivalency rate for each grade. The average strength for the budget year(s) will be calculated using the average fill rate for the three prior years. The fill rate is calculated by dividing actual average strength by the authorized strength for each grade* . No adjustments will be made to the DWCF cost of operations to reflect the actual cost of military personnel employed by DWCF activities.

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

010218 Defense Working Capital Funds - Full Recovery of Costs/Setting Prices

A. General Guidelines

1. 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 thro ugh the budget process. *Except for Depot Maintenance Activity Groups, prices* remain fixed during the year of execution; actual costs are evaluated against revenue generated by workload 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.

2. 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.

3. 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) 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).

4. An activity group may request that AOR losses be recovered over a two year period. The request must be included in the budget submission, may recover no more than 50% of the loss in the second year, and must demonstrate that the delay in the recovery of losses will not adversely effect the cash balance of the activity group.

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

B. Recovery of Unplanned Losses in Depot Maintenance

1. Unbudgeted Depot Maintenance operating losses and operating gains of $10 million or more per activity group will be recouped or returned as appropriate, in the current fiscal. This rate adjustment will increase financial discipline, encourage depot commanders to implement cost controls more rapidly, provide the right incentives to set rates correctly in the budget, eliminate the routine use of advance billing to cover execution losses, and improve operational efficiency.

2. The established procedures will impose a surcharge on customer bills to recoup losses. The amount of the losses to be recouped will be determined at the first budget execution review meeting of the fiscal year. Additional adjustments will be determined during the mid-year review and Budget Estimates Submission (BES) review, as needed. Customers will be required to absorb or finance all cost increases.

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

010219 Defense Working Capital Funds - Capital Budgeting

A. Budgetary resources for capital investments will be separately identified in an approved capital budget. Any investment in equipment, other than information systems and telecommunications equipment, information systems and telecommunications resources, software development, and minor construction investments

having a value of $100,000 or more, and having a useful life of two years or greater, will be funded thro ugh the capital budget and its costs will be 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 $ *500,000* 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 DWCF) 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 DWCF 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.

1. The following is the depreciation schedule assets *acquired prior to October 1, 1999*:

- Facilities construction (including minor construction) projects - 20 years
- Equipment Purchases, Other than information systems and Telecommunications Equipment - 10 years
- Information systems and Telecommunications Resources - 5 years
- General Purpose Vehicles - 5 years
- *Externally* Developed Software - 5 years
- *Internally Developed Software – 10 years (For projects implemented beginning in FY 1998).*

2. *For assets acquired on or after October 1, 1999, the following depreciation schedule will apply:*

- *General Purpose Vehicles (includes heavy-duty trucks and buses), ADP Systems and Hardware (Computers and Peripherals), High Tech Medical Equipment, Equipment used in RDT&E, Radio and Television Broadcasting Equipment, Commercial Software – 5 years.*

- *Printing, Publishing, and Duplicating Equipment; Telecommunications Equipment and Towers;*
Internally Developed Software – 10 years.

- *All Other Equipment, Machinery, and Automated Warehouse Retrieval Systems – 12 years.*

- *Vessels, Tugs, Barges, and Similar Water Transportation Equipment (non-national Defense PP&E vessels/ships) – 20 years.*

- *Steam (12.5K pounds per hour or more) and Electrical Generation Equipment (500 Kilowatt or more) – 20 years*

- *Improvements made of added to Land (i.e. Fences, Roads, Bridges, Sewers, Ships and Railroad Wharves and Docks, Dry Docks) including improvements made to Stewardship Land – 20 years.*

- *Buildings, Leasehold Improvements to Buildings (includes improvements to Heritage Buildings), Hangars, Warehouses, Fuel Storage Facilities, Air Traffic Control Towers, and Other Real Property Structures – 40 years.*

3. Use the depreciation schedule applicable to the Plant Property and Equipment Asset when it was placed in service. Depreciation schedules will not be changed on existing assets due to subsequent changes in the standard asset life tables unless directed by higher authority.

010220 Base Support

Interservice and intragovernmental support, as identified in DODI 4000.19, is reimbursable by the DWCF activity to the extent that the specified support for the DWCF activity increases the host activity's direct costs (i.e., incremental direct cost). Costs associated with common use infrastructure are non-reimbursable, except for support provided solely for the benefit of one or more tenants. Support costs that are charged to a tenant DWCF activity (i.e., reimbursable cost) must be measurable and directly attributable to the DWCF activity. Indirect costs will not be included in reimbursement charges, except those included in stabilized rates charged for DWCF 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).

DWCF 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 DWCF 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 DWCF activity's primary mission or purpose is to be budgeted and reimbursed based on direct costs measurable and directly attributable to the DWCF activity. Only the incremental change in cost attributable to the DWCF activity (incremental direct cost) shall be chargeable to the DWCF activity. Indirect costs are not to be included as a cost to the DWCF 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 DWCF and other appropriations or accounts. In those instances where a function is funded with a combination of both DWCF and appropriated funds, the function initially will be funded in its entirety either by the DWCF or by appropriated funds. The determination of whether the particular function initially is to be funded by the DWCF 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 DWCF 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 DWCF 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, non-creditable 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, under-applied overhead costs that may result in a DWCF 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 DWCF activity.

010223 Glossary of Terms – Procurement

Term	Meaning/Funding Connotation
Advance Procurement (Long Lead Items)	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.
Cancellation	*Cancellation means the cancellation (within a contractually specified time) of the total requirements of all remaining program years. Cancellation results when the contracting officer notifies the contractor of nonavailability of funds for contract performance for any subsequent program year or fails to notify the contractor that funds are available for performance of the succeeding program year requirement.*
Cancellation Ceiling	*The maximum cancellation charge that the contractor can receive in the event of cancellation (reference Federal Acquisition Regulation (FAR) 17.103).*
Cancellation Charge	*The amount of unrecovered costs that would have been recouped through amortization over the full term of the contract, including the term canceled.*
Contingent Liability	*As a budgetary term, contingent liability represents variables that cannot be recorded as valid obligations. Such variables include: (1) outstanding fixed price contracts containing escalation, price redetermination, or incentive clause; or (2) contracts authorizing variations on quantities to be delivered; or (3) contracts where allowable interest may become payable by the U.S. government on contractor claims supported by written appeals pursuant to the DISPUTES clause contained in the contract.*
Centralized Item Management and Asset Control	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.
Construction	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.
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).
Economic Order Quantity (EOQ) Procurement	An exception to the full funding policy that allows the use of advance procurement to purchase more than one fiscal year's program increment of components, materials, and parts in order to obtain the economical advantages, sustain a production line, etc.
Facility Maintenance	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.
Facility Repair	The restoration of real property to such condition that it may be used for its designated purpose.

Full Funding	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 an end item, the end item is not fully funded.
Funded Delivery Period (FDP)	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.
Leadtimes	Administrative Leadtime (ALT). This is the amount of time required to complete the administrative actions leading to contract award. In most cases, ALT actions do not require funding and can therefore be accomplished prior to October 1, at which time the next fiscal year's funding is appropriated. 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. Production Leadtime (PLT). This is the amount of time required by a contractor to produce the first item after contract award until deliveries begin. Procurement Leadtime. This is the total of ALT and PLT. When used to determine quantity requirements, calculations should begin when the first ALT action begins.
Modification	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.
Maintenance	The routine, recurring effort conducted to maintain an end item of investment equipment at its intended capability or designed performance level.
Nonrecurring Costs	Nonrecurring costs are generally incurred on a one-time basis. Costs may include: plant or equipment relocation; plant rearrangement; special tooling and test equipment; preproduction engineering; initial spoilage and rework; pilot runs; allocable portions of the costs of facilities acquired or established to conduct 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.
Production Rates	Minimum Sustaining Rate is the production rate for each budget year that is necessary to keep production lines open 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. Economical Production Rate is the most efficient production rate for each budget year at which the item can be produced with existing or planned plant capacity and tooling, with one shift a day running for eight hours a day and five days a week (1-8-5). Maximum Production Rate is the maximum capacity rate that a contractor can produce with extant or prior year funded tooling.
Recurring Costs	Production costs that vary with the quantity being produced, such as labor and materials.
Real Property Maintenance	The various functions for the maintenance and repair of facilities and the accomplishment of minor construction financed by an O&M appropriation.

System	The combination of a number of components that are functioning with the context of a whole to satisfy a documented requirement.
Termination	The right of the government to terminate the performance of work in whole or part under a contract as specified by the contract's Termination for Convenience or Default provisions. Unlike cancellation, which is effected between fiscal years and must apply to all subsequent fiscal years' quantities of items, termination may be effected at any time during the life of a contract and may apply to the total quantity or to a partial quantity of items.
Termination Liability Funding	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.

010224 Glossary of Terms – RDT&E

Term	Meaning/Funding Connotation
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. In some instances items are approved for Service use with qualifying restrictions or provisions pending completion of specific development deficiencies. In such instances the appropriation to fund the correction and test must be determined on a case-by-case basis, according to the expense and investment criteria. Typically, all post-Service acceptance effort will be funded in Procurement appropriations.
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.
Contract Design Costs	The contract design phase of shipbuilding programs follows the preliminary design phase and results in a design that carries the equipment specifications necessary to meet the Navy requirements. These costs are RDT&E-funded.
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.
Government Acceptance of the First Procurement-Funded Engine	This term, which is one of the two minimum requirements for initiation of engine component improvement funding, refers to the date the Government formally accepts delivery (DD Form 250) of the first engine funded under procurement appropriations.
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 of the normally longer, overall OT&E program is known as IOT&E.
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.
Performance Envelop	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.
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.
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. *The improvement may involve expanding the useful life of the end item or component, or it may increase the performance capability.*

Prototype	This term connotes an item from an R&D program and also connotes RDT&E financing.
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, as used in the context of test and evaluation programs, refers to those acquisition or hardware costs, other than those associated with the item that is 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.
Test Article	*A system representative prototype designed to obtain, verify or provide data for the evaluation of research and development or evaluate progress in accomplishing development objectives.*
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.

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. Guidance for development of the National Foreign Intelligence Program Intelligence Budget Estimate Submission will be issued by the Director of Central Intelligence. Additional detail is found in Chapter 16.

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 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. *Capital Investment Program exhibits will be prepared in landscape format* . 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 – Provide justification material in accordance with Chapter 18 Section 180202.

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	(703)697-2124
Operations and Personnel (OPS)	3D868	(703)697-9317
Investment (INV)	4B916	(703)695-5507
Military Construction (MILCON)	3D841	(703)697-4829
Revolving Funds (REV FUNDS)	3B866	(703)697-1880
Program & Financial Control (P&FC)	3B872	(703)697-0021
Financial Commerce (FC), ODCFO	*Crystal Square #4 Suite 201*	*(703)602-0300*
Management Improvement (MI)	*1A658*	*(703)697-8580*
Director, PA&E	2D278	(703)695-7710
USD(Acquisition & Technology) Mail Room	3D139	(703)697-6112
USD(Policy)	4B926	(703)697-9478
ASD(C^3I) Mail Room	3E209	(703)695-6549
USD(Personnel & Readiness)	3C980	(703)697-0617
ASD(HA)	3E321	(703)697-8979
ASD(RA)	2D528	(703)697-3962
ASD(LA)	3D918	(703)614-8423
ASD(PA)	2E811	(703)697-5007
The Joint Staff (J-8)	1E963	(703)695-7064
DOT&E	3E333	(703)695-1565

Executive Office of the President
Office of Management and Budget (OMB) 202-395-4734
National Security Division
NEOB, Room 10001
Washington, D.C. 20503

Because of numerous room changes during the Pentagon Renovation, call the listed office prior to delivery of budget material.

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

	CHAPTER	USD(Comptroller)											OMB	A&T	USD(P)	C3I	P&R	HA			RA	TJS	DOT&E		SEC AF 3 A 9 D 4 E 8 F	TOTAL
		P&S	OPS	INV	MILCON	REVFUNDS	P&FC		MI	FC		PA&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		1	1	2	8	2	1	1	1	3	1			1	1	1		6	42
Overview Booklets	1	5	5	1	1	1	1		1	1	2	8	2	1	1	1	5	1			1	1	1			40
Program and Financing/Object Classification Exhibits (PB-2/2A)	1						2		1	1	2			1	1											8
Additional Budget Submission (PB-10)	1	2	2	1	1	1	4		1	1	2	1	2	1	1	1	1				1	1				24
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	CHAPTER	USD(Comptroller)											OMB	A&T	USD (P)	C3I	P&R	HA			RA	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REVFUNDS	P&FC			MI	FC	PA&E													
Mil Pers, Army	2	1	2			1				1	1	1	2	1	1	1	4	2			1	1			20
Mil Pers, Navy	2	1	2			1				1	1	1	2	1	1	1	4	2			1	1			20
Mil Pers, MC	2	1	2			1				1	1	1	2	1	1	1	4				1	1			18
Mil Pers, AF	2	1	2			1				1	1	1	2	1	1	1	4	2			1	1			20
Res Pers, Army	2	1	2							1	1	1	2	1	1	1	2	2			5	1			21
Res Pers, Navy	2	1	2							1	1	1	2	1	1	1	2	2			5	1			21
Res Pers, MC	2	1	2							1	1	1	2	1	1	1	2				5	1			19
Res Pers, AF	2	1	2							1	1	1	2	1	1	1	2	2			5	1			21
Natl Gd Pers, Army	2	1	2							1	1	1	2	1	1	1	2	2			5	1			21
Natl Gd Pers, AF	2	1	2							1	1	1	2	1	1	1	2	2			5	1			21
DoD Military Retirement Fund	2	1	2							1	1	1	2	1			2					1			12
Military Civil Functions (Education Benefits)	2	1	2							1	1	1	2				2				1	1			12

* Provide unclassified data only.

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

Appropriation	CHAPTER	USD(Comptroller)											OMB	A&T	USD (P)	C3I	P&R	HA			RA	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REVFUND	P&FC			MI	FC	PA&E													
O&M, Army**	3/8	1	3			1				1		1	2	1	1	1	5				1	1			19
O&M, Navy**	3/8	1	3			1				1		1	2	1	1	1	5				1	1			19
O&M, MC**	3/8	1	3			1				1		1	2	1	1	1	5				1	1			19
O&M, AF**	3/8	1	3			1				1		1	2	1	1	1	5				1	1			19
O&M, Defense Agencies**	3/8	1	2			1				1		1	2	1	1	1	2				1	1			15
US Court ofAppeals for the Armed Forces	3	1	2									1	2			1	1					1			10
Inspector General**	3	1	2							1		1	2	1			1					1			10
O&M, Army Reserve**	3/8	1	3			1				1		1	2	1	1	1	2				4	1			19
O&M, Navy Reserve**	3/8	1	3			1				1		1	2	1	1	1	2				4	1			19
O&M, MC Reserve**	3/8	1	3			1				1		1	2	1	1	1	2				4	1			19
O&M, AF Reserve**	3/8	1	3			1				1		1	2	1	1	1	2				4	1			19
O&M, Army National Guard**	3/8	1	3			1				1		1	2	1	1	1	2				4	1			19
O&M, Air National Guard**	3/8	1	3			1				1		1	2	1	1	1	2				4	1			19
Drug Interdiction & Counter-drug Activities	14	1	2	1						1		1	2	1	2	1	1	1			1	1			16
Cemeterial Expenses (Army)	3	1	2									1	2	1			1					1			9
Wildlife Conservation	3	1	2									1	2	1			1					1			9

* 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 orginating agency clearly identified on each page of each exhibit.

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

Appropriation	CHAPTER	USD(Comptroller)											OMB	A&T	USD (P)	CJCS	P&R				RA	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REVFUNDS	P&FC			MI	FC	PA&E													
Acft Proc, Army	4	1		3		**				1		2	2	1	1	1	1				1	1	1		16
Missile Proc, Army	4	1		3		**				1		2	2	1	1	1	1					1	1		15
Proc of W&TCV, Army	4	1		3		**				1		2	2	1	1	1	1					1	1		15
Proc of Ammunition, Army	4	1		3		**				1		2	2	1	1	1	2					1	1		16
Other Proc, Army	4	1		3	1	**				1		2	2	1	1	1	2				1	1	1		18

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

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

Appropriation	CHAPTER	USD(Comptroller)											OMB	A&T	USD (P)	C3I	P&R				RA	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REVFUNDS	P&FC			MI	FC	PA&E													
Acft Proc, Navy	4	1		3		**				1		2	2	1	1	1	1				1	1	1		16
Proc of Ammunition, Navy and MC	4	1		3		**				1		2	2	1	1	1	1				1	1	1		16
SCN, Navy	4	1		3		**				1		2	2	1	1	1	1				1	1	1		16
Other Proc, Navy	4	1		3	1	**				1		2	2	1	1	1	2				1	1	1		18
Procurement, MC	4	1		3		**				1		2	2	1	1	1	1				1	1	1		16

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

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

Appropriation	CHAPTER	USD(Comptroller)											OMB	A&T	USD (P)	C3I	P&R				RA*	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REVFUNDS	P&FC			MI	FC	PA&E													
Acft Proc, AF	4	1		3		**				1		2	2	1	1	1	1				1	1	1		16
Missile Proc, AF	4	1		3		**				1		2	2	1	1	1	1					1	1		15
Proc of Ammunition, AF	4	1		3		**				1		2	2	1	1	1	1					1	1		15
Other Proc, AF	4	1		3	1	**				1		2	2	1	1	1	2				1	1	1		18

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

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

Appropriation	CHAPTER	USD(Comptroller)											OMB	A&T	USD (P)	C3I	P&R				RA	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REVFUNDS	P&FC			MI	FC	PA&E													
Procurement, Defense-wide	4	1		3	1	**				1		2	2	1	1	1	1				1	1	1		17
National Guard & Reserve Eq	4	1		3		**				1		2	2	1	1	1	1				1	1	1		17
Defense Production Act	4	1		3						1		2	2	1	1	1	1					1	1		15
Chemical Agents & Munitions Destruction, Defense-wide	4	1		3	1					1		2	2	1	1	1	1					1	1		16

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

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

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

Appropriation	CHAPTER	USD(Comptroller)											OMB	A&T	USD (P)	C3I	P&R				RA	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REVFUNDS	P&FC			MI	FC	PA&E													
RDT&E, Army	5																								
Budget Item Justification Bk		1		3	1					1		2	2	2	1	1	1				1	1	1		17
R-32				3		1																			4
Project Listing				3								2	1												6
R-1				3								2	1												6
Facility Exhibits				1	1																				2
RDT&E, Navy	5																								
Budget Item Justification Bk		1		3	1					1		2	2	2	1	1	1				1	1	1		17
R-32				3		1																			4
Project Listing				3								2	1												6
R-1				3								2	1												6
Facility Exhibits				1	1																				2
RDT&E, AF	5																								
Budget Item Justification Bk		1		3	1	1				1		2	2	2	1	1	1				1	1	1		17
R-32				3																					4
Project Listing				3								2	1												6
R-1				3								2	1												6
Facility Exhibits				1	1																				2

*** Provide unclassified data only.**

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

Appropriation	CHAPTER	USD(Comptroller)											OMB	A&T	USD (P)	C3I	P&R				RA	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REVFUNDS	P&FC			MI	FC	PA&E													
RDT&E,Defense Agencies	5																								
Budget Item Justification Bk		1		3	1					1		2		2	1	1	1				1	1	1		16
R-32				1		1							1												3
Project Listing				2								2	1												5
R-1				2								2													4
Facility Exhibits				1	1																				2
Director, OT & E	5																								
Budget Item Justification Bk		1		3						1		2	2	2	1	1	1					1			15
R-32				1		1																			2
Project Listing				2								2	1												5
R-1				2								2	1												5
Facility Exhibits				1	1																				2
Director, DT & E	5																								
Budget Item Justification Bk		1		3						1		2	2	2	1	1	1					1	1		16
R-32				1		1																			2
Project Listing				2								2	1												5
R-1				2								2	1												5
Facility Exhibits				1	1																				2

*Provide unclassified data only.

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

JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION
REVOLVING AND MANAGEMENT FUNDS

Appropriation	CHAPTER	USD(Comptroller)											OMB	A&T	USD(P)	C3I	P&R	HA			RA	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REVFUNDS	P&FC			MI	FC	PA&E													
Defense Working Capital Funds:	**9**																								
Army	**9**	1	1	1		8				1		2	2	2	1	1	2					1	1		24
Navy	**9**	1	1	1		8				1		2	2	2	1	1	2					1	1		24
Air Force	**9**	1	1	1		8				1		2	2	2	1	1	2					1	1		24
Defense Agencies	**9**	1	1	1		8				1		2	2	2	1	1	2	1				1	1		25
National Defense Stockpile Fund	**10**	1	1	1		2				1		2	2	2	1	1	2					1			17
Building Maintenance Fund	**10**	1	1	1		2				1		2	2	2	1	1	2					1			17
Pentagon Reservation Maintenance Revolving Fund	**10**	1	1	1		2				1		2	2	2	1	1	2					1			17
National Defense Sealift Fund	**10**	1	1	1		2				1		2	2	2	1	1	2					1			17
Management Funds	**10**	1	1	1		2				1		2	2	1	1	1	2					1			16
Trust Funds	**10**	1	1	1		2	1			1		2	2	1	1	1	2					1			17

*** Provide unclassified data only.**

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

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

		USD(Comptroller)																							
Appropriation	CHAPTER	P&S	OPS	INV	MILCON	REVFUNDS	P&FC			MI	FC	PA&E	OMB	A&T	USD(P)	C3I	P&R	HA			RA	TJS	DOT&E		TOTAL
Military Construction, Army	6	1			2					1		1	2	2	1	1	2	1			1	1			16
Military Construction, Navy	6	1			2					1		1	2	2	1	1	2	1			1	1			16
Military Construction, MC	6	1			2					1		1	2	2	1	1	2				1	1			15
Military Construction. AF	6	1			2					1		1	2	2	1	1	2	1			1	1			16
Military Construction, Def Agencies **	6	1			2					1		1	2	2	1	1	2	1			1	1			16
Military Construction, Army Reserve	6	1			2					1		1	2	2	1	1	2				2	1			16
Military Construction, Navy Reserve	6	1			2					1		1	2	2	1	1	2				2	1			16
Military Construction, MC Reserve	6	1			2					1		1	2	2	1	1	2				2	1			16
Military Construction, AF Reserve	6	1			2					1		1	2	2	1	1	2				2	1			16
Military Construction, Army National Guard	6	1			2					1		1	2	2	1	1	2				2	1			16
Military Construction, Air National Guard	6	1			2					1		1	2	2	1	1	2				2	1			16
Family Housing, Army	6	1			2					1		1	2	2	1	1	2					1			14
Family Housing, Navy	6	1			2					1		1	2	2	1	1	2					1			14
Family Housing, MC	6	1			2					1		1	2	2	1	1	2					1			14
Family Housing, AF	6	1			2					1		1	2	2	1	1	2					1			14
Family Housing, NSA, DIA, or DLA	6	1			2					1		1	2	2	1	1	2					1			14
Homeowners Assistance (Army)	6	1			2					1		1	2	2			2					1			12
NATO Security Investment Program	6	1			2					1		1	2	2	1		2					1			13

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

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JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION

BASE REALIGNMENTS AND CLOSURES (BRAC)

Appropriation	CHAPTER	USD(Comptroller)											OMB	A&T	USD (P)	C3I	P&R	HA			RA	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REVFUNDS	P&FC			MI	FC	PA&E													
BRAC - Army	7	1	2							1		1	2	2	1	1	2	1			1	1			16
BRAC - Navy	7	1	2							1		1	2	2	1	1	2	1			1	1			16
BRAC - AF	7	1	2							1		1	2	2	1	1	2	1			1	1			16
BRAC - DLA	7	1	2							1		1	2	2	1	1	2	1			1	1			16
BRAC - DISA	7	1	2							1		1	2	2	1	1	2	1			1	1			16

* Provide unclassified data only.

JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION

SPECIAL INTEREST REQUIREMENTS

PROGRAM	CHAPTER	USD(Comptroller)											OMB	A&T	USD (P)	C3I	P&R	HA			RA	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REV FUND	P&FC			MI	FC	PA&E													
Real Property Maintenance	8	1	1		2					1		1	2	2	1	1	2				1	1			16
Offsetting Receipts	11	1		1			1			1		1	2			1	2					1			11
Information Technology	18	1	1	1						1		1	2	2		1	2	1			1	1			15
Intelligence Programs (NFIP/JMIP/TIARA) (IP-1)	16	1		1						1		1	2	1	1	1	1					1			11
Defense Health Programs	12	1	2	1						1	1	1	2	1		1	2					1			14
Foreign Currency Exchange Data (PB-18)	19	1	2	1						1	1	1	2	2		1	2					1			15
Budgeted Environ. Projects (Non-ER,D) (PB-28/28A)	19	1	2							1		1	2	2			1					1			11

*Provide unclassified data only.

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JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION

SPECIAL INTEREST REQUIREMENTS

		USD(Comptroller)																							
PROGRAM	**CHAPTER**	**P&S**	**OPS**	**INV**	**MILCON**	**REV FUND**	**P&FC**			**MI**	**FC**	**PA&E**	**OMB**	**A&T**	**USD(P)**	**C3I**	**P&R**	**HA**			**RA**	**TJS**	**DOT&E**		**TOTAL**
Functional Transfers (PB-14)	*19*	*1*	*1*	*1*	*1*	*1*	*3*			*1*															*9*
Advisory and Assistance Services (PB-15)	19	1	2	1	1	1							1	1			1								9
Legislative Proposals (PB-16)	19	1	2	1	1	1							1				1	1			1				10
Employee Relocation Exspenses (PB-17)	19	1	2										1				1								5
Contract Reporting by Appropriation (PB-19)	19	1	3										1	1											5
Management Headquarters (PB-22)	19	1	2										1				1								5
Host Nation Support (PB-25)	19	1	2										1		1										5
Administrative Motor Vehicle Operations Exhibit (PB-41)	19	1	2									1	2	1		1	1					1			10
Competition and Privatization (PB-42)	19	1	2							1		1	2	1			2					1			11
Child Development, School Age Care (SAC), Family Centers, and Family Advocacy Programs (PB-50)	19	1	2							1		1	2				2					1			10
Budgeted Military and Civilian Pay Raise Exhibit (PB-53)	19	1	3							1	1	1	2				2					1			12
Civilian Personnel Hiring Plan (PB-54)	19	1	2										1				1								5
Internaternational Military Headquarters (PB-55)	19	1	2										1		1		1								6
Major Range and Test Facility Base	19	1		1						1		1	1	6	1		1						1		14
Test & Evaluation Fund	19	1		1						1		1	2	5	1		1					1	1		15

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

JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION

SPECIAL INTEREST REQUIREMENTS

PROGRAM	CHAPTER	USD(Comptroller)											OMB	USD (A)	A&T	C3I	P&R	HA			RA	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REVFUNDS	P&FC			MI	FC	PA&E													
Defense Environmental Restoration Program	13	1	2							1	1	1	2	2		1	1					1			13
Federal Credit Program	19	1				1	1			1		1	2				1					1			9

*** Provide unclassified data only.**

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

010303 Preparation of the Biennial Budget Estimates

A. General Guidance

1. The Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) will send, in June or July, a budget guidance guidance memorandum establishing submission requirements not included in this volume. Included in this guidance will be budget material due dates and instructions for preparing estimates for the prior year (PY), current year (CY), biennial budget years (BY1 and BY2), and the outyears

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 DoDI 7041.3, "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. The exhibit PB-14, Functional Transfers, found in Chapter 19 of this volume will identify all functional tranfers included in the budget. Each Component will also notify OUSD(Comptroller) Program/Budget of the planned functional transfers not reflected in the budget.

5. Adjustments necessary to properly reflect functional transfers agreed upon by the parties, but not included in the Budget Estimates Submission (BES), may be accomplished in the budget review process. Functional transfers not submitted in the BES or incorporated during the budget review process 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 OUSD (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 OUSD(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 0109 contains formats for those exhibits applicable to more than one appropriation.

2. In addition to those exhibits identified in Section 0109, 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 Working Capital Fund will be computed under the same guidance as outlined above for the specific appropriations.

010304 Not Used

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 0109]

PB-2. Program and Financing Schedule, Annual Accounts. (FY 19PY thru 19BY2) [Section 0109]

PB-2A Program and Financing Schedule, Other Accounts. (FY 19PY thru 19BY2) [Section 0109]

PB-4. FY 19BY1 and 19BY2 Budget Estimates - Schedule of Civilian and Military Personnel. (FY 19PY thru 19BY2+4) [Section 0109]

PB-8. FY 19CY Supplemental Appropriation Requirements (Described in Section 010306). [Section 0109]

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 PY, CY, BY1 and BY2 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 supplementals 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 unforseen 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 0109. 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 thousands of dollars and full-time equivalents/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 supplementals 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^3) Programs are contained in Chapters 2 thru 7, 9, 10, 16, 17 and 19.

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; Overseas Humanitarian Disaster and Civic Aid, and Contingencies, Defense; appropriations will be consolidated into a single Justification Book. Additionally, information technology budget material prepared by the Military Departments and other DoD Components will be consolidated by the *Office of the ASD(C^3I) Resource Management Directorate* 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, separate Justification Books will be prepared for JMIP and TIARA program aggregations as prescribed in Chapter 16. A separate Justification Book will be prepared for C^3 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 National Foreign Intelligence Program shall be classified in accordance with instructions in Chapter 16.

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. All 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 Washington Headquarters Services, Directorate for Freedom of Information and Security Review, 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.

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 gudance 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 withs 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 withs 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 withs 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. Provide material in accordance with guidance contained in Chapter 18, Section 180304.

- *Intelligence and C^3 Programs. Instructions for these books are contained in Chapters 16 and 17.*

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 OUSD(Comptroller) or OASD(C ^{3}I) 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 OUSD(Comptroller) or OASD(C ^{3}I) directorate for review. The following is a list of the directorates:

Directorate for Operations and Personnel,
3D868, 697-9317
Directorate for Investment,
4B916, 695-5507
Directorate for Revolving Funds,
3B866, 697-1880

Directorate for Military Construction,
3D841, 697-4829
Office of the ASD(C3I) Resource Management Directorate, 3D228, 695-6735
(For IT Justification)

In addition, 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 Washington Headquarters Services, 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 Washington Headquarters Services, 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 ^{3}) Justification Books will be reviewed by ASD(C ^{3}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 su pport 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 supplementals will be supported by a narrative justification in the format of Exhibit PB-37A, provided in Section 0109.

B. Organization of Amended Appropriations Requests Justification Books

1. A separate abbreviated Justification Book will be prepared by OUSD(Comptroller) and/or 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 Defense-wide 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 0109), highlighting changes to the pending request.

(3) Program and Financing Schedule (abbreviated) in the format of Exhibit PB-37S (see Section 0109). 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 0109). 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 and RDT&E Justification material 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 Washington Headquarters Services, Directorate for Freedom of Information and Security Review, Room 2C757, for security clearance. Other appropriate provisions of Section 010401 of this Volume 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/Internet Posting of Budget Material

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

B. Each Military Department will deliver copies for congressional committees, GAO, Library of Congress, CBO, and OMB, etc. OUSD(Comptroller) (P/B) will distribute copies of the consolidated Defense Agencies justification material. The Office of the ASD(C³I) Resource Management Directorate will distribute copies of the consolidated Information Technology Justification.

*C. **Copies of classified material and other backup documentation 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.*

D. Internet Posting of Unclassified Budget Justification Material.

1. Justification material for the President's budget will have limited paper copy distribution as shown on the distribution charts. No internal DoD distribution will be made of unclassified justification material that is provided to the Congress, OMB and other non-DoD organizations. This justification material will be available solely through posting to Component internet sites.

2. However, classified budget justification and budget backup material as identified in the distribution tables will be provided in paper copy to the organizations listed. Appropriate OUSD(Comptroller) directors should be consulted prior to distribution of material not listed.

3. Internet posting on Component Web Sites.

(a) Web pages presenting Defense budget documents must be designed to facilitate user discovery of the information. These pages will be used extensively by Congressional staffs, the media, and the public, and the presentation of material reflects upon the organization sponsoring the site. Budget documentation should be logically grouped, and link names should be clear and concise, to allow the user to rapidly navigate to the document of interest. Graphical content should be limited, to allow reasonable download times when accessed via modem. The Military Departments must ensure that established web pages meet these criteria.

(b) Defense Agencies and managers of Defense-wide accounts will be provided separate guidance for the submission of budget justification in an electronic format. OUSD(Comptroller) will consolidate Defense-wide justification and distribute/post to the Comptroller internet site.

(c) Posting of justification material on Component web pages should occur no later than 5 working days after delivery of the paper copies to the Congress, but not prior to delivery to the Congress.

(d) As a reminder, for Freedom of Information requests received prior to posting the unclassified budget material on the internet, it is the responsibility of the DoD component to comply with the request in accordance with DoD 5400.7-R.

E. CD-ROM Production

Upon completion of the posting of budget justification material to the Component internet site, a CD-ROM containing all of this material will be produced and distributed in accordance with the distribution tables that follow. This CD-ROM should be distributed not later than 45 days after the Budget of the United States Government is presented to the Congress. This process will make budget material available for those that lack internet access and for historical purposes.

Distribution Delivery Points

USD(Comptroller)		
Plans & Systems (P&S)	3A862	(703)697-2124
Operations and Personnel (OPS)	3D868	(703)697-9317
Investment (INV)	4B916	(703)695-5507
Military Construction (MILCON)	3D841	(703)697-4829
Revolving Funds (REV FUNDS)	3B866	(703)697-1880
Program & Financial Control (P&FC)	3B872	(703)697-0021
Financial Commerce (FC)	*Crystal Square #4 Suite 201*	*(703)602-0300*
Management Improvement (MI)	*1A658*	*(703)697-8580*
Director, PA&E	2D278	(703)695-7710
USD(Acquisition & Technology) Mail Room	3D139	(703)697-6112
USD(Policy)	4B926	(703)697-9478
ASD(C^3I) Mail Room	3E209	(703)695-6549
USD(Personnel & Readiness)	3C980	(703)697-0617
ASD(RA)	2D528	(703)697-3962
ASD(LA)	3D918	(703)614-8423
ASD(PA)	2E811	(703)697-5007
The Joint Staff (J-8)	1E963	(703)695-7064
DOT&E	3E333	(703)695-1565

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

Because of numerous room changes during the Pentagon Renovation, call the listed office prior to delivery of budget material.

GAO	U.S. General Accounting Office NSIAD/TIC Attn: Tina Eason 441 G Street, NW --Room 4103 Washington, DC 20548	(202)512-8588
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

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

Appropriation	CHAPTER	USD(Comptroller)											A&T	POLICY	C3I	P&R				RA	TJS				OIG		DETFOENTSAEL
		P&S	OPS	INV	MILCON	REVFUND	P&FC					PA&E															
Military Personnel, Army In-house Backup Exhibits (MP)	2	1	4									1	1	1	1	4				1	1				1		16
Military Personnel, Navy In-house Backup Exhibits (MP)	2	1	4									1	1	1	1	4				1	1				1		16
Military Personnel, MC In-house Backup Exhibits (MP)	2	1	4									1	1	1	1	4				1	1				1		16
Military Personnel, AF In-house Backup Exhibits (MP)	2	1	4									1	1	1	1	4				1	1				1		16
Reserve Personnel, Army In-house Backup Exhibits (MPR)	2	1	4									1	1	1	1	2				2	1				1		15
Reserve Personnel, Navy In-house Backup Exhibits (MPR)	2	1	4									1	1	1	1	2				2	1				1		15
Reserve Personnel, MC In-house Backup Exhibits (MPR)	2	1	4									1	1	1	1	2				2	1				1		15
Reserve Personnel, AF In-house Backup Exhibits (MPR)	2	1	4									1	1	1	1	2				2	1				1		15
Natl Guard Personnel, Army In-house Backup Exhibits (MPR)	2	1	4									1	1	1	1	2				2	1				1		15
Natl Guard Personnel, AF In-house Backup Exhibits (MPR)	2	1	4									1	1	1	1	2				2	1				1		15

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

Appropriation	CHAPTER	OMB		GAO	HAC(HNS)				SAC				HNSC	SASC	HPSCI	SSCI	HBC	SBC	CBO	CLOINBGRRAERSYS				TOTAL
					DEF SUB	DEF MIN	MCN SUB	MCN MIN	DEF SUB	DEF MIN	MCN SUB	MCN MIN												
Military Personnel, Army Justification Book	2	2		3	3	1			2	1			5	6	1	1	2	2	2	1				32
Military Personnel, Navy Justification Book	2	2		3	3	1			2	1			5	6	1	1	2	2	2	1				32
Military Personnel, MC Justification Book	2	2		3	3	1			2	1			5	6	1	1	2	2	2	1				32
Military Personnel, AF Justification Book	2	2		3	3	1			2	1			5	6	1	1	2	2	2	1				32
Reserve Personnel, Army Justification Book	2	2		2	3	1			2	1			5	6	1	1	2	2	2	1				31
Reserve Personnel, Navy Justification Book	2	2		2	3	1			2	1			5	6	1	1	2	2	2	1				31
Reserve Personnel, MC Justification Book	2	2		2	3	1			2	1			5	6	1	1	2	2	2	1				31
Reserve Personnel, AF Justification Book	2	2		2	3	1			2	1			5	6	1	1	2	2	2	1				31
Natl Guard Personnel, Army Justification Book	2	2		2	3	1			2	1			5	6	1	1	2	2	2	1				31
Natl Guard Personnel, AF Justification Book	2	2		2	3	1			2	1			5	6	1	1	2	2	2	1				31

JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S BUDGET REQUEST

OPERATION AND MAINTENANCE ACCOUNTS

Appropriation	CHAPTER	USD(Comptroller)																										DETFONASLE
		P&S	OPS	INV	MILCON	REVFUND	P&FC					PA&E	A&T	POLICY	C3I	P&R		LA		RA	TJS				OIG		
O&M, Army	3																											
In-house Exhibits		1	5									1	1	1	1	3					1				1		15
O&M, Navy	3																											
In-house Exhibits		1	5									1	1	1	1	3					1				1		15
O&M, Marine Corps	3																											
In-house Exhibits		1	5									1	1	1	1	3					1				1		15
O&M, Air Force	3																											
In-house Exhibits		1	5									1	1	1	1	3					1				1		15
O&M, Defense-wide	3																											
Classified Justification Book (Vol 1) (Classified-DIA/NSA/DISA) **		1	3									1	1	1	1	3		1		1					1		14
In-house Backup Exhibits		1	3									1	1	1	1	3									1		12
O&M, Army Reserve	3																											
In-house Exhibits		1	4									1	1	1	1	2				1	1				1		14
O&M, Navy Reserve	3																											
In-house Exhibits		1	4									1	1	1	1	2				1	1				1		14
O&M, Marine Corps Reserve	3																											
In-house Exhibits		1	4									1	1	1	1	2				1	1				1		14
O&M, Air Force Reserve	3																											
In-house Exhibits		1	4									1	1	1	1	2				1	1				1		14
O&M, Army National Guard	3																											
In-house Exhibits		1	4									1	1	1	1	2				1	1				1		14
O&M, Air National Guard	3																											
In-house Exhibits		1	4									1	1	1	1	2				1	1				1		14

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

Appropriation	CHAPTER	OMB		GAO	HAC(HNS)				SAC				HNSC	SASC	HPSCI	SSCI	HBC	SBC	CBO	CLIBRARY	CONGRESS				TOTAL
					DEF SUB	DEF MIN	MCN SUB	MCN MIN	DEF SUB	DEF MIN	MCN SUB	MCN MIN													
O&M, Army	3																								
Justification Book (Vol 1)		2		3	3	1			2	1			10	6	1	1	2	2	2	1					37
Data Book (Vol 2)		2		3	3	1			2	1			10	6	1	1	2	2	2	1					37
Real Property Maintenance & Minor Construction (Vol 3)		2		3	3	1			2	1			10	6	1	1	2	2	2	1					37
O&M, Navy	3																								
Justification Book (Vol 1)		2		3	3	1			2	1			10	6	1	1	2	2	2	1					37
Data Book (Vol 2)		2		3	3	1			2	1			10	6	1	1	2	2	2	1					37
Real Property Maintenance & Minor Construction (Vol 3)		2		3	3	1			2	1			10	6	1	1	2	2	2	1					37
O&M, Marine Corps	3																								
Justification Book (Vol 1)		2		3	3	1			2	1			10	6	1	1	2	2	2	1					37
Data Book (Vol 2)		2		3	3	1			2	1			10	6	1	1	2	2	2	1					37
Real Property Maintenance & Minor Construction (Vol 3)		2		3	3	1			2	1			10	6	1	1	2	2	2	1					37
O&M, Air Force	3																								
Justification Book (Vol 1)		2		3	3	1			2	1			10	6	1	1	2	2	2	1					37
Data Book (Vol 2)		2		3	3	1			2	1			10	6	1	1	2	2	2	1					37
Real Property Maintenance & Minor Construction (Vol 3)		2		3	3	1			2	1			10	6	1	1	2	2	2	1					37

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

Appropriation	CHAPTER	OMB		GAO	HAC(HNS)				SAC				HNSC	SASC	HPSCI	SSCI	HBC	SBC	CBO	CLIBRARY				TOTAL
					DEF SUB	DEF MIN	MCN SUB	MCN MIN	DEF SUB	DEF MIN	MCN SUB	MCN MIN								CONGRESS				
O&M, Defense-wide	3																							
Justification Book (Vol 1)-Unclassified**		2		3	3	1			2	1			5	4					2	1				24
Justification Book (Vol 1)-Classified**		2		3	3	1			2	1			5	4					2					23
Data Book (Vol 2) **		2		3	3	1			2	1			5	4					2	1				24
Real Property Maint & Minor Construction (Vol 3)**		2		3	3	1			2	1			5	4					2	1				24
O&M, Army Reserve Justification Book	3	2		3	3	1			2	1			10	6	1	1	2	2	2	1				37
O&M, Navy Reserve Justification Book	3	2		3	3	1			2	1			10	6	1	1	2	2	2	1				37
O&M, Marine Corps Reserve Justification Book	3	2		3	3	1			2	1			10	6	1	1	2	2	2	1				37
O&M, Air Force Reserve Justification Book	3	2		3	3	1			2	1			10	6	1	1	2	2	2	1				37
O&M, Army National Guard Justification Book	3	2		3	3	1			2	1			10	6	1	1	2	2	2	1				37
O&M, Air National Guard Justification Book	3	2		3	3	1			2	1			10	6	1	1	2	2	2	1				37
Operation & Maintenance Overview**	3	10		3	5	1			5	1			10	10					1	2				48

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

Appropriation	CHAPTER	OMB	ACDA	GAO	HAC(HNS)				SAC				HNSC	SASC	HPSCI	SSCI	HBC	SBC	CBO					TOTAL
					DEF SUB	DEF MIN	MCN SUB	MCN MIN	DEF SUB	DEF MIN	MCN SUB	MCN MIN												
Aircraft Procurement, Army	4																							
Committee Staff Procurement Backup Book		2	1	3	4	1			3	1			6	6										27
Missile Procurement, Army	4																							
Committee Staff Procurement Backup Book		2	1	3	4	1			3	1			6	6										27
Proc of W&TCV, Army	4																							
Committee Staff Procurement Backup Book		2	1	3	4	1			3	1			6	6										27
Proc of Ammunition, Army	4																							
Committee Staff Procurement Backup Book		2	1	3	4	1			3	1			6	6										27
Other Procurement, Army	4																							
Committee Staff Procurement Backup Book		2	1	3	4	1			3	1			6	6										27

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

Appropriation	CHAPTER	USD(Comptroller)																												DEFENSE TOTAL
		P&S	OPS	INV	MILCON	REVFUND	P&FC					PA&E	A&T	POLICY	C3I	P&R		LA	PA*	RA	TJS				OIG		
Aircraft Procurement, Navy	4																													
Classified Committee Staff Proc. Backup Book		1		3								2	2	1	1	1		1		1	1				1			15
Other Procurement, Navy	4																													
Classified Committee Staff Proc. Backup Book		1		3								2	2	1	1	1		1		1	1				1			15

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

Appropriation	CHAPTER	OMB	ACDA	GAO	HAC(HNS)				SAC				HNSC	SASC	HPSCI	SSCI	HBC	SBC	CBO	CONGRESS LIBRARY				TOTAL
					DEF SUB	DEF MIN	MCN SUB	MCN MIN	DEF SUB	DEF MIN	MCN SUB	MCN MIN												
Aircraft Procurement, Navy	4																							
Committee Staff Proc. Backup Book		2	1	3	4	1			3	1			6	6										27
Weapons Procurement, Navy	4																							
Committee Staff Proc. Backup Book		2	1	3	4	1			3	1			6	6										27
Shipbuilding & Conversion, Navy	4																							
Committee Staff Proc. Backup Book		2	1	3	4	1			3	1			6	6										27
Proc of Amunition, Navy and MC	4																							
Committee Staff Proc. Backup Book		2	1	3	4	1			3	1			6	6										27
Other Procurement, Navy	4																							
Committee Staff Proc. Backup Book		2	1	3	4	1			3	1			6	6										27
Procurement, MC	4																							
Committee Staff Proc. Backup Book		2	1	3	4	1			3	1			6	6										27

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

Appropriation	CHAPTER	USD(Comptroller)										PA&E	A&T	POLICY	C3I	P&R				RA	TJS				OIG		DETOTAL
		P&S	OPS	INV	MILCON	REVFUND	P&FC																				
Aircraft Procurement, AF																											
Classified Committee Staff Proc. Backup Book	4	1		3								2	2	1	1	1				1	1				1		14
Missile Procurement, AF																											
Classified Committee Staff Proc. Backup Book	4	1		3								2	2	1	1	1				1	1				1		14
Proc of Ammunition, AF																											
Classified Committee Staff Proc. Backup Book	4	1		3								2	2	1	1	1				1	1				1		14
Other Procurement, AF																											
Classified Committee Staff Proc. Backup Book	4	1		3								2	2	1	1	2				1	1				1		14

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

Appropriation	CHAPTER	OMB	ACDA	GAO	HAC(HNS)				SAC				HNSC	SASC	HPSCI	SSCI	HBC	SBC	CBO	CONGRESS LIBRARY				TOTAL
					DEF SUB	DEF MIN	MCN SUB	MCN MIN	DEF SUB	DEF MIN	MCN SUB	MCN MIN												
Aircraft Procurement, AF																								
Committee Staff Procurement Backup Book	4	2	1	3	4	1			3	1			6	6										27
Missile Procurement, AF	4																							
Committee Staff Procurement Backup Book		2	1	3	4	1			3	1			6	6										27
Missile Procurement, AF	4																							
Committee Staff Procurement Backup Book		2	1	3	4	1			3	1			6	6										27
Other Procurement, AF	4																							
Committee Staff Procurement Backup Book		2	1	3	4	1			3	1			6	6										27

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

Appropriation	CHAPTER	USD(Comptroller)											A&T	POLICY	C3I	P&R				RA	TJS	DOT&E			OIG		DETOTAL
		P&S	OPS	INV	MILCON	REVFUND	P&FC					PA&E																
Procurement, Def-wide**	4																										
Classified Committee Staff Proc. Backup Book		1		2								2	2	1	1	1				1	1				1		13
Classified P-1, Procurement Programs**	1	1		17	4							2	2	1	1	1				1	1	1			1		33

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

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

Appropriation	CHAPTER	OMB	ACDA	GAO	HAC(HNS)				SAC				HNSC	SASC	HPSCI	SSCI	HBC	SBC	CBO	CLIBRARY	CONGRESS				TOTAL
					DEF SUB	DEF MIN	MCN SUB	MCN MIN	DEF SUB	DEF MIN	MCN SUB	MCN MIN													
Procurement, Def-wide Committee Staff Procurement Backup Book**	4	2	1	3	1				1				1	1											10
Natl Guard & Reserve Eq Justification Book**	4	2	1		3	1			3	1									2	1					14
Defense Production Act Justification Book	4	2			2	1			2	1			3	3	1	1	2	2	2	1					23
Chemical Agents & Munitions Destruction, Def Committee Staff Procurement Backup Book	4	2	1	3	4	1			2	1			3	3											20
Multiyear Procurement Justification Book**	4	2	1	3	5	1			3	1			7	5					2	1					33
P-1, Procurement Programs**	1	6	1	3	13	1	2	1	10	1	1	1	50	20	2	2	2	2	3	2					123
P-1, Classified **	1	6		3	5	1			5	1			5	5	2	2			3						38
P-1R**	1	6		3	3	1			3	1			10	10	2	2			3	1					45
Program Acquisition Costs by Weapon System **	1				13	1	2	1	10	1	1	1	50	20	2	2	2	2	3	1					112

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

Appropriation	CHAPTER	USD(Comptroller)																									DEFENSE TOTAL
		P&S	OPS	INV	MILCON	REVFUND	P&FC					PA&E	A&T	POLICY	C3I	P&R				RA	TJS	DOT&E			OIG	DARPA	
RDT&E, Army Classified Budget Item Justification Book Project Listing	5	1		3 2	1							2 2	2	1	1	1					1	1			1	1	16 4
RDT&E, Navy Classified Budget Item Justification Book Classified Project Listing	5	1		3 2	1							2 2	2	1	1	1					1	1			1	1	16 4
RDT&E, AF Classified Budget Item Justification Book Project Listing	5	1		3 2	1							2 2	2	1	1	1					1	1			1	1	16 4
RDT&E, Defense Agencies Classified Budget Item Justification Book** Project Listing	5	1		3 2	1							2 2	2	1	1	1					1	1			1	1	16 4
Classified R-1, RDT&E Programs**	1	1		17	4							2	2	1	1	1					1	1			1	1	33

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

Appropriation	CHAPTER	OMB	ACDA	GAO	HAC(HNS)				SAC				HNSC	SASC	HPSCI	SSCI	HBC	SBC	CBO	CLIBRARY	CONGRESS				TOTAL
					DEF SUB	DEF MIN	MCN SUB	MCN MIN	DEF SUB	DEF MIN	MCN SUB	MCN MIN													
RDT&E, Army Budget Item Justification Book	5	3	1	3	4	1			3	1			10	6	1	1	2	2	3	1					42
RDT&E, Navy Budget Item Justification Book	5	3	1	3	4	1			3	1			10	6	1	1	2	2	3	1					42
RDT&E, AF Budget Item Justification Book	5	3	1	3	4	1			3	1			10	6	1	1	2	2	3	1					42
RDT&E, Defense Agencies Budget Item Justification Book **	5	3	1	3	2	1			2	1			5	4					2	1					25
R-1, RDT&E Programs**	1	6	1	3	13	1	2	1	10	1	1	1	50	20	2	2	2	2	3	2					123
R-1, Classified	1	6		3	5	1			5	1			5	5	2	2			3						38

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

Appropriation	CHAPTER	OMB		GAO	HAC(HNS)				SAC				HNSC	SASC	HPSCI	SSCI	HBC	SBC	CBO	LIBRARY CONG.				TOTAL
					DEF SUB	DEF MIN	MCN SUB	MCN MIN	DEF SUB	DEF MIN	MCN SUB	MCN MIN												
Defense Working Captal Funds *Justification Book -Army, Navy, Air Force, Defense-wide*	9	2		3	3	1			3	1			10	5					3	1				32
Public Enterprise, Management Fund, and Trust Fund Justification Book	10	2		3	2	1			2	1			5	2					2	1				21

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

Appropriation	CHAPTER	OMB		GAO	HAC(HNS)				SAC				HNSC	SASC	HPSCI	SSCI	HBC	SBC	CBO	CONGRESS LIBRARY				TOTAL
					DEF SUB	DEF MIN	MCN SUB	MCN MIN	DEF SUB	DEF MIN	MCN SUB	MCN MIN												
MilCon, Family Hsg, Homeowners Assist, Army - Justification Book	6	2		3			1	1			1	1	7	2	1	1	2	2	2	1				27
Mil Const & Family Housing, N & MC Justification Book	6	2		3			1	1			1	1	7	2	1	1	2	2	2	1				27
Mil Const & Family Housing, AF Justification Book	6	2		3			1	1			1	1	7	2	1	1	2	2	2	1				27
Mil Const & Family Housing, Defense-wide - Justification Book **	6	2		2			2	1			1	1	7	5					2	1				24
Military Construction, Army Reserve Justification Book	6	2		2			1	1			1	1	7	2	1	1	2	2	2	1				26
Military Construction, N & MC Reserve - Justification Book	6	2		2			1	1			1	1	7	2	1	1	2	2	2	1				26
Military Construction, AF Reserve Justification Book	6	2		2			1	1			1	1	7	2	1	1	2	2	2	1				26
Military Const, Army National Guard Justification Book	6	2		2			1	1			1	1	7	2	1	1	2	2	2	1				26
Military Const, Air National Guard Justification Book	6	2		2			1	1			1	1	7	2	1	1	2	2	2	1				26
NATO Security Investment Program Justification Book	6						2	1			1	1							3	1				9
C-1, Construction Program	1	2		3		1	5	1		1	5	1	15	7					2	1				44

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

Appropriation	CHAPTER	OMB		GAO	HAC(HNS)				SAC				HNSC	SASC	HPSCI	SSCI	HBC	SBC	CBO	CONGRESS CLIBRARY				TOTAL
					DEF SUB	DEF MIN	MCN SUB	MCN MIN	DEF SUB	DEF MIN	MCN SUB	MCN MIN												
BRAC - Army Justification Book	7	2			2	1	2	1	2	1	1	1	8	10					3	1				35
BRAC - Navy Justification Book	7	2			2	1	2	1	2	1	1	1	8	10					3	1				35
BRAC - Air Force Justification Book	7	2			2	1	2	1	2	1	1	1	8	10					3	1				35
BRAC - DLA Justification Book	7	2			2	1	2	1	2	1	1	1	8	10					3	1				35
BRAC - DISA Justification Book	7	2			2	1	2	1	2	1	1	1	8	10					3	1				35

JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S REQUEST
SPECIAL INTEREST REQUIREMENTS

PROGRAM	CHAPTER	USD(Comptroller)																												DEFENSE TOTAL
		P&S	OPS	INV	MILCON	REVFUND	P&FC					PA&E	A&T	POLICY	C3I	P&R				RA	TJS				OIG				
Intelligence Programs (NFIP/JMIP/TIARA) Classified Justification	16	1		1	2							1	1	1		1					1				1				10
Comm., Command & Control Classified Justification	17	1	3	1	1							1	1	1		1					1				1				12
Drug Interdict. & Counter-drug Actys Classified Justification Book	14	1	2	1	1							1			1	1				1	1				1				11
CD-ROM: All unclassified budget material that has been posted to Internet site	1	1	1	1	1	1	1					1	1	1	1	1	1			1	1	1			1				16

JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S REQUEST
SPECIAL INTEREST REQUIREMENTS

PROGRAM	CHAPTER	OMB	ACDA	GAO	HAC(HNS)				SAC				HNSC	SASC	HPSCI	SSCI	HBC	SBC	CBO	CLIBRARY	CONGRESS				TOTAL
					DEF SUB	DEF MIN	MCN SUB	MCN MIN	DEF SUB	DEF MIN	MCN SUB	MCN MIN													
Information Technology Justification Book	18	3		3	1	1			1	1			2	2						1					15
Intelligence Programs (NFIP/JMIP/TIARA) (IP-1) Justification Book	16				1	1			1	1			2	2	1	1			1	1					12
Communications, Command & Control - Justification Book	17	2		3	2	1			2	1									1	1					13
Defense Health Programs Justification Book	12	2			2	1			2	1									3	1					12
Drug Interdiction & Counter-drug Actys - Justification Book	14	2			2	1			2	1									3	1					12
Overseas Cost Report (OP-53) Report**	15	2			3	1			3	1			10	5					3	1					29
Advisory and Assistance Services (PB-15) Exhibit **(incl. in O&M Data Book, Vol. II)**	19																								
Military Department Overview Booklets Army, Navy, and Air Force	1	2			2	1	1	1	2	1	1	1	5	2	1	1	2	2	1	1					27
CD-ROM: All unclassified budget material that has been posted to Internet site	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1					19

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JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S REQUEST
SPECIAL INTEREST REQUIREMENTS

PROGRAM	CHAPTER	USD(Comptroller)																												DEFENSE TOTAL
		P&S	OPS	INV	MILCON	REVFUND	P&FC			MI	FC	PA&E	A&T	POLICY	C3I	P&R		LA			TJS				OIG					
Administrative Motor Vehicle Operations (PB-41) In-house Backup Exhibit	19	1	2							1		1	1			1					1				1					9
Functional Transfers (PB-14) In-house Backup Exhibit	19	1	1				3																							5
Legislative Proposals (PB-16) In-house Backup Exhibit	19	1	2													1														4
Employee Relocation Expenses (PB-17) In-house Backup Exhibit	19	1	2													1														4
Contract Reporting by Appropriation(PB-19) In-house Backup Exhibit	19	1	3										1																	4
Competition and Privatization (PB-42) In-house Backup Exhibit	19	1	2							1		1	1			2					1				1					10
Host Nation Support Costs (PB-25) In-house Backup Exhibit	19	1	3									1				1					1				1					8
Child Dev., School Age Care, Family Centers, and Family Advocacy Programs (PB-50) In-house Backup Exhibit	19	1	2							1		1				2					1				1					9
Aeronautical & Space Programs (PB-52A/B) In-house Backup Exhibit	19	1		2								1	1			1					1				1					8
Budgeted Mil & Civilian Pay Raise (PB-53) In-house Backup Exhibit	19	1	2							1	1	1				2					1				1					10
Civilian Personnel Hiring Plan (PB-54) In-house Backup Exhibit	19	1	2													1														4

JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S REQUEST
SPECIAL INTEREST REQUIREMENTS

PROGRAM	CHAPTER	USD(Comptroller)												A&T	POLICY	C3I	P&R				RA	TJS				OIG		DEFENSE TOTAL
		P&S	OPS	INV	MILCON	REVFUND	P&FC			MI	FC	PA&E																
Foreign Currency Exch. Data (PB-18) In-house Backup Exhibit	19	1	2							1	1	1					2					2				1		11

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 Washington Headquarters Services, Directorate for Freedom of Information and Security Review, Room 2C757, (703)697-4325, for clearance.

2. This should be done 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.

D. Number of Copies

1. Upon completion of the security 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 2E765, Pentagon. This should be done 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.

3. 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.

4. 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.

5. 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 Washington Headquarters Services, Securuty Review, 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 in 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. HouseNational 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 Washington Headquarters Services, Directorate for Freedom of Information and Security Review. A DD 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 (8.5" x 11.0" with left and right margins of 1.5")* 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 0109.

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 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.

b. 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 0109*) 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 Washington Headquarters Services, 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.

E. Classified Appeals. Actions of congressional cpmmitees documented in classified annexes (susch as by the Intelligence Committees) to reports or classified letters may be addressed in classified appeals prepared by the ASD(C^3I). Further guidance is contained in Cahpter 16.

0105 BUDGET AUTOMATION REQUIREMENTS

010501 Automated Future Years Defense Program (FYDP) Data Base

Automation requirements for the FYDP and technical guidance for the submission of program element change data have been moved to Section 0107. Director, Program Analysis & Evaluation (PA&E), will provide Components with guidance on submission requirements .

010502 Automated Procurement *Programs* Database

A. Purpose and Objectives. This section provides for the maintenance of the Procurement *Programs* 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 *Programs* supports and should be consistent with the following documents: (1) Procurement Programs (P-1 and *P-1R*) Reports 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 *Programs*.

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 *Programs*. The Procurement *Programs* provide resources in a line item level of detail with appropriation identification. A detailed description of line item entries is listed in Volume 2B, Chapter 4, Section 0402 of the Budget FMR. The minimum information required in the Procurement *Programs* 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 Volume 2B, 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, upward obligation adjustments, and rescissions, 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 Procurement *Programs*. 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 *Programs* 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 *Programs* 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 *Budget Review System . The P-1 is provided annually to the DoD oversight committees of the Congress coincident with the transmittal of the President's Budget. An unclassified version is provided to OASD(PA) for use by non-DoD activities. 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.

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 Codes 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 Shipbuilding Escalation - SCN only

N Completion of PY Programs

P Unfunded NSSN (Memo)

R Reserve Equipment (Memo Non-Add)

S Anticipated Escalation (Memo for historical updates)

T National Guard Equipment (Memo Non-Add)

*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 Volume 2B, Section 0401.

9. Formats are provided in Section 010704.

G. Instructions for Response to Procurement Appendix

1. General. Program 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 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 *Programs* data transactions).
- Formatted PC DOS - releases 2.0 or higher.
- 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 *Programs* Database

A. Purpose and Objectives. This Section provides for the maintenance of the RDT&E *Programs* 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 *Programs* 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 (OSD), the Military Departments and the Defense Agencies (hereafter referred to as "DoD Components") that contribute data to the RDT&E *Programs*.

C. Reporting Requirements. The initial automated database was established consistent with the RDT&E data submitted to the Congress in support of the FY 1976/197T 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 *Programs*. The RDT&E *Programs* 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 *Programs* is summarized by appropriation account with recaps by budget activity and FYDP programs. 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 *Programs* 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 *Programs* 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 *Budget Review System database* . The R-1 is provided annually to the DoD Oversight Committees of the Congress coincident with the transmittal of the President's Budget. An unclassified version is provided to OASD (PA) *for use by non-DoD activities.* The unclassified R-1 is the only document from the *RDT&E Programs* 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 010904) 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 010904.

G. Instructions for Response to RDT&E Appendix

1. General. Program Budget Decision documents for RDT&E appropriations 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 *Programs* data transactions).
- Formatted PC DOS -- releases 2.0 or higher.
- 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 Programing 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 - As specified in Section 010506.

3. Budget Activity Code - As specified in Section 010506.

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:

Code	Cost Type
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:

Type of Decision	Document Decision Number					
	1	2	3	4	5	6
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 010904.

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 reclamaed, it must be definitized to the level of detail contained in the PBD Construction Appendix. Reclama 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 reclama 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; 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

P.L.	Treasury Code	BA	Valid State/Country	Valid Installation	Valid Project ID
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 may be "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	Special Conus Locations	
Maine	ME		
Maryland	MD	Conus Classified	XC
Massachusetts	MA	Conus Various	XV
Michigan	MI	Conus Unspecified	XU
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		

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	IT	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 010904 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 010904. Negative numeric values will be preceded by a minus sign. A hard copy listing of each data type must accompany the machine-readable data.

a. *Submissions must be in ASCII format on 31/2" diskettes, readable on IBM compatible PCs. For those Components with accounts on the Single Agency Manager's (SAM) Classified IBM mainframe computer (System IS), submission files may be placed on the virtual disk on System IS, provided OUSD(C)P&FC analysts have access to the disk.*

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 MSWord.

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 each of Exhibit PB-1, PB-2, PB-2A, 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. above 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 010904:

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/ *FTE*), PY, CY, BY1, and BY2.
DD Form 2236	Decision Recording Form (End Strength/ *FTE*), CY, BY1, and BY2.
DD Form 2236-1	Outyear Recording Form (End Strength/ *FTE*), 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 for *PY, CY, BY1 and BY2*

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 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.

c. *Hard copy coding sheets (DD Form 2232 and DD Form 2235) will only be accepted for less then 5 lines of corrections of PY, CY, BY1, and BY2 data.*

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.

c. *Hard copy coding sheets (DD Form 2234 and DD Form 2236-1) will only be accepted for less than 5 lines of corrections for outyear data.*

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 *CY, BY1 and BY2 changes* documented by Program Budget Decisions (PBDs).

b. DD Form 2234 and DD Form 2236-1 are used for recording PBD decisions impacting the outyears as well as outyear budget estimates submission..

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) may be 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. 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 *Working Capital* Fund must include the appropriate 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" in column 1 for all accounts listed below and for any other "multiyear" account:

0107D Office of the Inspector General
0130D Defense Health Program
0132D Disaster Relief
0134D Former Soviet Union Threat Reduction
0819D *Overseas Humanitarian, Disaster and Civic Aid*

0828D	Reinvestment for Economic Growth
0838D	*Quality of Life Enhancements*
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	Procurement of Ammunition, Navy and Marine Corps
1611N	Shipbuilding and Conversion, Navy
1810N	Other Procurement, Navy
0380N	Coastal Defense Augmentation
1109N	Procurement, Marine Corps
3010F	Aircraft Procurement, Air Force
3020F	Missile Procurement, Air Force
3011F	Procurement of Ammunition, Air Force
3080F	Other Procurement, Air Force
0300D	Procurement, Defense-Wide
0350D	National Guard and Reserve Equipment, Defense
0360D	Defense Production Act Purchases
0390*A*	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, 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" in column 1 for Obligation Plan. All other financing budget activities not listed above apply to both budget plan and obligation plan, 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 *Naval Historical Center Fund*
8063A Ainsworth Library Trust Fund
8064A Fisher House Trust Fund, Army
8165D Foreign National Employee Separation Pay Trust Fund
8168D National Security Education Trust Fund
8169N Fisher House Trust Fund, Navy
8170F Fisher House Trust Fund, Air Force
8174A National Science Center Gift Fund
8335D Voluntary Separation Trust Fund
8337D Host Nation Support for U.S. Relocation Activities, Defense
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, DefenseAgencies
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
0029N Offsetting Receipts, Rossmoor Liquidating Trust Settlement
0036D Sales of Certain Material in National Defense Stockpile
0041D Offsetting Receipts, Defense Burdensharing Contributions
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
0095D Proceeds from Transfer or Disposal of Commissary Facilities

Reimbursable - BA C2X

8164D 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
5195D Transfer/Disposal Commissary Facilities, Defense
5286A National Science Center, Army
5441D Burdebsharing and Other Cooperative Activities, Defense
5492N Rossmoor Liquidating Trust Settlement Account

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 010902) 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. Components should not submit expenditure tail data for Defense (TI 97) 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 BRS 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---	---/
R01000	Reimbursable (Total)	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
Total obligations		/---	--Com	puter	sum of	Lines	1 thru	Rxx--	---/
Financing:									
	Receipts and reimbursements from:								
F11000	Federal funds (-) (includes trust funds)								
F11010	New federal fund orders	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F11020	Adjustment to prior year federal fund orders	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2
F14000	Non-federal sources (-)								
F14010	New non-federal sources	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F14020	Adjustment to non-federal sources	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2
F17000	Recovery of prior year obligations (-)								
F17010	Recoveries of prior year program (obligations) (-)	DI 1	DI 1	DI 1	DI 1	BLANK	BLANK	BLANK	BLANK
F17020	Recoveries of prior year obligations (-)	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2
F21000	Unobligated balance available, start of year (-):								
F21010	Unobligated balance available, start of year (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21020	For completion of prior year budget plans	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2
F21030	Available to finance new budget plans	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21040	Treasury balance	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21050	U.S. Securities:								
F21051	Par (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21052	Unrealized discounts	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21057	Unamortized premium (-) or discount, net	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21058	Interest purchased	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21910	Reprogramming from or to prior year budget plans	DI 1	DI 1	DI 1	DI 1	BLANK	BLANK	BLANK	BLANK
F21980	Unobligated balance, SOY, Fund balance	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21983	Available	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21984	Unavailable	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F22000	Unobligated balance transferred , net								
F22402	Portion applied to meet foreign currency fluctuations in expired accounts	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F22405	Unobligated balance transferred to other accounts	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F22410	Unobligated balance transferred from other accounts (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F22980	Fund balance transferred to other accounts	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F22985	Fund balance transferred from other accounts (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F23000	Unobligated balance reductions								
F23800	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
F23850	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
F24000	Unobligated balance available, end of year:								
F24010	Unobligated balance available, end of year	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24020	For completion of prior year budget plans	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2

		BUDGET PLAN				OBLIGATION PLAN			
		PY	CY	BY1	BY2	PY	CY	BY1	BY2
F24030	Available to finance subsequent year budget plans			DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24040	Treasury balance	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24050	U.S. Securities:								
F24051	Par	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24052	Unrealized discounts (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24057	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
F24980	Unobligated balance, EOY: Fund balance	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24983	Available	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24984	Unavailable	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F25000	Unobligated balance expiring:								
F25010	Unobligated balance expiring	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F25450	Unobligated balance expiring, reappropriation	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F30000	Deficiency (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F31000	Redemption of debt	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F32000	Balance of authority withdrawn								
F32470	Balance of authority to borrow withdrawn	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F32490	Balance of contract authority withdrawn	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F39000	Budget Authority	/---	--Com	puter	sum of	Lines	1 thru	39---	---/
F39010	P&FC Rounding, budget plan	DI 1	BLANK	BLANK	BLANK	BLANK	BLANK	BLANK	BLANK
F39020	P&FC Rounding, obligation plan	BLANK	BLANK	BLANK	BLANK	DI 2	BLANK	BLANK	BLANK
F40000	Current Authority								
F40010	Appropriation	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40030	Offsetting receipts	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40050	Appropriation (indefinite)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40150	*Appropriation (emergency)*	*DI 1*	*DI 1*	*DI 1*	*DI 1*	*DI 1*	*DI 1*	*DI 1*	*DI 1*
F40200	Appropriation (special fund)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40250	Appropriation (special fund, indefinite)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40260	Appropriation (trust fund, definite)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40270	Appropriation (trust fund, indefinite)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40350	Appropriation rescinded (-)(Current Year)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40355	Appropriation rescinded (Prior Year)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40360	Appropriation rescinded (unob bal) (Current Year)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40365	Appropriation rescinded (unob bal) (Prior Year)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40470	Portion applied to debt reduction (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40480	Portion applied to liquidate deficiencies (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40490	Portion applied to liquidate contract authority	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40500	Balance of appropriation to liquidate contract auth withdrawn	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40600	*Contingent emergency appropriation not available for obligation*	*DI 1*	*DI 1*	*DI 1*	*DI 1*	*DI 1*	*DI 1*	*DI 1*	*DI 1*
F407xx	Reduction pursuant to P.L. xxx-xxx	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40799	*Line Item Veto Cancellation*	*DI 1*	*DI 1*	*DI 1*	*DI 1*	*DI 1*	*DI 1*	*DI 1*	*DI 1*
F40800	Reduction pursuant to P.L. 99-177 (disc) (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40850	Reduction pursuant to P.L. 99-177 (mand) (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40950	Undistributed FOR P&FC USE ONLY	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F41000	Transferred to other accounts (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F41220	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 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	
	ANNUAL ACCOUNT DIAGNOSTICS	
	Budget Plan	**Budget Plan**
03*	BA 0xx + Rxx + (F1x thru F3x)	BA F4x + F5x + F6x
	Budget Plan Bud. Auth.	Not = Financing Bud. Auth.
	Budget Plan	**Object Classification**
04*	BA 0xx	BA T1x
	Total Direct	Not = Total Direct
05*	BA Rxx	BA T2x
	Total Reimbursable	Not = Total Reimbursable
06*	BA 0xx + Rxx	BA Txx, excluding T5x
	Line10.00, Total Prog.	Not = Line 99, Total Obj. C l.
	Budget Plan	**Expenditure Tail**
07	BA 0xx + Rxx + F11 + F14	BASA F71010
	Total Program+Orders	Not = Obligations incurred, net
08	BA F17	BA F78
	Recovery of PY Oblig . (-)	Not = Adj in unexpired accts (-)
09	Absolute (BA F4x + F5x + F6x)	Absolute (BASA F90110)
(Warning)	Curr. yr Budget Auth.	< Curr. yr Outlays
	BUDGET PLAN	
10* (Warning)	BA Rxx, BASA F11010, F14010 REIMBURSABLE PROGRAM AND ORDERS DO NOT OFFSET In PY, Rxx + (F11010+F14010) Not = 0 In CY, Rxx + (F11010+F14010) Not = 0 In BY1, Rxx + (F11010+F14010) Not = 0 In BY2, Rxx + (F11010+F14010) Not = 0	

* NOTE: Asterosk indicates diagnostic performed at Agency level for Defense Agency accounts

Diagnostic	Diagnostic Description
	START/END OF PERIOD BALANCES (BUDGET PLAN)
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 BALANCES F74110(py) Not = F72110(cy) *F74105(py)* *Not = F72105(cy)* F74110(cy) Not = F72110(by1) *F74105(cy)* *Not = F72105(by1)* F74110(by1) Not = F72110(by2) *F74105(by1)* *Not = F72105(by2)*
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 Not = F71010+F72110+ *F72105+F73310+F73410* +F77110+ *F77120*+F78110+F83+F84+F85-(F90110+F90111)- *F74105* In Current Year: F74110 Not = F71010+F72110+ *F72105+F73310+F73410* +F77110+ *F77120*+F78110+F83+F84+F85-(F90110+F90111)- *F74105* In Biennial Yr 1: F74110 Not = F71010+F72110+ *F72105+F73310+F73410* +F77110+ *F77120*+F78110+F83+F84+F85-(F90110+F90111)- *F74105* In Biennial Yr 2: F74110 Not = F71010+ *F72110+F72105+F73310+F73410*+F77110+ *F77120*+F78110+F83+F84+F85-(F90110+F90111)- *F74105*
19	BA F30, F83, F84 DEFICIENCY BALANCES F83(cy) Not = F30(py) - F84(py) F83(by1) Not = F30(cy) - F 84(cy) F83(by2) Not = F30(by1) - F 84(by1)
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: F84100 Not = 0 - (F83100+F83150+F85100) In Biennial Yr 2: F84100 Not = 0 - (F83100+F83150+F85100)

Diagnostic Number	Diagnostic Description	
	MULTI-YEAR ACCOUNT DIAGNOSTICS	
	Budget Plan	**Obligation Plan**
01*	BA 0xx + Rxx + (F1x thru F3x) Budget Plan Bud Auth	BA 0xx + Rxx + (F1x thru F3x) Not = Obligation Plan Bud Auth
	Obligation Plan	**Obligation Plan**
02*	BA 0xx + Rxx + (F1x thru F3x) Oblig. Plan Bud. Auth.	BA F4x + F5x + F6x Not = Financing Bud. Auth.
	Budget Plan	**Obligation Plan**
03*	BA 0xx + Rxx + (F1x thru F3x) Budget Plan Bud. Auth.	BA F4x + F5x + F6x Not = Financing Bud. Auth.
	Obligation Plan	**Object Classification**
04*	BA 0xx Total Direct	BA T1x + T3x Not = Total Direct+Allocat ions
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.
	Obligation Plan	**Expenditure Tail**
07	BA 0xx + Rxx + F11 + 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

Diagnostic Number	Diagnostic Description
	BUDGET PLAN
10* (Warning)	BA Rxx, BASA F11010, F14010 REIMBURSABLE PROGRAM AND ORDERS DO NOT OFFSET In PY, Rxx + (F11010+F14010) Not = 0 In CY, Rxx + (F11010+F14010) Not = 0 In BY1, Rxx + (F11010+F14010) Not = 0 In BY2, Rxx + (F11010+F14010) Not = 0
	START/END OF PERIOD BALANCES (OBLIGATION PLAN)
11*	BA F24, F21 UNOBLIGATED BALANCES 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
	START/END OF PERIOD BALANCES (EXPENDITURE TAIL)
12	BA F74, F72 OBLIGATED BALANCES F74(py) Not = F72(cy) F74(cy) Not = F72(by1) F74(by1) Not = F72(by2)
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: F74 Not = F71010+F72+ *F73310+F73410* +F77110+ *F77120* +F78110+F83+F84+F85-(F90110+F90111) In Current Year: F74 Not = F71010+F72+ *F73310+F73410* +F77110+ *F77120* +F78110+F83+F84+F85-(F90110+F90111) In Biennial Yr 1: F74 Not = F71010+F72+ *F73310+F73410* +F77110+ *F77120* +F78110+F83+F84+F85-(F90110+F90111) In Biennial Yr 2: F74 Not = F71010+F72+ *F73310+F73410* +F77110+ *F77120* +F78110+F83+F84+F85-(F90110+F90111)
19	BA F30, F83, F84 DEFICIENCY BALANCES F83(cy) Not = F30(py) - F84(py) F83(by1) Not = F30(cy) - F8 4(cy) F83(by2) Not = F30(by1) - F8 4(by1)
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: F84100 Not = 0 - (F83100+F83150+F85100) In Biennial Yr 2: F84100 Not = 0 - (F83100+F83150+F85100)

Diagnostic Number	Diagnostic Description
	REVOLVING FUND WITH TOA ACCOUNT DIAGNOSTICS
	Budget Plan **Budget Plan**
03*	BA Rxx (excl. R00) + (F1x thru F3x) Budget Plan Bud. Auth. BA F4x + F5x + F6x Not = Financing Bud. Auth.
	Budget Plan **Object Classification**
05*	BA Rxx (excl. R00) BA T2x Total Reimbursable Not = Total Reimbursable
06*	BA Rxx (excl. R00) BA Txx, excluding T5x Line10.00, Total Prog. Not = Line 99, Total Obj. Cl.
	Budget Plan **Expenditure Tail**
07	BA Rxx (excl. R00)+F11+F14 BASA F71010 Total Program+Orders Not = Obligations incurred, net
08	BA F17 BA F78 Recovery of PY Oblig.(-) Not = Adj in unexpired accts(-)
09 (Warning)	Absolute (BA F4x +F5x + F6x) Absolute (BASA F90110) Curr. yr Budget Auth. < Curr. yr Outlays
	START/END OF PERIOD BALANCES (BUDGET PLAN)
11*	BA F24, F21 UNOBLIGATED BALANCES F24(py) + F21(cy) Not = 0 F24(cy) + F21(by1) Not = 0 F24(by1) + F21(by2) Not = 0
	START/END OF PERIOD BALANCES (EXPENDITURE TAIL)
12	BA F74, F72 OBLIGATED BALANCES F74410(py) Not = F72410(cy) *F74105(py)* *Not =* *F72105(cy)* F74410(cy) Not = F72410(by1) *F74105(cy)* *Not =* *F72105(by1)* F74410(by1) Not = F72410(by2) *F74105(by1)* *Not =* *F72105(by2)*

Diagnostic Number	Diagnostic Description
	START/END OF PERIOD BALANCES (EXPENDITURE TAIL)
13	BASA F74310, F72310 OBLIGATED BALANCES (CONTRACT AUTH.) F72310(cy) Not = F74310(py) F72310(by1) Not = F74310(cy) F72310(by2) Not = F74310(by1)
	Expenditure Tail **Expenditure Tail**
14	BASA F74310 BASA F72310 - F32490 + F69100 CA Oblig. Bal., EOY Not = CA Oblig. Bal., SOY + Adjs
	START/END OF PERIOD BALANCES (EXPENDITURE TAIL)
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 *+F72105* +F72310+F73310 *+F73410*+F72410+F73410+F77110 *+F77120*+F78-(F90110+F90111) *-F74105* In Current Year: F74410+F74310 Not = F71010 *+F72105* +F72310+F73310 *+F73410*+F72410+F73410+F77110 *+F77120*+F78-(F90110+F90111) *-F74105* In Biennial Yr 1: F74410+F74310 Not = F71010 *+F72105* +F72310+F73310 *+F73410*+F72410+F73410+F77110 *+F77120*+F78-(F90110+F90111) *-F74105* In Biennial Yr 2: F74410+F74310 Not = F71010 *+F72105* +F72310+F73310 *+F73410*+F72410+F73410+F77110 *+F77120*+F78-(F90110+F90111) *-F74105*
	Budget Plan **Budget Plan**
16	BA 0xx BA F4x + F5x + F6x, excl. F69, unob. bal. BA Transfers, and rescissions Rev. Fund TOA Not = Budget Auth.
17	BA 0xx R00 Rev. Fund TOA Not offset by R00

Diagnostic Number	Diagnostic Description		
	OTHER REVOLVING & MANAGEMENT FUND ACCOUNT DIAGNOSTICS		
	Budget Plan		**Budget Plan**
03*	BA Rxx + (F1x thru F3x) Budget Plan Bud. Auth.	Not =	BA F4x + F5x + F6x Financing Bud. Auth.
	Budget Plan		**Object Classification**
05*	BA Rxx Total Reimbursable	Not =	BA T2x Total Reimbursable
06*	BA Rxx Line10.00, Total Prog.	Not =	BA Txx, excluding T5x Line 99, Total Obj. Cl.
	Budget Plan		**Expenditure Tail**
07	BA Rxx + F11 + F14 Total Program+Orders	Not =	BASA F71010 Obligations incurred, net
08	BA F17 Recovery of PY Oblig.(-)	Not =	BA F78 Adj in unexpired accts(-)
09 (Warning)	Absolute (BA F4x + F5x + F6x) Curr. yr Budget Auth.	 <	Absolute (BASA F90110) Curr. yr Outlays
	START/END OF PERIOD BALANCES (BUDGET PLAN)		
11*	BA F24, F21 UNOBLIGATED BALANCES F24(py) + F21(cy) Not = 0 F24(cy) + F21(by1) Not = 0 F24(by1) + F21(by2) Not = 0		
	START/END OF PERIOD BALANCES (EXPENDITURE TAIL)		
12	BA F74, F72 OBLIGATED BALANCES F74410(py) Not = F72410(cy) *F74105(py) Not = F72105(cy)* F74410(cy) Not = F72410(by1) *F74105(cy) Not = F72105(by1)* F74410(by1) Not = F72410(by2) *F74105(by1) Not = F72105(by2)*		

Diagnostic Number	Diagnostic Description
	START/END OF PERIOD BALANCES (EXPENDITURE TAIL)
15	BA F74, F71, F72, F73, F77, F78, F90 OBLIGATED BALANCE, EOY (NET) NOT = OBLIGATED BALANCE, SOY (NET) + ADJS - OUTLAYS In Prior Year: F74410 Not = F71010+*F72105*+F72410+F73+F77110+*F77120*+F78110-(F90110+F90111)-*F74105* In Current Year: F74410 Not = F71010+*F72105*+F72410+F73+F77110+*F77120*+F78110-(F90110+F90111) -*F74105* In Biennial Yr 1: F74410 Not = F71010+*F72105*+F72410+F73+F77110+*F77120*+F78110-(F90110+F90111) -*F74105* In Biennial Yr 2: F74410 Not = F71010+*F72105*+F72410+F73+F77110+*F77120*+F78110-(F90110+F90111) -*F74105*

Diagnostic Number	Diagnostic Description		
	TRUST FUND ACCOUNT DIAGNOSTICS		
	Budget Plan		**Budget Plan**
03	BA Cxx + (F1x thru F3x) Budget Plan Bud. Auth.	Not =	BA F4x + F5x + F6x Financing Bud. Auth.
	Budget Plan		**Object Classification**
04	BA Cxx Total Direct	Not =	BA T1x Total Direct
06	BA Cxx Line10.00, Total Prog.	Not =	BA Txx, excluding T5x Line 99, Total Obj. Cl.
	Budget Plan		**Expenditure Tail**
07	BA Cxx + F11 + F14 Total Program+Orders	Not =	BASA F71010 Obligations incurred, net
08	BA F17 Recovery of PY Oblig. (-)	Not =	BA F78 Adj in unexpired accts (-)
09 (Warning)	Absolute (BA F4x + F5x + F6x) Curr. yr Budget Auth.	 <	Absolute (BASA F90110) Curr. yr Outlays
	START/END OF PERIOD BALANCES (BUDGET PLAN)		
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 F24052(py) + F21052(cy) Not = 0 F24052(cy) + F21052(by1) Not = 0 F24052(by1) + F21052(by2) Not = 0		

Diagnostic Number	Diagnostic Description
	START/END OF PERIOD BALANCES (EXPENDITURE TAIL)
12	BA F74, F72 OBLIGATED BALANCES F74(py) Not = F72(cy) F74(cy) Not = F72(by1) F74(by1) Not = F72(by2) *F74105(py) Not = F72105(cy)* *F74105(cy) Not = F72105(by1)* *F74105(by1) Not = F72105(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(by1) Not = F72265(by2)
15	BA F74, F71, F72, F73, F77, F78, F90 OBLIGATED BALANCES, EOY (NET) NOT = OBLIGATED BALANCES, SOY (NET) + ADJS - OUTLAYS In Prior Year: F74240+F74260+F72265 Not = F71010+*F72105*+F72240+F72260+F72265+F73+F77110+F78110+*F77120* -(F90110+F90111)-*F74105* In Current Year: F74240+F74260+F72265 Not = F71010+*F72105*+F72240+F72260+F72265+F73+F77110+F78110+*F77120* -(F90110+F90111) -*F74105* In Biennial Yr 1: F74240+F74260+F72265 Not = F71010+*F72105*+F72240+F72260+F72265+F73+F77110+F78110+*F77120* -(F90110+F90111) -*F74105* In Biennial Yr 2: F74240+F74260+F72265 Not = F71010+*F72105*+F72240+F72260+F72265+F73+F77110+F78110+*F77120* -(F90110+F90111) -*F74105*

Diagnostic Number	Diagnostic Description		
	CIVIL TRUST FUND ACCOUNT DIAGNOSTICS		
	Budget Plan		**Budget Plan**
03	BA 0xx + Rxx + (F1x thru F3x) Budget Plan Bud. Auth.	Not =	BA F4x + F5x + F6x Financing Bud. Auth.
	Budget Plan		**Object Classification**
04	BA 0xx Total Direct	Not =	BA T1x Total Direct
05	BA Rxx Total Reimbursable	Not =	BA T2x Total Reimbursable
06	BA 0xx + Rxx Line10.00, Total Prog.	Not =	BA Txx, excluding T5x Line 99, Total Obj. Cl.
	Budget Plan		**Expenditure Tail**
07	BA 0xx + Rxx + F11 + F14 Total Program+Orders	Not =	BASA F71010 Obligations incurred, net
08	BA F17 Recovery of PY Oblig. (-)	Not =	BA F78 Adj in unexpired accts (-)
09 (Warning)	Absolute (BA F4x + F5x + F6x) Curr. yr Budget Auth.	 <	Absolute (BASA F90110) Curr. yr Outlays
	START/END OF PERIOD BALANCES (BUDGET PLAN)		
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
	START/END OF PERIOD BALANCES (EXPENDITURE TAIL)
12	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)
15	BA F74, F71, F72, F73, F77, F78, F90 OBLIGATED BALANCE, EOY (NET) NOT = OBLIGATED BALANCE, SOY (NET) + ADJS - OUTLAYS In Prior Year: F74... Not = F71010+F72...+F73…+F77110+*F77120*+F78110-(F90110+F90111) In Current Year: F74... Not = F71010+F72...+F73…+F77110+*F77120*+F78110-(F90110+F90111) In Biennial Yr 1: F74... Not = F71010+F72...+F73…+F77110+*F77120*+F78110-(F90110+F90111) In Biennial Yr 2: F74... Not = F71010+F72...+F73…+F77110+*F77120*+F78110-(F90110+F90111) Note: ... = sum of budget subactivities 240, 260, 270, and 280.

Diagnostic Number	Diagnostic Description		
	TRUST REVOLVING FUND ACCOUNT DIAGNOSTICS		
	Budget Plan		**Budget Plan**
03	BA Cxx + (F1x thru F3x)		BA F4x + F5x + F6x
	Budget Plan Bud. Auth.	Not =	Financing Bud. Auth.
	Budget Plan		**Object Classification**
05	BA Cxx		BA T2x
	Total Reimbursable	Not =	Total Reimbursable
06	BA Cxx		BA Txx, excluding T5x
	Line10.00, Total Prog.	Not =	Line 99, Total Obj. Cl.
	Budget Plan		**Expenditure Tail**
07	BA Cxx + F11 + F14		BASA F71010
	Total Program+Orders	Not =	Obligations incurred, net
08	BA F17		BA F78
	Recovery of PY Oblig. (-)	Not =	Adj in unexpired accts (-)
09	Absolute (BA F4x + F5x + F6x)		Absolute (BASA F90110)
(Warning)	Curr. yr Budget Auth.	<	Curr. yr Outlays
	START/END OF PERIOD BALANCES (BUDGET PLAN)		
11	BA F24, F21 UNOBLIGATED BALANCES F24(py) + F21(cy) Not = 0 F24(cy) + F21(by1) Not = 0 F24(by1) + F21(by2) Not = 0		
	START/END OF PERIOD BALANCES (EXPENDITURE TAIL)		
12	BA F74, F72 OBLIGATED BALANCES F74410(py) Not = F72410(cy) *F74105(py) Not = F72105(cy)* F74410(cy) Not = F72410(by1) *F74105(cy) Not = F72105(by1)* F74410(by1) Not = F72410(by2) *F74105(by1) Not = F72105(by2)*		
	Expenditure Tail		**Expenditure Tail**
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		BASA F72310 - F32490 + F69100
	CA Oblig. Bal., EOY	Not =	CA Oblig. bal., SOY + Adjs

Diagnostic Number	Diagnostic Description
	START/END OF PERIOD BALANCES (EXPENDITURE TAIL)
15	BA F74, F71, F72, F73, F77, F78, F90 OBLIGATED BALANCE, EOY (NET) NOT = OBLIGATED BALANCE, SOY (NET) + ADJS - OUTLAYS In Prior Year: F74... Not = F71010+*F72105*+F72410+F72310+F73310+F73410+F77110+*F77120*+F78-(F90110+F90111) In Current Year: F74... Not = F71010+*F72105*+F72410+F72310+F73310+F73410+F77110+*F77120*+F78-(F90110+F90111) In Biennial Yr 1: F74... Not = F71010+*F72105*+F72410+F72310+F73310+F73410+F77110+*F77120*+F78-(F90110+F90111) In Biennial Yr 2: F744... Not = F71010+*F72105*+F72410+F72310+F73310+F73410+F77110+*F77120*+F78-(F90110+F90111)

Diagnostic Number	Diagnostic Description		
	OFFSETTING RECEIPT (MILITARY) ACCOUNT DIAGNOSTICS		
	Budget Plan		**Budget Plan**
03	BASA C1... Budget Plan Bud. Auth.	Not =	BASA F40030+F60030 Financing Bud. Auth.
	Budget Plan		**Object Classification**
04	BASA C10000 Total Direct	Not =	BASA T49701 Total Direct
	Budget Plan		**Expenditure Tail**
07	BASA C1... Line10.00,Total Prog.	Not =	BASA F71010 Obligations incurred (net)
18	BASA F40030+F60030 Budget Authority	Not =	BASA F90110 Current Year Outlays
	OFFSETTING RECEIPT (CIVIL) ACCOUNT DIAGNOSTICS		
	Budget Plan		**Budget Plan**
03	BASA C11000 Budget Plan Bud. Auth.	Not =	BASA F60030 Financing Bud. Auth.
	Budget Plan		**Object Classification**
04	BASA C11000 Total Direct	Not =	BASA T49701 Total Direct
	Budget Plan		**Expenditure Tail**
07	BASA C11000 Line10.00,Total Prog.	Not =	BASA F71010 Obligations incurred (net)
18	BASA F60030 Budget Authority	Not =	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 obligation 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:

Budget Plan PY = Obligation Plan
PY + CY

CY = CY + BY1

BY1 = BY1 + BY2

BY2 ≥ BY2

Three year accounts:

Budget Plan PY = Obligation Plan
PY + CY + BY1

CY = CY + BY1 + BY2

BY1 ≥ BY1 + BY2

BY2 ≥ BY2

Five year accounts:

Budget Plan PY ≥ Obligation Plan
PY + CY + BY1 + BY2

CY ≥ CY + BY1 + BY2

BY1 ≥ BY1 + BY2

BY2 ≥ 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.

J. 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 F69150 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.

K. 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 (*SF133*, 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 *1997* and DoD's Budget Review System database. The table also displays the source of the actual data reconciled with yearend DoD Budget Execution Reports (*SF133* and DD1002/725 reports). The P&F Schedule for each DoD account is printed a nnually in the Appendix of the U.S. 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 (*SF133* and DD1002/725)

PROGRAM AND FINANCING SCHEDULE (OMB Circular No. A-11 dated June *1997*)			*PY(Prior Year) Actuals ($000)*		
BRS NES Code	A-11 Code	Description	Report on Budget Execution (*SF133*)	Appropriation Status by FY and Subacct (DD 1002)	Report on Reimbursable Transactions (DD 725)
00000	10.00	**Obligations by program activity *a** Obligations (Direct and Reimbursable)	*Line 8*	Col e + Recov Schedule *b	
F21000	21.99	**Budgetary resources available for obligation** Total unobligated balance, start of year	Line 2A		
F70000	22.00	New budget authority (gross)	*c		
F17010 F17020	22.10	Resources available from recoveries of prior year obligations	Line 4		
F22...	22.20	Unobligated balance transferred (+/-)	*d		
F25010	22.30	Unobligated balance expiring (-)	-Lines *9&10* *e		
F31000	22.60	Redemption of debt (-) (*DWCF* and Family Housing accounts excluding Homeowners Asst Fd)	*Line 6C*		
F32470	22.70	Balance of authority to borrow withdrawn (-) (Homeowners Asst Fd only)	*Line 6D*		
F32490	22.75	Balance of contract authority withdrawn (-) (R.S. 3732, Working Cap Fds and Trust Rev Fds)	*Line 6D*		
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 8*		
F24000	24.99	Total unobligated balance, end of year	*h		
F40000	40.00	**New budget authority (gross), detail:** Current: 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		
F68000	68.00	Permanent: Spending from offsetting collections: Offsetting collections (cash)	*Line 15B* *l		
F68100	68.10	Change in orders on hand from Federal sources	*m		
F77120	68.15	Adjustment to expired accounts orders (-)	*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 (*SF133* and DD 1002/725) - (CONTINUED)

PROGRAM AND FINANCING SCHEDULE (OMB Circular No. A-11 dated June *1997*)			*PY(Prior Year) Actuals ($000)*		
BRS NES Code	A-11 Code	Description	Report on Budget Execution (*SF133*)	Appropriation Status by FY and Subacct (DD 1002)	Report on Reimbursable Transactions (DD 725)
		Change in unpaid obligations:			
		Unpaid obligations, start of year:			
F72110	72.40	Obligated balance: Appropriation	*Line 2* *p		
F72105	72.95	Orders on hand from Federal sources	*p		
F72000	72.99	Total Unpaid obligations, start of year	*p		
F73010	73.10	New obligations (Equals A-11 code 10.00)	*Line 8* *a		
F73200	73.20	Total outlays (gross) (-)	-*Line 15A* *q		
F77110	73.40	Adjustments in expired accounts	*Line 8*- 4 *r		
F78110	73.45	Adjustments in unexpired accounts (-)	-Line 4 *s		
		Unpaid obligations, end of year:			
F74110	74.40	Obligated balance: Appropriation	*Line 14* *t		
F74105	74.95	Orders on hand from Federal sources	*t		
F74000	74.99	Total unpaid obligations, end of year	*t		
		Outlays (gross):			
F87000	87.00	Total outlays (gross)	*Line 15A* *q		
		Offsets:			
		Against gross budget authority and gross outlays:			
F88000	88.00	Offsetting collections (cash) from Federal sources			Col H * *x*
F88400	88.40	Offsetting collections (cash) from non-Federal sources			Col H * *x*
F88900	88.90	Total offsetting collections (cash)	*Line 15B* *l		
		Against budget authority only:			
F88950	88.95	Change in orders on hand from Federal sources	*m		
F88960	88.96	Adjustment to expired accounts orders (-)	*n		
		Net budget authority and outlays:			
F89000	89.00	Budget authority (net)	*w		
F90000	90.00	Outlays (net)	*Line 15* *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 *1998 actuals as of 30 Sep 98 in the FY 2000/2001 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 *1998 Transfer Status Report (FAD 743-98-1),* see Budget Account Title (NES) listing for F22XXX codes for Unob bal transfers
- *e Refers to those accounts whose obligation life ends *30 Sep 98*
- *f Based on G-R-H sequestration of unobligated balances

Footnotes (Continued)

*g Sum of *F17..., F21..., F22..., F23..., F25010, F31.., F32..., and F70000.* (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 *9 & 10* of accounts not expiring on *30 Sep 98*

*i *Enter the amount of appropriations, as specified in an appropriation act(s), becoming available on October 1 of the fiscal year; include rescissions of current year amounts. For special/trust fund indefinite appropriations,* enter *the amount of the receipts credited to the fund. The appropriated amount in PY should be adjusted by undistributed reductions on SF133, Line 6E*

*j Transfers F41000 & F42000 (A-11 codes 41.00 & 42.00) use *FY 1998 Transfer Status Report (FAD 743-98-1)*

*k Equals sum of F40000 to F42000 (A-11 codes 40.00 to 42.00)

*l Applies to all years as shown on *Line 15B, Total Column, SF133*

*m Change in orders from start of year to end of year, equals *SF133, Lines 3A2+3B2,* Total Column

*n Equals minus (Line 3 for expired accounts and canceled account amount(s) on *Line 14A and 14B1, SF133)*

*o Must equal Line 3, *SF133*, unexpired accounts

*p *Obligated balance (net), start of year, equals Line 12 all years. Use SF 133, 30 Seo 97, Lines 14A + 14B1, to compute orders on hand which carryover to start of next fiscal year. Orders are negative(-) in BRS.*

*q Total gross outlays equal *Line 15A, Total Column, SF133*

*r Equals *Line 8 less Line 4A, SF133*, of expired accounts

*s Minus (*Line 4A, SF133*, unexpired accounts) (equals recoveries for multi-year, no-year, and revolving fund accts)

*t *Obligated balance (net), end of year, equals Line 14 all years. Unpaid obligations, F74110, and orders on hand, F74105, Equal Lines (14C + 14D) and Lines (14A + 14B1), respectively. Orders are negative (-) in BRS.*

*u Net outlays equal *Line 15, SF133*, 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 accounts) 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 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

*y BRS codes used above are not all inclusive. See Budget Account Title Listing (NES File) for latest codes

L Program and Financing Entries for Multi-Year Accounts Necessary To Reflect Unexpired Submission.

(4 Columns)
(*FY 2000/FY 2001* Budget Submit)

	FY 98	*FY 99*	*FY 00*	*FY 01*
Procurement Accounts less SCN				
	96/98			
	97/99	*97/99*		
	98/00	*98/00*	*98/00*	
		99/01	*99/01*	*99/01*
			00/02	*00/02*
				01/03
Research, Development, Test, and Evaluation and two year O&M Accounts				
	97/98			
	98/99	*98/99*		
		99/00	*99/00*	
			00/01	*00/01*
				01/02
Military Construction, Family Housing Construction				
	94/98			
	95/99	*95/99*		
	96/00	*96/00*	*96/00*	
	97/01	*97/01*	*97/01*	*97/01*
	98/02	*98/02*	*98/02*	*98/02*
		99/03	*99/03*	*99/03*
			00/04	*00/04*
				01/05

NOTE: Use the second digit of the first number for the FYP entry on any of the budget data entry forms.

M. 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.

Component/ Suffix Codes	Component
A	Army
N	Navy
F	Air Force
DBA	OSIA
DBB	SOCOM
DBC	DECA
DBD	DFAS
DBE	TRANSCOM
DBF	DEPS
DBP	CBDP
DBQ	*NIMA*
DBR	*DTRA*
DC	BMDO
DD	DASD
D1	OSD
D2	WHS
D12	DPMO
D21	CIM
D3	AFIS
D4	DLSA
D5	DoDDE
D6	OEA
D7	CHAMPUS
D81	DFMS
D9	DMSA
D92	DTSA
D95	FEMP
DE	DARPA
DG	NSA
DH	*DSWA*
DHP	DHP
DI	DSPO
DJ	TJS
DK	DISA
DK1	DISA DSAs
DL	DIA
DL1	DIA DSAs
DR	DCAA
DS	DLA
DSA	JLSC
DSB	DAU
DSD	DTIC
DSE	*DHRFA*
DSF	*DMEA*
DS1	DSA
DT	DSCA (Eff. 10/1/98. Formerly DSAA)
DV	*DSS*
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

N. 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.

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	1805a 2065a	2080a			3740f 3840f	5095f	0104d	
Tx1171 – Personnel compensation: Military personnel	2010a 2060a	2070a	1105n 1108n	1405n 1453n	3500f 3700f	3850f		
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
Tx2551 – R&D Contracts	*2040a*		*1319n*		*3600f*		*0400d*	
Tx2601 – Supplies and material	2032a 2034a 4528a 8064a		1107n 1507n 1806n 5095n	8008n 8423n 8716n			0360d 4555d 4930d 4931d	4950d 4965d 8164d
Tx3101 – Equipment	2031a 2033a 2035a		0380n 1109n 1506n 1508n	1611n 1810n 4557n	3010f 3011f 3020f 3080f	8928f	0107d 0300d 0350d 0390d	3910d
Tx3201 - Land and structures	2050a 2085a 2086a 7020a		1205n 1235n 1236n 7030n		3300f 3730f 3830f 7040f		0500d 0803d 0804d 7060d	
Tx4101 - Grants, subsidies and contributions	8174a 8927a		8723n				0826d 8168d 8335d	
Tx4201 - Insurance claims/indemnities							8097d	
Tx4401 - Refunds					8418f			
Tx9201 - Undistributed	8063a						0100d 4093d	8165d
T49701 - Offsetting receipts	0001a 0006a 0021a 0086a		0002n 0007n 0029n 0085n 9082n		0003f 0008f		0004d 0024d 0025d 0036d 0041d 0044d 0088d	0089d 0093d 0095d 9086d 9088d 9089d
Tx2601 – Supplies and Materials	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

O. 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) appropriation accounts, (2) a sampling of Budget Plan and 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 1998

P/B DIR	TYP APP	TREAS CODE	C/S	PER/$$ INPUTS	ABBREVIATED NAME	FULL NAME	PLAP
****	*	****	*	* *	MIL PERSONNEL	MILITARY PERSONNEL	10
QG J	D	2010	A	P $	Mil Per,Army	Military Personnel, Army	10050
QG U	D	1453	N	P $	Mil Per,Navy	Military Personnel, Navy	10100
QG U	D	1105	N	P $	Mil Per, MC	Military Personnel, Marine Corps	10150
QG S	D	3500	F	P $	Mil Per, AF	Military Personnel, Air Force	10200
QG J	D	2070	A	P $	Res Pers,A	Reserve Personnel, Army	10250
QG U	D	1405	N	P $	Res Pers,N	Reserve Personnel, Navy	10300
QG U	D	1108	N	P $	Res Pers,MC	Reserve Personnel, Marine Corps	10350
QG S	D	3700	F	P $	Res Pers,AF	Reserve Personnel, Air Force	10400
QG J	D	2060	A	P $	NG Pers,A	National Guard Personnel, Army	10450
QG S	D	3850	F	P $	NG Pers,AF	National Guard Personnel, Air Force	10500
****	*	****	*	* *	RETIRED PAY,DEF	RETIRED PAY, DEFENSE	15
Q S	D	0031	D	$	Retired Pay,Def	Retired Pay, Defense	15100
****	*	****	*	* *	OPR & MAINT	OPERATION AND MAINTENANCE	20
Q L	D	2020	A	P $	O&M,Army	Oper. & Maint., Army	20030
Q V	D	1804	N	P $	O&M,Navy	Oper. & Maint., Navy	20060
Q W	D	1106	N	P $	O&M,MC	Oper. & Maint., Marine Corps	20090
Q G	D	3400	F	P $	O&M,AF	Oper. & Maint., Air Force	20120
Q K	D	0100	D	P $	O&M,Def-Wide	Oper. & Maint., Defense-Wide	20150
Q F	D	0107	D	P $	IG	Office of the Inspector General	20155
Q J	D	2080	A	P $	O&M, Army Res	Oper. & Maint., Army Reserve	20180
Q U	D	1806	N	P $	O&M, Navy Res	Oper. & Maint., Navy Reserve	20210
Q U	D	1809	N	$	O&M, Navy Res	Oper. & Maint., Navy Reserve	20229
Q U	D	1107	N	P $	O&M, MC Res	Oper. & Maint., Marine Corps Reserve	20240
Q S	D	3740	F	P $	O&M, AF Res	Oper. & Maint., Air Force Reserve	20270
Q J	D	2065	A	P $	O&M, Army NG	Oper. & Maint., Army Nat'l Guard	20300
Q S	D	3840	F	P $	O&M,Air NG	Oper. & Maint., Air Nat'l Guard	20350
Q L	D	1705	A	P $	Rifle Prc,A	Rifle Practice, Army	20400
T	D	0102	D	$	Claims,Def	Claims, Defense	20440
Q R	D	0101	D	$	*Conting,Def*	*Contingencies, Defense*	20460
Q K	D	0104	D	P $	US Court of Appeals	United States Court of Appeals for the Armed Force	20480
Q Q	D	0801	D	$	ForCurFluct,Def	Foreign Currency Fluctuations, Defense	20485
Q F	D	2087	A	$	Summer Olympics	Summer Olympics	20497
Q F	D	0116	D	$	Summer Olympics	Summer Olympics	20498
Q F	D	0838	D	$	Intrnat'l Sporting	Support for International Sporting Competitions, D	20499
Q F	D	0832	D	$	1995 Spc Olym Games	1995 Special Olympics World Games	20520
Q Q	D	0810	A	$	Environ Res Fd, A	Environmental Restoration Fund, Army	20550
Q Q	D	0810	N	$	Environ Res Fd, N	Environmental Restoration Fund, Navy	20551
Q Q	D	0810	F	$	Environ Res Fd, AF	Environmental Restoration Fund, Air Force	20552
Q Q	D	0810	D	$	Environ Res Fd, D	Environmental Restoration Fund, Defense	20553
Q Q	D	0811	D	$	Environ Res Used Sit	Environmental Restoration, Formerly Used Sites	20554
Q F	D	0106	D	$	Goodwill Games	Goodwill Games	20804
Q R	D	0819	D	$	Ovrs Hum,Dis,Civ Ass	Overseas Humanitarian, Disaster and Civic Aid	20806
Q M	D	0105	D	P $	Drug Intrdctn/Ctr-Dg	Drug Interdiction & Counter-Drug Act., Def.	20808
Q L	U	5098	A	P $	Rest Rocky Mtn Arsl	Restoration of the Rocky Mountain Arsenal	20822
Q V	D	5185	N	P $	Kaho Is Convync	Kaho'olawe Is Convync, Remediatn Env Rest	20824
S D	D	5195	D	P $	*Trans/Disp Comm Faci*	*Offsetting Rcpts, Transfer/Disposal Commissary Fac*	20826
Q V	D	1236	N	P $	Paymnt to Kaho Is Fd	Payment to Kaho'olawe Island Fund	20828
P	D	0833	D	$	Em Resp Fd,Def	Emergency Response Fund, Defense	20829
Q N	D	5187	D	P $	Def Coop Acct	Defense Cooperation Acct	20830
Q K	U	5194	A	$	50th Anniv WWII	DoD 50th Anniversary of WWII Commemorative Account	20834
Q F	D	0115	D	$	CIM Init Tsfr Acct	CIM Initiative Transfer Acct	20836

BUDGET ACCOUNT TITLE FILE (APPROPRIATION ACCOUNT NAME/CODES) AS OF March 1998

P/B DIR		TYP APP	TREAS CODE	C/S	PER/$$ INPUTS		ABBREVIATED NAME	FULL NAME	PLAP
S	D	D	5188	D		$	Disp. DoD Real Prop.	Disposal of DoD Real Property	20840
S	D	D	5189	D		$	Lease DoD Real Prop.	Lease of DoD Real Property	20842
Q	L	D	5286	A		$	Nat Sci Ctr,A	National Science Center, Army	20844
S		D	5193	D		$	DoD Fac. Recov.	DoD Overseas Military Facility Investment Recovery	20846
Q	F	D	0827	D		$	World Unv Gmes	World University Games	20848
Q	F	D	0829	D		$	World Cup 1994	World Cup - 1994	20850
C	F	D	0828	D		$	Reinv. Econ. Grwth,	Reinvestment for Economic Growth, Defense	20856
J	Q	D	0130	D	P	$	Def Hlth Prog	Defense Health Program	20858
S	D	D	0131	D	P	$	RPM, Def	Real Property Maintenance, Defense	20860
Q		D	9927	D	P	$	Allied Contr.	Allied Contributions and cooperation account	20861
Q	R	D	0132	D	P	$	Disaster Relief	Disaster Relief	20862
Q	V	D	0133	D	P	$	Pymnt USCG	Payment to Coast Guard	20864
Q	R	D	0120	D	P	$	For Nat Emp Sep Pay	Foreign National Employees Separation Pay Acct	20868
Q	F	D	0134	D	P	$	FSU Threat Reduct	Former Soviet Union (FSU) Threat Reduction	20870
Q	V	D	5514	D		$	Logistics Initiative	Logistics Initiative	20874
Q	V	D	5515	D		$	Inventory Drawdown	Inventory Drawdown	20876
Q	K	D	5517	D		$	Mgmt Initiatives	Management Initiatives	20877
S	N	D	0839	D		$	Qlty Life Enhanc,D	Quality of Life Enhancements, Defense	20878
Q	I	D	5441	D		$	Def Burdensharing	Defense Burdensharing - Allies and NATO	20880
Q	R	D	0118	D		$	Overseas Contg Ops	Overseas Contingency Operations Transfer Fund	20886
Q	N	D	0840	D		$	OPPLAN 34A-35 P.O.W.	OPPLAN 34A-35 P.O.W.	20888
Q	I	D	0837	D		$	Weapons of Mass Dest	Def Against Weapons of Mass Destruction(8128)	20900
****		*	****	*	*	*	PROCUREMENT	PROCUREMENT	30
C	X	D	2031	A		$	Aircraft, A	Aircraft Procurement, Army	30100
C	V	D	2032	A		$	Missiles, A	Missile Procurement, Army	30150
C	N	D	2033	A		$	Wepns&cmbt Vehs	Procurement of W&TCV, Army	30200
C	B	D	2034	A		$	Ammunition, A	Procurement of Ammunition, Army	30250
C	Z	D	2035	A		$	Othr Proc, A	Other Procurement, Army	30300
C	G	D	1506	N		$	Aircraft,N	Aircraft Procurement, Navy	30400
C	B	D	1507	N		$	Weapons Proc,N	Weapons Procurement, Navy	30450
C	E	D	1611	N		$	Shipbldg,N	Shipbuilding & Conversion, Navy	30500
C	B	D	1508	N		$	Proc Ammo, N&MC	Procurement of Ammunition, Navy & Marine Corps	30540
C	Z	D	1810	N		$	Othr Proc,N	Other Procurement, Navy	30550
C	S	D	1830	N		$	Def Prod Act III	Defense Production Act, Title III	30580
C	V	D	1109	N		$	Procurmnt,MC	Procurement, Marine Corps	30600
C	P	D	3010	F		$	Aircraft, AF	Aircraft Procurement, Air Force	30650
C	J	D	3020	F		$	Missile Proc,AF	Missile Procurement, Air Force	30700
C	B	D	3011	F		$	Proc Ammo, AF	Procurement of Ammunition, Air Force	30710
C	P	D	3080	F		$	Othr Proc,AF	Other Procurement, Air Force	30750
C	S	D	0300	D	P	$	Proc., Def-Wide	Procurement, Defense-Wide	30800
C	K	D	0350	D		$	Ntl GD & Res Eq	National Guard & Reserve Equipment	30820
C	S	D	0360	D		$	Def Prod Act Purch	Defense Production Act Purchases	30830
C	X	D	0370	D		$	NATO Coop Def Prog	Procurement, NATO Cooperative Defense Programs	30833
C	E	D	0380	N		$	Coastal Def Aug	Coastal Defense Augmentation	30836
C	E	D	2030	A		$	PEMA	Proc. of Equip. & Missiles, Army	30870
C	S	D	0390	A		$	Chem Ag&Mun Ds, A	Chem Agents & Munitions Destruction, Army	30875
C	S	D	0390	D		$	Chem Ag&Mun Ds,Def	Chem Agents & Munitions Destruction, Def	30880
C	Q	D	0117	D		$	DEF MODERNIZATION	Defense Modernization Account	30882
C	D	D	5530	D		$	Acquisition Reform	Acquisition Reform	30931
C	D	D	5531	D		$	Modernization Reserv	Modernization Reserve	30932
C	Q	D	0835	D		$	DEF LOAN GUAR., PRG	Defense Export Loan Guarantees, Program Account	30936
C	Q	D	1996	N		$	ACQUIS PGM STAB RES	Acquisition Program Stability Resources	30950

BUDGET ACCOUNT TITLE FILE (APPROPRIATION ACCOUNT NAME/CODES) AS OF MARCH 1998

P/B DIR	TYP APP	TREAS CODE	C/S	PER/$$ INPUTS		ABBREVIATED NAME	FULL NAME	PLAP
****	*	****	*	*	*	RDT&E	RESEARCH, DEV, TEST & EVAL	40
R N	D	2040	A	P	$	RDT&E, A	RDT&E, Army	40100
R P	D	1319	N	P	$	RDT&E, N	RDT&E, Navy	40200
R K	D	3600	F	P	$	RDT&E, AF	RDT&E, Air Force	40300
	D	3600	F	P	$	Other	Other	40300
	D	3600	F	P	$	Program	Program	40300
R A	D	0400	D	P	$	RDT&E ,Def-Wide	RDT&E, Defense-Wide	40400
R A	D	0450	D		$	Dev T&E,Def	Developmental Test & Eval., Defense	40500
R A	D	0460	D	P	$	Oper T&E,Def	Operational Test & Eval., Defense	40600
****	*	****	*	*	*	OTHER	OTHER	44
Q S	D	0823	D		$	Civ&Mil Pay Rse	Civilian & Military Pay Raises	44200
Q S	D	0824	D		$	Ret Pay Accr Chg	Retired Pay Accrual Change	44205
****	*	****	*	*	*	MIL CON	MILITARY CONSTRUCTION	50
S J	D	2050	A	P	$	Milcon, A	Military Construction, Army	50050
S J	D	2051	A	P	$	Milcon, A	Military Construction, Army	50055
S F	D	1205	N	P	$	Milcon, N	Military Construction, Navy	50100
S L	D	3300	F	P	$	Milcon, AF	Military Construction, Air Force	50150
S D	D	0500	D		$	Milcon,Def-Wide	Military Construction, Defense-Wide	50200
S F	D	2085	A	P	$	MCon,Army NG	Mil. Con., Army National Guard	50250
S F	D	3830	F	P	$	MCon,Air NG	Mil. Con., Air National Guard	50300
S F	D	2086	A	P	$	MCon,A Res	Mil. Con., Army Reserve	50350
S F	D	1235	N	P	$	MCon,N Res	Mil. Con., Naval Reserve	50400
S F	D	3730	F	P	$	MCon,AF Res	Mil. Con., Air Force Reserve	50450
S J	D	0103	D		$	Base Realgn/Cl-I	Base Realignment & Closure Acct, Pt I	50457
S J	D	0510	A		$	Base Realgn/Cl,A	Base Realignment & Closure, Army	50461
S J	D	0510	N		$	Base Realgn/Cl,N	Base Realignment & Closure, Navy	50462
S J	D	0510	F		$	Base Realgn/Cl,F	Base Realignment & Closure, Air Force	50463
S J	D	0510	D		$	Base Realgn/Cl,D	Base Realignment & Closure, Defense	50464
S	D	0505	D		$	*Planning&Design*	*Planning & Design*	50550
S D	D	0803	D		$	FCF,Const,Def	Foreign Currency Fluctuations, Constr, Def	50600
S L	D	0804	D		$	NATO Sec. Invest Pro	NATO Security Investment Program	50700
S	D	0830	D		$	Outside the US	Outside the United States	50810
****	*	****	*	*	*	FMLY HSNG	FAMILY HOUSING	60
S N	D	7020	A	P	$	Fam Hsg Const,A	Family Housing Construction, Army	60425
S N	D	7025	A	P	$	Fam Hsg Op&Dt,A	Family Housing Operations & Debt, Army	60435
S N	D	7030	N	P	$	Fam Hsg Const,N	Family Housing Construction, Navy & Marine Corps	60445
S N	D	7035	N	P	$	Fam Hsg Op&Dt,N	Family Housing Operations & Debt, Navy & Marine Co	60455
S N	D	7040	F	P	$	Fam Hsg Con,AF	Family Housing Construction, Air Force	60465
S N	D	7045	F	P	$	Fam Hs Op&Dt,AF	Family Housing Operations & Debt, AF	60475
S N	D	7060	D	P	$	Fam Hsg Const,D-W	Family Housing Construction, Defense-Wide	60485
S N	D	7065	D	P	$	Fam Hsg Op&Dt,D-W	Family Housing Operations & Debt, Defense-Wide	60495
S N	D	4090	D	P	$	Homeown Ast	Homeowners Asst Fund, Def.	60500
S N	D	4166	D		$	FH IMPRV FD, D. LOAN	DoD Family Housing Improvement Fund, Direct Loan F	60810
S N	D	4167	D		$	FH IMPRV FD, G. LOAN	DoD Family Housing Improvement Fund, Guaranteed Lo	60820
S	D	4191	D		$	SEC2809-AUTH CONV FH	SEC 2809 Authority to Convey Family Housing	60900
S N	D	0834	D		$	*DoD Fam Hsg Imprv Fd*	*Department of Defense Family Housing Improvement F*	60910
S N	D	0836	D		$	DoD Unaccmp Hsg Impr	DoD Unaccompanied Housing Improvement Fund	60920
S N	D	4196	D		$	UNACC HSG DIR. LOAN	Unaccompanied Housing Direct Loan Financing Accoun	60930
S N	D	4197	D		$	UNACC HSG GUAR. LOAN	Unaccompanied Housing Guaranteed Loan Financing Ac	60940
S N	D	5429	N		$	ROOSMOOR LIQ TR	Rossmoor Liquidating Tr Stlmnt Acct	60950
****	*	****	*	*	*	SPEC FORGN CUR	SPECIAL FOREIGN CURRENCY PROGRAM	75
C	D	0800	D		$	Spec Forgn Cur	Special Foreign Currency Program	75100

BUDGET ACCOUNT TITLE FILE (APPROPRIATION ACCOUNT NAME/CODES) AS OF MARCH 1998

P/B DIR	TYP APP	TREAS CODE	C/S	PER/$$ INPUTS		ABBREVIATED NAME	FULL NAME	PLAP
****	*	****	*	*	*	REV & MGT FNDS	REVOLVING AND MGMT FUNDS	80
P O	D	4555	D	P	$	Nat Def Stkple	National Defense Stockpile Transaction Fund	80005
P O	D	4093	D		$	W. Langer Fd	William Langer Jewel Bearing Plant Revolving Fund	80007
P G	U	4950	D	P	$	Pent Rsv Mnt Rv Fd	Pentagon Reservation Maintenance Revolving Fund	80225
P B	D	4930	A	P	$	DoD WK CAP FDS,A	Defense Working Capital Funds, Army	80708
P D	D	4930	N	P	$	DoD WK CAP FDS,N	Defense Working Capital Funds, Navy	80709
P P	D	4930	F	P	$	DoD WK CAP FDS, AF	Defense Working Capital Funds, Air Force	80710
P L	D	4930	D	P	$	DoD WK CAP FDS, DEF	Defense Working Capital Funds, Def	80711
P G	U	4931	D	P	$	Buildings Mnt Fnd	Buildings Maintenance Fund	80712
P	D	4568	D	P	$	Commissary Rev Fd	Military Commissary Revolving Fund	80714
P	D	3910	D		$	ADP Eq Mgmt Fund	ADP Equipment Management Fund	80725
P D	U	3980	N	P	$	Mgmt Fund,N	Navy Management Fund	80800
P B	U	4528	A		$	Ammo Wrk Cap Fd	Army Conventional Ammo Working Capital Fund	80850
C E	D	4557	N	P	$	Nat Def Sealft	National Defense Sealift Fund	80965
Q U	D	4179	D	P	$	RES INSURANCE FUND	Reserve Mobilization Income Insurance Fund	80970
C Q	D	4168	D		$	DEF LOAN GUAR., FIN	Defense Export Loan Guarantees, Financing Account	80972
P D	D	7130	N	P	$	DoD WK CAP FDS,N	Defense Working Capital Funds, Navy	80976
P P	D	7230	F	P	$	DoD WK CAP FDS, AF	Defense Working Capital Funds, Air Force	80977
P L	D	7330	D	P	$	DoD WK CAP FDS, DEF	Defense Working Capital Funds, Def	80978
****	*	****	*	*	*	DEF-WIDE CONT	DEFENSE-WIDE CONTINGENCIES	81
A F	D	9912	D		$	Other Legis	Other Legislation	81050
A S	D	9914	D		$	Ret Pay Leg	Retired pay legislation	81125
A S	D	5500	D		$	Civ&mil Pay Inc	Civilian & Military Pay Raises	81130
T	D	9918	D		$	Gen Tsfr Auth	General transfer authority outlay allowance	81160
A F	D	5505	D		$	Mil Pers Leg	Military Personnel Legislation	81200
A F	D	5510	D		$	Other Legislation	Other Legislation	81300
A F	D	5510	A	P		Legis Cont - FTE	Legislative Contingencies - FTE	81301
T	D	5512	D		$	Antcptd Svings	Anticipated Savings	81310
CT S	D	9919	D		$	Rescission	Proposed Rescissions for Later Transmittal	81500
T	D	5550	D		$	Gen Tsfr Auth (Def)	General Transfer Authority (Defense)	81600
A S	D	5555	D		$	Ret Pay Accr	Retired Pay Accrual	81700
A S	D	9915	D		$	Awds Attnys Fees	Awards of Attorneys Fees	81800
C	D	9920	D		$	Disc Bal Adj	Discretionary Balancing Adjustment	81900
T	D	9921	D		$	DoD Mil Disc	DoD Military Discretionary	81910
T	D	5525	D		$	DoD-wide Svngs Props	DoD-wide Savings Proposals	81915
T	D	9925	D		$	DoD-wide Svngs Props	DoD-wide Savings Proposals	81917
T	D	5560	D		$	Gen Tsfr Auth (MilCo	General Transfer Authority (MilCon/FH)	81918
****	*	****	*	*	*	OFFSETG RECEIPT	DEDUCT FOR OFFSETTING RCPTS	83
T	U	0001	A		$	Offsetg Rcpt, A	Offsetting Receipts, Army	83100
T	U	0002	N		$	Offsetg Rcpt, N	Offsetting Receipts, Navy	83200
T	U	0003	F		$	Offsetg Rcpt,AF	Offsetting Receipts, Air Force	83300
T	U	0004	D		$	Offsetg Rcpt, D	Offsetting Receipts, Defense	83400
T	U	0021	A		$	Rocky Mtn Arsenal	Rocky Mountain Arsenal	83500
T	U	0024	D		$	Def Coop Rcpts	Defense Cooperation Receipts	83510
T	U	0025	D		$	Intr on Def Coop Rcp	Interest on Defense Cooperation Receipts	83520
T	U	0036	D		$	Sale Mat Def Stkpl	Sales of Certain Material in National Defense Stoc	83525
Q I	D	0041	D		$	Off Rcpt Def Burdshr	Offstng Rcpts, Defense Burdensharing Contributions	83527
T	D	0085	N		$	Kaho Is Convync	Offsetting Rcpts, Kaho'olawe Is Convync Remedtn En	83530
T	U	0086	A		$	Nat Sci Ctr Rcp,A	Fees Collected For Use of National Science Ctr Fac	83680
T	U	0088	D		$	Off Rcpt Disp RP,D	Offsetting Receipts, Disp DoD Real Property, Def	83730
T	U	0089	D		$	Off Rcpt Lease RP,D	Offsetting Receipts, Lease DoD Real Prop, Def	83830
T	U	0093	D		$	Off Rcpt Overseas,D	Offstng Rcpts, DoD Overseas Mil Fac Inv Recov,D	83850

BUDGET ACCOUNT TITLE FILE (APPROPRIATION ACCOUNT NAME/CODES) AS OF MARCH 1998

P/B DIR	TYP APP	TREAS CODE	C/S	PER/$$ INPUTS	ABBREVIATED NAME	FULL NAME	PLAP
T	U	0094	A	$	Off Rcpt WWII Anniv	Royalties for use of DoD Military Ensignia & Trdmk	83860
T	U	0095	D	$	Fees Coll,Com Fac	Offsetting Rcpts, Transfer/Disposal, Commissary Fa	83870
C Q	D	5336	D	$	OFF RCPTS LOAN GUAR.	Offsetting Rcpts, Defense Export Loan Guarantees	83872
T	U	5346	D	$	OFF RCPTS DIR. LOAN	Offstng Rcpts, Direct Loan Financing, Fam Hsg Impr	83874
T	U	5347	D	$	OFF RCPTS GUAR. LOAN	Offstng Rcpts, Guar. Loan Financing, Fam Hsg Imprv	83876
T	U	5348	D	$	OFF RCPTS DIR. LOAN	Offstng Rcpts, Dir. Loan Fin., Mil Unacc Hsg Imprv	83878
T	U	5349	D	$	OFF RCPTS GUAR. LOAN	Offstng Rcpts, Guar. Loan Fin., Mil Unacc Hsg Impr	83890
T	D	0029	N	$	OFF RCPT ROSSMOOR	Offsetg Rcpts, Rossmoor Liquidating Tr Settlement	83892
****	*	****	*	* *	FEDERAL INTRFND	DEDUCT. FOR INTRAFUND RCPTS	84
T	D	9001	A	$	Intrafund, Army	Federal Intrafund, Army	84100
T	D	9002	N	$	Intrafund, Navy	Federal Intrafund, Navy	84200
T	D	9003	F	$	Intrafund, AF	Federal Intrafund, Air Force	84300
T	D	9004	D	$	Intrafund,Def	Federal Intrafund, Defense	84400
****	*	****	*	* *	TRUST FUNDS	TRUST FUNDS	85
T	U	9971	D	$	Other DoD Trust Fnds	Other DoD Trust Funds	85100
T	U	8000	D	$	Trust(Summary)	Trust Funds (Summary)	85100
T	U	8001	A	$	Trust Army	Trust Funds, Army	85110
T	U	8063	A	$	Ainsworth Lib	Ainsworth Library (Trust)	85111
T	U	9971	A	$	Other DoD Trust Fnds	Other DoD Trust Funds	85112
T	U	8927	A	$	A,Gen Gift Fund	Army General Gift Fund (Trust)	85113
T	U	9972	N	$	Navy Trust Funds	Navy Trust Funds	85120
T	U	8002	N	$	Trust Navy	Trust Funds, Navy	85120
T	U	8733	N	$	N,Acdy Gift Fnd	USN Academy General Gift Fund (Trust)	85121
T	U	8730	N	$	N,Acdy Museum F	USN Academy Museum Fund (Trust)	85122
T	U	8716	N	$	N,Gen Gift Fund	Navy General Gift Fund (Trust)	85123
T	U	8723	N	$	Shp Stor Profit	Ships Stores Profit, Navy (Trust)	85124
T	U	8008	N	$	Nav Hist Cntr	Naval Historical Center Fund(Trust)	85125
T	U	8003	F	$	Trust AF	Trust Funds, Air Force	85130
T	U	8928	F	$	AF Gen Gift Fnd	Air Force General Gift Fund (Trust)	85131
T	U	8311	D	$	USUHS Gift Fund	Uniformed Services University of the Health Scienc	85135
T	U	8004	D	$	Trust Defense	Trust Funds, Defense	85140
T	U	8163	D	$	DHC Tr Fund	Defense Health Care Trust Fund	85145
Q N	U	8165	D	$	For Nat Emp Sep Fnd	Foreign National Employee Separation Pay Trust Fun	85150
Q S	U	8335	D	$	VSTF	Voluntary Separation Trust Fund	85155
Q S	U	8064	A	$	Fisher House Tr Fd,A	Fisher House Trust Fund, Dept. of the Army	85158
Q S	U	8169	N	$	Fisher House Tr Fd,N	Fisher House Trust Fund, Dept. of the Navy	85159
Q S	U	8170	F	$	Fisher House Tr Fd,F	Fisher House Trust Fund, Dept. of the Air Force	85160
Q L	U	8174	A	$	Nat Sci Ctr Gift Fd	National Science Center Gift Fund (Trust)	85161
S L	D	8168	D	P $	NSETF	National Security Education Trust Fund	85165
Q V	D	8166	N	$	Kaho'olawe Is Tr Fd	Kaho'olawe Island Convynce, Remed & Env Rest Tr Fd	85170
P D	U	9981	D	$	Navy Trust Rev Funds	Navy Trust Revolving Funds	85500
P D	U	9981	N	P $	Navy Trust Rev Funds	Navy Trust Revolving Funds	85520
P	U	8423	N	P $	Midshp Stor,N	Midshipmen's Store, USN Academy (TR)	85521
P B	U	9982	F	$	Air Force Trust Rev	Air Force Trust Revolving Funds	85530
P	U	8418	F	$	AF Cadet Fund	Air Force Cadet Fund (TR)	85532
P G	U	8164	D	$	Surchg Coll,Def	Surchge Coll.,Sales of Comm.Stores, Def (TR)	85536
Q S	U	8337	D	$	Host Nation Sup,D	Host Nation Sup for US Relocation Activities, Def	85560
****	*	****	*	* *	OFF RCPTS TRUST	OFFSETTING RECEIPTS, TRUST FUNDS	86
T	D	0081	A	$	Off Rcpts Tr,A	Offsetting Receipts, Army Trust Funds	86100
T	D	0082	N	$	Off Rcpts Tr,N	Offsetting Receipts, Navy Trust Funds	86200
T	D	0083	F	$	Off Rcpts Tr,AF	Offsetting Receipts, AF Trust Funds	86300
T	D	0084	D	$	Off Rcpts Tr,DA	Offsetting Receipts,Def-Wide Trust Funds	86400

BUDGET ACCOUNT TITLE FILE (APPROPRIATION ACCOUNT NAME/CODES) AS OF MARCH 1998

P/B DIR	TYP APP	TREAS CODE	C/S	PER/$$ INPUTS	ABBREVIATED NAME	FULL NAME	PLAP
P	D	1999	F	$	Uncl Rcpts & Exp	Unclassified Receipts & Expenditures	86500
****	*	****	*	* *	INTERFUND TRANS	INTERFUND TRANSACTIONS	87
T	U	9081	A	$	Interfund,A	Interfund Transactions, Army	87100
T	U	9082	N	$	Interfund,N	Interfund Transactions, Navy	87200
T	U	9083	F	$	Interfund,AF	Interfund Transactions, Air Force	87300
T	U	9084	D	$	Interfund,DA	Interfund Transactions,Def-Wide	87400
T	D	9086	D	$	Interfund,Def	Interfund Transactions, Defense	87500
Q N	U	9088	D	$	Interfund,FNESF	Interfund Transactions, For Nat Empl Sep Fund	87600
Q S	U	9089	D	$	Interfund,VSIF	Interfund Transactions, Vol Sep Incentive Fund	87610
****	*	****	*	* *	*UNDD OFFSETS*	*UNDISTRIBUTED OFFSETS*	88
T	D	6001	A	P $	UNDD OFFST,A	Army Undistributed Offsets	88300
T	D	6002	N	P $	UNDD OFFST,N	Navy Undistributed Offsets	88400
T	D	6003	F	P $	UNDD OFFST,AF	Air Force Undistributed Offsets	88500
T	D	6004	D	P $	UNDD OFFST,DA	Def-wide Undistributed Offsets	88600
****	*	****	*	* *	MAP FEDERAL FND	MAP FEDERAL FUNDS	90
Q	D	1080	D	P	Mil Asst,Ex	Military Assistance, Executive	90100
Q	D	1082	D	P	For Fin Prg, Ex	Foreign Financing Program, Executive	90200
****	*	****	*	* *	MAP TRUST FUND	MAP TRUST FUNDS	91
Q	D	8242	D	P	Adv, FMS(Tr)	Advance, Foreign Military Sales (Tr)	91200
****	*	****	*	* *	*CIVIL FUNCTIONS*	*CIVIL FUNCTIONS*	95
Q	U	1805	A	P $	Cemeterl Exp	Salaries & Expenses, Cemeterial Exp,Arm	95100
Q Q	U	5095	A	$	Wildlife,A	Wildlife, Army	95400
Q Q	U	5095	N	$	Wildlife,N	Wildlife, Navy	95450
Q Q	U	5095	F	P $	Wildlife,AF	Wildlife, Air Force	95500
Q	U	5095	D	$	Wildlife,Def	Wildlife, Defense	95550
D	U	0006	A	$	Rcpt Civ,Army	Rcpt Civ, Army	95600
D	U	0007	N	$	Rcpt Civ,Navy	Rcpt Civ, Navy	95700
D	U	0008	F	$	Rcpt Civ,AF	Rcpt Civ, Air Force	95800
Q S	U	8097	D	$	Mil Ret Fd	Military Retirement Fund	95900
Q S	U	8099	D	$	Ml. Rt. Fd (cnt)	Military Retirement Fund (continued)	95901
Q S	U	0030	D	$	Retired Pay,Def	Retired Pay, Defense	95930
Q S	U	0040	D	$	Pay Mil Ret Fd	Payment to Military Retirement Fund	95950
Q S	U	0042	D	$	Pay Mil Ret Fd	Payment to Military Retirement Fund	95975
Q U	U	8098	D	$	Ed Ben Fund	Education Benefits Fund	95980
Q L	U	8095	D	$	Ed Ben Fund	Education Benefits Fund	95985

BUDGET ACCOUNT TITLE FILE (BUDGET PLAN AND OBLIGATION PLAN NAME/CODES) AS OF MARCH 1998

MILITARY PERSONNEL

CODE SHEET ENTRIES

TREAS CODE	C/S	BA/BSA	PER/$$ INPUTS	ABBREVIATED NAME	FULL NAME
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	$	Retired 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	$	Retired 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/Mnr Const	Planning and Design/Minor Construction
2010	A	20 321	P	Fam Hsg, O&M	Family Housing Operation and 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 $	Nat'l Reconn Prog	National Reconnaissance Program
2010	ABQ	20 334	P $	Nat,Sel Fed Acts	National, Selected, Federal Activities
2010	A	20 335	P $	F C I P	Foreign Counterintelligence Program (FCIP)
2010	ABA	20 335	P $	F C I P	Foreign Counterintelligence Program (FCIP)
2010	ABQ	20 335	P $	F C I P	Foreign Counterintelligence Program (FCIP)
2010	ABR	20 335	P $	F C I P	Foreign Counterintelligence Program (FCIP)
2010	AL	20 335	P $	F C I P	Foreign Counterintelligence Program (FCIP)
2010	AL1	20 335	P $	F C I P	Foreign Counterintelligence Program (FCIP)
2010	ABQ	20 336	P $	NIMA	National Imagery and Mapping Agency (NIMA)
2010	A	20 336	P $	NIMA	National Imagery and Mapping Agency (NIMA)
2010	A	20 337	P $	NFIP Tech Adj	NFIP Technical Adjustment
2010	AG	20 337	P $	NFIP Tech Adj	NFIP Technical Adjustment
2010	AL	20 337	P $	NFIP Tech Adj	NFIP Technical Adjustment
2010	A	20 360	P	D C P	Defense Cryptologic Program (DCP)
2010	AG	20 360	P	D C P	Defense Cryptologic Program (DCP)
2010	AS	20 401	P	Joint Log Sys	Joint Logistics Systems
2010	ASA	20 401	P	Joint Log Sys	Joint Logistics Systems
2010	AS	20 402	P	DLA Dist Depots	Defense Logistics Agency Distribution Depots
2010	A	20 407	P	Ordnance	Ordnance
2010	A	20 408	P	Depot Maint,A/MC	Army and Mariine Corps Depot Maintenance
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 Reutl&Mktg Svc	Defense Reutilization and Marketing Service
2010	ABD	20 416	P	Def Fin Ops	Defense Financial Operations

BUDGET ACCOUNT TITLE FILE (BUDGET PLAN AND OBLIGATION PLAN NAME/CODES) AS OF MARCH 1998

MILITARY PERSONNEL

CODE SHEET ENTRIES

TREAS CODE	C/S	BA/BSA	PER/$$ INPUTS	ABBREVIATED NAME	FULL NAME
2010	A	20 417	P	Info Svces	Information Services
2010	ABD	20 417	P	Info Svces	Information Services
2010	AK	20 417	P	Info Svces	Information Services
2010	AS	20 417	P	Info Svces	Information Services
2010	ABC	20 419	P	Def Com Ag	Defense Commissary Agency
2010	A	20 422	P	Army Supply Mgmt	Army Supply Management
2010	AS	20 425	P	DLA Supply Mgmt	Supply Management, DLA
2010	AS	20 427	P	Clothing Factory	Clothing Factory
2010	A	20 500	$	NFIP Offset	NFIP Offset
2010	ABA	20 500	$	NFIP Offset	NFIP Offset
2010	ABQ	20 500	$	NFIP Offset	NFIP Offset
2010	ABR	20 500	$	NFIP Offset	NFIP Offset
2010	AG	20 500	$	NFIP Offset	NFIP Offset
2010	AL	20 500	$	NFIP Offset	NFIP Offset
2010	A	20 540	$	Retired Pay Accrual	Retired Pay Accrual
2010	A	20 777	P $	BUDGETED AMTS	Budgeted Amounts
2010	ABA	20 777	P	Army OSIA	On-Site Inspection Agency
2010	ABB	20 777	P	Army SOCOM	Special Operations Command
2010	ABC	20 777	P	DECA	Defense Commissary Agency
2010	ABD	20 777	P	DFAS	Defense Finance and Accounting Service
2010	ABQ	20 777	P	Army NIMA	National Imagery and Mapping Agency
2010	ABR	20 777	P	DTRA	Defense Threat Reduction Agency
2010	AC	20 777	P	BMDO	Ballistic Missile Defense Organization
2010	AD	20 777	P	DASD	Dept of Def(OSD & OASDs)
2010	AE	20 777	P	DARPA	Defense Advanced Research Projects Agency
2010	AG	20 777	P	Army NSA	National Security Agency
2010	AH	20 777	P	DSWA	Defense Special Weapons Agency
2010	AHP	20 777	P	DHP	Defense Health Program
2010	AI	20 777	P	DSPO	Defense Support Project Office
2010	AJ	20 777	P	Army JCS	Army JCS
2010	AK	20 777	P	DISA	Defense Information Systems Agency
2010	AK1	20 777	P	DISA-DSA	DISA - Defense Support Activities
2010	AL	20 777	P	Army DIA	Defense Intelligence Agency
2010	AL1	20 777	P	DIA-DSA	Defense Intelligence Agency, Defense Support Activ
2010	AR	20 777	P	DCAA	Defense Contract Audit Agency
2010	AS	20 777	P	DLA	Defense Logistics Agency
2010	ASB	20 777	P	DAU	Defense Acquistion University
2010	ASC	20 777	P	DBMU	Defense Business Management University
2010	ASE	20 777	P	DHRFA	DoD Human Resources Activity
2010	AS1	20 777	P	DSA	DoD Support Activities
2010	AT	20 777	P	DSCA	Defense Security Cooperation Agency (Eff. 10/1/98. Formerly DSAA)
2010	AV	20 777	P	DSS	Defense Security Service
2010	AW	20 777	P	USUHS	Uniformed Services University of the Health Scienc
2010	AX	20 777	P	IG	Inspector General
2010	A1	20 777	P	OSD	Secretary of Defense
2010	A12	20 777	P	DPMO	Defense POW/MIA Office
2010	A2	20 777	P	WHS	Washington Headquarters Service
2010	A21	20 777	P	CIM	Corporate Information Management

BUDGET ACCOUNT TITLE FILE (BUDGET PLAN AND OBLIGATION PLAN NAME/CODES) AS OF MARCH 1998

MILITARY PERSONNEL

CODE SHEET ENTRIES

TREAS CODE	C/S	BA/BSA	PER/$$ INPUTS	ABBREVIATED NAME	FULL NAME
2010	A3	20 777	P	AFIS	American Forces Information Services
2010	A4	20 777	P	DLSA	Defense Legal Services Agency
2010	A5	20 777	P	DoDDE	Department of Defense Dependents Education
2010	A6	20 777	P	OEA	Office of Economic Adjustment
2010	A7	20 777	P	CHAMPUS	Civilian Health and Medical Program of the Uniform
2010	A81	20 777	P	DFMS	
2010	A9	20 777	P	DMSA	Defense Medical Support Activity
2010	A92	20 777	P	DTSA	Defense Technology Security Administration
2010	A	20 888	$	UNDD Congress Adj	Undistributed Congressional Adjustment
2010	A	20 999	$	UNDD OFFSET	Undistributed Offset
2010	A	R01 000	$	REIMB PROGRAM	Reimbursable program
2010	A	R02 000	$	REIMB ACC	Reimbursement for Retirement Accrual
2010	A	R03 000	$	REIMB REV FD	Reimbursement from Revolving Funds
2010	A	R04 000	$	REIMB ACC-REV FD	Reimbursement for Retirement Accrual-Rev Fds

BUDGET ACCOUNT TITLE FILE (FINANCING, BUDGET AUTHORITY, AND EXPENDITURE TAIL NAME/CODES)

$$ 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	
	F13 000	ORDERS TRUST	Trust funds(-)	
	F14 000	ORDERS NONFED	Non-Federal sources(-)	
$	F14 010	ORD NONFED, NEW	New non-federal sources	
$	F14 020	ORD NONFD,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(-)	Accts with separate oblig. plans only
	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	Accts with separate oblig. plans only
$	F21 030	UNOB ST,NEWPLAN	Available to finance new budget plans	Accts with separate oblig. plans only
$	F21 040	UNOB ST,TREABAL	Treasury balance	Trust funds w/invests in U.S. Securities only
$	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 910	REPRO FM-/TO PY	Reprograming from/to prior year budget plans	Accts with separate oblig plans only
$	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
	F22 000	NET UNOB TRF	Unobligated balance transferred, net	
$	F22 402	UNOB TRF-FCF	Portion applied to meet FCF in expired accts	Expired 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 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	Accts with separate oblig. plans only
$	F24 030	UNOB EN,SUBPLAN	Available to finance subsequent year budget plan	Accts with separate oblig. plans only
$	F24 040	UNOB EN,TREABAL	Treasury balance	Trust funds w/invests in U.S. Securities only
$	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 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
	F25 000	U/BAL EXPIRING	Unobligated balance expiring:	
$	F25 010	U/BAL EXPIRING	Unobligated balance expiring	
$	F25 450	UB EXPIRING,REAPPN	Unobligated balance expiring, reapprop.	To offset reapprop. from transfers
	F27 000	CAP TR TO GENFD	Capital transfer to general fund	
$	F30 000	DEFICIENCY	Deficiency(-)	
$	F31 000	REDEM AGCY DEBT	Redemption of debt	
	F32 000	AUTH W/D	Balance of authority withdrawn	

BUDGET ACCOUNT TITLE FILE (FINANCING, BUDGET AUTHORITY, AND EXPENDITURE TAIL NAME/CODES) AS OF MARCH 1998

$$ IN	BA/BSA	ABBREVIATED NAME	FULL NAME	COMMENTS
$	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 AUTHORTY	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	APPROPN EN/EST	Appropriation	
$	F40 030	OFFSETTG RCPT	Offsetting receipts	A,N,AF,D receipts & Navy interfund receipts
$	F40 050	APPN INDEF	Appropriation (indefinite)	
$	F40 150	APPN EMERGENCY	Appropriation (emergency)	
$	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 withd	
$	F40 600	CONTNGT EMERG,UNAVAL	Contingent emrgncy approp not avail for oblig(-)	
$	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	RED PL 104-134	Reduction pursuant to P.L. 104-134 (-)	
$	F40 740	RED PL 104-208,8037e	Reduction pursuant to P.L. 104-208 (-), 8037(e)	
$	F40 741	RED PL 104-208,8037h	Reduction pursuant to P.L. 104-208 (-), 8037(h)	
$	F40 742	RED PL 104-208,8138	Reduction pursuant to P.L. 104-208 (-), 8138	
$	F40 750	RED PL 105-45,125	Reduction pursuant to P.L. 105-45 (-), 125	
$	F40 760	RED PL 105-56,8035	Reduction pursuant to P.L. 105-56 (-), 8035	
$	F40 761	RED PL 105-56,8041	Reduction pursuant to P.L. 105-56 (-), 8041	
$	F40 762	RED PL 105-56,8043	Reduction pursuant to P.L. 105-56 (-), 8043	
$	F40 763	RED PL 105-56,8048	Reduction pursuant to P.L. 105-56 (-), 8048	
$	F40 764	RED PL 105-56,8106	Reduction pursuant to P.L. 105-56 (-), 8106	
$	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 799	LINE ITEM CANCEL	Line item veto cancellation (-)	
$	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	Transferrred from other accounts*	Unob fund bal transfer
	F43 000	APPROP ADJUSTED	Appropriation (adjusted)	
	F47 000	AUTH BORROW	Authority to borrow	
	F49 000	CONTRCT AUTHRTY	Contract authority	
$	F49 050	CONT AUTH INDEF	Contract authority (indefinite)	

BUDGET ACCOUNT TITLE FILE (FINANCING, BUDGET AUTHORITY, AND EXPENDITURE TAIL NAME/CODES) AS OF MARCH 1998

$$ IN	BA/BSA	ABBREVIATED NAME	FULL NAME	COMMENTS
$	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)	
$	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 RESCNDED-UB	Appropriation rescinded (unob bal)	
$	F60 450	PRECLUDE FM OBLIG	Portion precluded from obligation (-)	Trust Fund w/benefit formula
$	F60 650	CONTNGT EMERG,REL'D	Contingent Emergency Approp Released	
$	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	APPROPN (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)	
$	F67 100	AUTH TO BORROW	Authority to borrow	
$	F67 150	AUTH BR INDEF	Authority to borrow (indefinite)	Homeowners assistance only
$	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 000	OFFSET COLL-NEW	Spending auth. from offsetting coll. (new)	
$	F68 260	OFFSET COLL-BAL	Spending auth. from offsetting coll. (bal)	
$	F68 450	OFFSET COLL-LIM	Port. not avail. (lim. on oblig.) (-)	
$	F69 150	CONT AUTH INDEF	Contract authority (indefinite)	3732, stock and commissary trust rev fds only
$	F69 350	CA RESCINDED	Contract authority rescinded	
$	F69 360	CA RESCNDED-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)	
	F70 000			
$	F71 010	OBLIG INCUR NET	Obligations incurred, net	

BUDGET ACCOUNT TITLE FILE (FINANCING, BUDGET AUTHORITY, AND EXPENDITURE TAIL NAME/CODES) AS OF MARCH 1998

$$ IN	BA/BSA	ABBREVIATED NAME	FULL NAME	COMMENTS
	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 240	OB ST:TREAS BAL	Treasury Balance	Trust funds w/invests in U.S. Securities
$	F72 260	PAR	Par	Trust funds w/invests in U.S. Securities
$	F72 265	UNREAL DISC	Unrealized discounts (-)	Trust funds w/invests in U.S. Securities
$	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 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
	F73 000	OB BALTRANS,NET	Obligated balance transferred, net	
$	F73 310	OB BALTRANS,C/A	Obligated balance transferred, contract auth	Stock and trust revolving funds only
$	F73 410	OB BALTRANS,F/B	Obligated balance transferred, fund balance	Homeowners,rev & mgmt,trust rev only
	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 240	OB END:TREAS BAL	Treasury Balance	Trust funds w/invests in U.S. Securities
$	F74 260	PAR	Par	Trust funds w/invests in U.S. Securities
$	F74 265	UNREAL DISC	Unrealized discounts (-)	Trust funds w/invests in U.S. Securities
$	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 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
$	F77 110	ADJ EXP ACCT,OBS	Adjustments in expired accounts, obligations	
$	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	
$	F83 100	DEF EXP ACT,SOY	Deficiency in prior year expired accounts, start o	
$	F83 150	DEF ADJ	Deficiency adjustment	
	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	
	F85 000	DEFICIENCY APPN	Deficiency appropriation	
$	F85 100	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	
	F87 000	OUTLAYS(GROSS)	Outlays (gross)	
	F88 000	ORDERS FED	Federal orders (-)	
	F89 000	BA (NET)	Budget authority (net)	
	F90 000	OUTLAYS	Outlays (net)	
$	F90 110	OUTLAYS CY PROG	Net outlays from current year programs	Include offsetting receipts on this line
$	F90 111	OUTLAYS PY PROG	Net outlays from prior year programs	

BUDGET ACCOUNT TITLE FILE (OBJECT CLASSIFICATION (T) NAME/CODES) AS OF MARCH 1998

$$ IN	BA/BSA	ABBREVIATED NAME	FULL NAME	COMMENTS
	T00 000	OBJECT CLASS	Object Classification	
	T10 000	DIRECT OBLIG	Direct obligations:	
$	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 211	CIV PER BEN	Civilian personnel benefits	
$	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	Excludes advisory and assistance services. This object class(25.2)may not exceed more than 15 percent of total O.C. 25 resources per appropriation.
$	T12 531	GDS/SVCS FM OTH AGNS	Purchase of goods/services from Government accou	
$	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	Operation and maintenance of facilities	Excludes alterations and construction
$	T12 551	R&D CONTRACTS	Research & development contracts	Excludes advisory and assistance services
$	T12 561	MEDICAL CARE	Medical care	Excludes advisory and assistance services
$	T12 571	O&M OF EQUIPMENT	Operation and maintenance of equipment	Excludes advisory and assistance services
$	T12 581	SUBSISTENCE OF PERS	Subsistence and support of persons	Excludes advisory and assistance services
$	T12 601	SUPS & MATLS	Supplies and materials	
	T13 000	ACQ OF ASSETS	Acquisition of assets	
$	T13 101	EQUIPMENT	Equipment	
$	T13 102	MODERNIZATION RESV.	Modernization Reserve	
$	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	OTHER	Other	
$	T19 101	UNVOUCHERED	Unvouchered	
$	T19 201	UNDISTRIBUTED	Undistributed	
$	T19 301	LIMITATION ON EXPENS	Limitation on expenses	Revolving and Trust funds
	T20 000	REIMB OBLIG	Reimbursable obligations:	
$	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 211	CIV PER BEN	Civilian personnel benefits	
$	T21 221	Acc Ret Bene	Accrued retirement benefits	
$	T21 222	Other	Other personnel benefits	

BUDGET ACCOUNT TITLE FILE (OBJECT CLASSIFICATION (T) NAME/CODES) AS OF MARCH 1998

$$ IN	BA/BSA	ABBREVIATED NAME	FULL NAME	COMMENTS
$	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	
$	T22 401	PRINT & REPRO	Printing and reproduction	
$	T22 511	ADVISORY/ASST SRVCS	Advisory and assistance services	
$	T22 521	OTHER SERVICES	Other services	Excludes advisory and assistance services. This object class(25.2)may not exceed more than 15 percent of total O.C. 25 resources per appropriation.
$	T22 531	GDS/SVCS FM OTH AGNS	Purchase of goods/services from Government accou	
$	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	Operation and maintenance of facilities	Excludes alterations and construction
$	T22 551	R&D CONTRACTS	Research & development contracts	Excludes advisory and assistance services
$	T22 561	MEDICAL CARE	Medical care	Excludes advisory and assistance services
$	T22 571	O&M OF EQUIPMENT	Operation and maintenance of equipment	Excludes advisory and assistance services
$	T22 581	SUBSISTENCE OF PERS	Subsistence and support of persons	Excludes advisory and assistance services
$	T22 601	SUPS & MATLS	Supplies and materials	
	T23 000	ACQ OF ASSETS	Acquisition of assets	
$	T23 101	EQUIPMENT	Equipment	
$	T23 102	MODERNIZATION RESV.	Modernization Reserve	
$	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 Threshold	
$	T29 101	UNVOUCHERED	Unvouchered	
$	T29 201	UNDISTRIBUTED	Undistributed	
$	T29 301	LIMIT ON EXPENSES	Limitation on expenses	Revolving and trust funds
	T30 000	ALLOCATION	Allocation Accounts	
$	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	
$	T31 211	CIV PER BEN	Civilian personnel benefits	
$	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	Excludes advisory and assistance services
$	T32 531	GDS/SVCS FM OTH AGNS	Purchase of goods/services from Government accou	
$	T32 532	PAY-FORGN NATL	Payments to foreign national indirect hire perso	
$	T32 533	BUY FR REVOLVING FDS	Purchases from revolving funds	
$	T32 541	O&M OF FACILITIES	Operation and maintenance of facilities	Excludes alterations and construction
$	T32 551	R&D CONTRACTS	Research & development contracts	Excludes advisory and assistance services

BUDGET ACCOUNT TITLE FILE (OBJECT CLASSIFICATION (T) NAME/CODES) AS OF MARCH 1998

$$ IN	BA/BSA	ABBREVIATED NAME	FULL NAME	COMMENTS
$	T32 601	SUPS & MATLS	Supplies and materials	
$	T33 101	EQUIPMENT	Equipment	
$	T33 102	MODERNIZATION RESV.	Modernization Reserve	
$	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	Limitation on expenses	Revolving and trust funds
	T40 000	OFFSETTING RCPT	Offsetting receipts	
$	T49 701	OFFSETTNG RCPTS	Offsetting receipts	
	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)	

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

Revolving and Management Funds

Defense-Wide Contingencies

Offsetting Receipts

Trust and Trust Revolving 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

FUNCTIONAL TITLE - OPERATION AND MAINTENANCE (CONTINUED)

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
97X0118	*Overseas Contingency Operations Transfer Fund*
97_/_0130	Defense Health Program
97_/_0131	Real Property Maintenance, Defense
97_/_0132	Disaster Relief
97_0133	Payment to Coast Guard
97_/_0134	Former Soviet Union Threat Reduction
97X0801	Foreign Currency Fluctuations, Defense
17X0810	Environmental Restoration Fund, Navy
21X0810	Environmental Restoration Fund, Army
57X0810	Environmental Restoration Fund, Air Force
97X0810	Environmental Restoration Fund, Defense
97X0811	*Environmental Restoration, Formerly Used Sites*
97_/_0819	Overseas Humanitarian, Disaster and Civil Aid
97_0827	World University Games
97_/_0828	Defense Reinvestment for Economic Growth
97_0829	World Cup USA 1994
97_0832	1995 Special Olympics World Games
97X0833	*Emergency Response Fund, Defense*
97X0837	*Defense Against Weapons of Mass Destruction*
97X0838	*Support for International Sporting Competitions, Defense*
97_/_0839	*Quality of Life Enhancements, Defense*
97X0840	*OPPLAN 34A - 35 P.O.W.*
17X1236	*Payment to Kaho'Olawe Island Fund*
21X5098	Restoration of the Rocky Mountain Arsenal
17X5185	Kaho' Olawe Island Conveyance Remed Env Rest Fd
97X5187	Defense Cooperation Account
97X5188	Disposal of DoD Real Property
97X5189	Lease of DoD Real Property
97X5193	Overseas Military Facility Investment Recovery
97X5195	Transfer/Disposal Commissary Fac Fd.
21X5286	National Science Center, Army
97X5441	Burdensharing and Other Cooperative Activities, Defense

FUNCTIONAL TITLE – PROCUREMENT (CONTINUED)

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 -Spares and Repair Parts
21_/_2034	Procurement of Ammunition, Army -Ammunition -Ammunition Production Base Support
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 *-Airlift 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

FUNCTIONAL TITLE – PROCUREMENT (CONTINUED)

17_/_1611	Shipbuilding and Conversion, Navy *-Fleet Ballistic Missile Ships* -Other Warships -Amphibious Ships *-Mine Warfare and Patrol 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 -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	Procurement of Ammunition, Air Force -Ammunition *-Weapons*
57_/_3020	Missile Procurement, Air Force -Ballistic Missiles -Other Missiles -Modification of In-Service Missiles -Spares and Repair Parts -Other Support

FUNCTIONAL TITLE – PROCUREMENT (CONTINUED)

57_/_3080	Other Procurement, Air Force -Vehicular Equipment -Electronics and Telecommunications Equipment Other Base Maintenance and Support Equipment -Spares and Repair Parts
97_/_0300	Procurement, Defense-Wide Major Equipment -Special Operations Command -Chemical/Biological Defense
97_/_0350	National Guard and Reserve Equipment -Reserve Equipment -National Guard Equipment
97_/_0360	Defense Production Act Purchases
21_/_0390	Chemical Agents and Munitions Destruction, *Army* Chemical Agents & Munitions Destruction, RDT&E Chemical Agents & Munitions Destruction, Proc Chemical Agents & Munitions Destruction, O&M
97X0835	*Defense Export Loan Guarantees, Program Account*
97X4168	*Defense Export Loan Guarantees, Financing Account*

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
17X0510	*Base Realignment and Closure Account, Navy*
21X0510	*Base Realignment and Closure Account, Army*
57X0510	*Base Realignment and Clusure Account, Air Force*
97X0510	Base Realignment and Closure Account, Defense
97X0803	Foreign Currency Fluctuations, Construction, Defense
97X0804	North Atlantic Treaty Organization Security Investment Program

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 - FAMILY HOUSING

The functional title "Family Housing" for military functions is defined as comprising the appropriations listed below:

97X0834	DoD Family Housing Improvement Fund
97X0836	*DoD Unaccompanied Housing Improvement Fund*
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	DoD Family Housing Improvement Fund, Direct oan Financing Account
97X4167	DoD Family Housing Improvement Fund, Guaranteed Loan Financing Account
97X4196	*Unaccompanied Housing Direct Loan Financing Account*
97X4197	*Unaccompanied Housing Guaranteed Loan Financing Account*
17X5429	*Rossmoor Liquidating Trust Settlement Account*

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

17X4930	*Defense Working Capital Funds, Navy*
21X4930	*Defense Working Capital Funds, Army*
57X4930	*Defense Working Capital Funds, Air Force*
97X4930	*Defense Working Capital Funds, Defense*
97_3910	ADP Equipment Management Fund
17X3980	Navy Management Fund
97X4179	*Reserve Mobilization Income Insurance Fund*
21X4528	Army Conventional Ammunition Working Capital Fund*
97X4931	Buildings Maintenance Fund

* Not a revolving fund after FY 1998. Closing after existing orders are completed

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	General Transfer Authority Outlay Allowance

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
17 0029	*Offsetting Receipts, Rossmoor Liquidating Trust Settlement*
97 0036	*Sales of Certain Materials in National Defense Stocpile*
97 0041	Contributions for Burdensharing and Other Cooperative Activities, Defense
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

FUNCTIONAL TITLE - OFFSETTING RECEIPTS (CONTINUED)

97 0095	Proceeds from Transfer/Disposal Commissary Facilities
97 5336	*Offsetting Receipts, Defense Export Loan Guarantees, Negative Subsidies*

NOTE: Offsetting receipt accounts 002_, 004_, 008_ and 009_ listed above are for Special Fund accounts. The account numbering for receipt accounts are bogus *(except for 97 5336)* and are unique to the Budget Review System because the database will not accept a Treasury code with a decimal suffix.

FUNCTIONAL TITLE - TRUST AND TRUST REVOLVING 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	*Naval Historical Center Fund*
57X8928	Air Force General Gift Fund
17X8423	Midshipmen's Store, USN Academy (Trust Revolving)
57X8418	Air Force Cadet Fund (Trust Revolving)
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 House Trust Fund, Army
17X8169	*Fisher House Trust Fund, Navy*
57X8170	*Fisher House Trust Fund, Air Force*
21X8174	National Science Center Gift Fund, Army
97X8337	*Host Nation Support for U.S. Relocation Activities, Defense*

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, Foreign National Employee Separation Pay
97 9089	Interfund Transactions, Voluntary Separation Incentive

NOTE: Interfund Tanaction 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.

0107 AUTOMATED FUTURE YEARS DEFENSE PROGRAM (FYDP) DATABASES

010701 FYDP Update System (FUSE)

A. Purpose and Objectives

This Section provides for the maintenance of the FYDP. The FYDP is a database with associated reports that records and displays resource decisions made during the biennial Planning, Programming, and Budgeting (PPB) cycle. The FYDP contains defense resources—people, forces (equipment and organizations), and dollars—categorized by programs and related to the budget's appropriation structure. The FYDP provides a record of past decisions that assists senior leaders in deciding on future issues such as operations tempo, force structure size and composition, and investment strategies.

Data are entered into the FYDP through the FUSE system. FUSE allows all DoD organizations to submit FYDP data electronically, receiving real-time feedback on their inputs. FUSE is a web-based application hosted on the Secret Internet Protocol Router Network (SIPRNet). It allows users to update, correct, and view their organization's portion of the FYDP.

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 FYDP. Updating and general management of the FYDP is administered by the OUSD(Comptroller), Office of the Director (Program Analysis and Evaluation) (hereafter referred to as "OD(PA&E)"). Access to FUSE, for the purpose of providing data, is controlled by OD(PA&E).

C. Reporting Requirements

Updates to the FYDP are required coincident with submission of the (1) Program Objective Memoranda (POM), (2) Budget Estimate Submission (BES), and (3) President's Budget (PB), and (4) for major restructures of the FYDP itself when directed by the OD(PA&E). Specific guidance relative to approved changes, due dates, and special requirements is provided in a memorandum from the OUSD(Comptroller) announcing each update. In the POM and BES FYDP submissions, acceptable update years are limited to the budget years and programming years (generally six years for TOA and manpower, and nine years for forces). In the PB FYDP submission, acceptable update years include the most recent prior year of the budget cycle to the end of the programming cycle (generally eight years for TOA and manpower, and 11 years for forces). Since some appropriations—procurement, RDT&E, and military construction—are authorized for obligation over multiple years, it is periodically necessary to update historical years (the years prior to the first year of a PB FYDP update). Historical changes will be accepted once during the PPB cycle—usually during the President's Budget FYDP update. These updates enable the FYDP to reflect transfers, rescissions, supplemental appropriations, reappropriations, and other authorized adjustments to total obligational authority, which might occur in multiyear appropriations, as well as to reflect actual accounting obligations. Particular instructions for conducting historical-year updates will be issued by OUSD(Comptroller) as required.

D. Publication of FYDP Related-Information

Section 221 of Title 10 of the United States Code (USC) 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 [now called "programs"]) reflecting the estimated expenditures and proposed appropriations included in that budget."

In accordance with the USC, OD(PA&E) will prepare the President's Budget FYDP Summary and Program Element Detail for transmission to the Congress. In addition, OD(PA&E) will provide FYDP-related information at all other updates for within DoD. Historical updates, if collected at the time of the President's Budget FYDP update, will be issued with the subsequent PPB cycle.

E. Other Databases Related to the FYDP

Consistent with the FYDP are separate but related databases and documents constituting the Procurement Program and RDT&E Program. These databases produce the Procurement Programs Report (P-1) and the RDT&E Programs Report (R-1). Detailed information regarding these databases is provided in section 0105. The FYDP Structure Management (FSM) database maintains information about the program elements and other related attributes critical to the production of the FYDP. Detailed information regarding this database is provided in Section 010702.

F. Instructions for Updating the FYDP on FUSE

1. General

a. FYDP data shall be submitted by DoD Components to the Programming and Fiscal Economics Division, OD(PA&E), over the SIPRNet, as directed.

All data will be input directly into the FUSE system on the SIPRNet.

- *Standard ASCII text, flat file.*
- *Character fixed record length (length of record: 28 characters for the FYDP data transactions). See setion 0109.*

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 March 1998 and available on DefenseLINK at http://web7.whs.osd.mil/corres.htm, under "Publications" or http://web7.whs.osd.mil/pdf/dod7045.pdf) and in approved decision documents posted to the FYDP Structure Management (FSM) web site (see Section 010702) but not yet reflected in DoD 7045.7-H.

2. Submission of Changes

Changes submitted for net change/add record resource data (FYDP Data Format as prescribed in Section 010701F1) must provide specific identification of quantitative resource information by program element, resource identification code, and fiscal year.

3. Military Pay Rates

Submission of each FYDP update should include average annual military pay rates and permanent change of station (PCS) data, rounded to the nearest dollar for each fiscal year for each military personal end-strength category identified in the FYDP. Pay rates are used in updating the FYDP, and are also a FYDP data end-product in their own right. It is the intent of OD(PA&E) to reflect the most accurate pay rates available in each update to the FYDP.

010702 FYDP Structure Management (FSM) System

A. Purpose and Objectives

This section provides for the maintenance of the automated database of the FYDP's structure, and describes the procedures used for requesting changes to the FYDP's structure, such as establishing new program element codes and definitions or changing program element titles and definitions. The primary information resource in the DoD for FYDP structure is the FYDP Structure Management (FSM) web site http://www.ra.pae.osd.mil/fsm.

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 FYDP. Updating and general management of the FYDP structure is administered by OD(PA&E).

C. Reporting Requirements

New program elements must be created when PPB decisions shift resources among DoD Components or fund new programs. It is the responsibility of the DoD Components and the OUSD(Comptroller), Program/Budget to recommend changes to the FYDP structure via the FSM web site as the need arises. In addition, OUSD(Comptroller), Program/Budget will work with OD(PA&E) in the establishment of new TOA Resource Identification Codes (RICs) to coincide with new Treasury Codes created by the Office of Management and Budget, or as otherwise required by PPB decisions.

D. Update and Publication of FYDP Structure Management Handbook, DoD 7045.7-H

DoD 7045.7-H will be revised periodically (typically three times per year or with each update to the FYDP), as specified in DoDI 7045.7, Implementation of the Planning, Programming, and Budgeting System (PPBS), May 23, 1984. The FSM web site will contain the most recent revision to DoD 7045.7-H, updated to reflect the POM, BES, and President's Budget phases of the PPBS cycle. FYDP Structure Coordination Documents (which are approved and circulated periodically, and placed on the FSM web site) should be used to supplement the most recent version of DoD 7045.7-H; they should reflect the latest approved changes to the FYDP's structure. Each year, the revision of DoD 7045.7-H for the new President's Budget FYDP will be released to the public via DefenseLink.

E. Other Databases Related to FSM

The FYDP database, which is administered by OD(PA&E) and updated by the components via the FUSE system, is referenced in Section 010701. The RDT&E Program is referenced in Section 0105.

F. Instructions for Making Changes to the FYDP Structure on FSM

Requests for changes to the FYDP's program structure, such as establishing new program element codes and definitions or changing program element titles and definitions, shall be submitted to OD(PA&E) for coordination with the DoD Components. The primary instrument for submitting change requests is the FSM web site. The FSM web site provides instructions for formatting and submitting change requests. Each DoD Component has a designated representative authorized to submit change requests. Coordination cycles run continually throughout the year. Approved changes are reported periodically in the FYDP Structure Coordination Documents. These documents are posted on the FSM web site, and the approved structure changes are incorporated in the FSM database.

0108 AUTOMATED COMMUNICATIONS, COMMAND AND CONTROL, INTELLIGENCE, SURVEILLANCE AND RECONNAISSANCE (C^3ISR) DATABASE

The C3ISR database maintained by OASD (C^3I) is the only complete, automated source of resource data for C^3I related activities for use by the Office of the Secretary of defense and the Joint Staff. The C^3ISR database is essential to the preparation of the Intelligence and C^3 justification books. It facilitaes functional analyses for OSD and the Joint Staff, and is fully compatible with the NFIP resouces database used by the Director of Central Intelligence. It is also fully consistent with data contained in the FYDP, R&D and Procurement Programs, and budget databases. The C^3ISR database is electronically matched to relevant data in these databases prior to use. Specific instructions for the update of the C^3ISR database is contained in Chapters 16 and 17 of this volume.

0109 GENERAL GUIDANCE SUBMISSION FORMATS

010901 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.

010902 Exhibits in Support of Section 0103 - Budget Estimates Submission

PB-1 Summary of FY 20BY Budget Estimates 178
PB-2 Program and Financing/Object Class 179
PB-2A Program and Financing/Object Class 181
PB-4 Schedule of Civilian and Military Personnel 184
PB-8 FY 19CY Supplemental Appropriation Requirements 187
PB-10 Additional FY 20BY Budget Estimates 188
Major Budget Issue Format 190

010903 Exhibits in Support of Section 0104 - Congressional Justification/Presentation

PB-37A Justification of Supplemental Requirements 191
PB-37R Budget Amendment Summary 192
PB-37S Program and Financing Schedule (Abbreviated) 193
PB-37T Narrative Justification 194
PB-39A-1 Format - Appeal Input (Program Adjustments) 195
PB-39A-2 Format - Appeal Input (Language Items) 196
DD 1587 Record of Congressional Transcript Review 197
DD 1790 Prepared Testimony Review 198
HAC QFR 199
HNSC QFR 200
SAC QFR 201
SASC QFR 202
Insert - All Committees 203

010904 Exhibits in Support of Section 0105 – Budget Automation Requirements

DD 2232 Coding - Budget Estmates 204
DD 2233 Decision Recording Form 206
DD 2234 Outyear Recording Form ($) 208
DD 2235 Personnel BudgetSubmission Recording 210
DD 2236 Personnel Decision Recording Form 212
DD Form 2236-1 Personnel Outyear Recording Form 214
TOA and Manpower Controls Format 216
Military Personnel Average Annual Pay/PCS Rates 217
Procurement Appendix 218
SD 463 Procurement Data Format 219
SD 463-N Procurement Nomenclature Format 221
Procurement Nomenclature/Data Transaction Record 223
RDT&E Appendix 224
SD 463-1 RDT&E Data Format 225
SD 463-1N RDT&E SAR/Classification Nomenclature Formats 227
RDT&E SAR/Classification Nomenclature Formats 229
Construction Appendix 230
SD 463-2 Construction System Data Base Decision Recording Form 231
SD 462-2N Construction System Data Base 233

010905 Exhibits in Support of Section 0107 – Automated FYDP Databases Requirements

FYDP Data Format 235

(Name of Component)

SUMMARY OF FY 20BY BUDGET ESTIMATES

Appropriation Account Title	Direct Budget Plan (TOA)				Budget Authority				Outlays			
BRS Account Title	FY 19PY Actual	FY 19CY Estimate	FY 20BY1 Estimate	FY 20BY2 Estimate	FY 19PY Actual	FY 19CY Estimate	FY 20BY1 Estimate	FY 20BY2 Estimate	FY 19PY Actual	FY 19CY Estimate	FY 20BY1 Estimate	FY 20BY2 Estimate
Mil Per, (Component)												
.												
.												
O&M, (Component)												
.												
.												
Procurement, (Component)												
.												
.												
RDT&E, (Component)												
.												
.												
MilCon, (Component)												
.												
.												
Fam Hsg, (Component)												
.												
.												
Revolving Fd, (Component)												
.												
.												
Trust Funds, (Component)												
.												
.												
Offsett Receipts, (Component)												
.												
.												
Total, (Component)												

INSTRUCTIONS

This exhibit will display all accounts (MilPers, O&M, Procurement, RDT&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 20BY1 and FY 20BY2 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).

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.

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 through 20BY2 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.

Exhibit PB-1 Summary of FY 20BY 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.	20BY1 est.	20BY2 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	1,374,171	1,248,467	1,145,303	1,123,222
00.0601	Other military personnel costs	304,075	450,005	204,074	183,155
00.9101	Total direct program	25,926,408	23,235,657	21,206,600	20,353,000
01.0101	Reimbursable program	146,800	165,900	249,800	217,400
10.0001	Total obligations	26,073,208	23,401,557	21,456,400	20,570,400
	Financing:				
	Offsetting collections from				
11.0001	Federal funds(-)	-134,568	-135,642	-235,500	-202,274
14.0001	Non-Federal sources(-)	-12,232	-35,258	-14,300	-15,126
25.0001	Unobligated balance expiring	29			
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 (-)		-2,800		
42.0001	Transferred from other accounts	1,750,337			
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)	-16,290			
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.	20BY1 est.	20BY2 est.
	Direct obligations:				
	Personnel compensation:				
111.701	Military personnel	16,679,261	15,610,800	14,155,602	13,304,614
111.901	Total personnel compensation	16,679,261	15,610,800	14,155,602	13,304,614
	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	3,970	3,702	2,677	2,548
199.001	Total Direct obligations	25,926,408	23,235,657	21,206,600	20,353,000
	Reimbursable obligations:				
	Personnel Compensation:				
211.701	Military personnel	95,672	104,777	158,769	148,213
211.901	Total personnel compensation	95,672	104,777	158,769	148,213
	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	286	250	500	500
299.001	Total Reimbursable obligations	146,800	165,900	249,800	217,400
999.901	Total obligations	26,073,208	23,401,557	21,456,400	20,570,400

Sample
Exhibit PB-2 Program and Financing/Object Class
(Page 2 of 2)

Identification code 21-2034-0-1-051		Budget Plan (amounts for PROCUREMENT actions programmed)			
		19PY actual	19CY est.	20BY1 est.	20BY2 est.
	Program by activities:				
	Direct program:				
00.0101	Ammunition	1,179,936	705,774	527,218	928,147
00.0201	Ammunition production base support	204,823	388,486	207,209	228,015
00.9101	Total direct program	1,384,759	1,094,260	734,427	1,156,162
01.0101	Reimbursable program	7,036	8,000	10,700	10,700
10.0001	Total	1,391,795	1,102,260	745,127	1,166,862
	Financing:				
	Offsetting collections from:				
11.0001	Federal funds(-)	-5,791	-6,448	-10,700	-10,700
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	6,673			
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	15,679			
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 Ammunition, Army
Program and Financing (in Thousands of dollars)

15 Sep 19PY

Identification code 21-2034-0-1-051		Obligations			
		19PY actual	19CY est.	20BY1 est.	20BY2 est.
	Program by activities:				
	Direct program:				
00.0101	Ammunition	1,281,678	558,591	662,448	968,506
00.0201	Ammunition production base support	262,631	371,493	210,093	226,887
00.9101	Total direct program	1,544,309	930,084	872,541	1,195,393
01.0101	Reimbursable program	7,113	9,029	10,700	10,700
10.0001	Total	1,551,422	939,113	883,241	1,206,093
	Financing:				
	Offsetting collections from:				
11.0001	Federal funds(-)	-5,626	-6,448	-10,700	-10,700
14.0001	Non-Federal sources(-)	-1,238	-1,552		
17.0001	Recovery of prior year obligations	-145,770			
	Unobligated balance available, start of year:				
21.4002	For completion of prior year budget plans	-165,505	-144,803	-307,950	-169,836
21.4003	Available to finance new budget plans	-23,700			
21.4009	Reprogramming from/to prior year budget plans				
	Unobligated balance available, end of year:				
24.4002	For completion of prior year budget plans	144,803	307,950	169,836	130,605
25.0001	Unobligated balance expiring	6,673			
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	15,679			
43.0001	Appropriation (adjusted)	1,361,059	1,094,260	734,427	1,156,162
	Relation of obligations to outlays:				
71.0001	Obligations incurred (net)	1,544,558	931,113	872,541	1,195,393
72.4001	Obligated balance, start of year (net)	3,005,004	2,384,875	1,988,595	1,659,249
74.4001	Obligated balance, end of year (net)	-2,384,875	-1,988,595	-1,659,249	-1,670,948
77.0001	Adjustments in expired accounts (net)	-23,346			
78.0001	Adjustments in unexpired accounts	-145,770			
90.0001	Outlays (net)	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 Ammunition, Army
Object Classification (in Thousands of dollars)

15 Sep 19PY

Identification code 21-2034-0-1-051		19PY actual	19CY est.	20BY1 est.	20BY2 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	6,597	8,291	735	747
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	30	252	38	38
299.001	Total Reimbursable obligations	7,113	9,029	10,700	10,700
999.901	Total obligations	1,551,422	939,113	883,241	1,206,093

Sample Exhibit PB-2A Program and Financing/Object Class (Page 3 of 3)

(DoD Component - Army is Illustrated
FY BY Budget Estimates

SCHEDULE OF CIVILIAN AND MILITARY PERSONNEL

	FY PY	FY CY	FY BY1	FY BY2	FY BY2+1	FY BY2+2	FY BY2+3	FY BY2+4
I. CIVILIAN PERSONNEL (Full-time Equivalents (FTE))								
Operation and Maintenance, Army								
U.S. Direct hire								
Foreign National Direct Hire								
Total Direct Hire								
Foreign National Indirect Hire								
Total, O&M Army								
RDT&E, Army								
U.S. direct hire								
: :								
: :								
ARMY TOTAL								
U.S. Direct hire								
Foreign National Direct Hire								
Total Direct Hire								
Foreign National Indirect Hire								
Total Army								
II. ACTIVE MILITARY PERSONNEL (End Strength)								
Military Personnel, Army								
Officers								
Enlisted								
Cadets								
Total Military Personnel								

List appropriations/accounts in the normal budget order on the basis of where personnel are budgeted.

Exhibit PB-4 Schedule of Civilian and Military Personnel

(page 1 of 3

(DoD Component - Army is Illustrated)
FY BY Budget Estimates

SCHEDULE OF CIVILIAN AND MILITARY PERSONNEL

III. SELECTED RESERVE PERSONNEL (End Strength)	FY PY	FY CY	FY BY1	FY BY2	FY BY2+1	FY BY2+2	FY BY2+3	FY BY2+4
Reserve Personnel, Army								
Trained in Units								
Officers								
Enlisted								
Total Trained in Units								
Individual Mobilized Augmentees								
Officers								
Enlisted								
Total Individual Mobilized Augmentees								
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								

Exhibit PB-4 (page 2 of 3)

(DoD Component - Army is Illustrated)
FY BY Budget Estimates

SCHEDULE OF CIVILIAN AND MILITARY PERSONNEL

	FY PY	FY CY	FY BY1	FY BY2	FY BY2+1	FY BY2+2	FY BY2+3	FY BY2+4
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								

Exhibit PB-4 (page 3 of 3)

(Component)
FY 19CY SUPPLEMENTAL APPROPRIATION REQUIREMENTS
($ Thousands)

Appropriation Account Title	Existing Availability FY 19CY	Supplemental Budget Authority (BA) Requirements			
		Military Pay	Civilian Pay	Other	Total
(1)	(2)	(3)	(4)	(5)	(6)
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

Exhibit PB-8 FY 19CY Supplemental Appropriation Requirements

(Name of Component)

ADDITIONAL FY 20BY BUDGET ESTIMATES

Date_____

Component Control No._____

USD (Comptroller) Serial No._____

Appropriation / Budget Subactivity Number / Line Items	Change ($000)			Change Personnel										
					19CY Change			20BY1 Change			20BY2Change			
	19CY	20BY1	20BY2	Category	ES	AS/FTE	Rate	ES	AS/FTE	Rate	ES	AS/FTE	Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
INCREASES													
Military Personnel, Army													
777 Budgeted Amounts (ES & AS)	-	XX	XX	XX	-	-	-	XX	XX	XX	XX	XX	XX
540 Retired Pay Accrual ($)	-	XX	XX										
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													

	Change $000			
	20BY2+1	20BY2+2	20BY2+3	20BY2+4
INCREASES				
Military Personnel, Army				
777 Budgeted Amounts (ES)				
540 Retired Pay Accrual ($)				
Operation & Maintenance, Army				
350 Info Security ($ and FTE)				
Total Increases				
DECREASES				
Other Procurement, Army				
777 Budgeted Amounts ($)				
Maintenance Kit, MK-673				
Total Decreases				

Notes:
ES = Military end-strengths
FTE = Civilian full time equivalents
$ = Dollars in thousands

Exhibit PB-10 Additional FY 20BY Budget Estimates
(page 1 of 2)

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 "USD (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)

	FY BY1	FY BY2	FY BY+1	FY BY+2	FY BY+3	FY BY+4
Component Budget (As Adjusted by PDM)	xx	xx	xx	xx	xx	xx
PBD Adjustment	xx	xx	xx	xx	xx	xx
Amount Approved in PBD	xx	xx	xx	xx	xx	xx
Amount Appealed (Change to amount approved in PBD)	xx	xx	xx	xx	xx	xx

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)

	OBLIGATION PLAN			BUDGET PLAN					
				FY 19XX	FY 19XX		FY 19XX	FY 19XX	FY 19XX
	FY 19XX			Pending	Proposed		Revised	Pending	Proposed
Program by Activities	Revised Request	Amendment		Request	Request	Request	Amendment		Request
Direct:									
1. Ballistic Missiles									
2. Other Missiles									
3. Modification of In-Service Missiles									
4. Spares and Repair Parts									
5. Other Support									
6. Ammunition									
TOTAL DIRECT									
Reimbursable (Total)									
TOTAL									
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 Cruise 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 pre-selected lightly or undefended ground hard targets. This budget amendment requests an additional $xx,xxx,xxx to accelerate the ALCM Initial Operating Capability (IOC).

_____(DoD Component)_____

FY ____ Defense (Authorization or Appropriation) Bill

Appeal

Subject: _____

Appropriation(s): _____

Summary:

Briefly describe the congressional action and the apparent reasons behind it.

		Budget Authority (Dollars in Millions)		
Item	Request	House	Senate	Appeal

DoD Position:

Concise description of our rationale for restoration. Continuations and supplements are not necessary and will not be used.

Exhibit PB-39A-1 Format - Appeal Input (Program Adjustments)

_____(DoD Component)_____

FY ____ Defense (Authorization or Appropriation) Bill

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.

Exhibit PB-39A-2 Format - Appeal Input (Language Items)

RECORD OF CONGRESSIONAL TRANSCRIPT REVIEW

TRANSCRIPT ACTION MONITOR *(Name, agency and telephone number)*	DATE RECEIVED FROM CONGRESS

To: *(In turn)*	DATE ACTION MUST BE COMPLETED
1. _____	1. _____
2. _____	2. _____
3. DIRECTOR, FREEDOM OF INFORMATION AND SECURITY REVIEW	3. _____

DESCRIPTION OF DOCUMENT COMMITTEE/SUBCOMMITTEE	HEARING DATE AND SUBJECT	PAGES _____ THRU _____
		HEARING:
		CLASSIFICATIO

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).

GUIDELINES

I. SECURITY

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.

B. MARKING
1. Use black lead pencil.
2. Enclose with brackets [ ] information to be deleted.
3. Make deletions as limited as possible, considering whether the total context may contain clues to the information deleted.

II EDITORIAL

A. GENERAL. Edit to correct inaccuracies.

B. MARKING.
1. Use black lead pencil.
2. Line through all words or figures for which substitute language or figures are entered. Do *not* use brackets.
3. Print or write all entries legibly.
4. Use standard proofreaders markings.
5. Do not change statements by committee members. Note inaccuracies in the margin.

REMARKS

FORWARDING

TO: Director, Freedom of Information and Security Review **Date:** _____

Portions of the attached transcript which require deletion in the interests of national security before publication h ave been bracketed. This action represents the considered judgement of this department/agency that the information so marked warrants the protection of security classification.

SIGNATURE	OFFICE

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

PREPARED TESTIMONY REVIEW

TO: DIRECTOR, FREEDOM OF INFORMATION AND SECURITY REVIEW	DATE

The attached document is forwarded for review in accordance with paragraph D.2.a.(2), DoD Directive 5400.4.

DESCRIPTION OF DOCUMENT

WITNESS

COMMITTEE/SUBCOMMITTEE

HEARING DATE AND SUBJECT

PAGE COUNT	THIS DOCUMENT IS FOR ☐ CLASSIFIED ☐ UNCLASSIFIED PRESENTATION *(Check applicable term)*

UPON COMPLETION NOTIFY ***(Name, agency and telephone number)***

DIRECT QUESTIONS TO ***(Name, agency and telephone number)***

REQUEST CLEARANCE NLT ***(Date)***

The attached material has department/agency approval for the purpose specified. Any portions requiring security protection hav e been appropriately marked.

ATTACHMENT	SIGNATURE

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

[Hearing Date]
[Senator]
[Witness]
[Question #]

[Subject]

Question.
Answer.

[Left and right margins must be 1.5 inches on 8.5 x11.0 inch plain paper. Indent 5 spaces, capitalize the first letter of the words "Question" and "Answer" and follow with a period and then two spaces. Do not skip line between question and answer. If more than one question is included, skip 1 line between each set of questions/answers. Always type a title or heading for each question. Use a 10 or 12 pitch font, preferably "Times New Roman". All submissions must be provided in hard copy and on diskette. The diskette must be labeled identifying the hearing, date of hearing and question numbers.]

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:

[Left and right margins should be 1.5 inches]

Insert - All Committees

BUDGET ESTIMATES

(Coding Instructions Appear on Reverse Side)

Prepared by _____ NAME

Phone Number _____

Checked By _____ NAME

P&FC Analyst _____ NAME

Date _____ *(YY/MM/DD)*

BUDGET	PLAN	BUDGET NAME/CODE FILE: APPN (Treas) CODE	DoD COMP/ SUFFIX CODE	BUDGET ACTIVITY	BUDGET SUB ACTIVITY	FYP	SUPP	PRIOR YEAR *(In Thousands of $)* CHANGE	CURRENT YEAR *(In Thousands of $)* CHANGE	BIENNIAL YEAR 1 *(In Thousands of $)* CHANGE	BIENNIAL YEAR 2 *(In Thousands of $)* CHANGE
1		2 3 4 5	6 7 8	9 10 11	12 13 14	15 16		32 33 34 35 36 37 38 39 40	42 43 44 45 46 47 48 49 50	52 53 54 55 56 57 58 59 60	62 63 64 65 66 67 68 69 70
1											
1											
1										

DD Form 2232 ($$$) Budget Estimates Recording/Coding Instructions ($$$)

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.

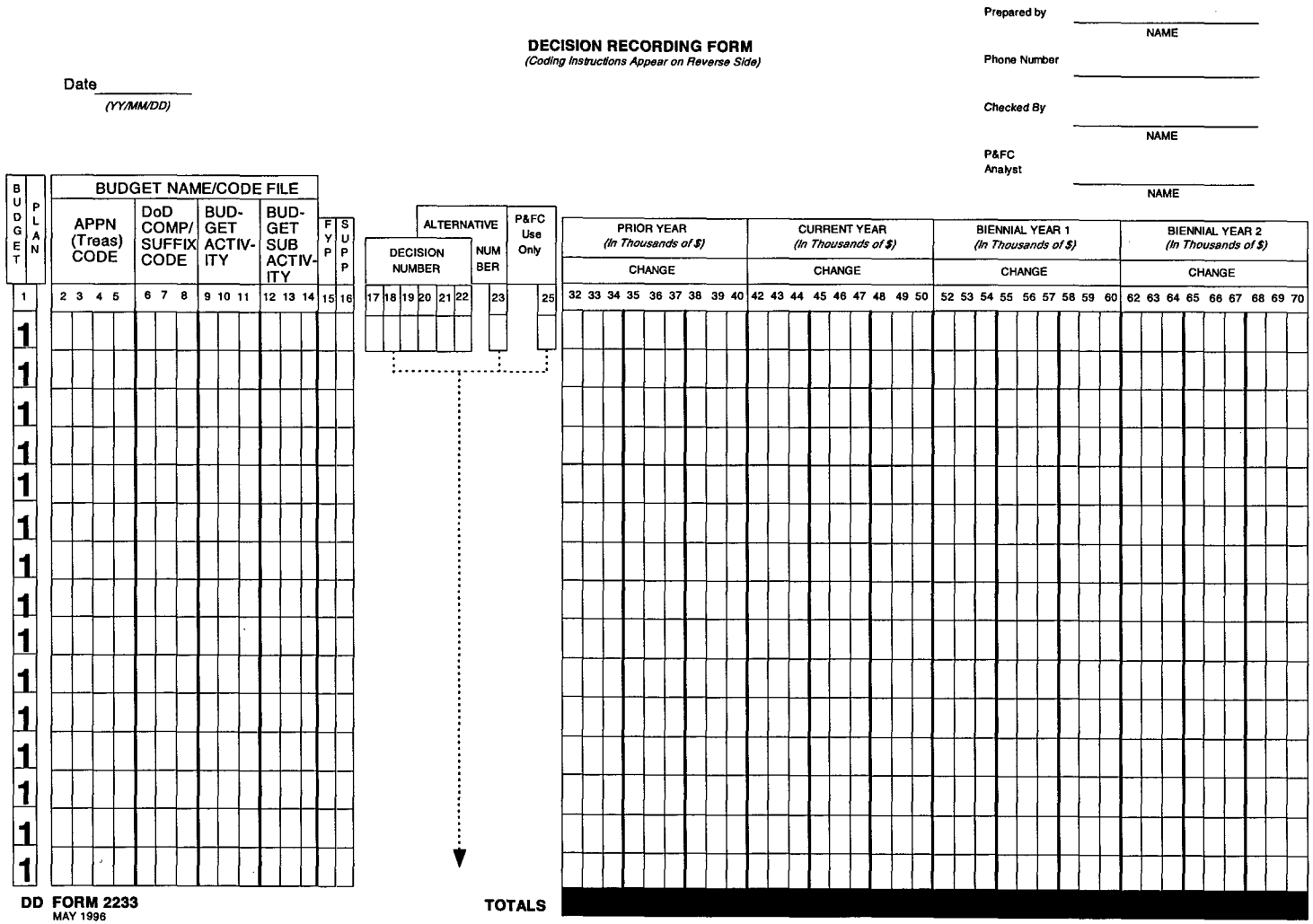


Exhibit DD 2233 Decision Recording Form

DD Form 2233 ($$$) Decision Recording/Coding Instructions ($$$)

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.

DCN No. Illust.	17	18	19	20	21	22
DCN	0	0	1			
DCN, Change (1st)	0	0	1	C		
DCN, Change (2nd)	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.

OUTYEAR RECORDING FORM ($$)

(Coding Instructions Appear on Reverse Side)

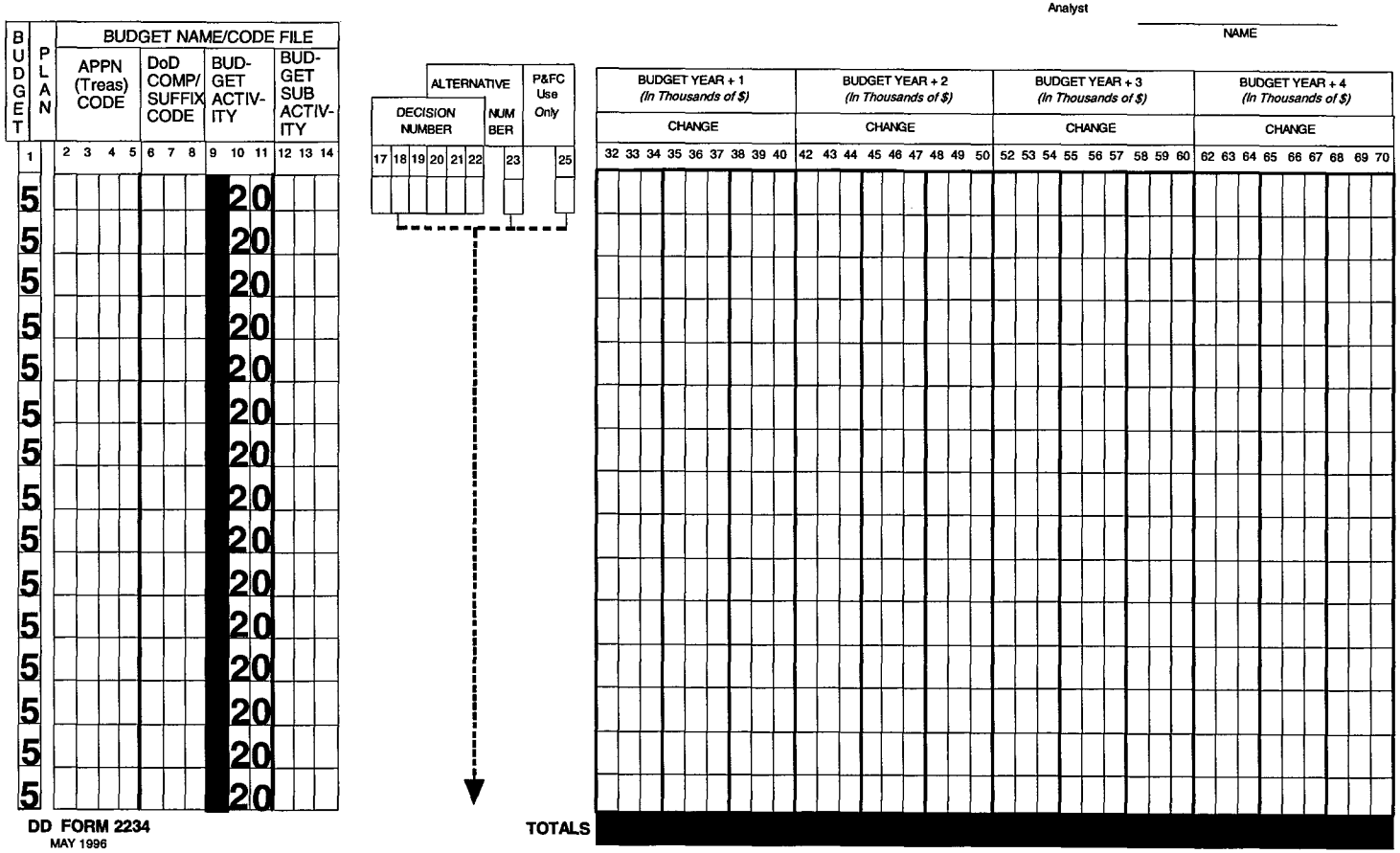
Prepared by _____ NAME

Phone Number _____

Checked By _____ NAME

P&FC Analyst _____ NAME

Date _____ *(YY/MM/DD)*



DD FORM 2234
MAY 1996

Exhibit DD 2234 Outyear Recording Form ($)

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.

DCN No. Illust.	17	18	19	20	21	22
DCN	0	0	1			
DCN, Change (1st)	0	0	1	C		
DCN, Change (2nd)	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.

END STRENGTH/FULL-TIME EQUIVALENTS BUDGET ESTIMATES RECORDING FORM

(Coding Instructions Appear on Reverse Side)

Prepared by _____ NAME

Phone Number _____

Checked By _____ NAME

P&FC Analyst _____ NAME

Date _____ *(YY/MM/DD)*

BUDGET	PLAN	BUDGET NAME/CODE FILE: APPN (Treas) CODE	DoD COMP/ SUFFIX CODE	BUD-GET ACTIV-ITY	BUD-GET SUB ACTIV-ITY	PER CAT	PRIOR YEAR CHANGE-ES/FTE	CURRENT YEAR CHANGE-ES/FTE	BIENNIAL YEAR 1 CHANGE-ES/FTE	BIENNIAL YEAR 2 CHANGE-ES/FTE
1		2 3 4 5	6 7 8	9 10 11	12 13 14	15 16	32 33 34 35 36 37 38 39 40	42 43 44 45 46 47 48 49 50	52 53 54 55 56 57 58 59 60	62 63 64 65 66 67 68 69 70
4				20						
4				20						
4				20						
4				20						
4				20						
4				20						
4				20						
4				20						
4				20						
4				20						
4				20						
4				20						
4				20						
4				20						
4				20						
TOTALS										

DD FORM 2235
APR 1998

Exhibit DD 2235 Personnel BudgetSubmission Recording

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 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 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.

Date _____
(YY/MM/DD)

END STRENGTH/FULL-TIME EQUIVALENTS DECISION RECORDING FORM

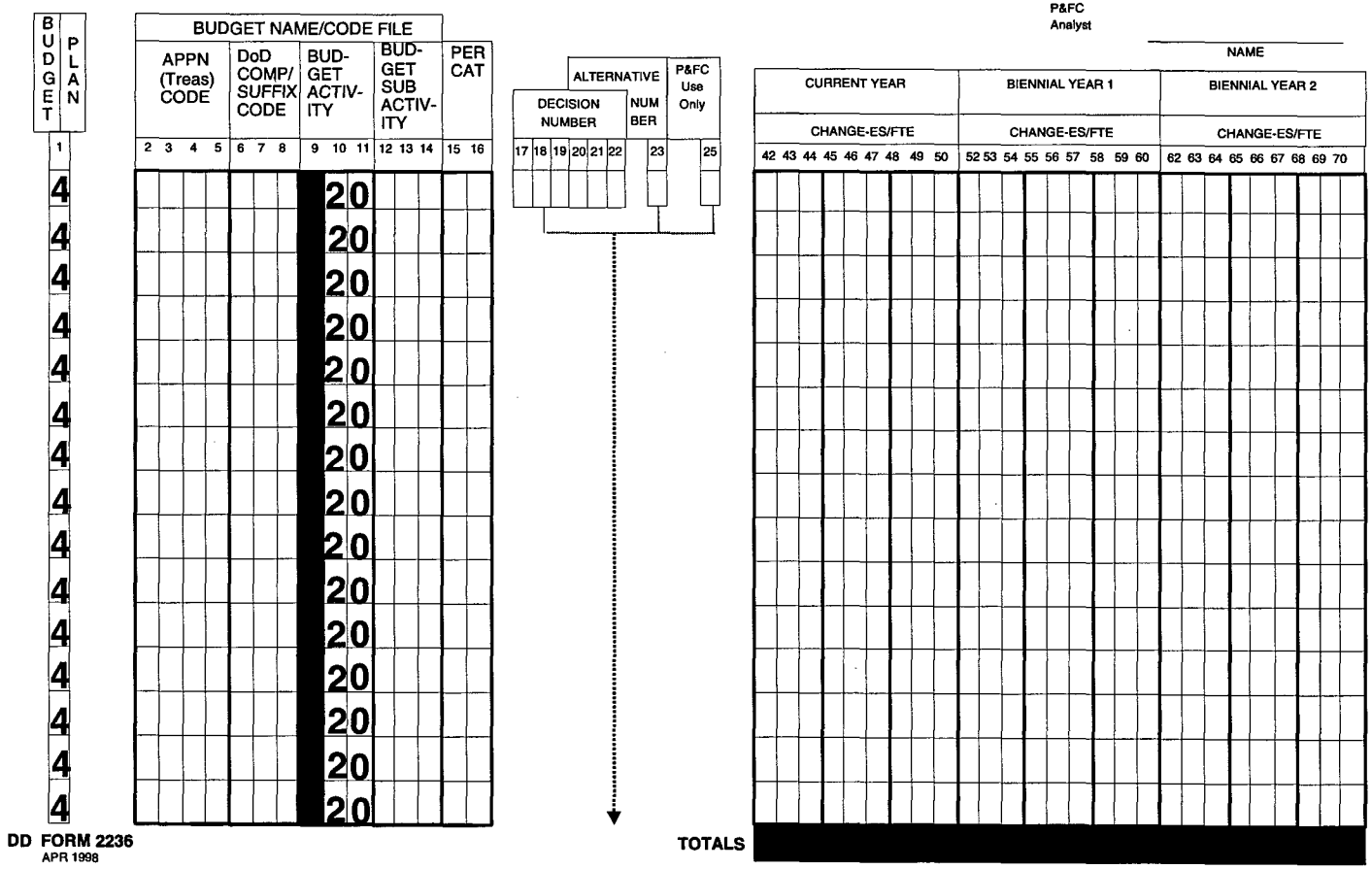
(Coding Instructions Appear on Reverse Side)

Prepared by _____ NAME

Phone Number _____

Checked By _____ NAME

P&FC Analyst _____ NAME



DD FORM 2236
APR 1998

Exhibit DD 2236 Personnel Decision Recording Form

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.

DCN No. Illust.	17	18	19	20	21	22
DCN	0	0	1			
DCN, Change (1st)	0	0	1	C		
DCN, Change (2nd)	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.

END STRENGTH/FULL-TIME EQUIVALENTS OUT YEAR RECORDING FORM

Date_____
(YY/MM/DD)

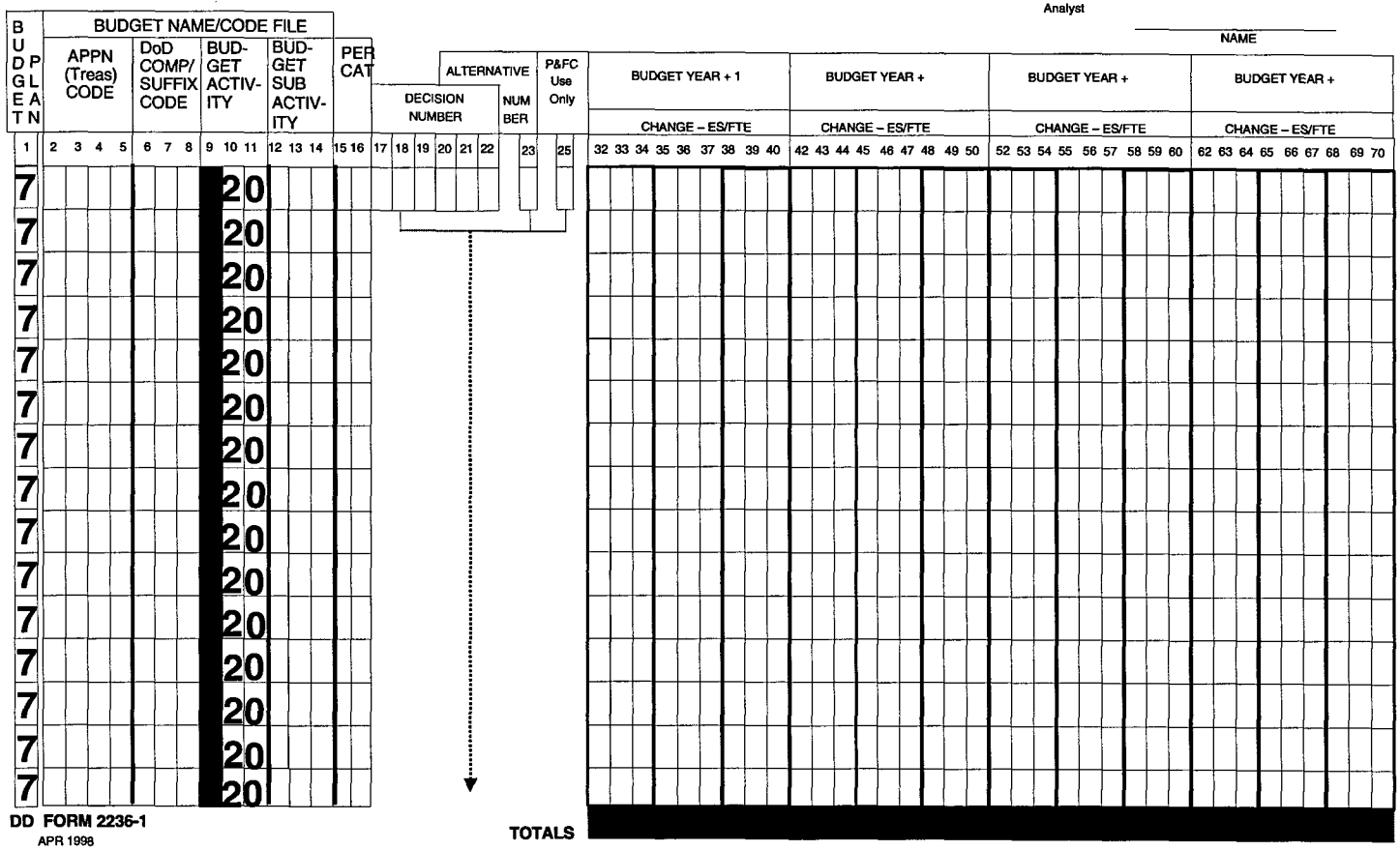
(Coding Instructions Appear on Reverse Side)

Prepared by _____
NAME

Phone Number _____

Checked By _____
NAME

P&FC Analyst _____
NAME



DD FORM 2236-1
APR 1998

DD Form 2236-1 Personnel Outyear Recording Form

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.

DCN No. Illust.	17	18	19	20	21	22
DCN	0	0	1			
DCN, Change (1st)	0	0	1	C		
DCN, Change (2nd)	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/DWCF COSTS AND MANPOWER CONTROLS FORMAT

Appropriation Totals ($000)	PY	CY	BY1	BY2	BY2+1	BY2+2	BY2+3	BY2+4
Military Personnel								
Operation & Maintenance								
RDT&E Procurement								
Military Construction								
Revolving Funds								
Total TOA								
Manpower End Strength Totals								
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

Pay and Allowances	PY	CY	BY1	BY2	BY2+1	BY2+2	BY2+3	BY2+4
Officers								
Enlisted								
Cadets/Midshipmen								
Trainees								
PCS and HHG								
Officers								
Enlisted								
Cadets/Midshipmen								
Trainees								

Procurement Appendix ($Millions)Qty()		NUMBER				Alternative	
Line Item	Current Year	Biennial Year 1	Biennial Year 2	Biennial Year 2 + 1	Biennial Year 2 + 2	Biennial Year 2 + 3	Biennial Year 2 + 4

PROCUREMENT DATA FORMAT

APPN (TREAS) CODE				CC	RVD	BUD ACY CD		BSA CD		ITEM CONTROL NUMBER										CT	PROGRAM FY				ADV PROC FY				AC	PBD NUMBER						PROGRAM QUANTITY UNITS										PROGRAM COST ($ THOUSANDS)									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56
																													9																									

SD 463 Procurement Data Format Instructions

1. Columns 1 thru 20: - Code exactly as appears in the FYDP Procurement *Programs* 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 = 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 = Shipbuilding Escalation (SCN only)
   N = Completion of PY Programs
   P = Unfunded NSSN (Memo)
   R = Reserve Equipment (Memo Non-Add)
   S = Anticipated Escalation (Memo for historical updates)
   T = National Guard Equipment (Memo Non-Add)

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:

DCN No. Illust.	DECISION NUMBER					
	31	32	33	34	35	36
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 FORMAT

| APPN CODE | | | | COMP | RSVD | BUD ACT | | BUD SUB ACT | | ITEM CTL NUMBER | | | | | | | | | | SAR | RSVD | SEC | QTY | ID | RSVD | RSVD | RSVD | RSVD | ACOD | ITEM NOMENCLATURE | | | | | | | | | |

Procurement Nomenclature Format Instructions

1. Columns 1 thru 4 - Appropriation Code
2. Column 5 - Component Code
3. Column 6 - Leave Blank
4. Columns 7 thru 8 - Budget Activity
5. Columns 9 thru 10 - Budget Sub-Activity
6. Columns 11 thru 20 - Item Control Number
7. Column 21 - Selected Acquisition Reports Item designator. Enter "X" or leave blank
8. Column 22 - Leave Blank
9. Column 23 - Security Classification

Enter:	For
"S"	Secret
"C"	Confidential
"U"	Unclassified

10. Column 24 - Quantity Designator

Enter:	For
"U"	Units
"T"	Thousands
"M"	Millions

11. Column 25 - Identification Code

Enter:	For
"A"	Approved for service use
"B"	Not Approved for service use

12. Columns 26 thru 29 - Leave Blank
13. Column 30 - Action Code (Enter "1")
14. Columns 31 thru 76 - Enter nomenclature title (Left 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

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

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	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
																								A					9										
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																								A					9										

Notes:
- Left justify Program Element.
- Action Code (AC) is 9.
- Left justify PBD.
- Right justify the Change Value and use a leading minus sign (-) for negative values

Exhibit SD 463-1 RDT&E Data Format

SD 463-1 RDT&E Data Format Instructions

1. Columns 1 thru 8: Treasury Code, Component Code, and Budget Activity Code - These are as 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.	Decision Number					
	19	20	21	22	23	24
PBD	0	0	1			
PBD, Change (1st)	0	0	1	C		
PBD, Change (2nd)	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	Cost Type
A	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.

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	25	26	27	28	29	30	31	32
																													1		
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Notes:
- Left justify Program Element.
- Action Code (AC) is 1.

Exhibit SD 463-1N RDT&E SAR/Classification Nomenclature Formats

SD 463-1N RDT&E SAR/Classification Nomenclature Instructions

1. Columns 1 thru 8: Treasury Code, Component Code, and Budget Activity Code - These are as specified in DoD 7000.14-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

CONSTRUCTION APPENDIX ($000)				NUMBER	ALTERNATIVE	
APPN	BUD ACT	FAC CAT	LOCATION AND PROJECT	FISCAL YEAR 19CY	FISCAL YEAR 19BY1	FISCAL YEAR 19BY2

Construction System Data Base **DECISION RECORDING FORM** (Coding Instructions appear on reverse side)

COMPONENT ANALYST OSD ANALYST

NAME:_____ PHONE:_____ DATE:_____ NAME:_____ PHONE:_____ DATE:_____

Treasury Code				COMP	Suffix		Bud Act		Location				Project ID						AC	Program Fiscal Year		Res		CT	Action Doc. Code		Document Decision Number						Approval Date						Program Cost ($ Thousands)							
									State & Country		Installation																						Year		Month		Day											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48
																				9																										

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 :

Cost Type Code	Cost Type
A	Program Cost (Adds to appropriation as well as authorization totals.)
M	Memo Non Add (Included in authorization totals but not 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".)

PBD No. Illust.	Decision Number					
	29	30	31	32	33	34
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).

Construction System Database **NOMENCLATURE RECORDING FORM** (Coding Instructions appear on reverse side)

COMPONENT ANALYST

Name: _____ **Phone:** _____ **Date:** _____

OSD ANALYST

Name: _____ **Phone:** _____ **Date:** _____

Treasury Code	COMP	Suffix	Bud Act	Location		Project ID	AC	Prgm Fiscal Year	Major Cmd	Major FYDP Prgm	Reserved	Facility Cat. Code	SPEC	AUTH	Title
				St & Cntry	Install										
1 2 3 4	5	6 7	8 9	10 11 12 13 14		15 16 17 18 19 20	21	22 23	24 25	26 27	28 29 30 31 32 33 34	35 36 37	38	39	40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81

SD FORM 463-2N
MAY96

Exhibit SD 462-2N Construction System Data Base

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.

FYDP Data Format

Program Element										RIC				FY				Change Value									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28

Note on Program Element:

- Left Justify.

Note on Fiscal Year:

- Include four digits, e.g., 1995 for FY 1995: 2002 for FY 2002.

Notes on Change Value:

- Right Justify.
- Use *leading minus sign (-) for negative values.*
- TOA values in thousands.
- Forces and manpower in units.

CHAPTER 2
MILITARY PERSONNEL APPROPRIATIONS
Table of Contents

0201 GENERAL 1
020101 Purpose 1
0202 ACTIVE MILITARY PERSONNEL APPROPRIATIONS 3
020201 General 3
020202 Uniform Budget and Fiscal Accounting Classification 3
020203 Budget Presentation Structure Requirements 15
020204 Budget Estimates Submission 21
020205 Congressional Justification/Presentation 24
0203 RESERVE MILITARY PERSONNEL APPROPRIATIONS 25
020301 General 25
020302 Uniform Budget and Fiscal Accounting Classification 25
020303 Budget Estimates Submission 38
020304 Congressional Justification/Presentation 40
0204 DoD MILITARY PERSONNEL RETIREMENT REQUIREMENTS 41
020401 Uniform Budget and Fiscal Accounting Classifications 41
0205 DoD MILITARY PERSONNEL - CIVIL FUNCTIONS 45
020501 Purpose 45
020502 Military Retirement Fund/Education Benefits Fund 45
0206 MILITARY PERSONNEL APPROPRIATION SUBMISSION FORMATS 46
020601 Purpose 46
020602 Exhibits in Support of Section 0202 - Active Military Personnel Appropriations 47
020603 Exhibits in Support of Section 0203 - Reserve Military Personnel Appropriations 47

CHAPTER 2

MILITARY PERSONNEL APPROPRIATIONS

0201 GENERAL

020101 Purpose

A. This Chapter prescribes the justification materials required for the Military Personnel appropriations for both the Active and the Reserve Forces to support the budget estimates submission and the presentation of the President's budget submission to the Congress.

B. The following appropriations and accounts are covered:

Section
020201
- Active Military Personnel, Army, Navy, Marine Corps, Air Force

020301
- Reserve Military Personnel
- Army, Navy, Marine Corps, Air Force
- National Guard Military Personnel, Army, Air Force

020401
- Military Personnel Retirement Requirements

020502
- Military Retirement Fund/Education Benefits Fund

C. Fund requirements for the Military Personnel appropriations will be presented using the budget and fiscal accounting classifications as set forth in sections 0202 and 0203. Budget estimates will be based upon approved military personnel/strength programs as contained in the exhibits required in this Chapter, and in accordance with such special instructions as may be issued by the Office of the Under Secretary of Defense (P&R) as part of the call for the services' military strength programs. **All exhibits will be on a gross basis; i.e., include both direct and reimbursable personnel.**

D. Computation of Subsistence-in-kind Rates. For the September 15 submission, subsistence-in-kind average daily food allowances will be developed by using the Food Cost Index to compute the August Basic Daily Food Allowance (BDFA). The rates should be increased by one-half of the FY 19CY military personnel non-pay price escalation to determine the CY budget rates for subsistence-in-kind. Any costs that exceed the amount projected in the FY 19CY President's budget will be included in the estimates within current availability.

E. Budgeting for Inflation. Anticipated inflation will be included in the September 15 estimates for clothing, subsistence-in-kind, the commercial portions of permanent change of station travel, and temporary lodging allowances overseas. The inflation rates to be used will be based upon approved price escalation indices provided as an enclosure to the annual FY 19CY revised and FY 20BY1/BY2 Budget Estimates Guidance memorandum. *To ensure adequate funding for the basic allowance for housing, anticipated housing cost inflation will be added.*

F. Military End Strength Guidance for the Budget Estimates Submission. The requirements for military manpower end strength for the Office of the Secretary of Defense, and the DoD Field Activities under the purview of the Washington Headquarters Service (WHS), will be developed and assigned by the Director for Administration and Management. WHS will provide the Services with end strength numbers for the WHS agencies approximately 45 days prior to the submission of the machine readable input to the Budget Review System (BRS) and will identify the data by fiscal year, military service, and officer/enlisted designation. The end strength provided by WHS represents controls that will be met by the Services in their machine readable BRS submission. The following organizations are currently subject to this guidance:

Office of the Secretary of Defense (OSD)
Washington Headquarters Services (WHS)
Defense Legal Services Agency (DLSA)
Office of Economic Adjustment (OEA)
American Forces Information Service (AFIS)
Defense Technology Security Administration (DTSA) *(FY 1998 and prior)*
Defense Prisoner of War/Missing In Action Office (DPMO)

0202 ACTIVE MILITARY PERSONNEL APPROPRIATIONS

020201 General

A. The purpose of this section is to provide general information applicable to the Active Military Personnel appropriations including funding policies, classifications, and definitions unique to these accounts. Generic policies and requirements are addressed in Chapter 1. The Military Components should consult all of the other chapters for exhibit requirements that are not specifically addressed in this chapter including the Other Special Analysis chapter (Chapter 19).

B. This section provides the budget and fiscal accounting classifications for the military personnel appropriations for uniform application by the Military Departments and the Office of the Secretary of Defense, pursuant to the provisions of 10 U.S.C. 115. The objective is to establish the basis for uniform budget presentations and a standard budget and fiscal accounting classification, which shall be used on a uniform basis for the military personnel appropriations throughout the Department of Defense in submitting budget estimates and in accounting and reporting on the status of funds for the Military Personnel appropriations.

020202 Uniform Budget and Fiscal Accounting Classification

A. The budget and accounting classification prescribed herein shall be the official classification for use in preparing budget estimates, accounting for budgetary and financial transactions, and in submitting reports on the applicable appropriation accounts. Individual budget activity and subactivity accounts shall be established as required for the accounts listed in section 020101. Variations in the activity and subactivity classification and titles shall not be made, except that additional accounts consistent with this budget and accounting classification may be established in order to meet administration requirements of the various elements of the Military Departments. The scope of each account is described below.

B. Symbol numbers shall be assigned to each of the budget activities and subactivities listed below in the same manner and in the same sequence as will be consistent with the fiscal codes for all appropriations and funds, as published in the respective Military Department fiscal code manuals.

C. Chart of Accounts - The chart of accounts that follows represents a summary of the accounting and reporting structure under the Active Military Personnel appropriations. For purposes of presentation of budget estimates, however, as distinguished from monthly reporting, additional statistical breakdown will be required as shown in Section 020203.

Budget Activity (BA) and Budget Subactivity (BSA) [a/]

BA/BSA	
1	Pay and Allowances of Officers
1-A	Basic Pay
1-B	Retired Pay Accrual
1-C	Incentive Pay for Hazardous Duty
1-D	Special Pay
1-E	Basic Allowance for Quarters *(FY 1998 and prior years only, not valid after January 1, 1998)*
1-E-1	*Basic Allowance for Housing (Effective January 1, 1998, FY 1998 and subsequent years only)*
1-F	Variable Housing Allowance *(FY 1998 and prior years only, not valid after January 1, 1998)*
1-G	Basic Allowance for Subsistence
1-H	Station Allowances, Overseas
1-I	CONUS COLA
1-J	Clothing Allowances
1-K	Family Separation Allowances
1-L	Separation Payments
1-M	Social Security Tax - Employer's Contribution

2 Pay and Allowances of Enlisted Personnel
2-A Basic Pay
2-B Retired Pay Accrual
2-C Incentive Pay for Hazardous Duty
2-D Special Pay
2-E Special Duty Assignment Pay
2-F Reenlistment Bonus
2-G Enlistment Bonus
2-H Basic Allowance for Quarters *(FY 1998 and prior years only, not valid after January 1, 1998)*
2-H-1 Basic Allowance for Housing (Effective January 1, 1998, FY 1998 and subsequent years only)
2-I Variable Housing Allowance *(FY 1998 and prior years only, not valid after January 1, 1998)*
2-J Station Allowances, Overseas
2-K CONUS COLA
2-L Clothing Allowances
2-M Family Separation Allowances
2-N Separation Payments
2-O Social Security Tax - Employer's Contribution

3 Pay and Allowances of Cadets and Midshipmen
3-A Academy Cadets and Midshipmen

4 Subsistence of Enlisted Personnel
4-A Basic Allowance for Subsistence
4-B Subsistence in Kind

5 Permanent Change of Station Travel
5-A Accession Travel
5-B Training Travel
5-C Operational Travel Between Duty Stations (within CONUS and within Overseas)
5-D Rotational Travel to and from Overseas
5-E Separation Travel
5-F Travel of Organized Units

6 Other Military Personnel Costs
6-A Apprehension of Military Deserters, Absentees, and Escaped Military Prisoners
6-B Interest on Uniformed Services Savings Deposits
6-C Death Gratuities
6-D Unemployment Benefits
6-E Survivor Benefits
6-F Education Benefits
6-G Adoption Expenses

a/ Proper coding will be assigned to each Military Department in accordance with fiscal codes for all appropriation activities.

D. Chart of Accounts Budget Activities and Subactivities Definitions/Descriptions are provided on the following pages.

E. Object Classification - The object classifications that follow the Chart of Accounts Budget Activities and Subactivities Definitions/Descriptions shall be the official classifications for use in preparing budget estimates, accounting for budgetary and financial transactions, and in submitting reports on the applicable appropriation accounts

BA/BSA

1. **Pay and Allowances of Officers** - For the pay and allowances authorized by law to be paid to officers, including commissioned and warrant of the Regular Forces and officers of the Reserve Components on extended active duty:

1-A. Basic Pay: For basic compensation of officers, including length of service increments, under provisions of 37 U.S.C. 201, 203 and 205.

1-B. Retired Pay Accrual: For the Department of Defense's Contribution to its Military Retirement Fund under provisions of 10 U.S.C. 1466. Retired pay accrual amounts will be precisely the specified percent of basic pay. Retired pay accrual does not apply to academy cadets or midshipmen.

1-C. Incentive Pay for Hazardous Duty: For pay of officers for performance of hazardous duty required by competent authority under provisions of 37 U.S.C. 301, 301a, 301b and 301c. Includes:

a. Duty as a crew member as determined by the Secretary concerned, involving frequent and regular participation in aerial flight.

b. Duty involving frequent and regular participation in aerial flights not as a crew member pursuant to paragraph a, above.

c. For the frequent and regular performance of operational or proficiency flying duty required by orders.

d. For the written agreement to remain on active duty in aviation service for at least one year in an aviation specialty designated as critical.

e. Duty while attached under competent orders to a submarine, while serving as an operator or crew member of an operational submersible (including an undersea exploration or research vehicle), while undergoing training preliminary to assignment to a nuclear-powered submarine, while undergoing rehabilitation after assignment to a nuclear-powered submarine, or, in the case of a member qualified in submarines, while attached as a member of a submarine operational command staff whose duties require serving on a submarine during underway operations.

f. Duty involving parachute jumping as an essential part of military duty.

g. Duty involving the demolition of explosives as a primary duty, including training for such duty.

h. Duty inside a high or low pressure chamber.

i. Duty as a human acceleration or deceleration experimental subject.

j. Duty as human test subject in thermal stress experiments.

k. Duty involving frequent and regular participation in flight operations on the flight deck of an aircraft carrier or of a ship other than an aircraft carrier from which aircraft are launched.

l. Duty involving service as an air weapons controller.

m. Duty involving use of toxic fuel or waste.

n. Duty involving highly toxic pesticides or live, hazardous organisms.

1-D. Special Pay: For special pay to officers on active duty as physicians, dentists, optometrists, veterinarians, nurses and psychologists under the provisions of 37 U.S.C. 302, 302a, 302b, 302c, 302d, 302e and 303; certain designated officers in positions of unusual responsibility which are of a critical nature to the service concerned under provisions of 37 U.S.C. 306; officers on duty subject to hostile fire or imminent danger under provisions of 37 U.S.C. 310; personal money allowance to certain Generals and Admirals under provisions of 37 U.S.C. 414; for diving duty pay under the provisions of 37 U.S.C. 304; for sea duty pay under the provisions of 37 U.S.C. 305a; for nuclear officer incentive pay under the provisions of 37 U.S.C. 312, 312b and 312c.; for engineering and scientific duty performed by officers under the provisions of 37 U.S.C. 315; and for foreign language proficiency under the provisions of 37 U.S.C. 316.

1-E. Basic Allowance for Quarters:
For quarters allowances payable to officers under the provisions of 37 U.S.C. 403. *Effective January 1, 1998, the Basic Allowance for Quarters is replaced by the Basic Allowance for Housing.*

1-E-1Basic Allowance for Housing:
The FY 1998 National Defense Authorization Act combined BAQ and VHA into one housing allowance called the Basic Allowance for Housing (BAH) beginning January 1, 1998.

1-F Variable Housing Allowance: For variable housing allowances payable to officers under the provisions of 37 U.S.C. 403a. *Effective January 1, 1998, the Variable Housing Allowance is replaced by the Basic Allowance for Housing.*

1-G. Basic Allowance for Subsistence:
For subsistence allowances payable to officers under the provisions of 37 U.S.C. 402.

1-H. Station Allowances, Overseas: For payment to officers outside the United States or in Hawaii or Alaska of per diem allowances based on cost of living and housing allowances for members stationed outside the United States as prescribed by Joint Federal Travel Regulations and authorized under the provisions of 37 U.S.C. 405.

1-I. CONUS Cost of Living Allowance: For payments to eligible officers assigned to high cost areas under the provisions of 37 U.S.C 403b.

1-J. Clothing Allowances: For payments to officers for purchase of required uniform under the provisions of 37 U.S.C. 415 - 419

1-K. Family Separation Allowances: For family separation allowances payable to officers under the provision of 37 U.S.C. 427.

1-L. Separation Payments:

a. For payments to officers for accumulated annual leave under the provisions of 37 U.S.C. 501.

b. For severance pay to officers, including elimination severance pay to officers not eligible for retirement under any provision of law on the date of elimination by promotion list passover, under the provisions of 10 U.S.C. 1174; elimination severance pay for cause under the provisions of 10 U.S.C. 1181; disability severance pay under the provisions of 10 U.S.C. 1212.

c. For lump sum readjustment payments to Reserve officers under the provisions of 10 U.S.C. 12312.

d. Voluntary Separation Incentive (VSI) - For payment of an annuity to officers voluntarily separating from active duty during the drawdown under the provisions of 10 U.S.C. 1175.

e. Special Separation Benefit (SSB) - For a lump sum payment to officers separating from active duty during the drawdown under the provisions of 10 U.S.C. 1174a.

f. Temporary Early Retirement Authority (TERA) - For payment of retired pay to selected active duty members who retire with between 15 and 20 years of service under the provisions of 10 U.S.C. 1293, 3911, 3914, 6323, 6330, 8911 and 8914. Authorized by Section 4403 of the FY 1993 National Defense Authorization Act (P.L. 102-484).

1-M. Social Security Tax Employer's Contribution: For payment of tax of employer to Social Security Administration as provided by Federal Insurance Contributions Act (including wage credits).

2. Pay and Allowances of Enlisted Personnel - For the pay and allowances authorized by law to be paid to enlisted personnel of the Regular forces and enlisted members of the Reserve components on extended active duty.

2-A. Basic Pay: For basic compensation of enlisted personnel, including length of service increments, under the provisions of 37 U.S.C. 201, 203 and 205.

2-B. Retired Pay Accrual: For the Department of Defense's Contribution to its Military Retirement Fund, under provisions of 10 U.S.C. 1466. Retired pay accrual amounts will be precisely the specified percent of basic pay.

2-C. Incentive Pay for Hazardous Duty: For pay of enlisted personnel for performance of hazardous duty required by competent authority under the provisions of 37 U.S.C. 301 and 301c. Includes:

a. Duty as a crew member as determined by the Secretary concerned, involving frequent and regular participation in aerial flight.

b. Duty involving frequent and regular participation in aerial flights not as a crew member pursuant to paragraph a, above.

c. Duty while attached under competent orders to a submarine, while serving as an operator or crew member of an operational submersible (including an undersea exploration or research vehicle), while undergoing training preliminary to assignment to a nuclear-powered submarine, while undergoing rehabilitation after assignment to a nuclear-powered submarine, or, in the case of a member qualified in submarines, while attached as a member of a submarine operational command staff whose duties require serving on a submarine during underway operations.

d. Duty involving parachute jumping as an essential part of military duty.

e. Duty involving the demolition of explosives as a primary duty, including training for such duty.

f. Duty inside a high or low pressure chamber.

g. Duty as a human acceleration or deceleration experimental subject.

h. Duty as human test subject in thermal stress experiments.

i. Duty involving frequent and regular participation in flight operations on the flight deck of an aircraft carrier or of a ship other than an aircraft carrier from which aircraft are launched.

j. Duty involving service as an air weapons controller.

k. Duty involving use of toxic fuel or waste.

l. Duty involving highly toxic pesticides or live, hazardous organisms.

2-D. Special Pay: For pay to enlisted personnel while on sea duty or duty outside the contiguous 48 States and the District of Columbia at places designated by the Secretary of Defense under the provisions of 37 U.S.C. 305 and 305a; for diving duty pay under the provisions of 37 U.S.C. 304; for duty subject to hostile fire or imminent danger under the provisions of 37 U.S.C. 310; for nuclear-trained and qualified, and for nuclear career accession and annual incentive bonuses under the provisions of 37 U.S.C. 312a; for qualified enlisted members extending duty at designated locations overseas under the provisions of 37 U.S.C. 314 and for foreign language proficiency under the provisions of 37 U.S.C. 316.

2-E. Special Duty Assignment Pay: For pay to enlisted personnel for possessing special proficiency in a military skill, under the provisions of 37 U.S.C. 307.

2-F. Reenlistment Bonus: For payment to enlisted personnel of a bonus for reenlistment, under the provisions of 37 U.S.C. 308.

2-G. Enlistment Bonus: For payment to enlisted personnel of a bonus for enlistment (or extension) in a skill designated as critical, in accordance with the provisions of 37 U.S.C. 308a and 308f.

2-H. Basic Allowance for Quarters: For quarters allowances payable to enlisted personnel under the provisions of 37 USC 403. *Effective January 1, 1998, the Basic Allowance for Quarters is replaced by the Basic Allowance for Housing.*

2-H-1 Basic Allowance for Housing: *The FY 1998 National Defense Authorization Act combined BAQ and VHA into one housing allowance called the Basic Allowance for Housing (BAH) beginning January 1, 1998.*

2-I. Variable Housing Allowance: For quarters and variable housing allowances payable to enlisted personnel or to dependents under the provisions of 37 U.S.C. 403a. *Effective January 1, 1998, the Variable Housing Allowance is replaced by the Basic Allowance for Housing.*

2-J. Station Allowances, Overseas: For payment to enlisted personnel outside the United States or in Hawaii or Alaska of per diem allowances based on cost of living and housing allowances for members stationed outside the United States as prescribed by Joint Federal Travel Regulations and authorized under the provisions of 37 U.S.C. 405.

2-K. CONUS Cost of Living Allowance: For payments to eligible members assigned to high cost areas under the provisions of 37 U.S.C 403b.

2-L. Clothing Allowances: For payment to enlisted personnel of cash allowance for purchase of prescribed clothing, for cost of clothing issued in kind, and for cash payment of maintenance allowances for clothing under the provisions of 37 U.S.C. 418. (Excludes replacement of clothing lost, damaged, or destroyed.)

2-M. Family Separation Allowances: For family separation allowances payable to enlisted personnel under the provisions of 37 U.S.C. 427.

2-N. Separation Payments:

a. For payments to enlisted personnel for accumulated unused annual leave under the provisions of 37 U.S.C. 501.

b. For severance pay to enlisted personnel for disability under the provisions of 10 U.S.C. 1212.

c. For authorized donations for discharge under certain conditions under the provisions of 10 U.S.C. 1048.

d. Voluntary Separation Incentive (VSI) - For payment of an annuity to enlisted members voluntarily separating from active duty under the provisions of 10 U.S.C. 1175.

e. Special Separation Benefit (SSB) - For a lump sum payment to enlisted members separating from active duty under the provisions of 10 U.S.C. 1174a.

f. Temporary Early Retirement Authority (TERA) - For payment of retired pay to selected active duty members who retire with between 15 and 20 years of service under the provisions of 10 U.S.C. 1293, 3911, 3914, 6323, 6330, 8911 and 8914. Authorized by Section 4403 of the FY 1993 National Defense Authorization Act (P.L. 102-484).

2-O. Social Security Tax - Employer's Contribution: For payment of tax on employer to Social Security Administration as provided by Federal Insurance Contributions Act (including wage credits).

3. **Pay and Allowances of Cadets and Midshipmen** - For the pay and allowances of cadets and midshipmen at the United States Military Academy, United States Naval Academy, and the United States Air Force Academy.

a. For basic pay, commuted ration allowance, and employer's share of FICA tax for cadets appointed to the United States Military Academy, United States Naval Academy, and United States Air Force Academy, under the provisions of 37 U.S.C., 203 and 422.

b. For payment of nuclear accession bonus under the provisions of 37 U.S.C. 312b.

c. For the difference between the value of the commuted ration allowance and the cost of operational rations.

4. **Subsistence of Enlisted Personnel** - For the payment of authorized basic allowances for subsistence to enlisted personnel and for the cost of procuring food and beverage supplies for issue as rations to enlisted personnel on extended active duty, including emergency and operational rations; also includes the payment of meals furnished under contract (when approved by competent authority) at commercial facilities where the payment of commuted rations would create an individual hardship and/or the costs for establishment of a Government mess facility are prohibitive or the contract feeding of enlisted personnel is determined to be more economical or advantageous.

4-A. Basic Allowance for Subsistence: For subsistence allowances payable to enlisted personnel under the provisions of 37 U.S.C. 402.

4-B. Subsistence in Kind: For cost of subsistence issued as rations to enlisted personnel, including emergency and operational rations, and for payment of meals furnished under contract by commercial facilities under the provisions of 10 U.S.C. 4561, 6081 and 9561.

5. **Permanent Change of Station (PCS) Travel** - For expenses incident to permanent change of station travel of military personnel, individually or as part of organized units. The PCS travel costs include mileage; monetary allowance in lieu of transportation; transportation by common carrier (rail, bus, air, or water, including Air Mobility Command and Military Sealift Command); per diem allowances, actual and necessary expenses and cost of subsistence while in a PCS travel status; issue of meal tickets in lieu of subsistence; temporary lodging expense; travel of dependents and transportation of baggage and household goods, port handling charges for personnel, their household goods, baggage and privately owned automobiles passing through CONUS MTMC terminals; payments of dislocation allowances; authorized transportation of dependents and personal and household effects of deceased military personnel; costs of contract packing, crating, handling and temporary storage of household goods; cost of nontemporary storage of household goods; cost of trailer allowances; travel incident to organizational movements on permanent change of station whether for training or non-training purposes; expenses incident to PCS movement of any military group traveling under one order from the same point of origin to the same destination; minor supplies and services incident to troop or organizational PCS

movements; expenses and allowances incident to separation travel, discharge or release. Also included is all authorized Temporary Duty Travel directly related to and an integral part of PCS movement of individuals or organizational units. Excludes Temporary Duty Travel other than that directly related to and an integral part of PCS movements. All authorized PCS travel expenses provided for under this budget program account shall be charged to the same subprogram account cited in PCS travel order of the military member. The term "CONUS" (Continental United States) referred to herein applies to the United States Territory, "including the adjacent territorial waters located within the North American Continent between Canada and Mexico."

5-A. Accession Travel:

Officers. Covers PCS movements of (1) officers appointed to a commissioned grade from civil life, military academies or ROTC/NROTC, Reserve and National Guard officers called or recalled to extended active duty from home or a point where orders were received to first permanent duty station or training school of 20 weeks or more duration and (2) officers or warrant officers appointed or recalled from enlisted status from station where they served as enlisted to new permanent duty station or training school of 20 weeks or more duration. (Includes officers appointed from enlisted status upon graduation from OCS, OTS, or basic flying training.) (Marine Corps basic military training for officers will be a part of an accession move; this is the only exception to the 20-week rule.)

Enlisted. Covers PCS movements of (1) enlistees, reenlistees, and prior service personnel from recruiting station or place of enlistment to first permanent duty station or training school of 20 weeks or more duration and (2) recalled enlisted reservists from home to first permanent duty station or training school of 20 weeks or more.

Cadets and Midshipmen. Covers PCS movements of (1) individuals selected as academy cadets or midshipmen upon entry into the academies and (2) individuals who travel to the academies but fail to pass the entrance physical examinations and are required to return home.

5-B. Training Travel:

Officers. Covers PCS movements of (1) officers and warrant officers from previous CONUS permanent duty station to formal service or civilian schools, including technical schools, flying training schools, factory training, and other approved courses of instruction of 20 weeks duration or more; and (2) officer and warrant officer school graduates and eliminates from school to their next permanent CONUS duty station. (Excludes academy graduates, OCS or OTC graduates, flying training graduates, ROTC graduates and others chargeable to Accession Travel.)

Enlisted. Covers PCS movements of (1) enlisted personnel from previous CONUS permanent duty station to formal service or civilian schools, including technical schools, flying training schools, factory training, and other approved courses of instruction, of 20 weeks duration or more; (2) enlisted school graduates and eliminates from school to their next CONUS permanent duty station; and (3) enlisted personnel ordered to training leading to a commission if such training period is of 20 weeks duration or more.

5-C. Operational Travel: Between Duty Stations (within CONUS and within Overseas):

Officers. Covers PCS movements of (1) officers, and warrant officers to and from permanent duty stations located within the United States; (2) officers and warrant officers to

and from permanent duty stations located within an overseas area when no transoceanic travel is involved; and (3) dependents, household goods, personal effects and privately owned vehicles of officers and warrant officers who are interned, missing, or captured when no transoceanic travel is involved.

Enlisted. Covers PCS movements of (1) enlisted personnel to and from permanent duty stations located within the United States; (2) enlisted personnel to and from permanent duty stations located within an overseas area when no transoceanic travel is involved; and (3) dependents, household goods, personal effects and privately owned vehicles of enlisted personnel who are interned, missing, or captured when no transoceanic travel is involved.

5-D. Rotational Travel to and from Overseas:

Officers. Covers PCS movements of (1) officers and warrant officers from permanent duty stations in CONUS, or training of 20 weeks or more duration, to permanent duty stations overseas; (2) officers and warrant officers from permanent duty stations overseas to permanent duty stations in CONUS, or training of 20 weeks or more duration; (3) officers and warrant officers from permanent duty stations in one overseas area to permanent duty stations in another overseas area when transoceanic travel is involved; and (4) dependents, household goods, personal effects and privately owned vehicles of officers and warrant officers who are interned, missing or captured when transoceanic travel is involved.

Enlisted. Covers PCS movements of (1) enlisted personnel from permanent duty stations in CONUS, or training of 20 weeks or more duration, to permanent duty stations overseas; (2) enlisted personnel from permanent duty stations overseas to permanent duty stations in CONUS, or training of 20 weeks or more duration; (3) enlisted personnel from permanent duty stations in one overseas area to permanent duty stations in another overseas area when transoceanic travel is involved; and (4) dependents, household goods, personal effects, and privately owned vehicles of enlisted personnel who are interned, missing, or captured when transoceanic travel is involved.

5-E. Separation Travel:

Officers. Covers PCS movements of (1) officers and warrant officers upon release or separation from the Service from last permanent duty station to home of record or point of entry into service, or to home of selection when authorized by law; and (2) dependents, household goods, trailer allowances, and personal effects of officers and warrant officers who are deceased.

Enlisted. Covers PCS movements of (1) enlisted personnel upon release or separation from the Service from last permanent duty station to home of record or point of entry into service or to home of selection when authorized by law; and (2) dependents, household goods, trailer allowances, and personal effects of enlisted personnel who are deceased.

Cadets and Midshipmen. Covers PCS movements of eliminated academy cadets/midshipmen to home of record or point of entry into service.

5-F. Travel of Organized Units:

Officers. Covers PCS movements of (1) officers and warrant officers directed to move as members of an organized unit movement; and (2) officer and warrant officer fillers and replacements directed to move as part of the unit move.

Enlisted. Covers PCS movements of (1) enlisted personnel directed to move as members of an organized unit movement; and (2) enlisted fillers and replacements directed to move as part of the unit move.

6. Other Military Personnel Costs - For costs incident to the apprehension of military deserters, absentees, and escaped prisoners; interest on uniformed services savings deposits; death gratuities; unemployment benefits; and survivor benefits.

6-A. Apprehension of Military Deserters, Absentees, and Escaped Military Prisoners: For the expenses of apprehension and delivery of military deserters, absentees, and escaped military prisoners, including the payment for travel of guards; payment of rewards or reimbursement of reasonable and actual expenses to persons or agencies apprehending and detaining or delivering absentees or deserters to military control.

6-B. Interest on Uniformed Services Savings Deposits: For the payment of interest at a rate not to exceed ten percent per annum on any sum of not less than $5 deposited by members of the uniformed services under the provisions of 10 U.S.C. 1035.

6-C. Death Gratuities: For the payment of death gratuities to beneficiaries of military personnel under the provisions of 10 U.S.C. 1475-80.

6-D. Unemployment Benefits: For the payment of unemployment benefits to ex-service members who are discharged or released under honorable conditions under the provisions of 5 U.S.C. 8521.

6-E. Survivor Benefits: For payment of funds for restored social security benefits to widows and orphans under the provisions of 10 U.S.C. 1450-1451 and P.L. 98-94, Sec. 943.

6-F. Education Benefits: For payment to the DoD Education Benefits Fund, a trust fund, as prescribed by 10 U.S.C. 2006. This program is governed by 38 U.S.C., Chapter 30 and is budgeted on an accrual basis by the Department of Defense.

6-G Adoption Expenses: To provide reimbursement for qualifying adoption expenses under the provisions of 10 U.S.C. 1052.

OBJECT CLASSIFICATION
ACTIVE MILITARY PERSONNEL APPROPRIATIONS

Budget Subactivity	Object Class
Accrued Retirement Benefits	12.2
Adoption Expenses	12.2
Apprehension of Military Deserters, Absentees, and Escaped Military Prisoners: Rewards and Expenses	11.8
Travel of Guards	21.0
Basic Allowance for Housing	*11.7*
Basic Allowance for Quarters	11.7
Basic Allowance for Subsistence	11.7
Basic Pay	11.7
CONUS Cost of Living Allowance	11.7
Death Gratuities	42.0
Education Benefits	12.2
Enlistment Bonuses	12.2
Family Separation Allowances	12.2
Incentive Pay	11.7
Interest on Uniformed Services Savings Deposits	43.0
Permanent Change of Station, Travel:	
Dislocation Allowance	12.2
Non-temporary Storage	25.0
Port Handling Charges	25.0
Trailer Allowances	22.0
Transportation of Household Goods	22.0
Transportation of POVs	22.0
Travel of Military Members and Dependents	21.0
Temporary Lodging Expense	12.2
Monetary Allowance in Lieu of Transportation	21.0
Reenlistment Bonuses	12.2
Separation Payments: Lump Sum Terminal Leave Payments	11.7
All Others	12.2
Social Security Tax-Employer's Contribution	12.2
Special Duty Assignment Pay	11.7
Special Pay: Medical, Dental, Nurse, Optometrists and Veterinarians Pay, Nuclear Officer Incentive Pay, Nuclear Accession Bonus, Aviation Retention Bonus, Scientific/Engineering Bonus, and Personal Money Allowances for General/Flag Officers	12.2
Special Pay: All Others	11.7
Station Allowances, Overseas	12.2
Subsistence: In Kind	11.7
Monetary Allowances	11.7
Survivor Benefits	13.0
Unemployment Compensation	13.0
Uniform and Clothing Allowances: In Kind	26.0
Monetary Allowances	12.2
Variable Housing Allowance	11.7

020203 Budget Presentation Structure Requirements

A. For purposes of preparing certain material for presentation and justification of budget estimates, the following budget activities will be used:

1. Pay and Allowances of Officers
2. Pay and Allowances of Enlisted
3. Pay and Allowances of Cadets and Midshipmen
4. Subsistence of Enlisted Personnel
5. Permanent Change of Station Travel
6. Other Military Personnel Costs

B. The following additional breakdown of each budget activity is required to be shown in the applicable justification exhibits:

BA/BSA

1. Pay and Allowances of Officers:
   a. Basic Pay
   b. Retired Pay Accrual
   c. Incentive Pay for Hazardous Duty
      (1) Flying Duty
         (a) Crew
         (b) Noncrew
         (c) Aviation Continuation Pay
         (d) Crew (Nonrated)
      (2) Submarine Duty
      (3) Parachute Jumping
         (a) Parachute Jumping (regular)
         (b) Parachute Jumping (High Altitude/Low Opening)
         (c) Other Incentive Pay
      (4) Duty inside a high or low pressure chamber inside observer, human acceleration or deceleration, experimental subject and test subject in thermal stress experiments
      (5) Demolition Duty
      (6) Flight Deck Duty
      (7) Air Weapons Controller Duty
      (8) Duty Involving Toxic Fuel/Waste
      (9) Duty Involving Live/Hazardous Biological Organisms
   d. Special Pay
      (1) Medical Pay
         (a) Variable Special Pay
         (b) Additional Special Pay
         (c) Board Certified Pay
         (d) Medical Incentive Pay
         (e) Multi-Year Special Pay
      (2) Dental Pay
         (a) Variable Special Pay
         (b) Additional Special Pay
         (d) Board Certified Pay
         (e) Accession Bonus
         (f) Multi-Year Retention Bonus
      (3) Nurse Pay
         (a) Accession Bonus

(b) Anesthetist Pay
(4) Special Pay for Optometrists
(5) Special Pay for Veterinarians
(6) Board Certified Pay for Non-Physician Health Care Providers
(7) Personal Money Allowances - General/Flag Officers
(8) Responsibility Pay
(9) Diving Duty
(a) Basic Scuba
(b) Pararescue
(10) Special Pay - Nuclear Officer Incentive Pay
(11) Scientific/Engineering Bonus
(12) Sea Duty Pay
(a) Career Sea Pay
(b) Premium Sea Pay
(13) Foreign Language Proficiency Pay
(14) Hostile Fire Pay
(15) Other Special Pay

e. Basic Allowance for Quarters *(FY 1998 and prior only)*
(1) With Dependents
(2) Without Dependents
(3) Partial Allowance - Bachelor
(4) Substandard Housing

e.1 Basic Allowance for Housing *(Effective January 1, 1998)*
(1) With Dependents
(2) Without Dependents
(3) Partial Allowance - Bachelor
(4) Substandard Housing

f. Variable Housing Allowance *(FY 1998 and prior only)*

g. Basic Allowance for Subsistence

h. Station Allowances, Overseas
(1) Cost of Living
(2) Housing
(3) Temporary Lodging

i. CONUS Cost of Living Allowances

j. Clothing Allowances
(1) Initial Military Allowance
(2) Additional Military Allowance
(3) Civilian Clothing Allowance

k. Family Separation Allowances
(1) On permanent change of station with dependents not authorized, Government quarters not available.
(2) On permanent change of station with dependents not authorized.
(3) On board ship for more than 30 days.
(4) On temporary duty for more than 30 days with dependents not residing near temporary duty station.

l. Separation Payments
(1) Lump sum terminal leave payments.
(2) Lump sum readjustment payments.
(3) Lump sum payments to reservists
(4) Severance pay, failure of promotion.
(5) Severance pay, disability.
(6) Severance pay, non-disability
(6) Voluntary Separation Incentive (VSI)
(7) Special Separation Benefit (SSB)
(8) 15 Year Temporary Early Retirement Authority

m. Social Security Tax - Employer's Contribution
(1) Employers contribution of tax on basic pay
(2) Wage Credits

2. Pay and Allowances of Enlisted Personnel:
a. Basic Pay
b. Retired Pay Accrual
c. Incentive Pay for Hazardous Duty
(1) Flying Duty
(a) Crew
(b) Noncrew
(2) Submarine Duty
(3) Parachute Jumping
(a) Parachute Jumping (regular)
(b) Parachute Jumping (High Altitude/Low Opening)
(c) Other Incentive Pay
(4) Duty inside a high or low pressure chamber inside observer, human acceleration or deceleration, experimental subject and test subject in thermal stress experiments
(5) Demolition Duty
(6) Flight Deck Duty
(7) Air Weapons Controller Duty
(8) Duty Involving Toxic Fuel/Waste
(9) Duty Involving Live/Hazardous Biological Organisms
d. Special Pay
(1) Diving Duty
(a) Basic Scuba
(b) Pararescue
(2) Sea Duty Pay
(a) Career Sea Pay
(b) Premium Sea Pay
(3) Duty at Certain Places
(4) Overseas Extension Pay
(5) Nuclear Accession Bonus
(6) Foreign Language Proficiency Pay
(7) Hostile Fire Pay
(8) Other Special Pay
e. Special Duty Assignment Pay
f. Reenlistment Bonus
g. Enlistment Bonus
(1) New Payments
(2) Residual New
(3) Anniversary
h. Basic Allowance for Quarters *(FY 1998 and prior only)*
(1) With Dependents
(2) Without Dependents
(3) Partial Allowance - Bachelor
(4) Substandard Housing
h-1 Basic Allowance for Housing *(Effective January 1, 1998)*
(1) With Dependents
(2) Without Dependents
(3) Partial Allowance - Bachelor
(4) Substandard Housing
i. Variable Housing Allowance *(FY 1998 and prior only)*
j. Station Allowances, Overseas

(1) Cost of Living
(2) Housing
(4) Temporary Lodging

k. CONUS Cost of Living Allowances

l. Clothing Allowances
(1) Initial
(a) Military
(b) Civilian
(2) Maintenance Allowances
(a) Basic Allowance
(b) Standard Allowance
(c) Special Allowance
(3) Supplementary Allowances
(4) Other Allowances

m. Family Separation Allowances
(1) On permanent change of station with dependents not authorized, Government quarters not available.
(2) On permanent change of station with dependents not authorized.
(3) On board ship for more than 30 days.
(4) On temporary duty for more than30 days with dependents notresiding near temporary duty station.

n. Separation Payments
(1) Lump sum terminal leave payments.
(2) Severance pay, disability
(3) Severance pay, non-disability
(4) Authorized donations
(5) Voluntary Separation Incentive (VSI)
(6) Special Separation Benefit (SSB)
(7) 15 Year Temporary Early Retirement Authority

o. Social Security Tax - Employer's Contribution
(1) Employers contribution of tax on basic pay
(2) Wage Credits

3. Pay and Allowances of Cadets and Midshipmen:
Academy Cadets and Midshipmen
(1) Basic Pay
(2) Subsistence - Commuted Ration
(3) Operational rations
(4) Social Security Tax - Employer's Contribution
(5) Nuclear Accession Bonus

4. Subsistence of Enlisted Personnel:
a. Basic Allowance for Subsistence
(1) When Authorized to Mess Separately
(2) Leave Rations
(3) When Rations in Kind Not Available
(4) Augmentation of Commuted Ration Allowance for Meals Taken Separately
(5) Partial BAS

b. Subsistence in Kind
(1) Subsistence in Messes
(a) CONUS
(b) Overseas
(2) Operational Rations
(3) Augmentation Rations

5. Permanent Change of Station Travel:
   a. Summary of Move Requirements. For each type of move reflected in c through h below, show the number of moves and the dollar amount for the PY, CY, BY1, and BY2 at the aggregate level (combine officers, enlisted and officer candidates).
   b. Summary of Requirements by Types of Costs. Show the number and amount of the following entries for the PY, CY, BY1, and BY2, regardless of the type of move.
      (1) Travel of Military Members (include cadets and midshipmen)
          Mileage and Per Diem 1/
          AMC 2/
          Commercial Air 3/
      (2) Travel of Dependents (family)
          Mileage 4/
          AMC 5/
          Commercial Air 6/
      (3) Transportation of Household Goods
          M Tons - MSC
          S Tons - AMC
          Other Shipments
      (4) Dislocation Allowance
      (5) Trailer Allowance
      (6) Transportation of POV's
      (7) Port Handling Charges
      (8) Nontemporary storage
      (9) Temporary Lodging Expense
      (10) Total Obligations
      (11) Less Reimbursements
      (12) Total Direct Obligations
   c. Accession Travel 7/
      (1) Officers
      (2) Enlisted
      (3) Officer Candidates
   d. Training Travel 7/
      (1) Officers
      (2) Enlisted
   e. Operational Travel Between Duty Station 7/
      (1) Officers
      (2) Enlisted
   f. Rotational Travel to and from Overseas 7/
      (1) Officers
      (2) Enlisted
   g. Separation Travel 7/
      (1) Officers
      (2) Enlisted
      (3) Officer Candidates
   h. Travel of Organized Units 7/
      (1) Officers
      (2) Enlisted

1/ Mileage and Per Diem - The costs of travel relating to use of privately owned vehicle or commercial modes other than air or sea. Includes per diem paid to the individual member. It excludes movement of mobile trailers even if the trailer is moved by the member. The unit of measurement is number of member moves.

2/ Air Mobility Command (AMC) - The costs of travel for movement of an individual member reimbursed to AMC. The unit of measurement is number of member moves.

3/ Commercial Air - The costs for movement of an individual member paid directly to a commercial company. (Excludes any costs paid to AMC.) The unit of measurement is number of member moves.

4/ Mileage - The costs of travel relating to the use of privately owned vehicles or commercial modes other than air or sea for the dependents of an individual member. Includes per diem paid to dependents. The unit of measurement is number of family moves.

5/ Air Mobility Command (AMC) - The costs of travel for movement of dependents reimbursed to AMC. The unit of measurement is number of dependents.

6/ Commercial Air - The costs for movement of dependents paid directly to a commercial company (excludes any costs paid to AMC). The unit of measurement is number of dependents.

7/ For each permanent change of station travel account, the following data will be shown, as applicable, for officers, enlisted and cadets:

(1) Member Travel - Costs related to the movement of each member of a military service making a permanent change of station move.

(2) Dependent Travel - Costs related to the movement of dependents when authorized as part of a permanent change of station of a member of a military service. The number of dependent moves should reflect the number of families moved as a unit of measure.

(3) Transportation of Household Goods - Costs related to movement of household goods as authorized by Joint Federal Travel Regulations including shipment of unaccompanied baggage.

(a) Land Shipments, CONUS and Overseas - The costs of shipment of goods for the portion in CONUS and overseas of shipments other than International Through Government Bill of Lading (ITGBL). The unit of measurement is member move.

(b) ITGBL - The costs of shipment from point of origin to destination on ITGBL. Includes both land and overwater portion of the movement. The unit of measurement is member move.

(c) Overseas - The costs of shipments, including unaccompanied and excess baggage, either reimbursed to the Military Sealift Command (MSC), Air Mobility Command (AMC), or paid directly to a commercial company.

(4) Dislocation Allowance - The costs of dislocation allowance as authorized in the JTR. The unit of measurement is number of members paid.

(5) Trailer Allowance - The costs of movement of mobile trailers whether moved by commercial contract or moved by the individual member. The unit of measurement is number of trailer moves.

(6) Privately Owned Vehicles (POV) - The costs to the Government of transporting a POV to or from overseas.

(a) Military Sealift Command (MSC) - The cost of shipping POVs reimbursed to MSC. The unit of measurement is number of POVs shipped. If number of POVs shipped is not available, use 11.2 measurement tons per vehicle to convert measurement tons to vehicles.

(b) Port Handling (Military Traffic Management Command) - The cost of port processing of vehicles reimbursed to MTMC. The unit of measurement is number of POVs processed. If number of POVs processed is not available, use 11.2 measurement tons per vehicle to convert measurement tons to vehicles.

(7) Port Handling Costs (HHGs) - The port handling costs for household goods and unaccompanied baggage reimbursed to MTMC. The unit of measure is measurement tons.

(8) Nontemporary Storage - The costs to the government of placing goods in storage or moving them to another specified destination under the provisions of 37 U.S.C. 406 when a member entitled to a PCS move is ordered to a duty station to which the shipment of household goods is not authorized. No unit of measure will be shown for nontemporary storage, only costs.

(9) Temporary Lodging Expense (TLE) - The cost of reimbursing the member for expenses incurred as a result of a PCS move, not to exceed $110 per day for up to 10 days under the provisions of 37 U.S.C. 404a. TLE requirements should reflect members paid as the unit of measure.

6. Other Military Personnel Costs:

a. Apprehension of Military Deserters, Absentees, and Escaped Military Prisoners

b. Interest on Uniformed Services Savings Deposits

c. Death Gratuities

(1) Officers

(2) Enlisted
(3) Cadets and Midshipmen
d. Unemployment Benefits
e. Survivor Benefits
f. Education Benefits
(1) Four Year Obligation
(2) Three Year Obligation
(3) Two Year Obligation
(4) Two Years Active/Four Years Selected Reserve
g. Adoption Expenses

020204 Budget Estimates Submission

A. This section prescribes the justification materials required for the Active Military Personnel appropriations to support budget estimates. Fund requirements for these appropriations will be presented using those budget and accounting classifications set forth in sections 020202 and 020203.

B. Exhibits in Support of Budget Estimates - The following justification exhibits will be prepared and submitted in support of budget estimates submission for the OSD/OMB budget review (usually September 15). These exhibits will be organized by Service military personnel account. Examples of the required exhibits are provided in Section 020602. The required justification material will be organized in a single unclassified volume with the unclassified data displayed in the sequence shown below:

Table of Contents

Section 1 - Summary of Requirements by Budget Program (PB-30A)

Section 2 - Introduction (The statement should provide the highlights of the budget submission and a general discussion of the relationship of the resources requested to the proposed military strength program. This should include a discussion of the military strength characteristics in terms of gains and losses and promotion and assignments policies. It also should address strength changes in programmatic terms such as force structure and other matters of an overall nature as considered appropriate by the Service.)

Section 3 - Summary Tables (examples provided Section 020602)

- Personnel Summaries (PB-30B through PB-30F-2)
- Summary of Entitlements by Subactivity (PB-30J)
- Analysis of Appropriation Changes and Supplemental Requirements (PB-30K)
- Schedule of Increases and Decreases (PB- 30O)

Section 4 - Detail of Military Personnel Entitlements

Justification materials will be provided for each entitlement as prescribed in Sections 020202 and 020203 for each of the following six budget activities for military personnel:

1. Pay and Allowances of Officers
2. Pay and Allowances of Enlisted Personnel
3. Pay and Allowances of Cadets
4. Subsistence of Enlisted Personnel
5. Permanent Change of Station Travel
6. Other Military Personnel Costs

Each of the military personnel budget activities above will be introduced by a schedule of increases and decreases (PB-30P). See Section 020602 for format.

Section 5 - Special Analyses (examples provided in Section 020602)

- Schedule of Military Assigned Outside DoD (PB-30Q)
- Reimbursable Programs (PB-30R)

C. Justification material for each subactivity will contain a purpose and scope section as well as a justification of funds requested. The requirements for each entitlement under each military personnel category will be justified on a gross basis to include total obligations for both direct and reimbursable personnel. For each subactivity/entitlement, include an explanation to justify the requested change. The explanation should be specific with regard to what the increases will provide for (i.e., statutory, program enhancements, solving deficiencies, etc.). Also provide a general explanation for each type of entitlement. The computation for each entitlement will display data for the prior year (PY), current year (CY), and both budget years (BY1 and BY2).

D. The following exhibits will be provided in a separate backup justification book in support of the budget estimate. Examples of these exhibits are provided in Section 020602:

MP-1 Reconciliation of Fund Changes with Prior Year

MP-2 Dependents, Housing, and BAQ Estimates

MP-3 Summary of Outyear Data

MP-4 Military Personnel by Region and Country

MP-5 Active Duty Military Personnel Stationed Ashore By Regional Area

MP-6 Education Benefits - Additional Basic Benefits (Title 38 USC, Chapter 30).

MP-7 Aviation Retention Bonus

MP-9 Summary of Basic Pay and Retired Pay Accrual Costs

MP-10 Summary of Military Personnel Separation Payments

PB-18 Foreign Currency Exchange Data (See Chapter 19 for format)

E. Chapter 1, Section 010302, identifies copies required of the above.

F. A submission of machine-readable data, or "automated data", is required in conjunction with the paper copy submission. It is conducted in conjunction with and in support of the OSD Budget Estimates Submission and the President's budget submission for the four active military personnel appropriations. All questions surrounding the submission of the automated data should be referred to:

OUSD(C), Directorate for Ops & Pers
Attn. MilPers Associate Director
1100 Defense, Pentagon, Room 3D868
Washington, DC 20301-1100
Telephone (703) 697-3101 ext. 30

1. The automated data shall be generated by the computer software provided. The data may be entered into the software manually or loaded from an external file. Directions for its use, as well as the information presented here, are included in the software.

2. When loading external data, it must conform to prescribed criteria.

a. The records must be in the following format.

Columns 1-1: Service Code (1-Army, 2-Navy, 3-Marines, 4-AF)

Columns 2-3: Fiscal Year (last two digits)

Columns 4-5: Budget Year (last two digits) (for a biennial budget submission use BY1 as the budget, e.g. FY 2000/2001 Biennial Budget use 00)

Columns 6-11: Identification Code (six digit code)

Columns 12-21: Average number, moves, or entitlements

Columns 22-36: Unit price showing price in dollars and cents including decimal point and minus sign, if appropriate.

b. Data entered will be right justified within the data field. Adjusting entries to convert total program dollars to direct program dollars should be entered with a negative sign immediately preceding the unit price.

c. In addition to the above:

- Decimal points should appear where required.
- Negative entries should be identified with a minus sign adjacent to the left most digit.
- No commas in numbers over 999.
- Zero padding is unnecessary.
- Records that have all zero data fields are unnecessary.

3. The submitted data must be either delivered on a standard, DOS-formatted diskette (3.5" or 5.25") or mailed electronically. If delivered on a diskette, the diskette must identify the office of origin, the responsible personnel, and a telephone number.

4. The software provides reports which duplicate the PB-30J exhibit, as well as other reports of the Military Personnel Justification Book. These reports must be reviewed, compared against the submitted justification book, and corrections and adjustments made before submitting the data. THE REPORTS GENERATED BY THE SOFTWARE MUST MATCH, AMOUNT FOR AMOUNT, THE DATA INCLUDED IN THE REPORTS IN THE JUSTIFICATION BOOK.

5. Identification codes are provided in the software. Any new codes which are required will be assigned by the OUSD(C), Director for Operations & Personnel (Associate Director) upon request.

020205 Congressional Justification/Presentation

A. Justification books will be organized by Service military personnel account.

B. Justification Book, other exhibit requirements, and submission of machine readable data in support of the congressional submission are identical to what is shown in Section 020204, Budget Estimate Submission.

C. M-1 Exhibit. Section 8104 of the FY 1998 DoD Appropriations Act (P.L. 105-56) requires the submission of an M-1 exhibit in support of the FY 1999 President's budget. The OUSD(Comptroller) Operations and Personnel Directorate will prepare and submit the required exhibit using the automated submission required by section 020204 above.

0203 RESERVE MILITARY PERSONNEL APPROPRIATIONS

020301 General

A. The purpose of this chapter is to provide general information applicable to the Reserve Military Personnel appropriations including funding policies, classifications, and definitions unique to these accounts. Generic policies and requirements are addressed in Chapter 1. The Military Components should consult all of the other chapters for exhibit requirements that are not specifically addressed in this chapter including the Other Special Analysis chapter (Chapter 19).

B. This section provides the budget and fiscal accounting classifications for the Reserve and National Guard Personnel appropriations for uniform application by the Military Departments and the Office of the Secretary of Defense, pursuant to the provisions of 10 U.S.C. 115. The objective is to establish the basis for uniform budget presentations and a standard budget and fiscal accounting classification which shall be used on a uniform basis for the Reserve Component personnel appropriations throughout the Department of Defense in submitting budget estimates and in accounting and reporting on the status of funds for the Reserve and National Guard Personnel appropriations.

020302 Uniform Budget and Fiscal Accounting Classification

A. The budget and accounting classification prescribed herein shall be the official classification for use in preparing budget estimates, accounting for budgetary and financial transactions, and in submitting reports on the applicable appropriation accounts. Individual budget activity and subactivity accounts shall be established as required for the accounts listed in this section. Variations in the budget program, activity, and subactivity classification and titles shall not be made, except that additional accounts consistent with this budget and accounting classification may be established in order to meet administration requirements of the various elements of the Military Departments. The scope of each account is described below.

B. Symbol numbers shall be assigned to each of the budget activities and subactivities listed below in the same manner and in the same sequence as will be consistent with the fiscal codes for all appropriations and funds, as published in the respective Military Department fiscal code manuals.

C. Chart of Accounts - The chart of accounts represents a summary of the accounting and reporting structure under the Reserve Components Personnel appropriations. Obligations and disbursements for individual clothing and uniform gratuities, and for subsistence of enlisted personnel may be allocated by activity on a statistical basis if not reported by the different types of training. Subactivities may be combined in reporting on the status of funds, providing subactivity is maintained for budget review and presentation purposes:

Budget Activity (BA) and Budget Subactivity (BSA)

Budget Activity and Subactivity

1. UNIT AND INDIVIDUAL TRAINING

1-A Training - Pay Group A

- 1-A-1 Basic pay, active duty for training, officers
- 1-A-2 Other pay and allowances, active duty for training, officers
- 1-A-3 Basic pay, active duty for training, enlisted
- 1-A-4 Other pay and allowances, active duty for training, enlisted
- 1-A-5 Basic pay, inactive duty training, officers
- 1-A-6 Basic pay, inactive duty training, enlisted
- 1-A-7 Individual clothing and uniform gratuities, officers

1-A-8 Individual clothing and uniform gratuities, enlisted
1-A-9 Subsistence of enlisted personnel
1-A-10 Travel, active duty for training, officers
1-A-11 Travel, active duty for training, enlisted
1-A-12 Retired pay accrual, officers
1-A-13 Retired pay accrual, enlisted

1-B Training - Pay Group B

1-B-1 Basic pay, active duty for training, officers
1-B-2 Other pay and allowances, active duty for training, officers
1-B-3 Basic pay, active duty for training, enlisted
1-B-4 Other pay and allowances, active duty for training, enlisted
1-B-5 Basic pay, inactive duty training, officers
1-B-6 Basic pay, inactive duty training, enlisted
1-B-7 Individual clothing and uniform gratuities, officers
1-B-8 Individual clothing and uniform gratuities, enlisted
1-B-9 Subsistence of enlisted personnel
1-B-10 Travel, active duty for training, officers
1-B-11 Travel, active duty for training, enlisted
1-B-12 Retired pay accrual, officers
1-B-13 Retired pay accrual, enlisted

1-F Training - Pay Group F

1-F-1 Basic pay, active duty for training, enlisted
1-F-2 Other pay and allowances, active duty for training, enlisted
1-F-3 Individual clothing and uniform gratuities, enlisted
1-F-4 Subsistence of enlisted personnel
1-F-5 Travel, active duty for training, enlisted
1-F-6 Retired pay accrual, enlisted

1-P Training - Pay Group P

1-P-1 Basic pay, inactive duty training, enlisted
1-P-2 Individual clothing and uniform gratuities, enlisted
1-P-3 Subsistence of enlisted personnel
1-P-4 Retired pay accrual, enlisted

2. OTHER TRAINING AND SUPPORT

2-E Mobilization Training

2-E-1 Basic pay, active duty for training, officers
2-E-2 Other pay and allowances, active duty for training, officers
2-E-3 Basic pay, active duty for training, enlisted
2-E-4 Other pay and allowances, active duty for training, enlisted
2-E-5 Individual clothing and uniform gratuities, officers
2-E-6 Individual clothing and uniform gratuities, enlisted
2-E-7 Subsistence of enlisted personnel
2-E-8 Travel, active duty for training, officers
2-E-9 Travel, active duty for training, enlisted
2-E-10 Retired pay accrual, officers
2-E-11 Retired pay accrual, enlisted

2-E-12 Muster pay stipend, officers
2-E-13 Muster pay stipend, enlisted

2-R School Training

2-R-1 Basic pay, active duty for training, officers
2-R-2 Other pay and allowances, active duty for training, officers
2-R-3 Basic pay, active duty for training, enlisted
2-R-4 Other pay and allowances, active duty for training, enlisted
2-R-5 Individual clothing and uniform gratuities, officers
2-R-6 Individual clothing and uniform gratuities, enlisted
2-R-7 Subsistence of enlisted personnel
2-R-8 Travel, active duty for training, officers
2-R-9 Travel, active duty for training, enlisted
2-R-10 Retired pay accrual, officers
2-R-11 Retired pay accrual, enlisted

2-S Special Training

2-S-1 Basic pay, active duty for training, officers
2-S-2 Other pay and allowances, active duty for training, officers
2-S-3 Basic pay, active duty for training, enlisted
2-S-4 Other pay and allowances, active duty for training, enlisted
2-S-5 Individual clothing and uniform gratuities, officers
2-S-6 Individual clothing and uniform gratuities, enlisted
2-S-7 Subsistence of enlisted personnel
2-S-8 Travel, active duty for training, officers
2-S-9 Travel, active duty for training, enlisted
2-S-10 Retired pay accrual, officers
2-S-11 Retired pay accrual, enlisted

2-T Administration and Support

2-T-1 Basic pay of officers
2-T-2 Other pay and allowances of officers
2-T-3 Basic pay of enlisted
2-T-4 Other pay and allowances of enlisted
2-T-5 Subsistence of enlisted personnel
2-T-6 Permanent change of station travel
2-T-7 Death gratuities, officers
2-T-8 Death gratuities, enlisted
2-T-9 Disability and hospitalization benefits, officers
2-T-10 Disability and hospitalization benefits, enlisted
2-T-11 Reenlistment Bonus
2-T-12 Enlistment Bonus
2-T-13 Educational Assistance (Other than Montgomery G.I. Bill)
2-T-14 Loan Repayment
2-T-15 NROTC Nuclear Bonus
2-T-16 Affiliation Bonus
2-T-17 Individual Ready Reserve Enlistment/Reenlistment Bonus (PS)
2-T-18 Individual Ready Reserve Enlistment Program Bonus (NPS)
2-T-19 Health Professionals Stipend (SELRES)
2-T-20 Health Professionals Stipend (IRR)
2-T-21 Health Professionals Loan Repayment

2-T-22 Retired Pay accrual, officers
2-T-23 Retired Pay accrual, enlisted
2-T-24 Adoption Expenses

2-U Education Benefits

2-U-1 Officer Personnel
2-U-2 Enlisted Personnel

2-A Senior R.O.T.C.

2-A-1 Subsistence allowance
2-A-2 Uniforms -- issue in kind
2-A-3 Uniforms -- commutation
2-A-4 Pay and allowance (Summer training camp)
2-A-5 Subsistence of reserve officer candidates
2-A-6 Travel of reserve officer candidates

2-B Scholarship R.O.T.C.

2-B-1 Subsistence allowance
2-B-2 Uniforms -- issue in kind
2-B-3 Uniforms -- commutation
2-B-4 Pay and allowances (Summer training camp)
2-B-5 Subsistence of reserve officer candidates
2-B-6 Travel of reserve officer candidates

2-C Platoon Leaders' Class or Reserve Officer Candidates

2-C-1 Uniforms -- issue in kind
2-C-2 Basic pay (Summer training camp)
2-C-3 Other pay and allowances (Summer training camp)
2-C-4 Subsistence of reserve officer candidates
2-C-5 Travel of reserve officer candidates
2-C-6 Retired pay accrual

2-D Branch Officer Basic Course

2-D-1 Basic pay, active duty for training
2-D-2 Other pay and allowances, active duty for training
2-D-3 Uniform allowances
2-D-4 Travel and per diem
2-D-5 Retired pay accrual

2-I Armed Forces Health Professions Scholarship/Financial Assistance Program

2-I-1 Stipend
2-I-2 Individual clothing and uniform gratuities, officers
2-I-3 Basic pay, active duty for training, officers
2-I-4 Other pay and allowances, active duty for training, officers
2-I-5 Travel, active duty for training, officers
2-I-6 Retired pay accrual, officers
2-I-7 Financial Assistance Grant

2-G Junior R.O.T.C.

2-G-1 Uniforms -- issue in kind

2-H Chaplain Candidate Program

2-H-1 Basic pay, active duty for training
2-H-2 Other pay and allowances, active duty for training
2-H-3 Uniform allowances
2-H-4 Travel
2-H-5 Retired pay accrual

D. Chart of Accounts Budget Activities and Subactivities Definitions/Descriptions are provided on the following pages.

E. Object Classification - The object classifications that follow the Chart of Accounts Budget Activities and Subactivities Definitions/Descriptions shall be the official classifications for use in preparing budget estimates, accounting for budgetary and financial transactions, and in submitting reports on the applicable appropriation accounts.

A. Budget Program

There will be a separate budget program for each Reserve Component of the Department of Defense and for each military service having those programs listed in paragraph 020302 as appropriate.

B. Budget Activities

The budget activities are established to present all of the military type costs associated with a particular type of training within the unit and individual training or other training and support programs. The following descriptions are for the chart of accounts listed in paragraph 020302.

1. Unit and Individual Training

Training, Pay Groups A, B, F and P. The Pay Group activities contained in paragraph 020302 are for costs, including retired pay, accrual associated with the uniform training/pay categories within the National Guard and Reserve Personnel programs as defined in DoD Directive 1215.6, "Uniform Reserve Categories and Training and/or Retirement Categories Within the Reserve Components."

2. Other Training and Support

The activities within this program are defined as follows:

a. Mobilization Training

Costs, including retired pay accrual, associated with the professional development mobilization specialty training. Also included are costs associated with the allowance for annual muster duty as provided by 37 U.S.C. 433.

b. School Training

Include tours of paid active duty for training as students at regular, associate, refresher and technical courses of service schools, area schools, unit schools, officer candidate schools, and other installations that provide training applicable to the individual's assignment. Retired pay accrual costs are included.

c. Special Training

Include all authorized paid active duty for training, other than those covered by pay groups and school training. These include the staff and faculty for schools; special field, fleet and joint exercises; indoctrination training; promoting or policy boards; administrative support of training programs; and tours of not more than 45 days for failure to perform reserve training duty satisfactorily. Retired pay accrual costs are included.

d. Administration and Support

Include the costs, including retired pay accrual, of active duty military personnel authorized to be funded in the Reserve Component personnel appropriations, all death and disability gratuities for officer and enlisted Reserve Component personnel, reserve incentives, and bonus programs.

e. Senior R.O.T.C.

All the military personnel-type costs associated with the Senior Reserve Officers' Training Corps (except the scholarship program) of an armed force, provided for in 10 U.S.C. 2101-2111. Retired pay accrual does not apply to R.O.T.C. personnel.

f. Scholarship R.O.T.C.

All the military personnel costs associated with the financial assistance program for specially selected members of the Senior R.O.T.C. program. This program is intended to offer regular commissions to cadets and midshipmen successfully completing the academic and military requirements of the 4-year program. Authority for the program is contained in 10 U.S.C. 2107. Retired pay accrual does not apply to R.O.T.C. personnel.

g. Platoon Leaders' Class or Reserve Officer Candidates

All military personnel costs, including retired pay accrual, associated with the Marine Corps Reserve or the Naval Reserve. This activity also will include the military personnel costs of other similar types, such as all of the relatively small programs such as the Navy Officer Candidate WAVE College Junior program and the Marine Corps Woman Officers Candidates class.

h. Branch Officers Basic Course

Will include funds, including retired pay accrual, for R.O.T.C. Officers Basic Course of the active components.

i. Armed Forces Health Profession Scholarship and Financial Assistance Program

All the military personnel costs, including retired pay accrual, associated with the financial assistance program to obtain adequate numbers of officers for the active forces who are qualified in various health professions. Qualifications are that the candidate be a citizen of the United States, be accepted for or be enrolled in an accredited institution in a course of study designated for a health profession, and meet moral and physical qualifications for an officer. Such recipients are commissioned as a Second Lieutenant and remain in that grade for the duration of the scholarship program. Authority for the program is contained in 10 U.S.C. 2120-2127. In addition to the stipend, also provides for the annual grant authorized under 10 U.S.C. 2121.

j. Junior R.O.T.C.

All the military personnel costs associated with the Junior R.O.T.C. units at public and private secondary educational institutions provided for in 10 U.S.C. 2031. Retired pay accrual does not apply to J.R.O.T.C. personnel.

k. Chaplain Candidate Program

Includes funds, including retired pay accrual, for the Chaplain Officer Basic Course of the active components.

l. Education Benefits (New G.I. Bill)

Includes funds for payment to the DoD Education Benefits Fund, a trust fund, as prescribed by 10 U.S.C. 2006. The program is governed by 10 U.S.C., Chapter 106 and is budgeted on an accrual basis. Also includes payments for vocational/technical training under the Reserve Compensation G.I. Bill as provided by 10 U.S.C. 2131.

C. Budget Subactivities

The budget subactivities are grouped to present all of the military personnel-type costs for the particular activity. Rather than repeat the same definitions for each activity, the descriptions of the subactivities are shown below by their various titles:

1. Pay and Allowances, Active Duty for Training, Officers

For the pay and allowances of commissioned and warrant officers of the Reserve Components on active duty for training. These include:

a. Basic Pay

For basic compensation, including length of service increments, under the provision of 37 U.S.C. 201 and 203-205.

b. Retired Pay Accrual

For the Department of Defense contribution to its Military Retirement Fund, under the provisions of 10 U.S.C 1466. Retired pay accrual amounts will be precisely the specified percent of basic pay.

c. Incentive Pay for Hazardous Duty

For performance of hazardous duty required by competent authority under the provisions of 37 U.S.C. 301 and 301a.

d. Special Pay

For special pay to officers on duty as physicians, dentists, or veterinarians under the provisions of 37 U.S.C. 302, 302b and 303.

e. Basic Allowance for Quarters, Variable Housing Allowance, and *Basic Allowance for Housing*

Payable under the provisions of 37 U.S.C. 403 and 403a. *Effective January 1, 1998, the Basic Allowance for Quarters and the Variable Housing Allowance were merged to become the Basic Allowance for Housing.*

f. Family Separation Allowances

Payable under the provisions of 37 U.S.C. 427.

g. Basic Allowance for Subsistence

Payable under the provisions of 37 U.S.C. 402.

h. Separation Payments

Payments for accumulated annual leave under the provisions of 37 U.S.C. 501.

i. Social Security (FICA Tax) -- Employers' Share

For payment of tax of employer to the Social Security Administration as provided by the Federal Insurance Contributions Act.

2. Pay and Allowances, Active Duty for Training, Enlisted

For the pay and allowances of enlisted personnel of the Reserve Components on active duty for training. These include:

a. Basic Pay

For basic compensation, including length of service increments, under the provision of 37 U.S.C. 203-205.

b. Retired Pay Accrual

For the Department of Defense contribution to its Military Retirement Fund, under the provisions of 10 U.S.C 1466. Retired pay accrual amounts will be precisely the specified percent of basic pay.

c. Incentive Pay for Hazardous Duty

For performance of hazardous duty required by competent authority under the provisions of 37 U.S.C. 301.

d. Special Pay

For pay while on sea and foreign duty and for diving duty pay under the provisions of 37 U.S.C. 304, 305 and 305a.

e. Basic Allowance for Quarters, Variable Housing Allowance and *Basic Allowance for Housing*

Payable under the provisions of 37 U.S.C. 403 and 403a. *Effective January 1, 1998, the Basic Allowance for Quarters and the Variable Housing Allowance were merged to become the Basic Allowance for Housing.*

f. Family Separation Allowances

Payable under the provisions of 37 U.S.C. 427.

g. Separation Payments

For accumulated unused annual leave under the provisions of 37 U.S.C. 501.

3. Pay, Inactive Duty Training, Officers

a. Basic Pay

For basic compensation, including length of service increments, under the provisions of 37 U.S.C. 201-203,205, and 206.

b. Retired Pay Accrual

For the Department of Defense contribution to its Military Retirement Fund, under the provisions of 10 U.S.C 1466. Retired pay accrual amounts will be precisely the specified percent of basic pay.

c. Incentive Pay for Hazardous Duty

For performance of hazardous duty required by competent authority under the provisions of 37 U.S.C. 301.

d. Social Security (FICA Tax) -- Employers' Share

For payment of tax of employer to the Social Security Administration as provided by the Federal Insurance Contributions Act.

4. Pay, Inactive Duty Training, Enlisted

a. Basic Pay

For basic compensation, including length of service increments, under the provisions of 37 U.S.C. 203 and 206.

b. Retired Pay Accrual

For the Department of Defense contribution to its Military Retirement Fund, under the provisions of 10 U.S.C 1466. Retired pay accrual amounts will be precisely the specified percent of basic pay.

c. Incentive Pay for Hazardous Duty

For performance of hazardous duty required by competent authority under the provisions of 37 U.S.C. 301.

d. Social Security (FICA Tax) -- Employers' Share

For payment of tax of employer to the Social Security Administration as provided by the Federal Insurance Contributions Act.

5. Individual Clothing and Uniform Gratuities, Officers

Payments of allowances for the purchase of required uniforms under the provisions of 37 U.S.C. 415-417.

6. Individual Clothing and Uniform Gratuities, Enlisted

For the costs of uniform clothing authorized to be issued in kind to enlisted personnel under the provisions of 37 U.S.C. 418.

7. Subsistence of Enlisted Personnel

For the cost of subsistence issued as rations to enlisted personnel including emergency and operational rations under the provisions of 37 U.S.C. 402.

8. Travel, Active Duty Training, Officers, and Travel, Active Duty for Training, Enlisted

For expenses incident to training travel of Reserve Component officer or enlisted member, individually or as an organized unit. Travel costs include mileage; per diem; transportation by common carrier (rail, bus, air, water including Air Mobility Command and Military Sealift Command); actual and necessary expenses and costs of subsistence while in a travel status; issue of meal tickets; transportation of baggage; port

handling charges; and expenses incident to movement of any military group traveling under one order from the same point of origin to the same destination.

9. Pay and Allowances of Officers, Enlisted and Permanent Change of Station Travel for Active/Guard and Reserve (AGR)

These subactivities are to provide for the AGR military personnel expenses financed from the Reserve Components personnel appropriations. The descriptions of these subactivities are identical to those shown for the activities with the same titles in section 020202.

10. Death Gratuities, Officers, and Death Gratuities, Enlisted

For the payment of death gratuities to beneficiaries of Reserve Component personnel under the provisions of 10 U.S.C. 1475-1480.

11. Disability and Hospitalization Benefits, Officers, and Disability and Hospitalization Benefits, Enlisted

For payment of disability and hospitalization benefits for Reserve Component personnel, except for costs covered by orders to active duty for training or inactive duty training under the provisions of 37 USC 204 and 206.

12. Reserve Incentives

Provides reenlistment, enlistment, educational, loan repayment, NROTC Nuclear Officer Accession Bonus (NOAB), affiliation bonuses and health professions stipend to qualified individuals.

13. Other

Items that are not accounted for in numbers 1 through 12.

D. Reserve Officer Candidates Program - The subactivities for this activity are as follows:

1. Subsistence Allowance

For the subsistence allowance per month authorized by 37 U.S.C. 209.

2. Uniforms -- Issue in Kind, and Uniforms -- Commutation

For the costs of uniform clothing authorized by 10 U.S.C. 2109-2110.

3. Pay and Allowances (Summer Camp Training)

For the pay and allowances authorized by 37 U.S.C. 209.

4. Subsistence of Reserve Officer Candidates

For the cost of subsistence issued as rations to enlisted personnel including emergency and operational rations authorized by 10 U.S.C. 2109-2110.

5. Travel of Reserve Officer Candidates

For expenses incident to travel authorized by 10 U.S.C. 2109-2110.

E. Health Professions Scholarship Program - The subactivities for this activity are as follows:

1. Stipend

For the allowances of commissioned officers while attending school under the Armed Forces Health Professions Scholarship Program under the provisions of 10 USC 2120-2122. These include:

a. Stipend. For the monthly allowance as authorized by 10 U.S.C. 2121.

b. Social Security (FICA Tax) -- Employers' Share

For payment of tax of employer to the Social Security Administration as provided by the Federal Insurance Contributions Act.

2. Individual Clothing and Uniform Gratuities, Officers

Payments of allowances for the purchase of required uniforms under the provisions of 37 U.S.C. 415-417.

3. Pay and Allowances, Active Duty for Training, Officers

For the pay and allowances of commissioned officers of the Reserve Components on active duty for training.

4. Travel, Active Duty Training, Officers

For expenses incident to travel of Reserve Component officers.

OBJECT CLASSIFICATION
RESERVE PERSONNEL APPROPRIATIONS

In addition to the object classifications prescribed in Section 020202, the object classifications prescribed herein shall be the official classifications for use in preparing budget estimates, accounting for budgetary and financial transactions, and in submitting reports on the applicable appropriation accounts:

Object Class	
Disability and Hospitalization Benefits (See the various components of this pay, i.e. basic pay, BAH, BAS, etc.)	-
Education Benefits (Montgomery G.I. Bill)	12.2
Financial Assistance Grant	41.0
Inactive Duty Pay (Exclusive of Incentive and Special Pays)	11.7
Reserve Incentives (Reenlistments, Enlistment, and Educational Bonuses)	12.2
Stipend (Health Professions Scholarship Program)	11.7
Subsistence Allowance (ROTC, PLC, Etc.)	11.7
Uniform, Commutations	26.0

020303 Budget Estimates Submission

A. This section prescribes the justification materials required for the Reserve Components' Military Personnel appropriations to support budget estimates. Fund requirements for these appropriations will be presented using those budget and accounting classifications set forth in Section 020302.

B. Exhibits in Support of Budget Estimates - The following justification exhibits will be prepared and submitted in support of budget estimates submission for the OSD/OMB budget review (usually September 15). These exhibits will be organized by Service military personnel account. Examples of the required exhibits are provided in Section 020602 and 020603. The required justification material will be organized in a single unclassified volume with the unclassified data displayed in the sequence shown below:

Table of Contents

Section 1 - Summary of Requirements by Budget Program (PB-30A)

Section 2 - Introduction (The statement should provide the highlights of the budget submission and a general discussion of the relationship of the resources requested to the proposed military strength program. This should include a discussion of the military strength characteristics in terms of gains and losses, and promotion and assignment policies. It also should address strength changes in programmatic terms such as force structure and other matters of an overall nature as considered appropriate by the Service.)

Section 3 - Summary Tables (examples provided Section 020602/3)

- Personnel Summaries (PB-30G, PB-30H, PB-30I, PB-30F)
- Summary of Entitlements by Subactivity (PB-30J)
- Analysis of Appropriation Changes and Supplemental Requirements (PB-30K)
- Summary of Basic Pay and Retired Pay Accrual Costs (Reserve Components Only) (PB-30L)
- Summary of Basic Allowance for Housing (BAH) Costs (Reserve Components Only) (PB-30M)
- Summary of Travel Costs (Reserve Components Only) (PB-30N)
- Schedule of Increases and Decreases (PB-30O)

Section 4 - Detail of Reserve Personnel Entitlements

Justification materials will be provided in support of entitlements for each of the following applicable Reserve Component activities:

Training - Pay Group A
Training - Pay Group B
Training - Pay Group F
Training - Pay Group P
Mobilization Training
School Training
Special Training
Administration and Support
- AGR/TAR Personnel
- Death and disability gratuities

- Reserve incentives and bonuses
Education Benefits
Senior ROTC
Scholarship ROTC
Platoon Leaders Class
Reserve Officer Candidates
Branch Officers Basic Course
Health Professions Scholarship
Junior ROTC
Chaplain Candidate Program

Justification material for each activity will contain a purpose and scope section, a schedule of increases and decreases (PB-30P), as well as data in support of the funds requested. Generally, this data will include appropriate narrative comments relative to program/pricing as well as supporting computational data. For each subactivity/entitlement, include an explanation to justify the requested change. The explanation should be specific with regard to what the increases will provide for, i.e., statutory change, program enhancements, solving deficiencies, etc. and should also explain decreases programmatically. Also provide a general explanation for each type of entitlement. Data should be shown for the prior year (PY), current year (CY), and budget years (BY1 and BY2). School, Special and Mobilization Training data will be grouped by similar types of training and will be fully explained and justified. At the end of each section for School, Special and Mobilization Training provide a total that summarizes the training categories. Within the Administration and Support subactivity, subtotals are required for AGR/TAR personnel and for total incentives and bonuses. See Section 020603 for format.

Section 5 - Special Analyses (examples provided in Section 020602 and 020603)

- Reimbursable Programs (PB-30R)
- Reserve Officer Candidates (ROTC Enrollment) (PB-30S)
- Reserve Officer Candidates (ROTC Program) (PB-30T)
- Reserve Officer Candidates (PB-30U)
- Selective Reenlistment Bonuses (PB-30V) Use this form for other applicable bonus programs.
- Full-Time Support Personnel (PB-30W)

C. Justification material for each subactivity will contain a purpose and scope section as well as a justification of funds requested. The requirements for each entitlement under each military personnel category will be justified on a gross basis to include total obligations for both direct and reimbursable personnel. For each subactivity/entitlement, include an explanation to justify the requested change. The explanation should be specific with regard to what the increases will provide for, i.e., statutory, program enhancements, solving deficiencies, etc. and should also explain decreases programmatically. Also provide a general explanation for each type of entitlement. The computation for each entitlement will display data for the prior year (PY), current year (CY), and both budget years (BY1 and BY2).

D. The following exhibits will be provided in a separate backup justification book in support of the budget estimate. Examples of these exhibits are provided in Section 020603:

MPR-1 Initial Active Duty for Training Program

MPR-2 Additional Training Assemblies

MPR-3 Reconciliation of Fund Changes with Prior Year

MPR-4 Education Benefits (Title 10 USC, Chapter 106)

MPR-5 Retired Pay Accrual Costs

MPR-6 Active/Guard Reserve (AGR)/TAR Costs

E. Chapter 1, Section 010302, identifies required copies of the above material.

020304 Congressional Justification/Presentation

A. Justification books will be organized by Service military personnel account.

B. Justification Book, and other exhibit requirements in support of the congressional submission are identical to those shown in Section 020302 and 020303, Budget Estimate Submission.

C. M-1 Exhibit. Section 8104 of the FY 1998 DoD Appropriations Act (P.L. 105-56) requires the submission of an M-1 exhibit in support of the FY 1999 President's budget. The OUSD(Comptroller) Operations and Personnel Directorate will prepare and submit the required exhibit using the budget justification material.

0204 DOD MILITARY PERSONNEL RETIREMENT REQUIREMENTS

020401 Uniform Budget and Fiscal Accounting Classifications

A. This Section prescribes the budget and fiscal accounting classifications for the Military Retirement Fund for uniform application by the Military Departments and the Office of the Secretary of Defense, pursuant to the provisions of 10 USC 1461-1467.

B. The objective is to establish the basis for uniform budget presentations and a standard budget and fiscal accounting classification which shall be used on a uniform basis for military retired pay throughout the Department of Defense in submitting budget estimates and in accounting and reporting on the status of funds under this Trust Fund as required by the FMR Volume 4 and DoD Instruction 7720.20, "Status of Funds and Other Data for Retired Pay."

C. The budget and accounting classification prescribed herein shall be the official classification for use in preparing budget estimates, accounting for budgetary and financial transactions, and in submitting reports on the applicable accounts. Individual budget activity and subactivity accounts shall be established as required for the accounts listed in paragraph E below. Variations in the activity and subactivity classification and titles shall not be made except that additional accounts consistent with this budget and accounting classification may be established in order to meet administrative requirements of the various elements of the Military Departments. The scope of each account is described in later in this section.

D. Symbol numbers shall be assigned to each of the budget activities and subactivities listed below in the same manner and in the same sequence as will be consistent with the fiscal codes for all appropriations and funds, as published in the respective Military Department fiscal code manuals.

E. The chart of accounts represents a summary of the accounting and reporting structure under the Military Retirement Fund arranged in the order and in the detail for which reporting in accordance with DoD 7000.14R, Financial Management Regulation is required.

Budget Activity and Subactivity

1. Nondisability

1-A - Regular Officers
1-B - Regular Enlisted
1-C - Nonregular Officers
1-D - Nonregular Enlisted

2. Temporary Disability

2-A - Regular Officers
2-B - Regular Enlisted
2-C - Nonregular Officers
2-D - Nonregular Enlisted

3. Permanent Disability

3-A - Regular Officers
3-B - Regular Enlisted
3-C - Nonregular Officers
3-D - Nonregular Enlisted

4. Fleet Reserve

4-A - Regular Enlisted
4-B - Nonregular Enlisted

5. Survivors' Benefits

5-A - Old Plan (RSFPP)
5-B - New Plan (SBP)
5-C - Guaranteed Minimum Income
5-D - DIC Supplemental Payments

A. Budget Activities. The budget activities are established to present the retirement benefits associated with a particular type of retirement. The following descriptions are for the chart of accounts as listed above.

1. Nondisability retirements, under applicable statutes, are given on the following basis:

a. Voluntarily on or after completion of the required length of service.

b. Involuntarily because of attainment of statutory age or completion of the maximum length of service authorized by law for the several grades.

c. Automatically upon completion of 30 years of combined active service and service in the Fleet Reserve.

2. Temporary Disability retirements, under Title IV of the Career Compensation Act of 1949 (10 USC 1201-1221), are given on the following basis:

A. Interim classification in cases where there is doubt as to the degree or permanence of disability. Persons on temporary disability rolls are given periodic physical examinations at least once every 18 months and may be:

1) Restored to active duty.

2) Separated from the service with severance pay.

3) Transferred to permanent disability retired list.

4) Continued on temporary list for another 18-month period.

B. Final determination is required within five years of initial classification and temporary disability retirement.

3. Permanent Disability retirements, under Title IV of the Career Compensation Act of 1949 (10 USC 1201-1221), are given when:

a. There is no doubt as to the degree or permanence of the disability at the time of initial retirement.

b. By periodic examination of temporary disability and Fleet Reserve rolls, it is determined that permanent disability exists.

4. Fleet Reserve status, under Title II of the Naval Reserve Act of 1938, as amended (10 USC 6330, 6331), is given when:

Enlisted personnel of the Navy and Marine Corps having 20 but less than 30 years' service may be transferred to the inactive Fleet Reserve with retainer pay at rates prescribed by law. They remain in the Fleet Reserve until their status is changed by reason of:

a. Completion of 30 years' service.
b. Recall to active duty.
c. Physical unfitness for further military service.
d. Death.

5. Survivors' Benefits payments, under the old Retired Serviceman's Family Protection Plan, and the new Survivor Benefit Plan, are provided on the following basis:

a. Two of the benefits are contributory: the old Serviceman's Family Protection Plan and the new Survivor Benefit Plan (SBP). Under both of the contributory benefits, a member of the uniformed services may elect to receive a reduced amount of any retired pay that may be awarded him/her in order to provide one or more annuities to his/her survivors, as specified by law. The basic options include the choice of annuities to provide for (1) surviving spouse, (2) surviving children, (3) surviving family, including both spouse and children, or (4) other persons with insurable interest (under the new plan only).

b. The other two benefits are noncontributory, both the Guaranteed Minimum Income and the Dependency and Indemnity Compensation (DIC) Supplemental Payments. The Guaranteed Minimum Income has a special provision benefiting women who are now widows of deceased members of the Uniformed Services who were receiving, or were entitled to receive, retired pay. The provision guarantees these widow's annual incomes will not fall below a certain amount. The DIC Supplemental Payments provide supplemental payments to widows of retirement-eligible members who die on active duty if DIC payments (by VA) are less than the maximum payments the widow would have received if the member had been retired. SBP payments covering the difference between the two will be paid.

B. Budget Subactivities. The budget subactivities are established to show the retirement benefits associated with a particular personnel classification. Subactivities for Regular Officers, Regular Enlisted, Nonregular Officers, and Nonregular Enlisted are used for Budget Activities 1, 2 and 3; Budget Activity 4 has only the two enlisted classifications; and Budget Activity 5 now has four subactivities showing survivors covered under (1) the Old Plan (RSFPP), (2) the New Plan (SBP), (3) Guaranteed Minimum Income (to current widows), and (4) DIC Supplemental Payments (to future widows).

0205 DOD MILITARY PERSONNEL - CIVIL FUNCTIONS

020501 Purpose

This Section prescribes the justification material required for the Military Personnel civil function trust fund accounts.

020502 Military Retirement Fund/Education Benefits Fund

A. Appropriate exhibits and schedules will be prepared by OUSD(C) P/B, Operations and Personnel Directorate unless specified otherwise in the annual OUSD(C) guidance memorandum.

B. Unless otherwise specified, exhibit requirements will only include the Program and Financing Schedule and a Status of Fund for the Military Retirement Fund and the Education Benefit Fund.

0206 MILITARY PERSONNEL APPROPRIATION SUBMISSION FORMATS

020601 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.

020602 Exhibits in Support of Section 0202 - Active Military Personnel Appropriations

PB-30A Summary of Requirements by Budget Program (Active) 48
PB-30B Summary of Military Personnel Strength (Active) 49
PB-30C Military Personnel End Strength by Grade (Active) 50
PB-30D Military Personnel Average Strength by Grade (Active) 51
PB-30E Active Duty Strengths by Month (Active) 52
PB-30F Gains and Losses by Source and Type (Active) 53
PB-30F-1 Total Officer Gains Phased by Month 55
PB-30F-2 Enlisted NPS Accessions Phased by Month 56
PB-30J Summary of Entitlements by Subactivity (Active) 57
PB-30K Analysis of Appropriation Changes and Supplemental Requirements (Active) 61
PB-30Q Schedule of Increases and Decreases - Summary (Active & Reserve) 65
PB-30P Schedule of Increases and Decreases (Active & Reserve) 66
PB-30Q Military Personnel Assigned Outside DoD (End Strength)(Active) 67
PB-30R Reimbursable Program (Active & Reserve) 69
PB-30V Incentive/Bonus Payment Stream (Active & Reserve) 70
MP-1 Reconciliation of Fund Changes with Prior Year 72
MP-2 Dependents, Housing and BAH Estimates 74
MP-3 Summary of Outyear Data 76
MP-4 Military Personnel by Region and Country (End Strength) 77
MP-5 Active Duty Military Personnel Stationed Ashore by Regional Area 82
MP-6 Education Benefits - Additional Basic Benefits 83
MP-7 Aviation Retention Bonus 84
MP-9 Summary of Basic Pay and Retired Pay Accrual Costs 86
MP-10 Summary of Military Personnel Separation Payments 87

020603 Exhibits in Support of Section 0203 - Reserve Military Personnel Appropriations

PB-30A Summary of Requirements by Budget Program (Reserves) 88
PB-30F Schedule of Gains and Losses to Selected Reserve Strength 89
PB-30G Summary of Personnel (Reserves) 91
PB-30H Reserve On Active Duty - Strength by Grade (Reserves) 92
PB-30I Strength by Month (Reserves) 93
PB-30J Summary of Entitlements by Subactivity (Reserves) 94
PB-30K Analysis of Appropriation Changes (Reserves) 98
PB-30L Summary of Basic Pay and Retired Pay Accrual Costs (Reserves) 103
PB-30M Summary of BAH Costs (Reserves) 105
PB-30N Summary of Travel Costs (Reserves) 107
PB-30S Reserve Officer Candidates (ROTC) Enrollment (Reserves) 109
PB-30T Reserve Officer Candidates (ROTC) Program (Reserves) 110
PB-30U Reserve Officer Candidates (Reserves) 111
PB-30W Full-Time Support Personnel (Reserves) 112
MPR-1 IADT Program and Prior Service Enlistments 113
MPR-2 Additional Training Assemblies 115
MPR-3 Reconciliation of Fund Changes with Prior Year 116
MPR-4 Education Benefits (Title 10 USC, Chapter 106) 118
MPR-5 Summary of Basic Pay and Retired Pay Accrual Costs 119
MPR-6 Active Reserve/Guard (AGR) Personnel Cost 120

SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM
(In Thousands of Dollars)

	FY 19PY Actual	FY 19CY Estimate	FY 20BY1 Estimate	FY 20BY2 Estimate
DIRECT PROGRAM				
Pay and Allowances of Officers				
Pay and Allowances of Enlisted Personnel				
Pay and Allowances of Cadets and Midshipmen				
Subsistence of Enlisted Personnel				
Permanent Change of Station Travel				
Other Military Personnel Costs				
Total Direct Program				
REIMBURSABLE PROGRAM				
Pay and Allowances of Officers				
Pay and Allowances of Enlisted Personnel				
Subsistence of Enlisted Personnel				
Permanent Change of Station Travel				
Total Reimbursable Program				
TOTAL PROGRAM				
Pay and Allowances of Officers				
Pay and Allowances of Enlisted Personnel				
Pay and Allowances of Cadets and Midshipmen				
Subsistence of Enlisted Personnel				
Permanent Change of Station Travel				
Other Military Personnel Costs				
Total Direct Program				

LEGISLATIVE PROPOSALS:
The following legislative proposals are included in the above estimate and submitted for FY BY1 and/or FY BY2 consideration:
(List proposals and funding requested for each fiscal year.)

Exhibit PB-30A Summary of Requirements by Budget Program (Active)

Summary of Military Personnel Strength
Military Personnel, _____

	FY 19PY Actual		FY 19CY Planned		FY 20BY1 Planned		FY 20BY2 Planned	
	Average Strength	End Strength 30 Sep 19	Average Strength	End Strength 30 Sep 19	Average Strength	End Strength 30 Sep 19	Average Strength	End Strength 30 Sep 19
DIRECT PROGRAM								
Officers								
Enlisted								
Academy (Cadets/Midshipmen)								
Total Direct Program								
REIMBURSABLE PROGRAM 1/								
Officers								
Enlisted								
Total Reimbursable								
TOTAL PROGRAM								
Officers								
Enlisted								
Academy (Cadets/Midshipmen)								
Total Program								

1/ Military personnel assigned to agencies outside of Department of Defense on a reimbursable basis.

Exhibit PB-30B Summary of Military Personnel Strength (Active)

Military Personnel, _____
End Strength by Grade 1/
Total Program

	FY 19PY		FY 19CY		FY 20BY1		FY 20BY2	
	Total	Reimb Incl	Total	Reimb Incl	Total	Reimb Incl	Total	Reimb Incl
Commissioned Officers								
0-10 (enter rank)								
0-9 " "								
0-8 " "								
0-7 " "								
0-6 " "								
0-5 " "								
0-4 " "								
0-3 " "								
0-2 " "								
0-1 " "								
Total								
Warrant Officers								
W-4(enter rank)								
W-3 " "								
W-2 " "								
W-1 " "								
Total								
Total Officers								
Enlisted Personnel								
E-9 (enter rank)								
E-8 " "								
E-7 " "								
E-6 " "								
E-5 " "								
E-4 " "								
E-3 " "								
E-2 " "								
E-1 " "								
Total Enlisted								
Cadets/Midshipmen								
Total End Strength								

1/ Excludes active duty personnel paid from Civil Functions, Reserve, and Guard appropriations.

Exhibit PB-30C Military Personnel End Strength by Grade (Active)

Military Personnel, _____
Average Strength by Grade 1/
Total Program

	FY 19PY		FY 19CY		FY 20BY1		FY 20BY2	
	Total	Reimb Incl.	Total	Reimb Incl.	Total	Reimb Incl.	Total	Reimb Incl.
Commissioned Officers								
0-10 (enter rank)								
0-9 " "								
0-8 " "								
0-7 " "								
0-6 " "								
0-5 " "								
0-4 " "								
0-3 " "								
0-2 " "								
0-1 " "								
Total								
Warrant Officers								
W-4 (enter rank)								
W-3 " "								
W-2 " "								
W-1 " "								
Total								
Total Officers								
Enlisted Personnel								
E-9 (enter rank)								
E-8 " "								
E-7 " "								
E-6 " "								
E-5 " "								
E-4 " "								
E-3 " "								
E-2 " "								
E-1 " "								
Total								
Cadets/Midshipmen								
Total Average Strength								

1/ Excludes active duty personnel paid from Civil Functions, Reserve, and Guard appropriations.

Exhibit PB-30D Military Personnel Average Strength by Grade (Active)

Military Personnel, (Complete)
Active Duty Strengths by Months 1/
(In Thousands)

	FY 19PY				FY 19CY				FY 20BY1				FY 20BY2			
	Off	Enl	Cadet	Total	Off	Enl	Cadet	Total	Off	Enl	Cadet	Total	Off	Enl	Cadet	Total
September																
October																
November																
December																
January																
February																
March																
April																
May																
June																
July																
August																
September																
Average Strength																

Active Duty Special Work
# of Mandays
Dollars in Millions

1/ Includes reimbursable active duty military pay strengths, but excludes active duty personnel paid from Civil Functions, Reserve, and National Guard Appropriations.

Note: Strength figures will be rounded to the nearest hundred. Table will be footnoted to indicate the month through which actual data is contained.

Exhibit PB-30E Active Duty Strengths by Month (Active)

MILITARY PERSONNEL, _____
GAINS AND LOSSES BY SOURCE AND TYPE

OFFICERS

	FY 19PY	FY 19CY	FY 20BY1	FY 20BY2
BEGINNING STRENGTH				
GAINS				
Service Academies				
Reserve Officer's Training Corps				
Senior ROTC	( )	( )	( )	( )
Scholarship	( )	( )	( )	( )
Health Professions Scholarships				
Platoon Leaders Class				
Reserve Officer Candidates				
Other Enlisted Commissioning Programs				
Voluntary Active Duty				
Direct Appointments				
Warrant Officer Programs				
Other				
Gain Adjustments				
TOTAL GAINS				
LOSSES				
Expiration of Contract/Obligation				
Normal Early Release				
Disability	( )	( )	( )	( )
Nondisability	( )	( )	( )	( )
Voluntary Separations - VSI				
Voluntary Separations - SSB				
Involuntary Separation - Reserve Officers				
Involuntary Separation - Regular Officers				
Reduction-in-Force				
Attrition				
Other				
Loss Adjustments				
TOTAL LOSSES				
END STRENGTH				

Exhibit PB-30F Gains and Losses by Source and Type (Active)
(Page 1 of 2)

MILITARY PERSONNEL, _____
GAINS AND LOSSES BY SOURCE AND TYPE

ENLISTED

	FY 19PY	FY 19CY	FY 20BY1	FY 20BY2
BEGINNING STRENGTH				
GAINS				
Non-prior Service Enlistments				
Male	( )	( )	( )	( )
Female	( )	( )	( )	( )
Prior Service Enlistments				
Reenlistments				
Reserves				
Navy Reserve (2/3 x 6) Program				
Officer Candidate Programs				
Returned from Dropped from Rolls				
Other				
Gain Adjustments				
TOTAL GAINS				
LOSSES				
Expiration of Term of Service (ETS)				
Normal Early Release				
Programmed Early Release				
Separations - VSI				
Separations - SSB				
To Commissioned Officer				
To Warrant Officer				
Reenlistment				
Retirement				
Dropped from Rolls (Deserters)				
Attrition (Adverse Causes)				
Attrition (Other)				
Reserve Components				
Other				
Loss Adjustments				
TOTAL LOSSES				
END STRENGTH				

CADETS/MIDSHIPMEN

BEGINNING STRENGTH	
GAINS	
Entering Cadets/Midshipmen	
LOSSES	
Attrition	
Graduates	
TOTAL LOSSES	
END STRENGTH	

Exhibit PB-30F Gains and Losses by Source and Type (Active)

Military Personnel, (Complete)
Total Officer Gains Phased by Month

	FY 19PY	FY 19CY	FY 20BY1	FY 20BY2
September				
October				
November				
December				
January				
February				
March				
April				
May				
June				
July				
August				
September				
Total				

Exhibit PB-30F-1 Total Officer Gains Phased by Month

Military Personnel, (Complete)
Enlisted Non-Prior Service (NPS) Accessions Phased by Month

	FY 19PY	FY 19CY	FY 20BY1	FY 20BY2
September				
October				
November				
December				
January				
February				
March				
April				
May				
June				
July				
August				
September				
Total				

Exhibit PB-30F-2 Enlisted NPS Accessions Phased by Month

SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 19PY			FY 19CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
1. Basic Pay												
2. Retired Pay Accrual												
3. Basic Allowance for Quarters												
a. With Dependents												
b. Without Dependents												
c. Substandard Family Housing												
d. Partial												
4. Variable Housing Allowance												
4.1 Basic Allowance for Housing												
a. With Dependents												
b. Without Dependents												
c. Substandard Family Housing												
d. Partial												
5. Subsistence												
a. Basic Allowance for Subsistence												
1. Authorized to Mess Separately												
2. Leave Rations												
3. Rations-In-Kind not Available												
4. Augmentation for Separate Meals												
5. Partial BAS												
b. Subsistence-In-Kind												
1. Subsistence in Messes												
2. Special Rations												
3. Operational Rations												
4. Augmentation Rations												
5. Other Programs												

NOTE: Line 2. Retired Pay Accrual includes both direct and reimbursable costs.

Exhibit PB-30J Summary of Entitlements by Subactivity (Active)

SUMMARY OF ENTITLEMENTS BY SUBACTIVITY (Continued)
($ in Thousands)

	FY 19PY			FY 19CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
6. Incentive Pay, Hazardous Duty, and Aviation Career												
a. Flying Duty Pay												
1. Aviation Career, Officers												
2. Crew Members, Enlisted												
3. Noncrew Member												
4. Aviation Continuation Pay												
b. Submarine Duty Pay												
c. Parachute Jumping Pay												
d. Demolition Pay												
e. Other Pays												
7. Special Pays												
a. Medical Pay												
b. Dental Pay												
c. Optometrists Pay												
d. Veterinarians Pay												
e. Board Certified Pay for Non-Physician Health Care Providers												
f. Nurses Pay												
g. Nuclear Officer Incentive Pay												
h. Nuclear Accession Bonus												
i. Scientific/Engineering Bonus												
j. Responsibility Pay												
k. Sea and Foreign Duty, Total												
1. Sea Duty												
2. Duty at Certain Places												
3. Overseas Extension Pay												
l. Diving Duty Pay												
m. Foreign Language Proficiency Pay												
n. Hostile Fire Pay												

SUMMARY OF ENTITLEMENTS BY SUBACTIVITY (Continued)
($ in Thousands)

	FY 19PY			FY 19CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
o. Reenlistment Bonus												
1. Regular												
2. Selective												
p. Special Duty Assignment Pay												
q. Enlistment Bonus												
r. Other Special Pay												
8. Allowances												
a. Uniform or Clothing Allowances												
1. Initial Issue												
1. Military												
2. Civilian												
2. Additional												
3. Basic Maintenance												
4. Standard Maintenance												
5. Supplementary												
6. Civilian Clothing Maintenance												
b. Station Allowance Overseas												
1. Cost-of-Living												
2. Housing												
3. Temporary Lodging												
c. Family Separation Allowance												
1. On PCS, No Government Quarters												
2. On PCS, Dependents Not Authorized												
3. Afloat												
4. On TDY												
d. Personal Money Allowance, General & Flag Officers												

SUMMARY OF ENTITLEMENTS BY SUBACTIVITY (Continued)
($ in Thousands)

	FY 19PY			FY 19CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
9. Separation Payments												
a. Terminal Leave Pay												
b. Lump-Sum Readjustment Pay												
c. Donations												
d. Severance Pay, Disability												
e. Severance Pay, Nonpromotion												
f. Severance Pay, Invol Half (5%)												
g. Severance Pay, Invol Full (10%)												
h. Severance Pay, VSI												
i. Severance Pay, SSB												
j. 15 Year Temporary Early Retirement												
10. Social Security Tax Payment (Military Service Wage Credits)												
11. Permanent Change of Station Travel												
12. Other Military Personnel Costs												
a. Apprehension of Deserters												
b. Interest on Uniformed Services Savings Deposits (MIA)												
c. Death Gratuities												
d. Unemployment Compensation												
e. Survivor Benefits												
f. Education Benefits												
g. Adoption Expenses												
13. Cadets/Midshipmen												
Military Personnel Appropriation Total												
14. Less Reimbursables: Retired Pay Accrual												
Other												
Military Personnel Appropriation Total, Direct												

ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
MILITARY PERSONNEL, _____
FY 19CY
($ IN THOUSANDS)

	FY 19CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPRO-PRIATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUBTOTAL	PAY INCREASE COSTS	OTHER PRICE/ PROGRAM CHANGE	FY 19CY COLUMN FY 20BY1/BY2 PRES. BUDGET
PAY AND ALLOWANCES OF OFFICERS								
Basic Pay								
Retired Pay Accrual								
Incentive Pay								
Special Pay								
Basic Allowance for Housing								
Basic Allowance for Subsistence								
Station Allowances Overseas								
CONUS Cost of Living Allowances								
Uniform Allowances								
Family Separation Allowances								
Separation Payments								
Social Security Tax-Employer's Contribution								
Total Obligations								
Less Reimbursements								
Total Direct Obligations								
PAY AND ALLOWANCES OF ENLISTED PERSONNEL								
Basic Pay								
Retired Pay Accrual								
Incentive Pay								
Special Pay								
Special Duty Assignment Pay								
Reenlistment Bonus								
Enlistment Bonus								
Basic Allowance for Housing								
Station Allowances Overseas								
CONUS Cost of Living Allowances								

ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS (Continued)
MILITARY PERSONNEL, _____
FY 19CY
($ IN THOUSANDS)

	FY 19CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPRO-PRIATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUBTOTAL	PAY INCREASE COSTS	OTHER PRICE/ PROGRAM CHANGE	FY 19CY COLUMN FY 20BY1/BY2 PRES. BUDGET
Clothing Allowances								
Family Separation Allowances								
Separation Payments								
Social Security Tax-Employer's Contribution								
Total Obligations								
Less Reimbursements								
Total Direct Obligations								
PAY AND ALLOWANCES OF CADETS								
Academy Cadets								
SUBSISTENCE OF ENLISTED PERSONNEL								
Basic Allowance for Subsistence								
Subsistence-In-Kind								
Total Obligations								
Less Reimbursements								
Total Direct Obligations								
PERMANENT CHANGE OF STATION TRAVEL								
Accession Travel								
Training Travel								
Operating Travel								
Rotational Travel								
Separation Travel								

ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS (Continued)
MILITARY PERSONNEL, _____
FY 19CY
($ IN THOUSANDS)

	FY 19CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPRO-PRIATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUBTOTAL	PAY INCREASE COSTS	OTHER PRICE/ PROGRAM CHANGE	FY 19CY COLUMN FY 20BY1/BY2 PRES. BUDGET
Travel of Organized Units								
Nontemporary Storage								
Temporary Lodging Expense								
Total Obligations								
Less Reimbursements								
Total Direct Obligation								
OTHER MILITARY PERSONNEL COSTS								
Apprehension of Military Deserters, Absentees and Escaped Military Prisoners								
Interest on Uniform Svcs Savings (MIA)								
Death Gratuities								
Unemployment Compensation								
Survivor Benefits								
Education Benefits								
Adoption Expenses								
Total Obligations								
Less Reimbursements								
Total Direct Obligations								
Total Direct Obligations								
Amounts Applied to Finance Increased Costs								
Supplemental Request(s)/Transfers								

INSTRUCTIONS FOR COMPLETION OF EXHIBIT
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS

FY 19CY President's Budget - Show costs as included in the original FY 19CY President's Budget. The total of all such costs should equal the FY 19CY appropriation request.

Congressional Action - Show the delta(s) associated with final congressional action on the FY 19CY appropriation request.

Appropriation – Show the final funding level appropriated by Congress for the FYCY. This value should tie explicitly by budget activity and total to the values reported on the DD 1414 Base for Reprogramming.

Internal Realignment/Reprogramming - Include those adjustments, exclusive of pay raise absorption, which are necessary to align the amounts shown in the appropriation column of this exhibit with the FY 19CY column of the FY 20BY1/BY2 President's budget exclusive of pay raise and other price/program changes described below. To the extent that such adjustments result in an asset that is available for application against either the pay raise or program supplemental, such costs should be displayed as a negative total for this column.

Subtotal - Amounts shown in this column should exclude any costs associated with either the pay raise or other price/program changes described below; and should be equal to amounts as shown as internal realignments/reprogrammings. This amount should also be equal to FY 19CY column of the FY 20BY1/BY2 President's budget, less all pay raise and other price changes.

Pay Increase Costs - Show the full costs of the FY 19CY military pay raise. Total direct obligations should agree with the full costs of the pay raise. To the extent that realignments/reprogramming adjustments result in the availability of assets to be applied against the pay raise, such assets should be included on the line "Amounts Applied to Finance Increased Costs."

Other Price/Program Changes - Amounts shown in this column would include inflation and related cost increases, supplemental legislation not included in the "Appropriation" column, appropriation transfers, etc. To the extent realignments or reprogramming adjustments result in the availability of funds to offset these inflation costs, such amounts should be included on the line, "Amounts Applied to Finance Increased Costs."

FY 19CY Column of FY 20BY1/BY2 President's Budget - Show amounts as included in the FY 19CY President's Budget. These amounts should be equal to the sum of the amounts shown in the preceding three columns.

NOTE: An explanation should be provided for each adjustment in excess of one million dollars included in the column showing realignments and reprogramming. Such explanation should not be included as part of this exhibit, but rather should be submitted separately to the OUSD(C) (P/B) Operations and Personnel Directorate, Room 3D868, Pentagon.

MILITARY PERSONNEL, _____

SCHEDULE OF INCREASES AND DECREASES - SUMMARY

(In Thousands of Dollars)

	Amount
FY 19CY Direct Program	$
Increases:	
Pricing Increases (List separately):	
Annualization of CY Pay Raise (Identify rate and effective date)	
BY Pay Raise (Identify rate and effective date)	
Inflation Rate (Identify rate)	
BAH Rates (Identify rate)	
FICA Rates (Identify ceiling and rate changes)	
Other Pricing Increases (List separately)	
Total Pricing Increases	
Program Increases (List separately):	
Strength Related	
New or Projected Increases to Programs/Compensation	
Other (List separately, include grade structure and longevity, if significant)	
Total Program Increases	
Total Increases	
Decreases:	
Pricing Decreases (List separately):	
Retired Pay Accrual (Percentage change)	
Other Pricing Decreases (List separately)	
Total Pricing Decreases	
Program Decreases (List separately):	
Strength Related	
Other (List separately)	
Total Program Decreases	
Total Decreases	
FY 20BY1 Direct Program	

NOTE: This schedule will address principal pricing and program changes as well as other actions resulting in increases or decreases between the current year and budget year funds in the applicable categories shown above. Show increases and decreases at the Total Direct Program (appropriation) level. Each increase and decrease should be followed by a narrative statement explaining the change.

NOTE: A separate exhibit should also be prepared showing increases and decreases from FY 20BY1 to FY 20BY2.

Exhibit PB-30Q Schedule of Increases and Decreases - Summary (Active & Reserve)

MILITARY PERSONNEL, _____
SCHEDULE OF INCREASES AND DECREASES
Pay and Allowances 1/
(In Thousands of Dollars)

	Amount $
FY 19CY Direct Program	
Increases:	
Pricing Increases (List separately):	
Annualization of CY Pay Raise (Identify rate and effective date)	
BY Pay Raise (Identify rate and effective date)	
Inflation Rate (Identify rate)	
BAH Rates (Identify rate)	
FICA Rates (Identify ceiling and rate changes)	
Other Pricing Increases (List separately)	
Total Pricing Increases	
Program Increases (List separately):	
Strength Related	
New or Projected Increases to Programs/Compensation	
Other (List separately, include grade structure and longevity, if significant)	
Total Program Increases	
Total Increases	
Decreases:	
Pricing Decreases (List separately):	
Retired Pay Accrual (Percentage change)	
Other Pricing Decreases (List separately)	
Total Pricing Decreases	
Program Decreases (List separately):	
Strength Related	
Other (List separately)	
Total Program Decreases	
Total Decreases	
FY 20BY1 Direct Program	

1/ Include full budget activity or subactivity title, e.g., Pay and Allowances of Officers, Pay and Allowances of Enlisted, Permanent Change of Station Travel, Pay Group A, Pay Group F, School Training, etc.

NOTE: This schedule will address principal pricing and program changes as well as other actions resulting in increases or decreases between the current year and the budget year funds in the applicable categories shown above. A separate schedule should be provided for each of the six military personnel budget activities and each subactivity of the Reserve Components. Each increase and decrease should be followed by a narrative statement explaining the change.

NOTE: A separate exhibit should also be prepared showing increases and decreases from FY 20BY1 to FY 20BY2.

Exhibit PB-30P Schedule of Increases and Decreases (Active & Reserve)

MILITARY PERSONNEL ASSIGNED OUTSIDE DoD (END STRENGTH)

	FY 19PY	FY 19CY	FY 20BY1	FY 20BY2
Assigned Outside DoD				
Nonreimbursable Personnel:				
Executive Office of the President				
Vice President's Office				
State Department				
State Department (U.N. Truce Supervision)				
Transportation Department				
Commerce Department (NOAA)				
Justice Department				
Interior Department				
Labor Department				
Environmental Protection Agency				
Energy Department				
Federal Emergency Management Agency				
National Aeronautics & Space Administration				
National Oceanic & Atmospheric Administration				
National Foreign Intelligence Board				
National Science Council				
National Narcotics Border Interdiction				
Radio Technical Committee on Aeronautics				
Classified Activities				
Subtotal - Nonreimbursable Program				
Reimbursable Personnel:				
Executive Office of the President (OMB)				
Agency for International Development				
State Department				
U.S. Arms Control & Disarmament Agency				
Transportation Department				
Commerce Department				
Interior Department				
Energy Department				
Federal Emergency Management Agency				
Justice Department				
National Aeronautics & Space Administration				
Canal Zone Government				
Selective Service System				
American Battle Monuments Commission				
U.S. Soldiers' & Airmen's Home				
Environmental Protection Agency				
Office of the Attending Physician to Congress				
Classified Activities				
Subtotal - Reimbursable Personnel				
Total Outside DoD				

Exhibit PB-30Q Military Personnel Assigned Outside DoD (End Strength)(Active)
(Page 1 of 2)

MILITARY PERSONNEL ASSIGNED OUTSIDE DOD (END STRENGTH) (Continued)

	FY 19PY	FY 19CY	FY 20BY1	FY 20BY2
Assigned Outside DoD Activities in Support of Non-DoD Functions				
Nonreimbursable Personnel:				
State Department (Embassy Security Guards)				
Reimbursable Personnel:				
State Department (Construction Battalions)				
Justice Department (LEAA)				
National Science Foundation (Antarctic Program)				
Memorial Affairs (Cemeterial Expense, Army)				
General Services Administration (FEDSIM)				
Foreign Military Sales				
Military Assistance Program				
Total Nonreimbursable Non-DoD Functions				
Total Reimbursable Non-DoD Functions				
Assigned to DoD Activities in Support of Non-DoD Functions				
NASA				
Foreign Military Sales				
Assigned to DoD Activities in Support of DoD Functions:				
Working Capital Funds (WCF)				
Information Services Activity Group (ISAG)				
HQ US Transportation Command (TRANSCOM)				
Military Traffic Management Command (MTMC)				
Defense Courier Service (DCS)				
Defense Commissary Agency (DeCA)				
Defense Finance & Accounting Service (DFAS)				
Defense Information Systems Agency (DISA)				
Defense Logistics Agency (DLA)				
Depot Maintenance Activity Group (DMAG)				
Joint Logistics Systems Center (JLSC)				
Supply Management Activity Group (SMAG)				
Subtotal WCF				
Grand Total Reimbursable				
Grand Total Nonreimbursable				
Grand Total				

REIMBURSABLE PROGRAM

SERVICE_____

($ in Thousands)

	FY 19PY	FY 19CY	FY 20BY1	FY 20BY2
SUBSISTENCE				
(Specify source-Reserves, individual, etc.)				
MEDICAL				
FOREIGN MILITARY SALES				
OTHER NON-STRENGTH				
*(Specify source-surcharge, clothing, etc.)				
STRENGTH RELATED				
Officer -- Basic Pay				
-- Other Pays and Allowances				
Enlisted-- Basic Pay				
-- Other Pays and Allowances				
Retired Pay Accrual (Officer and Enlisted)				
PCS Travel				
SUBTOTAL				
TOTAL PROGRAM				

* Include reimbursements from administrative surcharge, training cases, etc. Exclude Technical Assistance Field Teams (TAFTS) or other programs for which end strength is specifically programmed. These should be included in the strength-related entry.

Exhibit PB-30R Reimbursable Program (Active & Reserve)

Selected Reenlistment Bonus (SRB)
(Dollars in Millions)

	FY 19PY		FY 19CY		FY 20BY1		FY 20BY2		FY 20BY2+*	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Prior Obligations	xxx	300.0	xxx	300.0	xxx	250.0	xxx	250.0	-	-
Accelerated Payments		5.0		5.0		5.0		-		-
Prior Year										
Initial Payments	xxx	40.0	-	-	-	-	-	-	-	-
Anniversary Payments	-	-	xxx	10.0	xxx	10.0	xxx	10.0	xxx	10.0
Current Year										
Initial Payments	-	-	xxx	40.0	-	-	-	-	-	-
Anniversary Payment	-	-	-	-	xxx	10.0	xxx	10.0	xxx	10.0
Biennial Budget Year 1										
Initial Payments	-	-	-	-	xxx	60.0	-	-	-	-
Anniversary Payments	-	-	-	-	-	-	xxx	20.0	xxx	20.0
Biennial Budget Year 2										
Initial Payments	-	-	-	-	-	-	xxx	60.0	-	-
Anniversary Payments	-	-	-	-	-	-	-	-	xxx	20.0
Total										
Initial Payments	xxx	40.0	xxx	40.0	xxx	60.0	xxx	60.0	-	-
Anniversary Payments	xxx	305.0	xxx	315.0	xxx	275.0	xxx	290.0	xxx	60.0
Total SRB		345.0		355.0		335.0		350.0		60.0

- A similar exhibit must be prepared for enlistment bonuses and other incentive/bonuses not covered by other formats (i.e., Active bonuses exceeding $5,000 and Reserve component incentives and bonuses addressed in the Administration and Support subactivity).
- This exhibit should be incorporated into the detailed justification material within the appropriate subactivity detail (i.e., Active within BA 2, Pay and Allowances of Enlisted, and Reserve component within BA 2, Administration and Support subactivity).

* **Additional columns must be shown for FY 20BY2+1 thru FY 20BY2+4 so that outyear payment stream of bonus contracts granted in FY 19PY thru FY 20BY2 is shown.**

Exhibit PB-30V Incentive/Bonus Payment Stream (Active & Reserve)
(Page 1 of 2)

NOTE: 1. Prior obligations are only anniversary payments associated with contracts entered into during preceding years.
2. Number of bonus recipients (initial or anniversary payments) must be entered in any year funds are entered.
3. Add additional BY columns as required for the total bonus contract period.
4. Initial payments are not to be shown in the outyears.
5. Accelerated payments are the remainder of entitlements due to enlisted personnel when separating early (not due to voluntary reasons or misconduct) and for advance payments related to financial hardship.

MILITARY PERSONNEL, _____

RECONCILIATION OF FUND CHANGES WITH PRIOR YEAR

(In Thousands of Dollars)

	Amount
FY 19PY Direct Program	**$**
Increases:	
Pricing Increases	
(list separately - pay raise, inflation, etc. Provide the same level of detail as is required by the PB-30 exhibit.)	
Total Pricing Increases	
Program Increases	
(list separately - new programs, grade growth, etc. Provide the same level of detail as is required by the PB-30O exhibit.)	
Total Program Increases	
Total Increases	
Decreases:	
Pricing Decreases	
(list separately - retired pay NCP, etc. Provide the same level of detail as is required by the PB-30O exhibit.)	
Total Pricing Decreases	
Program Decreases	
(list separately - force structure, PCS moves, etc. Provide the same level of detail as is required by the PB-30O exhibit.)	
Total Program Decreases	
Total Decreases	
FY 19CY Direct Program	

NOTE:This schedule will separately include pricing and principal program changes and other actions resulting in increases or decreases between the prior year and the current year. Show increases and decreases at the Total Direct Program (appropriation) level. Changes resulting from pay raises, changes to the retired pay accrual NCP, manpower levels, etc., should be separately identified and each programmatic increase and decrease should be followed by a narrative statement explaining the change. Narrative associated with pricing changes should identify applicable rates and effective dates. Changes due to pay raise, inflation, force structure, etc., should not be grouped together by subactivity. Separate identification is required.

MILITARY PERSONNEL, _____

RECONCILIATION OF FUND CHANGES WITH PRIOR YEAR

Pay and Allowances 1/

(In Thousands of Dollars)

	Amount
	$
FY 19PY Direct Program	
Increases:	
Pricing Increases	
(list separately - pay raise, inflation, etc. Provide the same level of detail as is required by the PB-30P exhibit.)	
Total Pricing Increases	
Program Increases	
(list separately - new programs, grade growth, etc. Provide the same level of detail as is required by the PB-30P exhibit.)	
Total Program Increases	
Total Increases	
Decreases:	
Pricing Decreases	
(list separately - retired pay NCP, etc. Provide the same level of detail as is required by the PB-30P exhibit.)	
Total Pricing Decreases	
Program Decreases	
(list separately - force structure, PCS moves, etc. Provide the same level of detail as is required by the PB-30P exhibit.)	
Total Program Decreases	
Total Decreases	
FY 19CY Direct Program	

1/ Include full budget activity title, e.g., Pay and Allowances of Officers, Pay and Allowances of Enlisted, Permanent Change of Station Travel, etc.

NOTE: This schedule will include principal program changes and other actions resulting in increases or decreases between the prior year and the current year. Show increases and decreases within each of the six military personnel activities (Pay and Allowances of Officers, Enlisted, Cadets, etc.). Changes resulting from pay raises, changes to the retired pay NCP, manpower levels, etc., should be separately identified and each programmatic increase and decrease should be followed by a narrative statement explaining the change. Narrative associated with pricing changes should identify applicable rates and effective dates. Changes due to pay raise, inflation, force structure, etc., should not be grouped together by subactivity. Separate identification is required.

MILITARY PERSONNEL, _____(1)_____
DEPENDENTS, HOUSING AND BAH ESTIMATES
FY 19 ____(2)_____

Pay Grade	Average Number	Percent With Dependents	Number with Dependents Occupying Housing Units			Number of Dependents Receiving BAH	Average Per Sponsor	Total
			Total	Adequate	Inadequate			
(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
						(4)		
(5)	(5)	(5)	(5)	(5)	(5)	(5)	____	_____
Total	____	___	_____	_____	_____	____	____	_____

	End Strength	Average Strength
Total _____(1)____ Personnel occupying adequate and inadequate quarters	(6)	(6)
____(1)_____ Personnel occupying other Services' quarters	-(7)	-(7)
____(1)_____ controlled units occupied by others	+(8)	+(8)
Inactive Units	+(9)	+(9)
Average Unoccupied Units	+(10)	+(10)
Total Owned and Controlled Units	(11)	(11)

Exhibit MP-2 Dependents, Housing and BAH Estimates
(Page 1 of 2)

INSTRUCTIONS FOR COMPLETION OF EXHIBIT MP-2

1. Enter Army, Navy, Marine Corps, or Air Force, as applicable.

2. Enter the appropriate fiscal year. Data should be shown for PY, CY, BY1, and BY2.

3. Data should be provided for each officer and enlisted grade. Appropriate subtotals should be shown for officers and enlisted.

4. Exclude from "receiving BAH" those personnel occupying inadequate quarters and receiving BAH at the reduced rate.

5. Enter the total number of survivors of officer and enlisted personnel entitled to BAH or family housing under the provisions of P.L. 99-227. Data should be provided in a separate memo entry for officer and enlisted personnel.

6. Enter the total number of personnel with dependents occupying adequate and inadequate quarters.

7. Enter the number of personnel with dependents occupying units of other Service or agencies.

8. Enter the number of personnel, military and civilian, occupying family housing units who are members of another Service or agency.

9. Enter the number of inactive family housing units.

10. Enter the number of unoccupied family housing units.

11. Enter the total number of owned, leased, and contracted units. This should be equal to the sum of (6) through (10) and agree with family housing data provided in support of the Family Housing account.

MILITARY PERSONNEL (1)
SUMMARY OF OUTYEAR DATA

	BY1	BY2	BY2+1	BY2+2	BY2+3	BY2+4
End Strength						
Officer						
Enlisted						
Cadets/Midshipmen						
Total						
Average Strength						
Officer						
Enlisted						
Cadets/Midshipmen						
Total						
Accessions						
Nonprior Service						
Officer						
Enlisted						
Male						
Female						
Prior Service-Enlisted						
Officer Candidates						
Other						
Losses						
Officer						
Enlisted						
Officer Candidates						
Deserters						
Other						
Reenlistments						
First Term						
Career						
Obligations (in Thousands) (By Budget Activity)						
Direct						
Reimbursable						
Total						

Instructions for completion of Exhibit

1. Enter Army, Navy, Marine Corps, or Air Force as applicable.
2. Enter the applicable data requested for BY1 thru BY2+4.
3. Strength data and dollars will agree with similar data requested in the DoD FYDP.
4. Reenlistments within 90 days of separation should be excluded from both accession and losses manpower data. First term (first time) re-enlistments and career (all subsequent) re-enlistments should be separately identified.

Exhibit MP-3 Summary of Outyear Data

Military Personnel by Region and Country (End Strength)

	FY 19PY			FY 19CY Est			FY 20BY1 Est			FY 20BY2 Est		
	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total
Western & Southern Europe												
Austria												
Belgium												
Cyprus												
Denmark												
Finland												
France												
Germany (including Berlin)												
Gibraltar												
Greece (including Crete)												
Greenland												
Iceland												
Ireland												
Italy												
Luxemburg												
Netherlands												
Norway												
Portugal (including Azores)												
Spain												
Sweden												
Switzerland												
Turkey												
United Kingdom (excluding Ireland)												
Afloat												
Total												
Africa, Near East, & South Asia												
Afghanistan												
Algeria												
Bahrain												
Bangladesh												
British Indian Ocean Territory (Includes Diego Garcia)												
Cameroon												

Military Personnel by Region and Country (End Strength)

	FY 19PY			FY 19CY Est			FY 20BY1 Est			FY 20BY2 Est		
	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total
Chad												
Congo												
Egypt												
Ethiopia												
Gabon												
Ghana												
India												
Israel												
Ivory Coast												
Jordan												
Kenya												
Kuwait												
Lebanon												
Liberia												
Madagascar												
Malawi												
Mali												
Mauritius												
Morocco												
Nepal												
Niger												
Nigeria												
Oman												
Pakistan												
St. Helena (Includes Ascension Island)												
Saudi Arabia												
Senegal												
Seychelles												
Somalia												
South Africa												
Sri Lanka												
Sudan												

Military Personnel by Region and Country (End Strength)

	FY 19PY			FY 19CY Est			FY 20BY1 Est			FY 20BY2 Est		
	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total
Syria												
Tanzania, United Republic of												
Tunisia												
United Arab (Emirates)												
Burkina Faso												
Yemen (Sanaa)												
Zaire												
Zambia												
Zimbabwe												
Afloat												
Total												
East Asia & Pacific												
Australia												
Burma												
China												
Hong Kong												
Indonesia												
Japan (Including Okinawa)												
Malaysia												
New Zealand												
Philippines												
Republic of Korea												
Singapore												
Thailand												
Tonga												
Afloat												
Total												

Military Personnel by Region and Country (End Strength)

	FY 19PY			FY 19CY Est			FY 20BY1 Est			FY 20BY2 Est		
	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total
Western Hemisphere												
Antigua												
Argentina												
Bahamas, The												
Barbados												
Belize												
Bermuda												
Bolivia												
Brazil												
Canada												
Chile												
Colombia												
Costa Rica												
Cuba (Guantanamo)												
Dominican Republic												
Ecuador												
El Salvador												
Grenada												
Guatemala												
Guyana												
Haiti												
Honduras												
Jamaica												
Mexico												
Nicaragua												
Panama												
Paraguay												
Peru												
St. Christopher-Nevis-Anguilla												
Suriname												
Uruguay												
Venezuela												
Afloat												
Total												

Military Personnel by Region and Country (End Strength)

	FY 19PY			FY 19CY Est			FY 20BY1 Est			FY 20BY2 Est		
	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total
Antarctica												
Eastern Europe												
Bulgaria												
Czechoslovakia												
German Democratic Republic												
Hungary												
Poland												
Romania												
Union of Soviet Socialist Republics												
Former Yugoslavia												
Total												
U. S. Territory and Special Locations												
Continental United States (CONUS)												
Alaska												
Hawaii												
American Samoa												
Guam												
Johnston Atoll												
Midway Islands												
Puerto Rico												
Trust Territory of the Pacific Islands												
Virgin Islands of the U.S.												
Wake Island												
Transients, Patients												
Prisoners												
Afloat												
Total												
Total End Strength												
(to include reimbursable end strength)												

ACTIVE DUTY MILITARY PERSONNEL
STATIONED ASHORE BY REGIONAL AREA

	FY 19PY	FY 19CY	FY 20BY1	FY 20BY2
Total End Strengths				
(Ashore)				
(Afloat) 1/				
U.S. Territory and Special Locations				
Total Foreign Countries				
(1) Western and Southern Europe				
(1a) (European NATO)				
(2) East Asia and Pacific				
(3) Africa, Near East and South Asia				
(4) Western Hemisphere				
(5) Antarctica				
(6) Eastern Europe				
(7) Undistributed				

NOTE: Countries that constitute each geographical area are shown in Exhibit MP-4.

1/ With the exception of these entries, all other numbers are for personnel permanently stationed ashore.

Exhibit MP-5 Active Duty Military Personnel Stationed Ashore by Regional Area

Military Personnel, _____

Education Benefits - Additional Basic Benefits

(Title 38 USC, Chapter 30)

Program	FY 19PY	FY 19CY	FY 20BY1	FY 20BY2	FY 20BY2+1	FY 20BY2+2	FY 20BY2+3	FY 20BY2+4
4-Year Enlistments # 1/								
Rate - Per Capita Cost ($)								
Total Cost ($000)								
3-Year Enlistments # 1/								
Rate - Per Capita Cost ($)								
Total Cost ($000)								
2-Year Enlistments # 1/								
Rate - Per Capita Cost ($)								
Total Cost (¤000)								
Other Term of Enlistment # 1/2/								
Rate - Per Capita Cost ($)								
Total Cost (¤000)								
Unfunded Liability ($000)								
Amortization Payment ($000)								
Post-Vietnam Era Involuntary Separatees ($000)								
Post-Vietnam Era Voluntary Separatees ($000)								
Total Education Benefit Program ($000)								

1/ To reflect the number of enlistments offered the Additional Basic Benefit (Kicker).

2/ Other terms of service providing an Additional Basic Benefit (Kicker) must be separately identified by length of term and must be programs approved by USD(P&R).

NOTE: Per Capita Cost rates will be provided annually subsequent to approval of the DoD Education Benefits Board of Actuaries. Total program cost must match data provided in PB Exhibits including justification for Budget Activity and Subactivity 6-F, Education Benefits.

Exhibit MP-6 Education Benefits - Additional Basic Benefits

Military Personnel, _____
Aviation Retention Bonus (ARB)

	FY 19PY (Actual)		FY 19CY (Est.)		FY 20BY1 (Est.)		FY 20BY2 (Est.)		FY 20BY2+1 thru +4	
FY 19PY	Number	Amount	Number	Amount	Number	Amount	Number	Amount	7/Number	Amount
2-Year Contract	*xxx	*	xxx	xxx	-	-	-	-	-	-
3-Year Contract	*xxx	*	xxx	xxx	xxx	xxx	-	-	-	-
4-Year Contract	*xxx	*	xxx	xxx	xxx	xxx	xxx	xxx	-	-
5-Year Contract	*xxx	*	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
6-Year Contract	*xxx	*	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
7-Year Contract	*xxx	*	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
FY 19CY										
2-Year Contract	-	-	*xxx	*	xxx	xxx	-	-	-	-
3-Year Contract	-	-	*xxx	*	xxx	xxx	xxx	xxx	-	-
4-Year Contract	-	-	*xxx	*	xxx	xxx	xxx	xxx	xxx	xxx
5-Year Contract	-	-	*xxx	*	xxx	xxx	xxx	xxx	xxx	xxx
6-Year Contract	-	-	*xxx	*	xxx	xxx	xxx	xxx	xxx	xxx
7-Year Contract	-	-	*xxx	*	xxx	xxx	xxx	xxx	xxx	xxx
FY 20BY1										
2-Year Contract	-	-	-	-	*xxx	*	xxx	xxx	-	-
3-Year Contract	-	-	-	-	*xxx	*	xxx	xxx	xxx	xxx
4-Year Contract	-	-	-	-	*xxx	*	xxx	xxx	xxx	xxx
5-Year Contract	-	-	-	-	*xxx	*	xxx	xxx	xxx	xxx
6-Year Contract	-	-	-	-	*xxx	*	xxx	xxx	xxx	xxx
7-Year Contract	-	-	-	-	*xxx	*	xxx	xxx	xxx	xxx
FY 20BY2										
2-Year Contract	-	-	-	-	-	-	*xxx	*	xxx	xxx
3-Year Contract	-	-	-	-	-	-	*xxx	*	xxx	xxx
4-Year Contract	-	-	-	-	-	-	*xxx	*	xxx	xxx
5-Year Contract	-	-	-	-	-	-	*xxx	*	xxx	xxx
6-Year Contract	-	-	-	-	-	-	*xxx	*	xxx	xxx
7-Year Contract	-	-	-	-	-	-	*xxx	*	xxx	xxx
Total										
Initial Payments	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Anniversary Payments	xxx	_	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Total ARB										

* Initial payments.

Exhibit MP-7 Aviation Retention Bonus
Page 1 of 2

Military Personnel,
Aviation Retention Bonus

	FY 19PY (Actual) Number	FY 19CY (Est.) Number	FY 20BY1 (Est.) Number	FY 20BY2 (Est.) Number	FY 20BY2+1 thru +4 Number 5/
Peacetime Requirements 1/ 2/					
Total					
Projected Inventory 2/					
Total					
Projected New Bonus Eligibles 2/ 3/					
Total					
Projected Bonus Acceptance 2/ 4/					
Total					

Page 1 NOTES:

1. Anniversary payments should reflect contracts entered into during preceding years.
2. Number of bonus recipients (initial or anniversary payments) must be entered in any year funds are entered.
3. Add additional BY columns as required for the total bonus contract period.
4. Initial payments are not to be shown in the outyears.
5. Exhibit to be included in budget submission to support Aviation Retention Bonus (ARB).
6. Navy should submit a separate MP-7 for pilot and non-flying officer (NFO) requirements.
7. Identify data for FY 20BY2+1 thru FY 20BY+4 in separate columns

Page 2 NOTES:

1. Provide explanation as to the content of numbers. For example: total requirements including funded and unfunded manpower authorizations, funded manpower authorizations, etc.
2. In support of Aviation Retention Bonus, Navy should provide break by pilot and NFO totals.
3. Projected to be newly eligible in fiscal year.
4. To reflect the numbers of individuals accepting bonuses during the fiscal year.
5. Identify data for FY 20BY2+1 thru FY 20BY+4 in separate columns

MILITARY PERSONNEL,_____

SUMMARY OF BASIC PAY AND RETIRED PAY ACCRUAL COSTS

(In Thousands of Dollars)

	FY 19PY		FY 19CY		FY 20BY1		FY 20BY2	
	Basic Pay	Retired Pay	Basic Pay	Retired Pay	Basic Pay	Retired Pay	Basic Pay	Retired Pay
Total Direct Program								
Officer								
Enlisted								
Total Reimbursable Program								
Officer								
Enlisted								
Total Program								
Officer								
Enlisted								

	FY 20BY2+1		FY 20BY2+2		FY 20BY2+3		FY 20BY2+4	
	Basic Pay	Retired Pay	Basic Pay	Retired Pay	Basic Pay	Retired Pay	Basic Pay	Retired Pay
Direct Program								
Officer								
Enlisted								
Total Reimbursable Program								
Officer								
Enlisted								
Total Program								
Officer								
Enlisted								

Exhibit MP-9 Summary of Basic Pay and Retired Pay Accrual Costs

MILITARY PERSONNEL, _____

SUMMARY OF MILITARY PERSONNEL SEPARATION PAYMENTS

(In Thousands of Dollars)

	FY 19PY			FY 19CY			FY 20BY1			FY 20BY1		
		Average			Average			Average			Average	
	No Pymts	Rate	Amt	No Pymts	Rate	Amt	No Pymts	Rate	Amt	No Pymts	Rate	Amt
Total Officers												
Lump Sum Terminal Leave												
Severance Pay - Disability												
Separation Pay - Involuntary												
Half-Pay (5%)												
Full-Pay (10%)												
Severance Pay- Non Promotion (10%)												
Lump Sum Payments to Reserves												
Separation Pay - Voluntary												
Voluntary Separation Incentive												
Special Separation Benefits (15%)												
15 Year Temporary Early Retirement												
Total Enlisted												
Lump Sum Terminal Leave												
Severance Pay - Disability												
Authorized Donations												
Separation Pay - Involuntary												
Half-Pay (5%)												
Full-Pay (10%)												
Separation Pay - Voluntary												
Voluntary Separation Incentive												
Special Separation Benefits (15%)												
15-Year Temporary Early Retirement												
Grand Total												
Lump Sum Terminal Leave												
Severance Pay -Disability												
Authorized Donations												
Separation Pay - Involuntary												
Half Pay (5%)												
Full Pay (10%)												
Severance Pay - Non Promotion (10%)												
Lump Sum Payments to Reserves												
Separation Pay - Voluntary												
Voluntary Separation Incentive												
Special Separation Benefits (15%)												
15 year Temporary Early Retirement												

Exhibit MP-10 Summary of Military Personnel Separation Payments

SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM
(In Thousands of Dollars)

	FY 19PY Actual	FY 19CY Estimate	FY 20BY1 Estimate	FY 20BY2 Estimate
DIRECT PROGRAM				
Unit and Individual Training				
Other Training and Support				
TOTAL Direct Program				
REIMBURSABLE PROGRAM				
Unit and Individual Training				
Other Training and Support				
TOTAL Reimbursable Program				
TOTAL PROGRAM				
Unit and Individual Training				
Other Training and Support				
TOTAL Obligations				

LEGISLATIVE PROPOSALS:
The following legislative proposals are included in the above estimate and submitted for FY BY1 and/or FY BY2 consideration:
(List proposals and funding requested for each fiscal year.)

Exhibit PB-30A Summary of Requirements by Budget Program (Reserves)

RESERVE PERSONNEL _____,

SCHEDULE OF GAINS AND LOSSES TO SELECTED RESERVE STRENGTH

OFFICERS

	FY 19PY	FY 19CY	FY 20BY1	FY 20BY2
BEGINNING STRENGTH				
GAINS				
Non-prior Service Personnel				
Male				
Female				
Prior Service Personnel				
Civilian Life				
Active Component				
Enlisted Commissioning Programs				
Pay Group D (IMA)				
Other Reserve Status/Component				
All Other				
Full-Time Active Duty				
TOTAL GAINS				
LOSSES				
Civilian Life				
Active Component				
Retired Reserves				
Pay Group D (IMA)				
Other Reserve Status/Component				
All Other				
Full-Time Active Duty				
TOTAL LOSSES				
Accounting Adjustment				
END STRENGTH				

RESERVE PERSONNEL, _____

SCHEDULE OF GAINS AND LOSSES TO SELECTED RESERVE STRENGTHS

ENLISTED

	FY 19PY	FY 19CY	FY 20BY1	FY 20BY2
BEGINNING STRENGTH				
GAINS				
Non-prior Service Personnel				
Male				
Female				
Prior Service Personnel				
Civilian Life				
Active Component				
Reenlistments/Extensions				
Pay Group D (IMA)				
Other Reserve Status/Component				
All Other				
Full-Time Active Duty				
TOTAL GAINS				
LOSSES				
Expiration of Selected Reserve Service				
Active Component				
To Officer Status				
Retired Reserves				
Reenlistments/Extensions				
Attrition				
Pay Group D (IMA)				
Other Reserve Status/Component				
All Other				
Full-Time Active Duty				
TOTAL LOSSES				
Accounting Adjustment				
END STRENGTH				

SUMMARY OF PERSONNEL
RESERVE PERSONNEL, _____

PERSONNEL IN PAID STATUS	No. of Drills	No. of A/D Days Training	(Strength) FY 19PY Begin	FY 19PY Average	FY 19PY End	FY 19CY Average	FY 19CY End	FY 20BY1 Average	FY 20BY1 End	FY 20BY2 Average	FY 20BY2 End
Selected Reserve											
Paid Drill/Individual Training											
Pay Group A - Officers	48	1/									
Pay Group A - Enlisted	48	1/	____	____	____	____	____	____	____	____	____
Subtotal Pay Group A											
Pay Group B - Officers	2/	1/									
Pay Group B - Enlisted	2/	1/	____	____	____	____	____	____	____	____	____
Subtotal Pay Group											
Pay Group F - Enlisted	--	1/									
Pay Group P - Enlisted- Paid	3/	--									
Pay Group P - Enlisted- Non Paid			____	____	____	____	____	____	____	____	____
Subtotal Pay Group F/P											
Subtotal Paid Drill/Ind Tng											
Full-time Active Duty											
Officers											
Enlisted			____	____	____	____	____	____	____	____	____
Subtotal Full-time											
Total Selected Reserve											
Officers											
Enlisted			____	____	____	____	____	____	____	____	____
Total											
Individual Ready Reserve/Inactive National Guard											
Officers	-	-									
Enlisted	-	-	____	____	____	____	____	____	____	____	____
Total											
GRAND TOTAL											

1/ Show average length of training for the budget years (BY1 and BY2).
2/ Combine all IMAs into training category B. Components should reflect weighted average of drills performed by all IMAs under "No. of Drills" that support the funds requested.
3/ Show average number of drills for the budget years (BY1 and BY2).

NOTE: Data is required for direct and reimbursable funded end strength. **End strength data must agree with the end strength data submitted to support the Five Year Defense Plan (FYDP).** Averages are computed by doubling the end strengths of the first 11 months of the fiscal year, adding the last month strengths of the previous year and the year under consideration, and dividing the total by 24.

Exhibit PB-30G Summary of Personnel (Reserves)

RESERVE COMPONENT PERSONNEL ON TOURS OF ACTIVE DUTY
STRENGTH BY GRADE

Reserve Personnel, _____

	FY 19PY		FY 19CY		FY 20BY1		FY 20BY2	
	Average	End	Average	End	Average	End	Average	End
Commissioned Officers								
0-8 (enter rank)								
0-7 " "								
0-6 " "								
0-5 " "								
0-4 " "								
0-3 " "								
0-2 " "								
0-1 " "								
Total	—	—	—	—	—	—	—	—
Warrant Officers								
W-4 (enter rank)								
W-3 " "								
W-2 " "								
W-1 " "								
Total	—	—	—	—	—	—	—	—
Total Officers								
Enlisted Personnel								
E-9 (enter rank)								
E-8 " "								
E-7 " "								
E-6 " "								
E-5 " "								
E-4 " "								
E-3 " "								
E-2 " "								
E-1 " "								
Total Enlisted	—	—	—	—	—	—	—	—
Total Personnel on Active Duty	—	—	—	—	—	—	—	—

Exhibit PB-30H Reserve On Active Duty - Strength by Grade (Reserves)

FY 19___ STRENGTH

	Pay Group A			Pay Group B (IMA)				Pay Group P					
	Officer	Enlisted	Total	Officer	Enlisted	Total	Group F	Paid	NonPaid	Total Drill/REP	Full-Time Active	Total Selected Reserve
September 30,19__												
October												
November												
December												
January												
February												
March												
April												
May												
June												
July												
August												
September 30, 19__												
Average												

Note: A separate Exhibit will be prepared for the prior year, current year, and both budget years (BY1 and BY 2). The Exhibit displaying current data will be footnoted to indicate the month through which actual date is reflected.

Exhibit PB-30I Strength by Month (Reserves)

SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 19PY			FY 19CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
UNIT AND INDIVIDUAL TRAINING												
PAY GROUP A												
Active Duty Training												
Inactive Duty Training												
Unit Training Assemblies												
Flight Training												
Training Preparation												
Civil Disturbance												
Jump Proficiency												
Clothing												
Subsistence of Enlisted Personnel												
Travel												
TOTAL DIRECT OBLIGATIONS												
PAY GROUP B												
Active Duty Training												
Inactive Duty Training												
Clothing												
Subsistence of Enlisted Personnel												
Travel												
TOTAL DIRECT OBLIGATIONS												
PAY GROUP F												
Active Duty Training												
Clothing												
Subsistence of Enlisted Personnel												
Travel												
TOTAL DIRECT OBLIGATIONS												
PAY GROUP P												
Inactive Duty Training												
Clothing												
Subsistence of Enlisted Personnel												
TOTAL DIRECT OBLIGATIONS												
TOTAL UNIT AND INDIVIDUAL TRAINING												

SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 19PY			FY 19CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
OTHER TRAINING AND SUPPORT												
MOBILIZATION TRAINING												
IRR Screening												
Health Professions Training												
Exercises												
IRR Mission Support												
Professional Dev. Training												
Readiness Training												
Refresher Training												
Merchant Marine Training												
TOTAL DIRECT OBLIGATIONS												
SCHOOL TRAINING												
Career Development Training												
Initial Skill Acquisition Training												
Officer Candidate School												
Refresher and Proficiency Training												
Undergraduate Pilot Training												
Unit Conversion Training												
TOTAL DIRECT OBLIGATIONS												
SPECIAL TRAINING												
Competitive Events												
Command/Staff Supervision												
Exercises												
Management Support												
Operational Training												
Recruiting												
Retention												
Unit Conversion Training												
TOTAL DIRECT OBLIGATIONS												

SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 19PY			FY 19CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
ADMINISTRATION AND SUPPORT												
Active Guard/Reserve												
Clothing												
Travel												
Death Gratuities												
Disability and Hospitalization Benefits												
Reserve Incentives												
Adoption Expenses												
TOTAL DIRECT OBLIGATIONS												
EDUCATION BENEFITS												
Benefit Accrual												
SENIOR ROTC												
Subsistence Allowance												
Uniforms												
Commutation												
Issue-In-Kind												
Summer Camp Training												
Travel												
TOTAL DIRECT OBLIGATIONS												
SCHOLARSHIP ROTC												
Subsistence Allowance												
Uniforms												
Commutation												
Issue-In-Kind												
Summer Camp Training												
Travel												
TOTAL DIRECT OBLIGATIONS												

SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 19PY			FY 19CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
BRANCH OFFICER BASIC COURSE -RESERVE COMPONENTS												
Active Duty Training												
Uniform Allowance												
Travel and Per Diem												
TOTAL DIRECT OBLIGATIONS												
HEALTH PROFESSIONS SCHOLARSHIP												
Stipend												
Financial Assistance Grant												
Uniform Allowance												
Active Duty Training												
Travel												
TOTAL DIRECT OBLIGATIONS												
JUNIOR ROTC												
Uniforms, Issue-In-Kind												
CHAPLAIN CANDIDATE PROGRAM												
Pay and Allowances, Active Duty Training												
Uniform Allowance												
Travel												
TOTAL DIRECT OBLIGATIONS												
TOTAL OTHER TRAINING AND SUPPORT												
TOTAL DIRECT PROGRAM												

ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
RESERVE PERSONNEL, _____
FY 19CY
($ IN THOUSANDS)

	FY 19CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPROPRI-ATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUB TOTAL	PAY INCREASE COSTS	OTHER PRICE/ PROGRAM CHANGE	FY 19CY COL FY 20BY1/BY2 PRES. BUDGET
UNIT AND INDIVIDUAL TRAINING								
PAY GROUP A								
Active Duty Training								
Inactive Duty Training								
Unit Training Assemblies								
Flight Training								
Training Preparation								
Civil Disturbance								
Jump Proficiency								
Clothing								
Subsistence of Enlisted Personnel								
Travel								
TOTAL Direct Obligations								
PAY GROUP B								
Active Duty Training								
Inactive Duty Training								
Clothing								
Subsistence of Enlisted Personnel Travel								
TOTAL Direct Obligations								
PAY GROUP F								
Active Duty Training								
Clothing								
Subsistence of Enlisted Personnel Travel								
TOTAL Direct Obligations								
PAY GROUP P								
Inactive Duty Training								
Clothing								
Subsistence of Enlisted Personnel								
TOTAL Direct Obligations								
TOTAL UNIT AND INDIVIDUAL TRAINING								

ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
RESERVE PERSONNEL, _____
FY 19CY
($ IN THOUSANDS)

	FY 19CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPROPRI-ATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUB TOTAL	PAY INCREASE COSTS	OTHER PRICE/ PROGRAM CHANGE	FY 19CY COL FY 20BY1/BY2 PRES. BUDGET
OTHER TRAINING AND SUPPORT								
MOBILIZATION TRAINING								
IRR Screening								
Health Professions Training								
Exercises								
IRR Mission Support								
Readiness Training								
Refresher Training								
Merchant Marine Training								
TOTAL Direct Obligations								
SCHOOL TRAINING								
Career Development Training								
Initial Skill Acquisition Training								
Officer Candidate School								
Refresher and Proficiency Training								
Undergraduate Pilot Training								
Unit Conversion Training								
TOTAL Direct Obligations								
SPECIAL TRAINING								
Competitive Events								
Command/Staff Supervision								
Exercises								
Management Support								
Operational Training								
Recruiting								
Retention								
Unit Conversion Training								
TOTAL Direct Obligations								

ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
RESERVE PERSONNEL, _____
FY 19CY
($ IN THOUSANDS)

	FY 19CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPROPRI-ATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUB TOTAL	PAY INCREASE COSTS	OTHER PRICE/ PROGRAM CHANGE	FY 19CY COL FY 20BY1/BY2 PRES. BUDGET
ADMINISTRATION AND SUPPORT								
Active Guard/Reserve								
Clothing								
Subsistence								
Travel								
Death Gratuities								
Disability and Hospitalization Benefits								
Reserve Incentives								
Adoption Expenses								
TOTAL Direct Obligations								
EDUCATION BENEFITS								
Benefit Accrual								
SENIOR ROTC								
Subsistence Allowance								
Uniforms								
Commutation								
Issue-In-Kind								
Summer Camp Training								
Travel								
TOTAL Direct Obligations								
SCHOLARSHIP ROTC								
Subsistence Allowance								
Uniforms								
Commutation								
Issue-In-Kind								
Summer Camp Training								
Travel								
TOTAL Direct Obligations								

ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
RESERVE PERSONNEL, _____
FY 19CY
($ IN THOUSANDS)

	FY 19CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPROPRI-ATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUB TOTAL	PAY INCREASE COSTS	OTHER PRICE/ PROGRAM CHANGE	FY 19CY COL FY 20BY1/BY2 PRES. BUDGET
BRANCH OFFICER BASIC COURSE - RESERVE COMPONENTS								
Active Duty Training								
Uniform Allowance								
Travel and Per Diem								
TOTAL Direct Obligations								
HEALTH PROFESSIONS SCHOLARSHIP								
Stipend								
Financial Assistance Grant								
Uniform Allowance								
Active Duty Training								
Travel								
TOTAL Direct Obligations								
JUNIOR ROTC								
Uniforms, Issue-In-Kind								
CHAPLAIN CANDIDATE PROGRAM								
Active								
Duty Training								
Uniform Allowance								
Travel								
TOTAL Direct Obligations								
TOTAL OTHER TRAINING AND SUPPORT								
TOTAL DIRECT PROGRAM								

INSTRUCTIONS FOR COMPLETION OF EXHIBIT
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS

FY 19CY President's Budget - Show costs as included in the original FY 19CY President's Budget. The total of all such costs should equal the FY 19CY appropriation request.

Congressional Action - Show the delta(s) associated with final congressional action on the FY 19CY appropriation request.

Appropriation – Show the final funding level appropriated by Congress for the FYCY. This value should tie explicitly by budget activity and total to the values reported on the DD 1414 Base for Reprogramming.

Internal Realignment/Reprogramming - Include those adjustments, exclusive of pay raise absorption, which are necessary to align the amounts shown in the appropriation column of this exhibit with the FY 19CY column of the FY 20BY President's budget exclusive of pay raise and other price/program changes described below. To the extent that such adjustments result in an asset that is available for application against either the pay raise or program supplemental, such costs should be displayed as a negative total for this column.

Subtotal - Amounts shown in this column should exclude any costs associated with either the pay raise or other price/program changes described below; and should be equal to amounts as shown as internal realignments/reprogramings. This amount should also be equal to FY 19CY column of the FY 20BY1/BY2 President's budget, less all pay raise and other price changes.

Pay Increase Costs - Show the full costs of the FY 19CY military pay raise. Total direct obligations should agree with the full costs of the pay raise. To the extent that realignments/reprogramming adjustments result in the availability of assets to be applied against the pay raise, such assets should be included on the line "Amounts Applied to Finance Increased Costs."

Other Price/Program Changes - Amounts shown in this column would include inflation and related cost increases, supplemental legislation not included in the "Appropriation" column, appropriation transfers, etc. To the extent realignments or reprogramming adjustments result in the availability of funds to offset these inflation costs, such amounts should be included on the line, "Amounts Applied to Finance Increased Costs."

FY 19CY Column of FY 20BY1/BY2 President's Budget - Show amounts as included in the FY 19CY President's Budget. These amounts should be equal to the sum of the amounts shown in the preceding three columns.

NOTE: An explanation should be provided for each adjustment in excess of one million dollars included in the column showing realignments and reprogramming. Such explanation should not be included as part of this exhibit, but rather should be submitted separately to the OUSD(C) (P/B) Operations and Personnel Directorate, Room 3D868, Pentagon.

RESERVE PERSONNEL _____

SUMMARY OF BASIC PAY AND RETIRED PAY ACCRUAL COSTS

(In, Thousands of Dollars)

	FY 19PY		FY 19CY		FY 20BY1		FY 20BY2	
	Basic Pay	Retired Pay	Basic Pay	Retired Pay	Basic Pay	Retired Pay	Basic Pay	Retired Pay
Pay Group A								
Officers								
Enlisted	—	—	—	—	—	—	—	—
Subtotal								
Pay Group B								
Officers								
Enlisted	—	—	—	—	—	—	—	—
Subtotal								
Pay Group F								
Officers								
Enlisted	—	—	—	—	—	—	—	—
Subtotal								
Pay Group P								
Enlisted								
Mobilization Training								
Officers								
Enlisted	—	—	—	—	—	—	—	—
Subtotal								
School Training								
Officers								
Enlisted	—	—	—	—	—	—	—	—
Subtotal								
Special Training								
Officers								
Enlisted	—	—	—	—	—	—	—	—
Subtotal								
Administration and Support								
Officers								
Enlisted	—	—	—	—	—	—	—	—
Subtotal								

Exhibit PB-30L Summary of Basic Pay and Retired Pay Accrual Costs (Reserves)

RESERVE PERSONNEL, _____

SUMMARY OF BASIC PAY AND RETIRED PAY ACCRUAL COSTS (Continued)

(In Thousands of Dollars)

	FY 19PY		FY 19CY		FY 20BY1		FY 20BY2	
	Basic Pay	Retired Pay	Basic Pay	Retired Pay	Basic Pay	Retired Pay	Basic Pay	Retired Pay
Full-time Support (Non-Add)								
(Officer)								
(Enlisted)	____	____	____	____	____	____	____	____
Subtotal								
ROTC								
Platoon Leaders Class (Enlisted)								
Branch Officers Basic Course (Officer)								
Health Professions Scholarship (Officer)								
Chaplain Candidate Program (Officer)	____	____	____	____	____	____	____	____
Subtotal								
Total Direct Program								
Officers								
Enlisted								
Total								
Total Reimbursable Program								
Officers								
Enlisted	____	____	____	____	____	____	____	____
Total								
Total Program								
Officers								
Enlisted								
Total								

NOTE: Accrual costs as a percent of basic pay to be used for each year will be provided separately.

NOTE: For development of Military Service Wage Credit costs, basic pay costs for Reserve and Guard active duty for training should be shown parenthetically under each pay group subtotal separately for officers and enlisted.

RESERVE PERSONNEL, _____

SUMMARY OF BASIC ALLOWANCE FOR HOUSING (BAH)

(In Thousands of Dollars)

	FY 19PY			FY 19CY	FY 20BY1	FY 20BY2
	BAQ	VHA	*BAH*	*BAH*	*BAH*	*BAH*
Pay Group A						
Officers						
Enlisted	___	___	___	___	___	___
Subtotal						
Pay Group B						
Officers						
Enlisted	___	___	___	___	___	___
Subtotal						
Pay Group F						
Officers						
Enlisted	___	___	___	___	___	___
Subtotal						
Pay Group P						
Enlisted	___	___	___	___	___	___
Mobilization Training						
Officers						
Enlisted	___	___	___	___	___	___
Subtotal						
School Training						
Officers						
Enlisted	___	___	___	___	___	___
Subtotal						
Special Training						
Officers						
Enlisted	___	___	___	___	___	___
Subtotal						
Administration and Support						
Officers						
Enlisted	___	___	___	___	___	___
Subtotal						

Exhibit PB-30M Summary of BAH Costs (Reserves)

RESERVE PERSONNEL, _____

SUMMARY OF BASIC ALLOWANCE FOR HOUSING (BAH) (Continued)

(In Thousands of Dollars)

	FY 19PY			FY 19CY	FY 20BY1	FY 20BY2
	BAQ	VHA	*BAH*	*BAH*	*BAH*	*BAH*
ROTC						
Senior ROTC						
Scholarship ROTC						
Branch Officers Basic Course						
Health Professions Scholarship						
Chaplain Candidate Program	____	____	____	____	____	____
Subtotal						
Total Program						
Officers						
Enlisted						
ROTC/Other	____	____	____	____	____	____
Total						

EXHIBIT PB-30M (Reserves) (page 2 of 2)

RESERVE PERSONNEL, _____

SUMMARY OF TRAVEL COSTS

(In Thousands of Dollars)

	FY 19PY	FY 19CY	FY 20BY1	FY 20BY2
Pay Group A				
Officers				
Enlisted	_____	_____	_____	_____
Subtotal				
Pay Group B				
Officers				
Enlisted	_____	_____	_____	_____
Subtotal				
Pay Group F				
Officers				
Enlisted	_____	_____	_____	_____
Subtotal				
Pay Group P				
Officers				
Mobilization Training				
Officers				
Enlisted	_____	_____	_____	_____
Subtotal				
School Training				
Officers				
Enlisted	_____	_____	_____	_____
Subtotal				
Special Training				
Officers				
Enlisted	_____	_____	_____	_____
Subtotal				

RESERVE PERSONNEL,_____

SUMMARY OF TRAVEL COSTS (Continued)
(In Thousands of Dollars)

	FY 19CY	FY 20BY1	FY 20BY	FY 19BY2
Administration and Support				
Officers				
Enlisted				
Subtotal				
ROTC				
Senior ROTC				
Scholarship ROTC				
Branch Officers Basic Course				
Health Professions Scholarship				
Chaplain Candidate Program				
Subtotal				
Total Travel				
Officers				
Enlisted				
ROTC/Other				
Total				

EXHIBIT PB-30N (Reserves) (page 2 of 2)

RESERVE OFFICER CANDIDATES (ROTC) ENROLLMENT

	FY 19PY Actual			FY 19CY Estimate			FY 20BY1 Estimate			FY 20BY2 Estimate		
	Begin	Average	End	Begin	Average	End	Begin	Average	End	Begin	Average	End
Senior ROTC (Excluding Scholarship Program)												
First Year												
Second Year												
Total Basic ROTC												
Third Year												
Fourth Year												
Total Advanced ROTC												
Total Senior ROTC Enrollment												
Scholarship Program												
First Year												
Second Year												
Total Basic ROTC												
Third Year												
Fourth Year												
Total Advanced ROTC												
Total Scholarship Enrollment												
Total Enrollment												
First Year												
Second Year												
Total Basic ROTC												
Third Year												
Fourth Year												
Total Advanced ROTC												
Total ROTC Enrollment												
Completed ROTC and Commissioned:												
Completed ROTC Commission Deferred:												

Exhibit PB-30S Reserve Officer Candidates (ROTC) Enrollment (Reserves)

RESERVE OFFICER CANDIDATES (ROTC) PROGRAM

Number of schools, civilian and military personnel associated with the ROTC program follow:

	FY 19PY	FY 19CY	FY 20BY1	FY 20BY2
Schools				
Civilian Personnel (End Strength)				
Military Personnel (End Strength)				

Note: These personnel are not paid by the Reserve Personnel appropriations. They are funded under the O&M and Active Military Personnel appropriations

Exhibit PB-30T Reserve Officer Candidates (ROTC) Program (Reserves)

RESERVE OFFICER CANDIDATES 1/

	FY 19PY Actual			FY 19CY Estimate		FY 20BY1 Estimate		FY 20BY2 Estimate	
	Begin	Average	End	Average	End	Average	End	Average	End
Navy Reserve Officer Candidates 2/									
Aviation Reserve Officer Candidates									
Women Officer Candidates									
Total Reserve Officer Candidates									

1/ These personnel are college students who attend Reserve Officer Candidate Classes consisting of 45 days of summer training in each of two years.

2/ Or Platoon Leaders Class (RPMC).

FULL-TIME SUPPORT PERSONNEL
Reserve Personnel, _____
(End Strength)

FY _____

ASSIGNMENT	AGR/TAR OFFICERS	AGR/TAR ENLISTED	AGR/TAR TOTAL	MILITARY TECHNICIANS*	MILITARY	CIVILIAN	TOTAL
Individuals							
Pay/Personnel Centers							
Recruiting/Retention							
Units:							
Units							
RC Unique Mgmt Hqs							
Unit Spt-Navy RC							
Maint Act (non-unit)							
Subtotal							
Training:							
RC Non-unit Institutions							
RC Schools							
ROTC							
Subtotal							
Headquarters:							
Service Hqs							
AC Hqs							
AC Instal/Activities							
RC Chiefs Staff							
Others							
Subtotal							
Other							
TOTAL							

*Excludes ___ military technicians assigned to USSOCOM who are associated with the Special Operations Forces. (Identify the specific number of USSOCOM military technicians.)

Notes: Exhibit should be provided for each Reserve Component justification book. Data must be provided for prior year (PY), current year (CY), and budget years (BY1 and BY2). Civilian end strength should exclude military technicians.

Exhibit PB-30W Full-Time Support Personnel (Reserves)

Reserve Personnel,
Initial Active Duty For Training (IADT) Program
and Prior Service Enlistments
FY 19_____

	Nonprior Service Enlistments 1/	Losses Prior to IADT	Awaiting IADT "L"	Awaiting IADT "P"	Awaiting IADT Total	Enter IADT	Losses During IADT	Completed IADT	In IADT End Month	Prior Service Enlistments
Begin Strength										
October										
November										
December										
January										
February										
March										
April										
May										
June										
July										
August										
September										
Total										

Average Strength _____Average Length of IADT _____ in days Average NumberTrainees _____

NOTE: For ease in reading, a blank space of one or more lines should be left between each line where data is shown on a monthly basis.

1/ Include only initial enlistments.

Exhibit MPR-1 IADT Program and Prior Service Enlistments
Page 1 of 2

Instructions for the Completion of Exhibit MPR-1

1. Separate exhibits should be prepared for the Prior Year (PY), Current Year (CY), Biennial Year 1 (BY1), and Biennial Year 2 (BY2).

2. Prior Year or Current Year Exhibits, as appropriate, should be footnoted to indicate the month through which actual data is shown.

3. If separate exhibits are prepared for male, female, etc. for any year, an additional exhibit which summarizes and combines the data from these separate exhibits will also be prepared for that year.

4. Accounting adjustments necessary to allow begin strength plus gains less losses to equal end strength for those months where actual data is shown should be included in the loss column(s). The exhibit should be footnoted to indicate that such an adjustment is included in the loss column and the amount of the adjustment for that fiscal year.

5. Monthly strengths shown for personnel "awaiting IADT" in a "P" status and "in IADT End of Month ("F" status) will agree with monthly strengths for Training Categories/Pay Groups "P" and "F", respectively, as shown in the Services' justification book.

6. Average number of trainees will be determined by dividing the average strength by the result of the average length of IADT in days divided by 360 days, i.e.:

$$\frac{\textbf{Average Strength}}{\underline{\textbf{Average Length of IADT in days}}\ \textbf{360 days}}$$

Reserve Personnel, _____

Additional Training Assemblies

	FY19PY		FY19CY		FY19BY1		FY 20BY2	
	Off	Enl	Off	Enl	Off	Enl	Off	Enl
Flight Training Assemblies:								
Authorized Number of:								
Participants								
Assemblies per individual								
Actual/Programmed:								
Number of Participants								
Average Number of Assemblies								
Total Assemblies								
Civil Disturbance:								
Number of Participants								
Average Number of Assemblies								
Total Assemblies								
Training Preparation Assemblies:								
Number of Participants								
Average Number of Assemblies								
Total Assemblies								
Etc.								

1. For flight training assemblies show the authorized number of participants and the authorized number of additional assemblies per individual.

2. For flight training and each type of additional training assembly show the actual (prior year) or estimated (current and budget (years (BY1 and BY2)) number of participants, actual or estimates average number of assemblies per participant, and the total number of assemblies

Exhibit MPR-2 Additional Training Assemblies

RESERVE PERSONNEL, _____

RECONCILIATION OF FUND CHANGES WITH PRIOR YEAR

(In Thousands of Dollars)

	Amount
FY 19PY Direct Program	**$**
Increases:	
Pricing Increases	
(list separately - pay raise, inflation, etc. Provide the same level of detail as is required by the PB-30O exhibit.)	
Total Pricing Increases	
Program Increases	
(list separately - new programs, grade growth, etc. Provide the same level of detail as is required by the PB-30O exhibit.)	
Total Program Increases	
Total Increases	
Decreases:	
Pricing Decreases	
(list separately - retired pay NCP, etc. Provide the same level of detail as is required by the PB-30O exhibit.)	
Total Pricing Decreases	
Program Decreases	
(list separately - force structure, PCS moves, etc. Provide the same level of detail as is required by the PB-30O exhibit.)	
Total Program Decreases	
Total Decreases	
FY 19CY Direct Program	

NOTE: This schedule will separately include pricing and principal program changes and other actions resulting in increases or decreases between the prior year and the current year. Show increases and decreases at the Total Direct Program (appropriation) level. Changes resulting from pay raises, changes to the retired pay accrual NCP, manpower levels, etc., should be separately identified and each programmatic increase and decrease should be followed by a narrative statement explaining the change. Narrative associated with pricing changes should identify applicable rates and effective dates. Changes due to pay raise, inflation, force structure, etc., should not be grouped together by subactivity. Separate identification is required. When program changes are end strength related show the associated average strength changes.

Exhibit MPR-3 Reconciliation of Fund Changes with Prior Year
(page 1 of 2)

RESERVE PERSONNEL, _____

RECONCILIATION OF FUND CHANGES WITH PRIOR YEAR

Pay Group A 1/

(In Thousands of Dollars)

	Amount
	$
FY 19PY Direct Program	
Increases:	
Pricing Increases	
(list separately - pay raise, inflation, etc. Provide the same level of detail as is required by the PB-30P exhibit.)	
Total Pricing Increases	
Program Increases	
(list separately - new programs, grade growth, etc. Provide the same level of detail as is required by the PB-30P exhibit.)	
Total Program Increases	
Total Increases	
Decreases:	
Pricing Decreases	
(list separately - retired pay NCP, etc. Provide the same level of detail as is required by the PB-30P exhibit.)	
Total Pricing Decreases	
Program Decreases	
(list separately - force structure, PCS moves, etc. Provide the same level of detail as is required by the PB-30P exhibit.)	
Total Program Decreases	
Total Decreases	
FY 19CY Direct Program	

1/ Provide for each subactivity and show the full subactivity title, e.g., Pay Group A, Pay Group F, etc.

NOTE: This schedule will include principal program changes and other actions resulting in increases or decreases between the prior year and the current year. Show increases and decreases for each of the subactivities included in the Reserve/Guard Personnel. Changes resulting from pay raises, changes to the retired pay NCP, manpower levels, etc., should be separately identified and each programmatic increase and decrease should be followed by a narrative statement explaining the change. Narrative associated with pricing changes should identify applicable rates and effective dates. Changes due to pay raise, inflation, force structure, etc., should not be grouped together by subactivity. Separate identification is required. When program changes are end strength related show the associated average strength changes.

Reserve Personnel, _____
Education Benefits
(Title 10 USC, Chapter 106)

Program	FY 19PY	FY 19CY	FY 20BY1	FY 20BY2	FY 20BY2+1	FY 20BY2+2	FY 20BY2+3	FY 20BY2+4
Enlistments (6-Year Contracts) # 1/								
Reenlistments (6-Year Contracts) # 1/								
Extensions (6-Year Contracts) # 1/								
Total Number 6-Year Commitments								
Rate - Per Capita Amount ($)								
Total Per Capita Amount ($000)								
Unfunded Liability ($000)								
Total Education Benefit Program ($000)								

1/ To reflect the number of enlistments, reenlistments and extensions of at least six years.

NOTE: Per Capita Cost rates will be provided annually subsequent to approval of the DoD Education Benefits Board of Actuaries. Total program cost must match data provided in PB Exhibits including justification for Budget Activity 2U, Education Benefits.

Exhibit MPR-4 Education Benefits (Title 10 USC, Chapter 106)

RESERVE PERSONNEL, _____
SUMMARY OF BASIC PAY AND RETIRED PAY ACCRUAL COSTS
(In Thousands of Dollars)

	FY 19PY						FY 19CY						FY 20BY1						FY 20BY2					
	Basic Pay			Retired Pay			Basic Pay			Retired Pay			Basic Pay			Retired Pay			Basic Pay			Retired Pay		
	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total
Total Direct Program																								
Full-time																								
Part-time																								
Total																								
Total Reimbursable Program																								
Full-time																								
Part-time																								
Total																								
Total Program																								
Full-time																								
Part-time																								
Total																								

	FY 20BY2+1						FY 20BY2+2						FY 20BY2+3						FY 20BY2+4					
	Basic Pay			Retired Pay			Basic Pay			Retired Pay			Basic Pay			Retired Pay			Basic Pay			Retired Pay		
	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total
Total Direct Program																								
Full-time																								
Part-time																								
Total																								
Total Reimbursable Program																								
Full-time																								
Part-time																								
Total																								
Total Program																								
Full-time																								
Part-time																								
Total																								

Exhibit MPR-5 Summary of Basic Pay and Retired Pay Accrual Costs

Active Reserve/Guard (AGR) Personnel Costs
Reserve Personnel, _____ 1/

OFFICERS

	PY Actual			CY Estimate			BY1 Estimate			BY2 Estimate		
	Average Strength	Rate	Amount	Average Strength	Rate	Amount	Average Strength	Rate	Amount	Average Strength	Rate	Amount
Basic Pay By Grade												
0-8												
0-7												
0-6												
etc.												
Subtotal												
Retired Pay 2/												
Special/Incentive												
Pay 2/												
Clothing Allowances 2/												
BAS 2/												
BAH 2/												
FICA 2/												
Other (Specify by listing separately) 2/												
Subtotal												
TOTAL 3/												

ENLISTED (Same format as for Officers)

1/ Required for Reserve and Guard personnel appropriations.
2/ Composite total. By grade data not required except for basic pay.
3/ Total must be consistent with total Pay and Allowances included in Administration and Support section of justification book.

Exhibit MPR-6 Active Reserve/Guard (AGR) Personnel Cost

CHAPTER 3
OPERATION AND MAINTENANCE
Table of Contents

0301 GENERAL 1
030101 Purpose 1
030102 Submission Requirements 1
030103 Preparation of Material 1
030104 References 2
0302 BUDGET ESTIMATES SUBMISSION 3
030201 Operations Accounts 3
030202 U.S. Court of Military Appeals for the Armed Forces 7
030203 Civil Functions-Operation and Maintenance 7
0303 CONGRESSIONAL JUSTIFICATION/PRESENTATION 10
030301 Purpose 10
030302 Organization of Justification Books 10
0304 OPERATION AND MAINTENANCE APPROPRIATION SUBMISSION FORMATS 15
030401 Purpose 15
030402 Exhibits in Support of Section 0302 - Budget Estimates Submission 16
030403 Additional Exhibits in Support of Section 0303 - Congressional Justification/Presentation 17

CHAPTER 3

★July 1998

OPERATION AND MAINTENANCE APPROPRIATIONS

0301 GENERAL

030101 Purpose

A. This Chapter covers the budget formulation and congressional justification requirements for operation and maintenance appropriations.

B. The following appropriations and accounts are covered:

Section

030201

- Operation and Maintenance, Army
- Operation and Maintenance, Army Reserve
- Operation and Maintenance, Army National Guard
- Operation and Maintenance, Navy
- Operation and Maintenance Navy Reserve
- Operation and Maintenance, Marine Corps
- Operation and Maintenance, Marine Corps Reserve
- Operation and Maintenance, Air Force
- Operation and Maintenance, Air Force Reserve
- Operation and Maintenance, Air National Guard
- Operation and Maintenance, Defense-Wide
- Office of the Inspector General
- Defense Health Program
- Former Soviet Union Threat Reduction
- Overseas Contingency Fund
- Overseas Humanitarian, Disaster, and Civic Aid
- Support of International Sporting Competition, Defense

030202

- United States Court of Military Appeals for the Armed Forces

030203

- Civil Functions

030102 Submission Requirements

General guidance with regard to submission requirements is presented in Chapter 1. Chapter 3 covers specific back-up material requirements for the above accounts. The Components should also consult all of the other chapters for exhibit requirements for the above appropriations/accounts that are not specifically addressed in this chapter including Chapter 19 - Other Special Analyses.

030103 Preparation of Material

General guidance with regard to format and preparation of material is presented in Chapter 1. Chapters 8 (Real Property Maintenance/Minor Construction), 12 (Defense Health Program), and 19 provide additional specific guidance with regard to the back-up material required in this section of the manual.

030104 References

Section 010212 provides policies and definitions concerning costs that are to be financed by the O&M appropriations as opposed to other appropriations in the Research, Development, Test and Evaluation (RDT&E) area. Section 010201 provides policies and definitions regarding the application of expenses and investment criteria for budgetary purposes.

0302 BUDGET ESTIMATES SUBMISSION

030201 Operations Accounts

A. Purpose. This Section prescribes justification materials required to support the budget estimates for the following operations accounts.

- Operation and Maintenance, Army; Army Reserve; and Army National Guard
- Operation and Maintenance, Navy and Navy Reserve
- Operation and Maintenance, Marine Corps and Marine Corps Reserve
- Operation and Maintenance, Air Force; Air Force Reserve; and Air National Guard
- Operation and Maintenance, Defense-Wide
- Office of the Inspector General
- Defense Health Program
- Former Soviet Union Threat Reduction
- Support for International Sporting Competitions, Defense
- U.S. Court of Appeals for the Armed Forces

B. Submission Requirements. All Operation and Maintenance appropriations are required to submit the back-up exhibits listed in the following table, if appropriate. Examples of these exhibits, along with instructions for their preparation, are provided in Section 0304. The Components should also consult all of the other chapters for exhibit requirements which are not specifically addressed in this chapter including Chapter 19 - Other Special Analyses.

OPERATIONS ACCOUNTS EXHIBITS

Exhibit Number	Exhibit Title	Components Required to Submit
O-1	O&M Funding by Budget Activity/Activity Group/Subactivity Group	All including DW
OP-5	*Detail by Subactivity Group*	*All*
OP-5	Attachment 1 - JCS Exercise Program	All
OP-5	Attachment 2 - Base Operation Support	All
OP-5	Attachment 3 - Transportation Costs	All
OP-5	Attachment 4 - Real Property Maintenance (RPM) and Minor Construction (Chapter 8)	All
OP-5	Attachment 5 - Training	All
OP-8	Civilian Personnel Costs	All*
OP-8	Reimbursable Civilian Personnel Costs, Part 2	All*
OP-9	*Analysis of Changes in Full-Time Equivalent (FTE) Costs*	All*
OP-14	Individual Training Data (Parts A – F, Attachments 1 & 2)	All
OP-15,A,B	Department of Defense Overseas Dependents' Schools	OUSD(P&R)
OP-16	Department of Defense Section 6 Schools	OUSD(P&R)
OP-20	Analysis of Navy Flying Hour Program - Summary	Navy
OP-20A	Analysis of Navy Flying Hour Program - Tactical Aircraft	Navy
OP-20B	Analysis of Navy Flying Hour Program - Fleet Training	Navy
OP-20C	Analysis of Navy Flying Hour Program - Fleet Support	Navy
OP-20D	*Analysis of Army Flying Hour Program*	Army
OP-20E	*Analysis of Air Force Flying Hour Program*	Air Force
OP-24	*Emergency and Extraordinary Expense Limitation*	All**
OP-26	POL Consumption and Costs	All*
OP-27	Real Property Maintenance (RPM) Activities (Chapter 8)	All
OP-27P	Real Property Maintenance and Minor Construction - Projects Costing More than $500,000 (Chapter 8)	All
OP-28	Summary of Major Repair Projects (Chapter 8)	All
OP-30	*Depot Maintenance Program*	All
OP-31	Funding for Defense Working Capital Funded Depot Level Reparables (DLRs)	All
OP-32	*Summary of Price and Program Changes*	All
OP-33	Reconciliation of Average Strength/FTEs in NATO European Countries	All
OP-34	*Appropriated Fund Support for Morale, Welfare, & Recreation (MWR) Activities*	All
OP-40	Ship Fuel and Operating Tempo Data	Navy
OP-41	Ship Operating Cost Data	Navy
OP-44	Military Personnel Assigned to Ship and Aircraft Squadrons	Navy
OP-50	Operation and Maintenance, Air Force – Units by Program Element	Air Force
OP-58	Operation and Maintenance, Air Force – Analysis of Air Force POL	Air Force
OP-71	Organizational Clothing and Equipment	Army Reserve/Guard
OP-73	Repair Parts	Army Reserve/Guard
OP-78	*Force Structure Data*	Air Force
OP-80	*Aircraft Repair/Modification and Engine Overhaul*	Air Force
PB-31D	*Summary of Increases and Decreases*	*All*

* Also required to be submitted by applicable RDT&E, Military Construction, Family Housing, Defense Working Capital Fund, etc., accounts.

** Include BY2 on this exhibit as information is required for the public law.

C. Preparation of Material. The following instructions pertain to the back-up material required by this Section.

1. The information will cover the prior year (PY), current year (CY), biennial budget year 1 (BY1), and biennial budget year 2 (BY2), unless otherwise indicated.

2. Operation and Maintenance data will be submitted in terms of obligations.

3. Additional data may be provided by expanding the prescribed formats and exhibits, or by cross-referencing to additional exhibits, where prescribed material is considered inadequate to justify requested programs or estimates. No prescribed material may be omitted unless inapplicable or unless the omission is specifically approved by the OUSD(C) P/B. The inapplicable stubs and column headings may be omitted but will not be redesignated when completing standard exhibits.

4. The purpose of the back-up exhibits is to describe the program and justify the estimates. If the data collection systems or management systems utilized provide for cost accounts or program units or workload indicators different from those specified in this section, Components should request OUSD(C) P/B to change the provisions of this regulation.

5. The use of annex exhibits to reduce bulk is encouraged providing the required material is fully covered and presented in a logical manner. Machine printouts of required data will be accepted but should be designed to minimize bulk. Narrative data related to machine printouts should be assembled with the most appropriate page of the printout in a consistent manner.

D. OMB Circular No. A-11.

The Components must submit any additional exhibits required by OMB Circular No. A-11. Consult OMB Circular No. A-11 for instructions pertaining to the completion of the required exhibits.

E. Real Property Maintenance and Minor Construction.

All Components (i.e., Active Forces, Defense-Wide, National Guard and Reserve Forces) shall submit justification data and exhibits to support budget estimates for real property maintenance and minor construction, in a separate bound attachment, as prescribed in Chapter 8. Two additional copies of this attachment will be delivered to: Director for Military Construction, OUSD(C) P/B, Room 3D840, Pentagon, on the same date as all other submissions required under this chapter. Examples of these exhibits, along with instructions for their preparation, are provided in Chapter 8. Additionally, each Component must ensure that the OP-5 (Part 2) attachment 5 (Real Property Maintenance and Minor Construction) in Section 030402 of this regulation is submitted to the Military Construction Directorate (Room 3D840).

OP-27	Real Property Maintenance Activities (Each O&M Appropriation)
OP-27P	Real Property Maintenance and Minor Construction Projects (All Appropriations – Projects Costing More than $500,000)
OP-28	Summary of Major Repair Projects (Each O&M Appropriation)

F. Copies of back-up material in support of budget estimates will be submitted as identified in Section 010302. Two additional copies of the OP-5 exhibits for Information Security Programs will be delivered to Director for Military Construction, OUSD(C) P/B, Rm 3D840, Pentagon, on the same date as all other submissions required under this Chapter.

G. Automated Submissions.

1. Automated submissions are required for the following exhibits for both the OSD/OMB Budget Estimate Submission and the President's budget request:

OP-8 Civilian Personnel Costs
OP-26 POL Consumption and Costs
OP-32 Price and Program Growth

All questions about the automated submission should be referred to:

OUSD(C), Operations and Personnel Directorate
Attn. O&M Production Assistant
1100 Defense, Pentagon, Room 3D868
Washington, D.C., 20301-1100
Telephone (703) 697-3101, Ext 18

2. In addition to the appropriations and accounts listed in Section 030201, an OP-32, Price and Program Growth, Exhibit for both the OSD/OMB submission and the President's budget request will be submitted for the following appropriations and accounts:

- Environmental Restoration, Army
- Environmental Restoration, Navy
- Environmental Restoration, Air Force
- Environmental Restoration, Defense
- Environmental Restoration, Formerly Used Sites
- Defense Against Weapons of Mass Destruction
- Emergency Response Fund, Defense
- OPPLAN 34 A-35 P.O.W.
- Overseas Contingency Operations Transfer Fund, Defense
- Special Olympics World Games
- Quality of Life Enhancements, Defense

3. The automated data should be generated by the *Comptroller* computer software provided *by downloading it from the Internet Website*. If this cannot be done, alternative arrangements must be made beforehand. The data may be entered into the software manually or *imported* from an external file. Directions for its use, as well as the information presented here, are included in the software.

4. When *importing* external data, it must conform to prescribed criteria. The precise format of the data varies between the exhibits. Specific information is provided in the software. For ASCII data files, the following general guidelines apply:

Negative entries should be identified with a minus sign adjacent to the left most digit.

Data entered will be right justified within the data field.

No commas in numbers over 999.

Zero padding is unnecessary.

Records that have all zero data fields are unnecessary.

5. The submitted data must be either delivered on a standard, DOS-formatted diskette (3.5" or 5.25") or mailed electronically. If delivered on a diskette, the diskette must identify the office of origin and the name and telephone number for who is capable of answering questions about the automated submission.

6. The software provides reports, which duplicate the related exhibits, as well as other reports. *The responsible personnel must review and compare the automated data against the submitted official paper copy*

exhibits and make corrections and adjustments prior to submitting the data to the Comptroller POC. THE REPORTS GENERATED BY THE SOFTWARE MUST MATCH THE SUBMITTED OFFICIAL PAPER COPY SUBMISSION EXHIBITS. Any deviations must be approved in advance. *Data with deviations that is submitted without prior approval will be returned to the responsible personnel to be corrected and resubmitted.*

7. Identification codes are provided in the software. Any new codes, which are required, will be assigned by the Director for Operations and Personnel, OUSD(C) upon request.

030202 U.S. Court of Military Appeals for the Armed Forces

A. Purpose. This Chapter prescribes budget justification backup requirements for the appropriation "United States Court of Appeals for the Armed Forces."

B. Submission Requirements.

1. See Chapter 1 for general guidance concerning submission requirements. Submit separate exhibits for each of the following:

- Appropriation Language. Submit justification for proposed changes.

- Purpose and Scope. Describe the missions and functions of the Court of Military Appeals.

- Summary of Obligations by Object Classification.

- Summary of Personnel by Grades. Show the number of civilian positions in each grade, the number of statutory positions, total permanent positions, lapse, and workyears.

- Summary of Price and Program Changes.

- Explanation of Estimate. Explain changes in costs and provide a statement of case workload and opinions rendered.

- Also include applicable exhibits required by Section 030201 and any of the other chapters of this regulation including Chapter 19 – Other Special Analyses.

2. Chapter 1 identifies copies of the above material required.

030203 Civil Functions-Operation and Maintenance

A. Purpose. This Chapter prescribes budget justification backup requirements for the civil functions appropriations.

B. Cemeterial Expenses (Department of the Army).

1. See Chapter 1 for general guidance concerning submission requirements. Submit separate exhibits for each of the following. All data will be provided for the past, current, biennial budget year 1, and biennial budget year 2 fiscal years.

- Appropriation Language. Submit justification for proposed changes.

- Multiyear Financial Plans. Show budget authority and outlays by budget project and in total for the past, current, biennial budget year 1, and biennial budget year 2 fiscal years and for four subsequent fiscal years. Also show planned end-of-year employment (permanent positions and other positions) by budget project and in total for the same years.

- Analysis of Budget Authority (BA) and Outlays. Show BA and outlays by budget project and in total. Also show the difference between the biennial budget year 1 and the current year and the outlays in the biennial budget year 1 resulting from BA in the biennial budget year 1. Also show the difference between the biennial budget year 2 and the biennial budget year 1 and the outlays in the biennial budget year 2 resulting from BA in the biennial budget year 2.

- Program and Performance. Describe the major workload considerations and activity factors on which the estimates for each budget project have been based.

- Summary of Obligations by Object Classification.

- Statement Relating Past Year, Current Year, Biennial Budget Year 1, and Biennial Budget Year 2 Programs. List the increases and decreases necessary to reconcile the obligations incurred in each year with an analysis by budget project showing the obligations for each year and the related increases and decreases between each year.

- Project 0861 - Operation and Maintenance. Provide narrative justification and amounts for each project classification within the project. Separately identify yearend employment and workyears for supervisory, interment and maintenance categories.

- Project 0864 - Administration. Provide narrative justification and amounts for each object classification within the project. Separately identify year end employment and workyear for National Cemetery activities, headstone activities, and administrative services and staff planning.

- Project 0865 - Special Construction, Arlington National Cemetery.

a. Provide amounts by each object classification within the project. Separately identify yearend employment and workyears.

b. List and provide a narrative justification and amount for each planned construction or development project.

- Report of Motor Vehicle Data. Provide the following summary:

a. Fleet as of October 1.

b. Acquisitions:

(1) New orders placed
(2) By forfeiture
(3) By transfer

c. Number disposed of (deduct):
(1) Disposals accomplished (carryover)
(2) Disposals accomplished (newly scheduled)

d. Vehicles replaced (newly scheduled).

e. Active fleet, September 30 (a + b + c).

f. Vehicles unused on a term basis (add).

g. Total vehicles available full-time (e + f).

h. Obligations for vehicles ordered.

- Personnel Justification. Submit Exhibit OP-8, which is described in Section 030201 and an example of which is found in Section 0304

2. Chapter 1 identifies copies required of the above material.

C. Wildlife Conservation, Etc., Military Reservations.

1. In addition to the Program and Financing Schedule and Personnel Summary, submit an Exhibit OP-5 prescribed in Section 030201 and an example of which is provided in Section 0304.

2. Chapter 1 identifies copies required of the above material.

0303 CONGRESSIONAL JUSTIFICATION/PRESENTATION

030301 Purpose

This Section presents the justification book organization and the exhibit requirements for submission to Congress. Examples of budget exhibits can be found in Section 0304.

030302 Organization of Justification Books

A. Justification Books will be organized into separate books for each appropriation. The only exceptions to organizing justification books into separate books for each appropriation are for the United States Court of Military Appeals for the Armed Forces, Office of the Inspector General, and the Environmental Restoration appropriations. These should be included in the same book as the Defense-Wide. The Defense Health Program (DHP) will be a separate justification book. The procurement and RDT&E DHP budget activities will follow the organization prescribed for the procurement and RDT&E appropriations in Chapters 4 and 5, respectively.

B. Justification books for the Active Component of each Military Service should be organized into two volumes (in separate books) as follows:

Volume I - "Justification of Estimates for Fiscal Years BY1 and BY2"

Volume II - "Data Book"

Reserve and National Guard Components should combine the above volumes into one book for each Component.

C. The justification books for the Operation and Maintenance, Defense-Wide appropriation will include a classified volume in addition to the two volumes required for the active components.

D. Volume I - Justification of O&M Estimates for Fiscal Years BY1 and BY2. The Operation and Maintenance (O&M) Justification Books will be submitted on an operations basis to include active military force personnel strength, Reserve and National Guard personnel strength, and civilian personnel. (Related dollars financed from the active and Reserve military personnel appropriations, however, should not be included.) The content and arrangement of exhibits for the operations accounts are indicated at the end of this section. Applicable exhibits for the Reserve and Guard Component operations accounts will be consistent with the active operations accounts. Exhibit formats are provided in Section 0304. Separate volumes for active and reserve component operation appropriations will be submitted. Funds for the National Foreign Intelligence Program (NFIP), Tactical Intelligence Related Activities (TIARA), or Joint Military Intelligence Program (JMIP) will be specifically identified. Justification classification will not exceed that required for other operations funds.

E. Volume II - Data Book. The Data Book will include summary and special interest exhibits as well as the Real Property and Minor Construction exhibits. The content and arrangement of exhibits for the operations accounts are included at the end of this section.

Two copies of exhibits required for the Real Property Maintenance and Minor Construction section of Volume II, including the Reserve and National Guard Component exhibits, will be submitted for review and approval to the Directorate for Construction, OUSD(C) P/B, Pentagon, Room 3D840. In addition, the OP-28, Summary of Major Repair Projects (Chapter 8) will be provided with the review copies of Volume II.

F. Additional Accompanying Exhibits. Although not to be included in any of the Justification Books submitted to Congress, the exhibits at the end of this section are required to be submitted to the OUSD(C) P/B Directorate for Operations and Personnel, Pentagon, Room 3D868, simultaneously with the submission of the other budget justification material. These exhibits are not to be included in Justification Books submitted to the Congress.

Examples are provided in Section 0304 (O&M), Chapter 13 (Defense Environmental Restoration Program), or Chapter 19 (Other Special Analyses).

G. O&M Overview. The Operation and Maintenance Overview exhibits (PBA-xx) are required for submission to the OUSD(C) P/B Directorate for Operations and Personnel, Pentagon, Room 3D868. Specific suspense dates will be furnished in the annual budget justification call memorandum supporting the President's budget request. The parent service is responsible for ensuring that all required data including Reserve Component appropriations are submitted.

Exhibit formats are provided in Section 0304. Each exhibit must provide narrative data to explain price and program changes between all fiscal years displayed. *In addition, Components are responsible for cross checking data among the exhibits to ensure data provided is consistent among all PBA exhibits and all other exhibits supporting the President's budget request, including the backup exhibits.*

Two copies of each exhibit are required and will identify the Component, exhibit number and title, *date prepared*, and name/telephone number of the responsible point of contact for the exhibit. The exhibits will be consolidated at the Operation & Maintenance title level for printing and submission to the Congress. The Defense Agencies should provide as a minimum the PBA-19 and the PBA-20 *exhibits* and address resource requirements in one or more of the major mission categories as appropriate.

ORGANIZATION/EXHIBIT REQUIREMENTS

VOLUME I - JUSTIFICATION OF O&M ESTIMATES FOR FISCAL YEARS BY1 AND BY2

Table of Contents

Section I	Introductory Statement (use the PBA 19 exhibit - Appropriation Highlights)
Section II	O-1 O&M Funding by Budget Activity/Activity Group/Subactivity Group
Section III	OP-5 Operation and Maintenance Detail by Subactivity Group (Exhibit formats are provided in Section 0304)

VOLUME II - DATA BOOK

Table of Contents

Section I - Special Analyses (examples provided in Section 0304 and Chapters 13 and 19)

OP-30	*Depot Maintenance Program (pages 1 and 2 only)*	
*OP-32**	*Appropriation Summary of Price/Program Growth*	
OP-34	*Appropriated Fund Support for MWR Activities*	
PB-15	*Advisory and Assistance Services*	*(CH. 19)*
PB-22**	DoD Management Headquarters	(CH. 19)
PB-55	*International Military Headquarters*	*(CH 19)*
PB-28/28A	*Summary of Budgeted Environmental Projects*	*(CH. 19)*
PB-31D	Summary of Funding Increases and Decreases	
PB-31M	Military Bands	
PB-31Q**	Manpower Changes in FTEs	
PB-24	Professional Military Education	(CH. 19)
Env-30A-C	Defense Environmental Restoration Program	(CH. 13)

* Automated submission is also required.

** **Input from Reserve and Guard organizations are to be consolidated by the parent Component (i.e., Army, Navy, Air Force) for submission to OSD. Guard and Reserve organizations should not include these exhibits in their submission.**

Section II - Real Property and Minor Construction (examples provided in Chapter 8)

OP-27	Backlog of Maintenance and Repair
OP-27P	Real Property Maintenance and Minor Construction Projects (All Appropriations - Projects Costing more than $500,000)
PB-34	Revenue from Transfer or Disposal of DoD Real Property and Revenue from Leasing Out DoD Assets

ADDITIONAL ACCOMPANYING EXHIBITS *

OP-8**	Civilian Personnel Costs (All Appropriations/Funds)	
OP-9	*Analysis of Changes in FTE Costs (All Appropriations/Funds)*	
OP-14	Individual Training Data (Parts A – F, Attachments 1 & 2)	
OP-15,A,B	Department of Defense Overseas Dependents' Schools	
OP-16	Department of Defense Section 6 Schools	
OP-20,A,B,C	Analysis of Navy Flying Hour Program	
OP-20D	Army Flying Hour Program	
OP-20E	*Air Force Weapon Systems/Flying Hour Cost Data*	
OP-24	Emergency and Extraordinary Expense Limitation	
OP-26**	POL Consumption and Costs (All Appropriations/Funds)	
OP-28	Maintenance of Real Property Facilities	(CH. 8)
OP-31	Funding for Defense Working Capital Funded Depot Level Reparables (DLRS)	
OP-33	Reconciliation of Increases and Decreases in workyears/FTEs in NATO European Countries	
OP-34	*Appropriated Fund Support for Morale, Welfare, and Recreation Activities*	
OP-40	Ship Fuel Data	
OP-41	Ship Operating Data	
OP-44	Military Personnel Assigned to Ship and Aircraft Squadrons	
OP-50	Operation and Maintenance, Air Force – Units by Program Element	
OP-53, 53A	Overseas Cost Report	(CH. 15)
OP-58	Operation and Maintenance, Air Force – Units by Program Element	
OP-71	Organizational Clothing and Equipment – Army Reserve	
OP-73	Repair Parts – Army Reserve	
OP-78	*Force Structure Data*	
OP-80	*Aircraft Repair/Modification & Engine Overhaul*	
PB-14	*Functional Transfers*	(CH. 19)
PB-16	*Legislative Proposals*	(CH. 19)
PB-17	*Employee Relocation Expenses*	(CH. 19)
PB-18	*Foreign Currency Exchange Data*	(CH. 19)
PB-19	*Contract Reporting by Appropriation*	(CH. 19)
PB-25	*Host Nation Support*	(CH. 19)
PB-41	*Administrative Motor Vehicle Operations*	(CH. 19)
PB-42	*Competition and Privatization (formerly Commercial Activities)*	(CH. 19)
PB-50	*Child Development, School-Age Care (SAC), Family Centers, and Family Advocacy Programs*	(CH. 19)
PB-54	*Civilian Personnel Hiring Plan*	(CH. 19)

* To be submitted separately to OUSD(C) P/B, Operations and Personnel Directorate (Pentagon, Room 3D868)
** Automated submission is also required.

O&M OVERVIEW

PBA #	TITLE
PBA 2	Air Operations
PBA 3	Ship Operations
PBA 4	Land Forces
PBA 5	Depot Maintenance Program
PBA 7	Real Property Maintenance (Chapter 8)
PBA 8	Training and Education
PBA 9	Defense Health Program
PBA 10	Base Operations Support
PBA 11	Reserve Forces
PBA 12	*Command, Control, and Communications*
PBA 13	Transportation
PBA 15	*Commissary Support*
PBA 16	Management Headquarters
PBA 17	Recruiting, Advertising, and Examining
PBA 19	Appropriation Highlights
PBA 20	Manpower Data (Civilian, Military, Selected Reserve/National Guard)
PBA 21	Key Activity Indicators
PBA 22	Mobilization
PBA 25	Summary of Functional Transfers and Realignments
PBA 26	Special Operations Forces (USSOCOM only)

Note: All exhibits have been revised to reflect price and program changes.

0304 OPERATION AND MAINTENANCE APPROPRIATION SUBMISSION FORMATS

030401 Purpose

The formats provided on the following pages reflect guidance presented in previous sections of this chapter. Unless modified in submission budget call memoranda, these formats should be utilized.

030402 Exhibits in Support of Section 0302 - Budget Estimates Submission

O-1 18
OP-5 Instructions 20
OP-5 Detail by Subactivity Group 21
OP-5 JCS Exercise Program (Attachment 1) 30
OP-5 Base Operations Support Program (Attachment 2) 31
OP-5 Transportation Program (Attachment 3) 34
OP-5 Real Property Maintenance and Minor Construction (Attachment 4) 36
OP-5 Training (Attachment 5) 38
OP-8 Civilian Personnel Costs 42
OP-8 PART - 2, Reimbursable Civilian Personnel Costs 46
OP-9 Analysis of Changes in FTE Costs 49
OP-14 Part A: Service Academy Attrition by Class 54
OP-14 Part B: Training Manpower 55
OP-14 Part C: Undergraduate Flight Training Requirements 56
OP-14 Part D: ROTC Program Data 60
OP-14 Part E: Junior ROTC Data 63
OP-14 Part F: Off Duty and Voluntary Education 64
OP-14 Attachment 1: Individual Training Program Elements 66
OP-14 Attachment 2: DoD Institutions 67
OP-15 DoD Dependents Education Cost Summary 68
OP-15A DoD Dependents Education: Schools and Enrollment Data 75
OP-15B DoD Dependents Education: Pupil/Teacher Ratio 78
OP-16 DoD Defense Agencies Section 6 Schools 79
OP-20 Analysis of Navy Flying Hour Program: Summary 85
OP-20A Analysis of Navy Flying Hour Program: Tactical Aircraft 86
OP-20B Analysis of Navy Flying Hour Program: Fleet Training 87
OP-20C Analysis of Navy Flying Hour Program: Fleet Support 88
OP-20D Analysis of Army Flying Hour Program 89
OP-20E Analysis of Air Force Weapon Systems/Flying Hour Program 91
OP-24 Emergency and Extraordinary Expense Limitation 92
OP-26 POL Consumption and Costs 93
OP-30 Depot Maintenance Summary 96
OP-31 Funding For Defense Working Capital Funded Depot Level Reparables (DLRs) 108
OP-32 Summary of Price and Program Change 109
OP-33 Reconciliation in Average Strength/FTEs in NATO European Countries 117
OP-34 Appropriated Fund Support for Morale, Welfare and Recreation (MWR) Activities 118
OP-40 Ship Fuel and Operating Tempo Data 124
OP-41 Ship Operating Cost Data 125
OP-44 Military Assigned to Ships & Aircraft Squadrons 126
OP-50 Units by Program Element 127
OP-58 Analysis of Aircraft POL 128
OP-71 Organizational Clothing and Equipment - Army Reserve Components 130
OP-73 Repair Parts, Army Reserve Components 132
OP-78 Force Structure Data 134
OP-80 Aircraft Repair/Modification and Engine Overhaul 135

030403 Additional Exhibits in Support of Section 0303 - Congressional Justification/Presentation

PBA-2 Air Operations 137
PBA-3 Ship Operations 140
PBA-4 Land Forces 144
PBA-5 Depot Maintenance 146
PBA-7 Real Property Maintenance 147
PBA-8 Training and Education 148
PBA-9 Defense Health Program 152
PBA-10 Base Operations Support 154
PBA-11 Reserve Forces 156
PBA-12 Command, Control, and Communications 159
PBA-13 Transportation 161
PBA-15 Commissary Support 163
PBA-16 Management Headquarters 164
PBA-17 Recruiting, Advertising, and Examining 166
PBA-19 Appropriation Highlights 168
PBA-20A Civilian Manpower Tables 169
PBA-20B Military Personnel Active Manpower Tables 172
PBA-20C Guard/Reserve Manpower Tables 173
PBA-21 Key Activity Indicators 174
PBA-21 Key Activity Indicators 175
PBA-22 Mobilization 178
PBA-25 Functional Transfers and Realignments 182
PBA-26 Special Operations Forces 183
PB-31D Summary Increases/Decreases 185
PB-31M Military Bands 187
PB-31Q Manpower Changes in Full-Time Equivalent 188

O-1 EXHIBIT

FY ___ Budget Estimates
Operation and Maintenance, _____

	($ in Thousands)			
	FY PY	FY CY	FY BY1	FY BY2
Budget Activity 1, Operating Forces				
Activity Group	Provide Budget Activity, Activity Group, and Subactivity subtotals funding levels.			
Subactivity				
Subactivity				
etc.				
Subtotal				
Total Activity Group				
Activity Group				
Subactivity				
Subactivity				
etc.				
Subtotal				
Total Activity Group				
Budget Activity 2, Mobility Operations				
etc.				
Budget Activity 3, Training and Recruiting				
etc.				
Budget Activity 4, Administration and Servicewide Support				
etc.				
Total Operation and Maintenance, _____				

Exhibit O-1
(Page 1 of 2)

Instructions for O-1

All O&M Components except Defense Agencies must submit a hard copy O-1 for both the OSD/OMB and congressional submissions. In addition, the O-1 must be submitted in automated format for the congressional submission. This should be done in Excel or Lotus format, according to the instructions below:

Lotus Format:

- 3 1/2 inch high density disk with a blank O-1 in Excel or Lotus format will be provided to Components to enter funding amounts by subactivity.
- Enter funding data in thousands of dollars.
- Subtotals will automatically calculate for Budget Activity and Appropriation; do not enter any subtotals.
- The existing numerical line item identifiers must be maintained for each subactivity. Only if a particular subactivity no longer applies for the current submission should the line be deleted.
- New subactivities may be entered by inserting a line with an additional line item identifier, following the existing line item sequence. Enter the title of the new subactivity in all capital letters. The funding entered for each new line will be included in the subtotals and totals.

Exhibit O-1
(Page 2 of 2)

INSTRUCTIONS FOR PREPARATION OF OP-5

1. The OP-5 is a multi-purpose summary document. The Operation and Maintenance account is generally stratified into three levels: Level 1, Budget Activity (BA); Level 2, Budget Activity Group (BAG); and Level 3, Subactivity Group (SAG). The OP-5 is to be submitted at the SAG level by Service for each of the Operation and Maintenance appropriations for both the Budget Estimates Submission (BES) and the President's budget submission. The Defense Agencies/Activities are required to submit this exhibit at the lowest level of their budget structure. The purpose of the OP-5 is to provide a summary of and justification for changes in the level of resources required for each SAG.

2. Each of the O&M appropriations listed below, will be supported by OP-5 Exhibits.

Operation & Maintenance, Army, Army Reserve, and Army National Guard
Operation & Maintenance, Navy and Navy Reserve
Operation & Maintenance, Marine Corps and Marine Corps Reserve
Operation & Maintenance, Air Force, Air Force Reserve, and Air National Guard
Operation & Maintenance, Defense-Wide
Defense Health Program
Former Soviet Union Threat Reduction
Office of the Inspector General
United States Court of Military Appeals for the Armed Forces
Wildlife Conservation, Etc., Military Reservations
Overseas Humanitarian, Disaster, and Civic Aid
Support of International Sporting Competition, Defense

3. The OP-5 provides essential information for justification of the OSD and President budget estimates. The "Reconciliation of Increases and Decreases" portions of Section III should identify what changes are occurring and explain why the changes are occurring and why they are necessary.

4. The FY PY estimate column of the OSD submit should reflect actual data through the first three quarters plus a realistic projection for the remaining quarter. For the PB submit, the FY PY column will reflect actuals and agree with the data reflected in the certified DD Comp 1002 report for September.

5. The "Reconciliation of Increases and Decreases" section will be included in the OP-5 for both the OSD budget submission and the President's budget submission. Reconciliations will show all changes from fiscal year to fiscal year and, for the current year, a track from the estimate requested in the previous President's budget. Specifically display:

- The FY BY estimate in the previous President's budget submission to the current FY CY estimate included in this submission,
- The current FY CY estimate to FY BY1 estimate reflected in this submission,
- The FY BY1 estimate to the FY BY2 estimate included in this budget submission.

6. Performance criteria are required on the OP-*5 and should support the dollar amounts being requested.* Performance criteria for some subactivity groups are specified in the attachments to the OP-5.

7. Personnel summaries are required for each subactivity group and for each Defense Agency.

8. Classified information will be eliminated from all O&M justification books except for Defense Agencies.

COMPONENT NAME 1/
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

I. Description of Operations Financed: Provide a narrative explanation characterizing the mission and major functions funded in the subactivity group. Include a separate explanation for each subactivity shown in Section IIIA. below. These explanations should address significant program initiatives/actions included in the budget.

II. Force Structure Summary: Provide a narrative explanation and identification of force structure supported by funding in this subactivity group.

III. Financial Summary (O&M: $ See note): 2/

		FY CY				
A. Subactivity Group	**Actuals**	**FY PY Request**	**Budget Appropriation**	**Current Estimate**	**FY BY1 Estimate**	**FY BY2 Estimate**
1. Subactivity						
2. Subactivity						
3. Etc.						
Total						

B. Reconciliation Summary:	**Change FY CY/FY CY**	**Change FY CY/FY BY1**	**Change FY BY1/FY BY2**
Baseline Funding			
Congressional Adjustments	NA	NA	
Supplemental Request			
Price Change			
Functional Transfer			
Program Changes			
Current Estimate			

Instructions: For the changes in the Current Fiscal Year (FY CY), provide information from the President's budget request for that fiscal year to the current estimate in this submission for that same fiscal year. For the changes from the FY CY to the FY BY1 and from the FY BY1 to the FY BY2, use the current estimate.

1/ The O&M budget is generally stratified into three levels: Level 1, Budget Activity (BA); Level 2, Budget Activity Group (BAG); and Level 3, Subactivity Group (SAG). The O&M budget structure for some Defense Agencies/Activities stops at the BA or BAG level. The Defense Agencies/Activities are required to submit this exhibit at the lowest level of their budget structure.

2/ Services: $ in Tenths of Millions; **Defense Agencies/Activities**: $ in Thousands.

COMPONENT NAME 1/
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

C. **Reconciliation of Increases and Decreases:** Provide a trail of changes from the previous President's budget request for the current FY CY in this submission to the appropriated amount for the current FY CY in this submission to the current estimate for FY CY in this submission; from the FY CY current estimate to the FY BY1 estimate; and from the FY BY1 estimate to the FY BY2 estimate. Provide a single entry in each year for price changes. Itemize and justify the major program changes in each year **(provide the baseline in dollars to which the increase or decrease applies)**. Such justification should clearly explain programmatic changes in resource levels including why increases are required or decreases occur. Additionally, the narrative justification should relate cost to force structure changes, performance criteria, work load and manpower data, as well as identify the impact if requested changes are not funded. Also see the general instructions for the OP 5 Exhibit. **The Services should report in tenths of millions; Defense Agencies/Activities in thousands.** Use the following format:

1. **FY CY President's Budget Request** (Amended, if applicable)
2. Congressional Adjustment (List items)
3. **FY CY Appropriation Enacted**
4. Proposed Supplementals (Show Pay and Program Supplementals separately.)
5. Transfers In
   (1)
   (2)
   etc.
6. Transfers Out
   (1)
   (2)
   etc.
7. Price Growth
8. Program Increases
   a. Annualization of New FY CY Program
      (1)
      (2)
      etc.
   b. One-Time FY CY Costs
      (1)
      (2)
      etc.

COMPONENT NAME 1/
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

C. Reconciliation of Increases and Decreases (Continued):

c. Program Growth in FY CY
(1)
(2)
etc.

9. Total Increases
10. Program Decreases
a. Annualization of New FY CY Program
(1)
(2)
etc.
b. One-Time FY CY Costs
(1)
(2)
etc.
c. Program Growth in FY CY
(1)
(2)
etc.
11. Total Decreases
12. Revised FY CY Estimate (Must agree with the CY column of the FY BY1/BY2 President's budget.)
13. Price Growth
14. Transfers In
(1)
(2)
etc.
15. Transfers Out
(1)
(2)
etc.

C. Reconciliation of Increases and Decreases (Continued):

16. Program Increases
    a. Annualization of New FY CY Program
        (1)
        (2)
        etc.
    b. One-Time FY BY1 Costs
        (1)
        (2)
        etc.
    c. Program Growth in FY BY1
        (1)
        (2)
        etc.
17. Total Increases
18. Program Decreases:
    a. One-Time FY CY Costs
        (1)
        (2)
        etc.
    b. Annualization of FY CY Program Decreases
        (1)
        (2)
        etc.
    c. Program Decreases in FY BY1
        (1)
        (2)
        etc.
19. Total Decreases

C. Reconciliation of Increases and Decreases (Continued):

20. FY BY1 Budget Request
21. Price Growth
22. Transfers In
    (1)
    (2)
    etc.
23. Transfers Out
    (1)
    (2)
    etc.
24. Program Growth
    a. Annualization of New FY BY1 Program
       (1)
       (2)
       etc.
    b. One-Time FY BY2 Costs
       (1)
       (2)
       etc.
    c. Program Growth in FY BY2
       (1)
       (2)
       etc.
25. Total Increases
26. Program Decreases:
    a. One-Time FY BY1 Costs
       (1)
       (2)
       etc.

COMPONENT NAME 1/
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

C. Reconciliation of Increases and Decreases (Continued):

b. Annualization of FY BY1 Program Decreases
(1)
(2)
etc.
c. Program Decreases in FY BY2
(1)
(2)
etc.
27. Total Decreases
28. FY BY2 Budget Estimate

NOTE: Substitute appropriate fiscal years to show current year and biennial budget years.

COMPONENT NAME 1/
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

IV. Performance Criteria and Evaluation Summary: Provide meaningful performance and work load data by SAG for each year FY PY, FY CY, FY BY1, and FY BY2 where appropriate. Performance criteria and evaluation summary data should be provided by subactivity where applicable. The following subactivity groups have specific performance criteria required (See attachments 1-5 to the OP-5 in the FMR):

JCS Exercise Program (Attachment 1)
Base Operations Support (Attachment 2)
Transportation (Attachment 3)
Real Property Maintenance(Attachment 4)
Training (includes multiple subactivity groups) (Attachment 5)

For depot maintenance, show data as required by page 1 of the OP-30 exhibit.

For other subactivity groups, display comparable/appropriate data.

COMPONENT NAME 1/
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

V. Personnel Summary:	FY PY	FY CY	FY BY1	FY BY2	Change FY CY/FY BY1	Change FY BY1/FY BY2
Active Military End Strength (E/S) (Total)						
Officer						
Enlisted						
Reserve Drill Strength (E/S) (Total)						
Officer						
Enlisted						
(Military Technician Included Above (Memo))						
Reservists on Full Time Active Duty (E/S) (Total)						
Officer						
Enlisted						
Civilian End Strength (Total)						
U.S. Direct Hire						
Foreign National Direct Hire						
Total Direct Hire						
Foreign National Indirect Hire						
(Military Technician Included Above (Memo))						
(Reimbursable Civilians Included Above (Memo))						
Additional Military Technicians Assigned to USSOCOM						
Active Military Average Strength (A/S) (Total)						
Officer						
Enlisted						
Reserve Drill Strength (A/S) (Total)						
Officer						
Enlisted						
(Military Technician Included Above (Memo))						

Civilian end strength and Full Time Equivalent (FTE) data will agree with the direct and reimbursable funded data reflected on lines 1 through 5 of the OP-8 entitled, "Civilian Personnel Costs." The reimbursable civilian end strength and FTE data will agree with the data reflected on line 6 of the OP-8 exhibit.

These military technicians are included in the civilian end strength and average strength to USSOCOM.

COMPONENT NAME 1/
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

V. Personnel Summary (Cont'd):	FY PY	FY CY	FY BY1	FY BY2	Change FY CY/FY BY1	Change FY BY1/FY BY2
Reservists on Full Time Active Duty (A/S) (Total)						
Officer						
Enlisted						
Civilian FTEs (Total)						
U.S. Direct Hire						
Foreign National Direct Hire						
Total Direct Hire						
Foreign National Indirect Hire						
(Military Technician Included (Memo))						
(Reimbursable Civilians Included Above (Memo))						

Provide an explanation of changes between the years for military and civilian personnel for the BES submission only.

VI. Outyear Summary:	FY BY2+1	FY BY2+2	FY BY2+3	FY BY2+4
O&M ($ Tenths of Millions)				
Military End Strength				
Reserve Drill End Strength				
Reservists on Full Time Active Duty (E/S)				
Civilian FTEs				

(Include Part VI in the OSD/OMB submission only)

VII. *OP 32 Line Items as Applicable (Dollars in Thousands):*

	Change from FY PY to FY CY				Change from FY CY to FY BY1				Change from FY BY1 to FY BY2				
FY PY Actuals	Foreign Currency Rate Diff	Price Growth	Program Growth	FY CY Estimate	Foreign Currency Rate Diff	Price Growth	Program Growth	FY BY1 Estimate	Foreign Currency Rate Diff	Price Growth	Program Growth	FY BY2 Estimate

1. List each applicable OP-32 line item number and title.

2. Do not include the percentage of price growth.

To be submitted for both the OSD and President's budget submissions. For the President's budget submission, number the OP-32 section "VI" since the "Outyear Summary" is not provided.

OPERATION AND MAINTENANCE, (SERVICE/COMPONENT)

JCS EXERCISE PROGRAM - O&M COSTS
(FY PY, FY CY, FY BY1 and BY2)

IV. Performance Criteria and Evaluation

(*Defense Agencies in thousands/Military departments in millions)

Exercise Name & Location [1/]	Time Period of Exercise	Work Load Measure [2/]	Cost ($ *) Transportation	Other	Total [3/]
Directed Exercises					
(List by exercise)					
Total					
Coordinated Exercises					
(List by exercise)					
Total					
Total Directed and Coordinated Exercises					

1/ Identify each initiative by category, CINC, and exercise name.

2/ Airlift: Reflect C-130, C-141, C-17, or C-5 hours, as appropriate, for transportation costs. Separately identify C-130, C-141, C-17, or C-5 hour requirements, as appropriate, for commercial augmentation effort. Indicate in footnote JCS Exercise rate used for pricing.

Sealift: Express work measurement tons (differentiate between break bulk and containers) to be transported via MSC and MSC per diem ship days as applicable. In footnote indicate rates used for each.

Land Transportation: Express program values, in measurement tons to be transported overland. Indicate rates used in footnote.

Port Operations:

CONUS: Express work load in terms of measurement tons to be transported through CONUS Ports. Indicate rates used in footnote.

Overseas: Express work load in terms of measurement tons to be transported through Overseas Ports. Indicate rates used in footnote.

3/ For FY PY and FY CY: Show by footnote both the amount appropriated for FY PY and the amount requested for the FY CY in the FY CY President's budget. For FY CY, explain the difference between the amount requested in the President's budget and the current estimate.

For FY BY1 and FY BY2: Briefly describe changes in the program from that of the previous year. To the extent that specific exercises have not been approved at the time of the budget submission, estimate total program levels. Estimated amounts should be distributed between transportation and other costs, as applicable, and should be related to estimated work load. Explanations of changes in both costs and work load are required between the FY CY and FY BY1 and between the FY BY1 and FY BY2. This information should be provided in sufficient detail to justify the budget estimate.

OPERATION AND MAINTENANCE, (SERVICE/COMPONENT)
BASE OPERATIONS SUPPORT PROGRAM
(Dollars in Thousands)

IV. Performance Criteria and Evaluation:	FY PY	FY CY	FY BY1	FY BY2
A. Administration ($000)				
Military Personnel Average Strength				
Civilian Personnel FTEs				
Number of Bases, Total				
(CONUS)				
(Overseas)				
Population Served, Total				
(Military, Average Strength)				
(Civilian, FTEs)				
B. Retail Supply Operations ($000)				
Military Personnel Average Strength				
Civilian Personnel FTEs				
C. Bachelor Housing Ops./Furn. ($000)				
Military Average Strength				
Civilian FTEs				
No. of Officer Quarters				
No. of Enlisted Quarters				
D. Other Morale, Welfare and Recreation ($000)				
Military Average Strength				
Civilian FTEs				
Population Served, Total				
(Military, Average Strength)				
(Civilian/Dependents, FTEs)				

IV. Performance Criteria and Evaluation: (continued)	FY PY	FY CY	FY BY1	FY BY2
E. Maintenance of Installation Equipment ($000)				
Military Average Strength				
Civilian FTEs				
F. Other Base Services ($000)				
Military Average Strength				
Civilian FTEs				
Number of Motor Vehicles, Total				
(Owned)				
(Leased)				
G. Other Personnel Support ($000)				
Military Average Strength				
Civilian FTEs				
Population Served, Total				
(Military, Average Strength)				
(Civilian, FTEs)				
H. Payments to GSA (000)				
Standard Level User Charges ($000)				
Leased Space (000 sq ft)				
Recurring Reimbursements ($000)				
One-time Reimbursements ($000)				
I. Non-GSA Lease Payments for Space				
Leased Space (000 sq ft)				
Recurring Reimbursements ($000)				
One-time Reimbursements ($000)				
J. Other Engineering Support ($000)				
Military Personnel Average Strength				
Civilian Personnel FTEs				

OPERATION AND MAINTENANCE, (SERVICE/COMPONENT)
BASE OPERATIONS SUPPORT PROGRAM
(Dollars in Thousands)

IV. Performance Criteria and Evaluation: (continued)	FY PY	FY CY	FY BY1	FY BY2
K. Operation of Utilities ($000)				
Military Personnel Average Strength				
Civilian Personnel FTEs				
Electricity (MWH)				
Heating (MBTU)				
Water, Plants & Systems (000 gals)				
Sewage & Waste Systems (000 gals)				
Air Conditioning and Refrigeration (Ton)				
L. Child and Youth Development Programs				
Number of Child Development Centers				
Number of Family Child Care (FCC) Homes				
Total Number of Children Receiving Care				
Percent of Eligible Children Receiving Care				
Number of Children on Waiting List				
Total Military Child Population (Infant to 12 years)				
Number of Youth Facilities				
Youth Population Serviced (Grades 1 to 12)				

ADDITIONAL INSTRUCTIONS

This schedule should exclude those funds supporting maintenance and repair of real property and minor construction.

Additional performance criteria and work load indicators may be included for any of the above functional categories as applicable. Additional criteria/indicators are especially encouraged for "Other Base Services" and "Other Personnel Support" categories as they relate to more important or unique support functions.

Include direct Operation and Maintenance funds only (Exclude amounts funded from Military Personnel appropriations.)

This format should be followed in preparing an OP-5 Exhibits for Base Support.

OPERATION AND MAINTENANCE, (SERVICE/COMPONENT)
TRANSPORTATION PROGRAM
(Dollars in Thousands)

IV. Performance Criteria and Evaluation	FY PY		FY CY		FY BY1		FY BY2	
	Units	($ in 000)	Units	($ in 000)	Units	($ in 000)	Units	($ in 000)
First Destination Transportation (FDT) (by Mode of Shipment):								
This should include only FDT supporting O&M purchases.								
Military Traffic Management Command:								
Port Handling (MT)								
Military Sealift Command:								
Regular Routes (MT)								
Per Diem (SD)								
Military Airlift Command:								
Regular Channel (ST)								
SAAM (MSN)								
Commercial:								
Air (ST)								
Surface (ST)								
TOTAL FDT								

NOTE: Abbreviate units of measure as follows:
Short Tons= ST
Measurement Tons = MT
Missions = MSN
Ship Days = SD

Provide subtotals for all modes of shipment (MTMC, MSC, MAC & Commercial)

Amounts should be consistent with amounts shown in applicable OP-5 Exhibits in each Service's/Components budget justification books and agree with amounts provided in PBA-13, Transportation.

OPERATION AND MAINTENANCE, (SERVICE/COMPONENT)
TRANSPORTATION PROGRAM
(Dollars in Thousands)

IV. Performance Criteria and Evaluation (continued)	**FY PY**		**FY CY**		**FY BY1**		**FY BY2**	
	Units	**($ in 000)**	**Units**	**($ in 000)**	**Units**	**($ in 000)**	**Units**	**($ in 000)**
Second Destination Transportation (SDT) (by Mode of Shipment):								
Military Traffic Management Command: Port Handling (MT)		Provide subtotals for all modes of shipment (MTMC, MSC, MAC & Commercial)						
Military Sealift Command:								
Regular Routes (MT)								
Per Diem (SD)								
Military Airlift Command:								
Regular Channel (ST)								
SAAM (MSN)								
Commercial:								
Air (ST)								
Surface (ST)								
TOTAL SDT								
Second Destination Transportation by Selected Commodities):								
Cargo (Military Supplies and Equipment)		For each commodity, show amounts separately by Short Tons (ST),						
Base Exchanges		Measurement Tons (MT), Missions (MSN), or Ship Days of Per Diem (SD),						
Subsistence		as applicable.						
Overseas Mail								
TOTAL FDT AND SDT								

OPERATION AND MAINTENANCE, (SERVICE/COMPONENT)

REAL PROPERTY MAINTENANCE AND MINOR CONSTRUCTION

Activity Group: Real Property Maintenance and Minor Construction

	FY PY	FY CY	FY BY1	FY BY2

I. Narrative Description:
(Same as for the basic OP-5 exhibit)

II. Description of Operations Financed:
(Same as for the basic OP-5 exhibit)

III. Financial Summary (O&M $ thousands):

A. Subactivity Breakout (Same column headings as the basic OP-5 exhibit)
Total

B. OP-32 Line items as applicable
(Same as for the basic OP-5 exhibit)

C. Reconciliation of Increases and Decreases
(Same as for the basic OP-5 exhibit)

IV. Performance Criteria and Evaluation:

A. Maintenance & Repair
Utilities (XXX)
Buildings (KSF)
Pavements (KSY)
Land (AC)
Other Facilities (KSF)
Railroad Trackage (KLF)
Recurring Maintenance
Major Repair

B. Minor Construction
Number of Projects

OPERATION AND MAINTENANCE, (SERVICE/COMPONENT)

REAL PROPERTY MAINTENANCE AND MINOR CONSTRUCTION

IV. Performance Criteria and Evaluation (continued):	FY PY	FY CY	FY BY1	FY BY2
C. Administration and Support				
Number of A&E Contracts				
Planning and Design Funds				
Military E/S				
Civilian FTE				
Total Personnel FTE				
Number of Installations				
Backlog of Maintenance and Repair (thousands)				

V. Personnel Summary:
(Same as for basic OP-5 exhibit)

VI. Outyear Data:
(Same as for basic OP-5 exhibit)

ADDITIONAL INSTRUCTIONS

This schedule is for all repair, maintenance, and minor construction funding and support for real property. Additional performance criteria and work load indicators may be included for any functional category. Include direct Operation and Maintenance costs, contractual costs of RPM & MC projects, including planning and design contracts supporting RPM & MC projects, and direct personnel costs (exclude amounts funded from Military Personnel appropriations).

OPERATION AND MAINTENANCE, (SERVICE/COMPONENT)

TRAINING

IV. **Performance Criteria and Evaluation:**

	FY PY			FY CY			FY BY1			FY BY2		
	Input	Output	Work Load	Input	Output	Work Load	Input	Output	Work Load	Input	Output	Work Load
Recruit Training:												
Active												
Guard												
Reserve												
Other												
Subtotal												
One Station Unit Training:												
Active												
Guard												
Reserve												
Other												
Subtotal												
Specialized Skill Training:												
Initial Skill												
Active												
Guard												
Reserve												
Other												
Subtotal												
Skill Progression												
Active												
Guard												
Reserve												
Other												
Subtotal												
Functional												
Active												
Guard												
Reserve												
Other												
Subtotal												

IV. Performance Criteria and Evaluation (continued):

	FY PY			FY CY			FY BY1			FY BY2		
	Input	Output	Work Load	Input	Output	Work Load	Input	Output	Work Load	Input	Output	Work Load
Specialized Skill Training (continued):												
Other												
Active												
Guard												
Reserve												
Other												
Subtotal												
Officer Acquisition:												
Officer Candidate School/ Officer Training School												
Academy Preparatory School												
BOOST (Navy)												
Flight Screening (AF)												
Other College Commissioning Programs												
Senior ROTC:												
Scholarship												
College												

Service Academy

	FY PY	FY CY	FY BY1	FY BY2
Beginning End Strength (1 October)				
Attrition				
Graduates				
Entries				
End Strength (30 September)				
Average Onboard				

IV. Performance Criteria and Evaluation (continued):

	FY PY			FY CY			FY BY1			FY BY2		
	Input	Output	Work Load	Input	Output	Work Load	Input	Output	Work Load	Input	Output	Work Load
Specialized Skill Training (continued):												
Professional Military Education: (Identify schools separately)												
Active												
Guard												
Reserve												
Other												
Subtotal												
Flight Training:												
Undergraduate Pilot Training - Active												
STRIKE/Jet												
Helicopter												
Maritime												
Subtotal												
Undergraduate Pilot Training - Guard												
STRIKE/Jet												
Helicopter												
Maritime												
Subtotal												
Undergraduate Pilot Training - Reserve												
STRIKE/Jet												
Helicopter												
Maritime												
Subtotal												
Undergraduate NFO/Navigator Tng (by type):												

IV. Performance Criteria and Evaluation (continued):

	FY PY			FY CY			FY BY1			FY BY2		
	Input	Output	Work Load	Input	Output	Work Load	Input	Output	Work Load	Input	Output	Work Load
Specialized Skill Training (continued):												
Flight Training (cont)												
Advanced Flight Tng												
Active												
Guard												
Reserve												
Other												
Subtotal												
Other Flight Tng												
Active												
Guard												
Reserve												
Other												
Subtotal												

	FY PY	FY CY	FY BY1	FY BY2
Flying Hours				
Undergraduate Pilot Tng				
STRIKE/Jet				
Helicopter				
Maritime				
Undergraduate NFO/Navigator Tng:				
(by type)				
Other Flying Hours				

(Appropriation Title)

DEPARTMENT OF _____
CIVILIAN PERSONNEL COSTS
FY BY1/FY BY2 Budget Submit/President's Budget
FY (PY/CY/BY1/BY2) (as appropriate)
($ in Thousands)

	Begin Strength	End Strength		Full-Time Equivalent (FTE)		Basic Compensation	Overtime Pay	Holiday Pay	Other OC 11	Total Variables	Total Compensation OC 11	Benefits OC 12	Compensation & Benefits
		Total	FTP	Total	FTP								
	a	b	c	d	e	f	g	h	i	j	k	l	m
				Use these formulas to calculate average salaries and rates (col x/col y)									
1. Direct Hire Civilians						(f/d)				(j/f)	(k/d)	(l/f)	(m/d)
a. U.S. Employees													
(1) Classified and Administrative													
(a) Senior Executive Schedule													
(b) General Schedule													
(c) Special Schedule *													
Subtotal													
(Rate)													
(2) Wage System													
(Rate)													
(3) Other													
(Rate)													
Subtotal United States													
(Rate)													
b. Direct Hire Foreign Nationals													
(Rate)													
c. Total Direct Hire													
(Rate)													
2. Indirect Hire Program													
(Rate)													
3. Foreign National Separation Liability Accrual													
a. Foreign Nationals Direct Hire													
b. Foreign Nationals Indirect Hire													

Data formerly shown for General Merit Pay will be reported in the General Schedule line.
*(Such as Mariners, Intergovernmental Personnel Act (IPA) individuals, etc.)

Do not display FTP or benefit data for FNIH.

Exhibit OP-8 Civilian Personnel Costs
(Page 1 of 7)

(Appropriation Title)

DEPARTMENT OF _____
CIVILIAN PERSONNEL COSTS
FY BY1/FY BY2 Budget Submit/President's Budget
FY (PY/CY/BY1/BY2) (as appropriate)
($ in Thousands)

(continued)

4. Benefits for Former employees(OC-13): Voluntary separation incentives will be shown in OC-13.
   - *a. Foreign National Direct Hire*
   - *b. U.S. Direct Hire*
   - *c. Vol. Sep. Pay*
   - *d. $80 Surcharge*
   - *e. Percent Early Retirement*
5. TOTAL CIVILIAN PERSONNEL
   (Rate)
6. Reimbursable data
   - a. U.S. Direct Hire — Reimbursable data will be provided for end strength, workyears, and funding and will be shown by appropriation and by Component/Agency.
   - b. Foreign National Direct Hire
   - c. Total Direct Hires — Provide reimbursable sources, by appropriation and by Component/Agency, on separate page.
   - d. Foreign Nationals Indirect Hire
7. DIRECT FUNDED CIVILIAN PERSONNEL
   (Rate)

CIVILIAN PERSONNEL COSTS
OP-8 Instructions

Separate OP-8 exhibits must be prepared for PY, CY, BY1, BY2 for each Military Department in total and for each appropriation/fund in which civilian personnel are funded. Each Defense Agency, including those Defense Agencies that have only RDT&E funded civilian personnel, and the Court of Military Appeals must also provide a separate exhibit. If a Defense Agency has civilian personnel financed in more than one appropriation/fund then a total for the Defense Agency must be provided.

Rate data on the OP-8 should be shown parenthetically. To calculate the required rate data, use the formulas displayed on the OP-8 exhibit. Show the average salary for Basic Compensation, overall salary for Total Compensation, and workyear cost for Compensation and Benefits. Show the other rate data, as a percentage in decimals to five places, for total variables and benefits.

End strength onboard as of September 30 vice end strength authorizations will be displayed for all beginning and ending end strengths. The beginning end strength must agree with previous FY's September 30 end strength.

In accordance with OMB Circular A-11, full-time equivalent (FTE) employment is the total number of hours (worked or to be worked) divided by the number of compensable hours applicable to each fiscal year. FTE is synonymous with workyear.

Data formerly reported for General Merit Pay category will be merged in the General Schedule line.

In accordance with the Federal Employees Part-time Career Employment Act of 1978 (Public Law 95-437), part-time permanent employees are counted on a full time equivalent basis, i.e., an individual working 30 hours a week becomes .75 of an end strength. There is no adjustment for other part-time or intermittent employees - these employees would be counted on an individual basis not on a fractional basis.

Consult either DoDI 7330.18 or the Office of Personnel Management's Federal Personnel Manual (FPM) for definitions of full-time employees with permanent appointments (FTP). FTP (Full-Time Permanent), according to OMB Circular A-11, is the number of full-time employees with permanent appointments that are on-board, or planned to be on-board, as of the end of each fiscal year. Such entries will exclude anticipated vacancies. Do not display FTP for Indirect Hire Foreign Nationals. Consult the DoDI or FPM to determine if your Foreign National Direct Hire employees are considered FTP employees.

Voluntary separation incentives must be reported in Benefits for Former Employees (Object Class 13).

Do not include overtime workyears in *FTE* totals. The *FTEs* on the OP-8 are straight time workyears only.

FTEs (direct and reimbursable) in the OP-8 exhibits must agree with the *FTEs* reported in the OMB galleys used for the printed budget. (OMB Circular A-11.)

For the PY supporting the FY BY President's budget request, the end strength data must agree with the SF-113A, Monthly Report of Federal Civilian Employment, provided to OPM to report military functions employment levels as of September 30.

- Direct hire end strength data on the OP-8 must agree with data provided on the September 30th supplement to the SF-113A report. This supplement is entitled, Report of Part-Time Permanent Employees on a Fractional Basis.
- Indirect hire end strength data must agree with the Indirect Hire supplement to the September 30th SF-113A report.
- The FTP end strength data must agree with data provided on line 30, Full-Time with Permanent Appointments, of the September 30th SF-113A.

Civilian Personnel Direct Funding (#7) will be total Civilian Personnel (#5) less reimbursable funding (#6). Provide end strength, workyear and funding reimbursable data for all of the columns. Appropriations/funds (e.g., Defense Working Capital Fund, etc.) that are not funded with budget authority show all of the data as reimbursable so that "0" will be displayed in every column on the "Civilian Personnel Direct Funding" (#7) line.

On a separate page, provide reimbursable sources by appropriation, and by Component/Agency.

An automated submission for the OP-8 Exhibit is also required. See section 030201 for both the OSD/OMB budget submission and the FY BY1/BY2 President's budget request.

Department of Defense Education Activity (DoDEA) will submit separate OP-8 exhibits for: Department of Defense Dependents Schools (DoDDS) and DoD Domestic Dependent Elementary and secondary Schools (DDESS), in addition to consolidated OP-8 exhibits for the total DoDEA program. For the required automated submission, DoDEA is only required to submit the consolidated OP-8 exhibit, not individual exhibits for DoDDS and DDESS.

Reimbursable Civilian Personnel Costs, Part 2

Fiscal Year: FY _____ (PY, CY, BY1, BY2)

Appropriation Account _____

A. SUMMARY OF CIVILIAN PAY:

1. Total Civilian Pay _____

2. Reimbursable Civilian Pay _____

B. REIMBURSABLE CIVILIAN PAY DISTRIBUTION BY SOURCE:

3. INTRA ACCOUNT _____

4. INTRA SERVICE _____
   - 4a. _____
   - 4b. _____
   - 4c. _____

5. INTER SERVICE _____
   - 5a. _____
   - 5b. _____
   - 5c. _____

6. ALL OTHER _____
   - 6a. _____
   - 6b. _____

C. CIVILIAN PAY REIMBURSED TO OTHER SERVICES/DEFENSE-WIDE AGENCIES:

7. Civilian Pay REIMBURSED from _____ to _____
   - 7a. _____
   - 7b. _____
   - 7c. _____

Reimbursable Civilian Personnel Costs, Part 2

Instructions for Preparation of the OP-8 Part 2 Reimbursable Pay

This is mandatory for the Military Departments and the Defense Agencies. If a Service shows that civilian pay is to be reimbursed from a Defense Agency that does not submit this form, then the agency coordination must be shown on this form. This is required only for the Budget Estimates Submission (BES).

Each appropriation account in the prior year, current year, biennial budget year (BY1), and biennial budget year (BY2) for which civilian pay is reimbursed, must identify the following in thousand of dollars:

On line 1, total civilian pay *.

On line 2, total reimbursable pay *.

On line 3, the amount of line 2 that is reimbursed within the account.

On line 4, the amount by account of line 2 that is reimbursed from accounts within the Service or Defense Agency. The sum of all accounts must equal the total intra service.

On line 5, the amount by account of line 2 that is reimbursed from other Services or Defense Agency accounts. The sum of all accounts must equal the total inter service.

On line 6, the amount of line 2 that is reimbursed from all other sources. The sum from all Defense Agencies must equal the total all other.

On line 7, the total civilian pay that is reimbursed to other Services or Defense Agencies **.

Notes:

* Lines 1 and 2 MUST agree with the totals reported by the Service of Defense Agency on the OP-8 and the sum of lines 3 through 6 of this must equal line 2.

** Any amounts identified on line 5 **MUST** appear on line 7 of the reimbursing Service or Defense Agency submission of this exhibit.

Reimbursable Civilian Personnel Costs, Part 2
SAMPLE
Fiscal Year: FY 1999

Appropriation Account: Operation & Maintenance, Army

A.	**SUMMARY OF CIVILIAN PAY:**		
1.	**Total Civilian Pay**		**7,599,374**
2.	**Reimbursable Civilian Pay**		**2,086,470**
B.	**REIMBURSABLE CIVILIAN PAY DISTRIBUTION BY SOURCE:**		
3.	**INTRA ACCOUNT**	**1,500,000**	
4.	**INTRA SERVICE**		**286,470**
	4a. O&M, Army Reserve	**136,470**	
	4b. O&M, Army Guard	**50,000**	
4c.	**RDT&E, Army**	**50,000**	
	4d. Mil Con, Army	**50,000**	
5.	**INTER SERVICE**		**200,000**
	5a. Defense Health Program (DHP)	**50,000**	
	5b. RDT&E, Navy	**50,000**	
	5c. Mil Con, Air Force	**50,000**	
	5d. USSOCOM	**50,000**	
6.	**ALL OTHER**		**100,000**
	6a. GSA	**50,000**	
	6b. OPM	**50,000**	
C.	**CIVILIAN PAY REIMBURSED TO OTHER SERVICES/DEFENSE AGENCIES:**		
7.	**Civilian Pay <u>REIMBURSED</u> from O&M Army to**		**650,000**
	7a. O&M, Navy Reserve	**200,000**	
	7b. O&M, Air Force Guard	**250,000**	
7c.	**RDT&E, Defense Mapping Agency**	**150,000**	
	7d. OMB	**50,000**	

Appropriation

DEPARTMENT OF _____ **Date: _____**

ANALYSIS OF CHANGES IN *FULL-TIME EQUIVALENT (FTE)* COSTS

FY PY (No. Compensable Days)	**SES/GS**		**WS**		**FNDH**	
	Amount	**Rate**	**Amount**	**Rate**	**Amount**	**Rate**
1. End Strength						
A. Budgeted	XX					
B. Actual	XX					
2. FTEs						
A. Budgeted	XX					
B. Actual	XX					
3. Basic Compensation ($ in Thousands)						
A. Budgeted	XX					
B. Actual	XX					
4. Average Basic Annual Salary (Basic Comp)						
A. Budgeted	XX					
B. Actual	XX					
5. Average Other OC-11 Variables Adjustments						
A. Budgeted	XX	XX 1/				
B. Actual	XX	XX 1/				
6. Overall Average Annual Salary (OC-11)						
A. Budgeted	XX					
B. Actual	XX					
7. Average Benefits						
A. Budgeted	XX	XX 1/				
B. Actual	XX	XX 1/				
8. Average FTE Cost (OC-11 & OC-12)						
A. Budgeted	XX					
B. Actual	XX					
9. Separately identify factors that account for changes in average basic salary, other OC-11 variables, benefits, and workyear cost between the budgeted rates and the actual rates.						

Exhibit OP-9 Analysis of Changes in FTE Costs
(Page 1 of 5)

Appropriation

DEPARTMENT OF _____ **Date:_____**

ANALYSIS OF CHANGES IN *FULL-TIME EQUIVALENT (FTE)* COST

	SES/GS		WS		FNDH	
	Amount	**Rate**	**Amount**	**Rate**	**Amount**	**Rate**
Adjustment to PY Average Salary						
10 + Annualization of PY Pay Raise(s)	XX	XX 2/				
11. +/- Extra Day	XX	XX 3/				
12. Total Other Adjustments (if applicable)	XX	XX 3/				
12a. Within Grade Adjustments	(XX)					
12b. High Grade Reduction	(XX)					
12c. Separately identify other factors that account for changes in the basic average salary from the PY to the CY.	(XX)					
13. Subtotal Adj. to PY Basic Average Salary	XX	(Total of lines 10, 11, and 12)				
14. Adjusted Basic Average Salary for CY	XX	(Total of lines 4 and 13)				
Other Adjustments to Derive FY CY *FTE* Cost						
15. CY Pay Raise (Basic Comp)	XX	XX 2/	(Rate times line 14)			
16. Other OC-11 Variables Adjustments 4/	XX	XX 1/				
17. Benefits 4/	XX	XX 1/				
17a. Health Insurance Increase	(XX)					
17b. FERS	(XX)					
17c. Separately identify other factors that account for major changes in benefits from the PY to the CY.	(XX)					
18. Change in Foreign Currency Budget Rates		XX				
19. Total CY Adjustments to FTE Cost	XX	(Total of lines 15, 16, 17, and 18)				
20. Average FTE Cost in CY	XX	(Total of lines 8, 13, and 19)				
21. Total FTE Cost in CY (¤ in Thousands) (line 23 x line 20)	XX					
FY CY (No. Compensable Days)						
22. End Strength	XX					
23. FTEs	XX					
24. Average Basic Annual Salary (Basic Comp)	XX	(Total of lines 14 and 15)				
25. Overall Average Annual Salary (OC-11)	XX	(Total of lines 6, 13, 15 and 16)				
26. Average FTE Cost (OC-11 & OC-12)	XX	(Same as line 20)				

Exhibit OP-9 Analysis of Changes in FTE Costs
(Page 2 of 5)

Appropriation

DEPARTMENT OF _____ **Date: _____**

ANALYSIS OF CHANGES IN *FULL-TIME EQUIVALENT (FTE)* COST

	SES/GS		WS		FNDH	
	Amount	**Rate**	**Amount**	**Rate**	**Amount**	**Rate**
Adjustment to CY Average Salary						
27 + Annualization of CY Pay Raise(s)	XX	XX 2/				
28. +/- Extra Day	XX	XX 3/				
29. Total Other Adjustments (if applicable)	XX	XX 3/				
29a. Within Grade Adjustments	(XX)					
29b. High Grade Reduction	(XX)					
29c. Separately identify other factors that account for changes in the basic average salary from the CY to the BY1.	(XX)					
30 Subtotal Adj. to CY Basic Average Salary	XX	(Total of lines 27, 28, and 29)				
31. Adjusted Basic Average Salary for BY1	XX	(Total of lines 24 and 30)				
Other Adjustments to Derive FY BY1 *FTE* Cost						
32. BY1 Pay Raise (Basic Comp)	XX	XX 2/	(Rate times line 31)			
33. Other OC-11 Variables Adjustments 4/	XX	XX 1/				
34. Benefits 4/	XX	XX 1/				
34a. Health Insurance Increase	(XX)					
34b. FERS	(XX)					
34c. Separately identify other factors that account for major changes in benefits from the CY to the BY1.	(XX)					
35. Change in Foreign Currency Budget Rates	-	XX				
36. Total BY1 Adjustments to WY Cost	XX	(Total of lines 32, 33, 34, and 35)				
37. Average FTE Cost	XX	(Total of lines 26, 30, and 36)				
38. Total FTE Cost in BY (¤ in Thousands) (line 37 x line 40)	XX					
FY BY1 (No. Compensable Days)						
39. End Strength	XX					
40. FTEs	XX					
41. Average Basic Annual Salary (Basic Comp)	XX	(Total of lines 31 and 32)				
42. Overall Average Annual Salary (OC-11)	XX	(Total of lines 25, 30, 32, and 33)				
43. Average FTE Cost	XX	(Same as line 37)				

Appropriation

DEPARTMENT OF

ANALYSIS OF CHANGES IN *FULL-TIME EQUIVALENT (FTE)* COST

Date: _____

	SES/GS		WS		FNDH	
	Amount	**Rate**	**Amount**	**Rate**	**Amount**	**Rate**
Adjustment to BY1 Average Salary						
44 + Annualization of BY1 Pay Raise(s)	XX	XX 2/				
45. +/- Extra Day	XX	XX 3/				
46. Total Other Adjustments (if applicable)	XX	XX 3/				
46a. Within Grade Adjustments	(XX)					
46b. High Grade Reduction	(XX)					
46c. Separately identify other factors that account for changes in the basic average salary from the BY1 to the BY2.	(XX)					
47 Subtotal Adj. to BY1 Basic Average Salary	XX	(Total of lines 44, 45, and 46)				
48. Adjusted Basic Average Salary for BY2	XX	(Total of lines 41 and 47)				
Other Adjustments to Derive FY BY2 FTE Cost						
49. BY2 Pay Raise (Basic Comp)	XX	XX 2/ (Rate times line 48)				
50. Other OC-11 Variables Adjustments 4/	XX	XX 1/				
51. Benefits 4/	XX	XX 1/				
51a. Health Insurance Increase	(XX)					
51b. FERS	(XX)					
51c. Separately identify other factors that account for major changes in benefits from the BY1 to the BY2.	(XX)					
52. Change in Foreign Currency Budget Rates	-	XX				
53. Total BY2 Adjustments to FTE Cost		XX (Total of lines 49, 50, 51 and 52)				
54. Average FTE Cost	XX	(Total of lines 43, 47, and 53)				
55. Total FTE Cost in BY2 (¤ in Thousands) (line 54 x line 57)	XX					
FY BY2 (No. Compensable Days)						
56. End Strength	XX					
57. FTEs	XX					
58. Average Basic Annual Salary (Basic Comp)	XX	(Total of lines 48 and 49)				
59. Overall Average Annual Salary (OC-11)	XX	(Total of lines 42, 47, 49, and 50)				
60. Average FTE Cost	XX	(Same as line 54)				

Exhibit OP-9 Analysis of Changes in FTE Costs

(Page 4 of 5)

ANALYSIS OF CHANGES IN *FULL-TIME EQUIVALENT (FTE)* COST
INSTRUCTIONS

1. The intent of the OP-9 is to identify the factors that have an impact on changes in average salary and average FTE cost from fiscal year to fiscal year.
2. Prepare separately for each appropriation and Fund account for U.S. direct hire, classified and wage system, and Foreign National Direct Hire (FNDH). Complete amounts and rates for WS, etc., as in SES/GS column.
3. All end strength will be displayed as actual or planned to be onboard as of September 30. Do not use end strength authorizations.
4. Cost, FTEs, and end strength should be consistent with those shown on OP-8, Analysis of Civilian Personnel Costs.
5. Show each classified pay raise in separate stub.
6. Data is to be reflected at appropriation or account.
7. The "Average Basic Annual Salary" for a FY is computed by dividing the "Basic Compensation" total by the number of straight time workyears.
8. The "Overall Average Annual Salary" for a FY is computed by dividing the "Total Compensation" (Object Class 11) by the number of straight time workyears.
9. The "Average FTE Cost" for a FY is computed by dividing "Total Compensation and Benefits" (Object Class 11 and 12) by the number of straight time FTEs.
10. The OP-9 will be prepared for both the Budget Submission and the President's budget. However, for the latter the OP-9 will be submitted separately to OSD and will not be included in the congressional justification material.

Footnotes

1/ Reflect as % rate of basic compensation.
2/ Express as decimal to five places. Develop effective pay raise as ratio of No. applicable days to total compensable days in year times pay raise percentage. Identify computation in footnote.
3/ Show computation - derivation of rate.
4/ Provide an explanation if the rate is different from the previous fiscal year rate, e.g. changes in overtime rate, changes in health benefits, FERS, etc.

INDIVIDUAL TRAINING DATA FOR FY __ BUDGET (SERVICE
PART A: SERVICE ACADEMY ATTRITION BY CLASS

	PY Actual			CY ESTIMATE			BY1 ESTIMATE			BY2 ESTIMATE		
	ENTRS	GRADS	LOADS	ENTRS	GRADS	LOADS	ENTRS	GRADS	LOADS	ENTRS	GRADS	LOADS
ACADEMY NEW ENTRANTS												
NEW ENTRANTS LOST BEFORE AUTUMN TERM												
FOURTH CLASS LOSS												
FOURTH CLASS CARRYOVER												
THIRD CLASS LOSS												
THIRD CLASS CARRYOVER												
SECOND CLASS LOSS												
SECOND CLASS CARRYOVER												
FIRST CLASS LOSS												
GRADUATES												
GRADUATES COMMISSIONED												
CADET/MIDSHIPMAN END STRENGTH												
GRADUATION LOAD												
AUTUMN LOAD												
PREP SCHOOL												
ENTRANTS TO PREP SCHOOL												
GRADS ENTERED ACADEMY												
PREP SCHOOL LOAD												
PREP SCHOOL GRADS ATTRIT AS FOURTH CLASSMEN												

NOTE: Carryover is to be calculated as of graduation (unless another time is specified uniformly for an academy).
"Graduation Load" is the sum of carryover for each class plus graduates.
"Autumn Load" is the sum of carryover for each class plus net new entrants at the beginning of the autumn term.
Reconcile and explain in footnotes differences between Autumn Load and "Cadet/Midshipman End Strength" reflected here and in the FYDP update.
"Prep School Load" is to be a forecast of average onboard students on a "best estimate" basis (specify formula).
If this table is presented on an academic year basis, so state.

INDIVIDUAL TRAINING DATA FOR FY __ BUDGET
(Service)
PART B: TRAINING MANPOWER

Page _____

Program Element:_____

	Actual (PY)			Estimated (CY)			Estimated (BY1)			Estimated (BY2)		
	Off.	Enl.	Civ.	Off.	Enl.	Civ.	Off.	Enl.	Civ.	Off.	Enl.	Civ.
FTEs												
INSTRUCTORS												
TRNG AND ED SUPP												
TOTAL FTEs												

NOTE: A basic Part B format will be submitted for each of the other Program Elements listed at Attachment 1 in Mission Program Elements (Load-Related) and for institutions in Attachment 2.

INDIVIDUAL TRAINING DATA FOR FY __ BUDGET (SERVICE)
PART C-1: UNDERGRADUATE FLIGHT TRAINING REQUIREMENTS (End Strength)

	ACTUAL (PY)	ESTIMATE (CY)	ESTIMATE (BY1)	ESTIMATE (BY2)
Pilot, Navigators/Naval Flight Office (NFO) (Specify)				
Authorized Rated Wartime Requirements (0-5 and below; yearend)				
Force				
Seat factor flying billets 1/				
Other flying billets 2/				
Training 3/				
Supervision/staff 4/				
Individuals				
Students 5/				
Others				
Total Requirement				
Inventories (0-5 and below; end strength basis)				
Active force				
Reserve				
National Guard				
Total Inventory				
Undergraduate Pilot Training (UPT)/Undergraduate Navigator Training (UNT) Graduates of Year Included in Inventory				

1/ Based upon aircraft x pilots per crew x crew ratio.
2/ Other operational flying includes overhead operational flying, miscellaneous support logistics, and research and development (R&D).
3/ Includes instructor and staff positions in undergraduate and advanced flight training.
4/ Includes non-flying billets requiring aviation expertise in administration, command/control and operational supervision/staff above the squadron level.
5/ Include advance flight students only.

INDIVIDUAL TRAINING DATA FOR FY __ BUDGET (SERVICE)

PART C-2: FLIGHT TRAINING

	Syllabus Course Length (In calendar days)	Number of Flight Instructors			Output			
		Mil.	Civ.	Contract	Active Duty	Reserve	Guard	Other (Specify)
A. Undergraduate Training								
Jet								
Propeller (including turbo prop)								
Rotary Wing								
TOTAL								
B. Advanced Training								
First Seat (i.e., post-UFT training prior to first operational unit assignment)								
Transition (i.e., conversion from one aircraft type to another or upgrading of skills in the same aircraft type)								
Instructor Training Course								
Other (Specify)								
TOTAL								

Notes:
(1) Display pilot and navigator/NFO training separately.
(2) Submit data for PY, CY, BY1, BY2.
(3) If instructors for any course are other than U.S. active duty military, so indicate.
(4) Separately indicate output of another Service's personnel or foreign military. For the Navy and Marine Corps, this should be on consolidated undergraduate flight training displays. "Instructor" means instructor pilots and navigator/NFO instructors only.
(5) For advanced training, show a weighted average syllabus course length for each subcategory (first seat, transition, etc.)

INDIVIDUAL TRAINING DATA FOR FY __ BUDGET (SERVICE)
PART C-3: UNDERGRADUATE PILOT TRAINING PHASE FACTORS
(LINE: Specify Jet, Prop, Helo)
(YEAR: Provide data for PY, CY, BY1, BY2)

	PREFLIGHT	PRIMARY	BASIC	PRIMARY	ADVANCED	TOTAL
Student Calendar Days to Complete						
Student Flight Hours to Complete						
Aircraft (Specify Model)						
Simulator (Specify Model)						
Student Input *						
Student Output *						
Percent Phase Attrition						
Average Load *						
Instructor Pilots *						
Other Officers *						
Enlisted *						
Aircraft Hours*						
O&M Cost/Hour						
Instructor Hours Per Student						

* Factors per graduate (final completion)
NOTE: Omit phases not applicable.

INDIVIDUAL TRAINING DATA FOR FY __ BUDGET (SERVICE)

PART C-4: FLIGHT TRAINING RESOURCE DATA
(LINE)

	ACTUAL (PY)	ESTIMATE (CY)	ESTIMATE (BY1)	ESTIMATE (BY2)
AIRCRAFT AND FLYING				

INDIVIDUAL TRAINING DATA FOR FY __ BUDGET (SERVICE)
PART C-3: UNDERGRADUATE PILOT TRAINING PHASE FACTORS
(LINE: Specify Jet, Prop, Helo)
(YEAR: Provide data for PY, CY, BY1, BY2)

	PREFLIGHT	PRIMARY	BASIC	PRIMARY	ADVANCED	TOTAL
Student Calendar Days to Complete						
Student Flight Hours to Complete						
Aircraft (Specify Model)						
Simulator (Specify Model)						
Student Input *						
Student Output *						
Percent Phase Attrition						
Average Load *						
Instructor Pilots *						
Other Officers *						
Enlisted *						
Aircraft Hours*						
O&M Cost/Hour						
Instructor Hours Per Student						

* Factors per graduate (final completion)
NOTE: Omit phases not applicable.

INDIVIDUAL TRAINING DATA FOR FY __ BUDGET (SERVICE)

PART C-4: FLIGHT TRAINING RESOURCE DATA
(LINE)

	ACTUAL (PY)	ESTIMATE (CY)	ESTIMATE (BY1)	ESTIMATE (BY2)
AIRCRAFT AND FLYING				
HOURS BY TYPE/MODEL/SERIES				
Authorized				
Assigned				
Flying Hours				
Total Flying Hours				

INDIVIDUAL TRAINING DATA FOR FY __ BUDGET (SERVICE)

PART D: ROTC PROGRAM DATA (PE 847230)

ROTC (Note: Parenthetical numbers refer to paragraphs in instructions following this portion of Exhibit.)

(1) ROTC

		FY PY Avg. No. ($000)	FY CY Avg. No. ($000)	FY BY1 Avg. No. ($000)	FY BY2 Avg. No. ($000)
A.	ROTC Unit Staff				
	Officers			(3) (4)	
	Enlisted Personnel			(3) (4)	
	Civilians			(3) (4)	
	Total (3)			(4)	
	Avg. Staff/Cost per Unit			(5) (5)	
B.	ROTC Command Level Staff				
	Officers			(3) (4)	
	Enlisted Personnel			(3) (4)	
	Civilians			(3) (4)	
	Total (3)			(4)	
	Avg. Staff/Cost per Unit			(5) (5)	
C.	Units (6)				
D.	ROTC Program Costs				
	1. O&M				(7)
	a. Scholarships				(8)
	b. Administrative Expense				
	(1) Unit Operating. Expense				
	(2) Unit Texts and Ref.				(9)
	(3) Admin. Travel				(9)
	2. Reserve Personnel				(10)
	a. Scholarships				(11)
	b. Summer Training				(12)
	c. Other				(13)
	3. Other				(14)
	TOTAL				(15)
E.	Flight Instruction Program			(16)	(16)
F.	Aviation Indoctrination Program			(16)	(16)
G.	Average Enrollment				
	1. Scholarship				(17)
	MS I				(17)
	II				(17)
	III				(17)
	IV				(17)
	Subtotal				(17)
	2. Non-Scholarship				
	MS I				(17)
	II				(17)
	III				(17)
	IV				(17)
	Subtotal				(17)

INDIVIDUAL TRAINING DATA FOR FY __ BUDGET (SERVICE)

PART D: ROTC PROGRAM DATA (PE 847230)
(Continued)

		FY PY Avg. No. ($000)	FY CY Avg. No. ($000)	FY BY1 Avg. No. ($000)	FY BY2 Avg. No. ($000)
H.	Total Costs			(18)	
I.	Cost Per Graduate				
	Scholarship			(19)	
	Non-Scholarship			(19)	
	Combined			(19)	
J.	Cost Per Grad Commissioned				
	Scholarship			(19)	
	Non-Scholarship			(19)	
	Combined			(19)	

Instructions for Completion of Preceding

1. Enter Army, Navy, or Air Force, as applicable.
2. Enter the appropriate fiscal year (data should be shown for the Prior, Current, and Biennial (BY1 and BY2) Budget fiscal years).
3. Enter the average number (manyear average) of officers, enlisted personnel, civilians, and combined total, respectively, assigned to ROTC units and ROTC command level staffs, respectively. ROTC command level staff should include all personnel up to the departmental level who are associated with the ROTC program but are not assigned to a ROTC unit.
4. Enter the total costs of pay and allowances/salary of military and civilian personnel, as applicable, plus any related O&M support costs. Pay and allowances/salaries will be determined through the use of standard rates for military and civilian personnel, respectively.
5. Enter the average staff and the average cost of the staff per unit. Average staff will be determined by dividing the applicable total staff (unit or command level) by the number of units shown in C (see paragraph 6, below). The average cost of staff per unit will be arrived at by dividing the applicable total costs for the unit and command level staffs, respectively, by the number of units shown in C.
6. Enter the applicable number of operating units.
7. Enter the total ROTC costs, other than those shown in A or B, included in the Service's O&M appropriation(s). (This should be equal to the sum of D.1.a and b discussed below in paragraphs 8 and 9.)
8. Show in parenthesis ( ) the total applicable costs of ROTC scholarships (include only tuition, fees, books, and other related student expenses).
9. Show in parenthesis ( ) the applicable O&M administrative costs, by categories shown, related to the ROTC program.

INDIVIDUAL TRAINING DATA FOR FY __ BUDGET (SERVICE)

PART D: ROTC PROGRAM DATA (PE 847230)
(Continued)

10. Enter the total ROTC costs included in the Service's applicable Reserve Component appropriations. This should be equal to the sum of D.2.a, b, and c, as discussed in paragraphs. 11, 12, and 13 below.

11. Enter in parenthesis ( ) the total costs relative to the monthly subsistence allowance paid to college freshmen and sophomores who are recipients of ROTC scholarships.

12. Enter in parenthesis ( ) the aggregate sum included in the Service's applicable Reserve Component appropriations for ROTC Pay and Allowance (Summer Training), Subsistence of Reserve Officer Candidates (Summer Training), and Travel of Reserve Officer Candidates (Summer Training).

13. Enter in parenthesis ( ) all costs of the ROTC program, other than those discussed in paragraphs. 11 and 12, above, included in the Service's Reserve Component appropriations.

14. Enter and detail by appropriation, and explain by footnote, any costs attributable to the ROTC program which have not been included in either A, B, or D (1 and 2).

15. Enter the total cost data shown in D.1, 2, and 3.

16. Enter in parenthesis ( ) the number of candidates participating in and total costs of Flight Instruction Program and the Aviation Indoctrination Program, respectively, included in the above data.

17. Enter by the scholarship and non-scholarship programs, respectively, the average number of candidates participating in MS I, II, III, IV, and applicable totals, respectively. Leave dollar columns blank.

18. Enter the total costs of the ROTC program. Total costs should be equal to the aggregate sum of A, B, and D, above.

INDIVIDUAL TRAINING DATA FOR FY __ BUDGET (SERVICE)

PART E: JUNIOR ROTC PROGRAM DATA (PE 897210)

(1) JUNIOR ROTC (HIGH SCHOOL) PROGRAM

		FY PY	FY CY	FY BY1	FY BY2
A.	Average Enrollment				
	Freshman		(3)		
	Sophomore				
	Junior				
	Senior				
	Total				
B.	Number of Units		(4)		
C.	Total Program Cost		(5)		
D.	Average Cost/Unit		(6)		

Instructions for Completion of Preceding

1. Enter Army, Navy, Marine Corps, or Air Force, as applicable.
2. Enter the appropriate fiscal year (data should be shown for the Prior-1, Prior, Current, and Budget years).
3. Enter the average enrollment during the year by year (of high school) and in total.
4. Enter the number of JROTC units.
5. Enter by appropriation, and in the total, the costs to DoD of the JROTC program.
6. Enter the average costs per JROTC unit. (Total costs in 5 divided by units in 4.)

INDIVIDUAL TRAINING DATA FOR FY ___ (SERVICE
PART F: OFF DUTY AND VOLUNTARY EDUCATION
PROGRAM DATA (PE 897320)

	PY/CY/BY1/BY2 *	
	Number	**Funding ($000)**
Post-Secondary Programs		
Tuition Assistance		
Graduate Level Course Enrollments		
Undergraduate Level Course Enrollments		
Vocational/Technical Course Enrollments		
Totals		
Instructor Hire (Group Study)		
Enrollments	X	
Instructor Funding	X	
Other Funding	X	
Total Funding	X	
Contract Education (e.g., PACE)		
(Detail by program)		
Education Services Personnel (counselors, ESOs, enlisted clerical, etc.)		
Full-time equivalent Civilian		
Average Strength Military		
Testing – DANTES		
CLEP Tests Administered		
DSST Tests Administered		
Other (Specify) Test Administered		
Other Education-Related Supplies and Materials		
Total Post-Secondary Program Funding	X	X
High School Programs		
Tuition Assistance		
Free/Nominal Course Enrollments		
Group Study Course Enrollments		
Other (Specify) Course Enrollments		
GED Tests Administered		
Total		

INDIVIDUAL TRAINING DATA FOR FY ___ (SERVICE
PART F: OFF DUTY AND VOLUNTARY EDUCATION
PROGRAM DATA (PE 897320)

(Continued)

	PY/CY/BY1/BY2 *	
	Number	**Funding ($000)**
High School Programs (Continued)		
Basic Skills Development		
Free/Nominal Course Enrollments		
Group Study Course Enrollments		
Other (Specify) Course Enrollments		
Total		
Total High School Program Funding		

New Educational Levels Reported Achieved During Past Year (FY)Through Voluntary Programs	**Officer**	**Enlisted**
High School Completion		
Diploma		
GED		
Two Years College		
Baccalaureate Degree		
Masters Degree		
Doctorate Degree		
Professional Degree (e.g., JD)		
Other (Specify)		

* Provide the required data for each fiscal year.

PROGRAM 8 INDIVIDUAL TRAINING ELEMENTS

Mission Program Elements (Load Related)

847110	Recruit Training Units
847210	Service Academies
847220	Officer Candidate/Training Schools (OCS/OTS)
847240	Other College Commissioning Programs
847310	General Skill Training
847330	General Intelligence Skill Training
847340	Crypto/SIGINT-Related Skill Training
847410	Undergraduate Pilot Training (UPT)
847420	Undergraduate Navigator/NFO Training (UNT)
847430	Other Flight Training
847510	Professional Military Education
847520	Other Professional Education
847610	Integrated Recruit and Skill Training Units

DOD PROFESSIONAL DEVELOPMENT EDUCATION INSTITUTIONS

Service Institutions

Army

Sergeants Major Academy, Ft Bliss, TX
Command and General Staff College, Ft Leavenworth, KA
War College, Carlisle, PA

Navy

College of Naval Command and Staff, Newport, RI
War College, Newport, RI
Naval Postgraduate School, Monterey, CA*

Marine Corps

Staff NCO Academy, Quantico, VA
Command and Staff College, Quantico, VA

Air Force

Senior NCO Academy, Gunter AFS, AL
Air Command and Staff College, Maxwell AFB, AL
Air War College, Maxwell AFB, AL
Air Force Institute of Technology, Dayton, OH*

Defense Institutions (Service Providing Budgetary Support)

(Army)

Industrial College of the Armed Forces, Ft McNair, DC
National War College, Ft McNair, DC
Information Resources Management College, Ft. McNair, DC
Institute for National Strategic Studies, Ft. McNair, DC

(Navy)

Armed Forces Staff College, Norfolk, VA
Defense Resources Management Education Center, Monterey, CA

OTHER DEFENSE TRAINING INSTITUTIONS (Service Providing Budgetary Support)

(Army)

Defense Language Institute - Foreign Language Center, Monterey, CA
Joint Military Packaging Training Center, Aberdeen, MD

(Navy)

Department of Defense Computer Institute, Washington, DC

(Air Force)

Defense Language Institute - English Language Center, Lackland AFB, TX
Defense Institute of Security Assistance Management, Dayton, OH
Defense Race Relations Institute, Patrick AFB, FL

*Prepare separate exhibits for resident and civilian institution programs.

DEPARTMENT OF DEFENSE OVERSEAS DEPENDENTS EDUCATION
COST SUMMARY

($ in Thousands)

Administrative Costs	FY PY	FY CY	FY BY1	FY BY2	Change FY CY/BY1	Change FY BY1/BY2
1. A. Salaries of Personnel Above School Level						
B. Personnel Benefits						
C. Temporary Duty Travel (TDY)						
(1) Per Diem						
(2) Other Travel Costs						
(3) MAC Passenger						
D. Supplies & Materials (non-ADP)						
E. Equipment Purchases (non-ADP)						
(1) Furniture						
(2) All Others						
F. Rental & Contractual Services (non-ADP)						
(1) Rents						
(2) Maintenance Contracts						
(3) Other Service Contracts						
G. ADP-Management Information System						
(1) Supplies & Materials						
(2) Equipment Purchases						
(3) Equipment Rental Contracts						
(4) Maintenance Contracts						
(5) Software Purchases						
(6) Contract Consultants						
(7) Studies & Analysis Contracts						
(8) Professional & Management Services and Contracts						
H. Special Analyses (non-ADP)						
(1) Contract Consultants						
(2) Studies & Analysis Contracts						
(3) Professional & Management Services and Contracts						
I. Other						
(1) Training						
(2) Advertising						
(3) Other						

Exhibit OP-15 DoD Dependents Education Cost Summary
(Page 1 of 11)

DEPARTMENT OF DEFENSE OVERSEAS DEPENDENTS EDUCATION
COST SUMMARY
($ in Thousands)

Administrative Costs	FY PY	FY CY	FY BY1	FY BY2	Change FY CY/BY1	Change FY BY1/BY2
2. A. Salaries of Teaching Personnel						
(1) Teaching Personnel						
(2) Substitutes						
B. Salaries of Principals						
C. Salaries of Clerical Personnel						
(1) Clerical Personnel						
(2) Paraprofessionals						
D. Salaries of Others						
E. Personnel Benefits						
F. Textbooks and Library Books						
(1) Textbooks						
(2) Library Books (Newspaper/Periodicals)						
G. Educational Supplies						
(1) Educational Supplies						
(2) Audiovisual Supplies						
(3) ADP-School Administration						
(4) ADP-Classroom						
H. Educational Equipment						
(1) Educational Equipment						
(a) Equipment Rental						
(b) Equipment Purchases						
(c) Maintenance Contracts						
(2) Audiovisual Equipment						
(a) Equipment Rental						
(b) Equipment Purchases						
(c) Maintenance Contracts						
(3) ADP-School Administration						
(a) Equipment Rental						
(b) Equipment Purchases						
(c) Maintenance Contracts						
(4) ADP-Classroom						
(a) Equipment Rental						
(b) Equipment Purchases						
(c) Maintenance Contracts						

DEPARTMENT OF DEFENSE OVERSEAS DEPENDENTS EDUCATION
COST SUMMARY

Administrative Costs	FY PY	FY CY	FY BY1	FY BY2	Change FY CY/BY1	Change FY BY1/BY2
2. I. Contractual Services						
(1) Contract Instructional Services						
(2) Non-Instructional Contract Services						
(a) Contract Consultants						
(b) Studies & Analysis Contracts						
(c) Professional & Management Services						
(d) Contract Engineering & Technical Services Contracts						
(e) Other Contracts (Specify)						
J. Research & Innovation						
(1) TDY						
(a) Per Diem						
(b) Other Travel Costs						
(c) MAC Passenger						
(2) Projects (Specify)						
K. Summer School						
(1) Salaries of Teaching Personnel						
(2) Educational Activities						
L. Other Temporary Duty Travel						
(1) Itinerant Education Services						
(a) Per Diem						
(b) Other Travel Costs						
(c) MAC Passenger						
(2) Recruiting						
(a) Per Diem						
(b) Other Travel Costs						
(c) MAC Passenger						
(3) Accreditation						
(a) Per Diem						
(b) Other Travel Costs						
(c) MAC Passenger						

DEPARTMENT OF DEFENSE OVERSEAS DEPENDENTS EDUCATION
COST SUMMARY

($ in Thousands)

Administrative Costs	FY PY	FY CY	FY BY1	FY BY2	Change FY CY/BY1	Change FY BY1/BY2
2. L. (4) Curriculum Review						
(a) Per Diem						
(b) Other Travel Costs						
(c) MAC Passenger						
(5) Union Deliberation/Negotiation						
(a) Per Diem						
(b) Other Travel Costs						
(c) MAC Passenger						
(6) Other						
(a) Per Diem						
(b) Other Travel Costs						
(c) MAC Passenger						
M. In-Service Training						
(1) Temporary Duty Travel						
(a) Per Diem						
(b) Other Travel Cost						
(c) MAC Passenger						
(2) Contracts						
(a) Contract Consultant						
(b) Professional & Management Services Contracts						
(c) Other Contracts (Specify)						
(3) Tuition Assistance						
(4) Other (Specify)						
N. Other Costs & Compensation						
(1) Compensation for Extra-Curricular School Activities						
(2) Cost for Correspondence Courses						
(3) Other (Specify)						

DEPARTMENT OF DEFENSE OVERSEAS DEPENDENTS EDUCATION
COST SUMMARY
($ in Thousands)

Administrative Costs	FY PY	FY CY	FY BY1	FY BY2	Change FY CY/BY1	Change FY BY1/BY2
3. A. Salaries						
(1) Salaries of Logistics Personnel						
(2) Benefits						
B. Custodial/Maintenance						
(1) Contracts						
(2) Non-Contract Supplies						
C. Repair and Maintenance						
(1) R&M of School Facilities						
(a) Less than $100,000						
(b) More than $100,000						
(2) Minor Construction Projects						
(b) More than $100,000						
(a) Less than $100,000						
(3) Recurring R&M						
(4) Other (Specify)						
D. Transportation Services						
(1) Transportation of Things						
(a) MAC Cargo						
(b) MSC Cargo						
(c) Commercial Land						
(d) Commercial Ship						
(e) Commercial Air						
(f) Other						
(2) Second Destination Transportation						
(a) MAC Cargo						
(b) MSC Cargo						
(c) Commercial Land						
(d) Commercial Ship						
(e) Commercial Air						
(f) Other						
(3) Transportation of People						
(a) Per Diem						
(b) Other Travel Costs						
(c) MAC Passengers						

DEPARTMENT OF DEFENSE OVERSEAS DEPENDENTS EDUCATION
COST SUMMARY

($ in Thousands)

Administrative Costs	FY PY	FY CY	FY BY1	FY BY2	Change FY CY/BY1	Change FY BY1/BY2
3. D. (4) Daily Student Commuting						
(a) Reimbursable						
(b) Contract						
(5) Bus Monitors						
E. Rents, Communications and Utilities						
(1) Rents & Leases						
(2) Utilities						
(3) Communications						
F. Local Costs and Purchases						
(1) Supplies & Materials						
(2)Equipment						
(a) Furniture						
(b) All Others						
(3) Printing & Reproduction						
(4) Other						
G. Reimbursable for Services Received						
(1) ADP Automated Supply System						
(2) Accounting/Payroll						
(3) Civilian Personnel Services						
(4) Other Base Support						
(5) NATO/SHAPE/AFCENT Contributions						
(6) Furniture Maintenance						
(7) Equipment Maintenance						
(8) Section Six Schools						
4. DoDDS-Unique Costs						
A. Salaries for Host Nation Personnel						
(1) Salaries						
(2) Benefits						
B. Allowance						
(1) Cost of Living Allowance						
(2) Housing Allowance						
(3) Area Differentials						

DEPARTMENT OF DEFENSE OVERSEAS DEPENDENTS EDUCATION
COST SUMMARY

Administrative Costs	FY PY	FY CY	FY BY1	FY BY2	Change FY CY/BY1	Change FY BY1/BY2
4. C. Permanent Change of Station Costs						
(1) Transportation of People						
(a) Per Diem						
(b) Other Travel Costs						
(c) MAC Passengers						
(2) Transportation of Things						
(a) MAC Cargo						
(b) MSC Cargo						
(c) Commercial Land						
(d) Commercial Ship						
(e) Commercial Air						
(f) Other						
D. DoDDS-Operated Dormitories						
(1) Salaries of Dormitory Personnel						
(a) Dormitory Counselors						
(b) Dormitory Aides						
(c) Compensation for Irregular Hours						
(2) Benefits						
(3) Student Room & Board						
(4) Transportation Services						
(a) Activity Transportation						
(b) To/Fro 5-day Dormitories						
(c) To/From 7-day Dormitories						
(5) Equipment						
(a) Furniture						
(b) All Others						

DEPARTMENT OF DEFENSE DEPENDENTS EDUCATION
NUMBER OF SCHOOLS AND ENROLLMENT DATA*

		0 to 124	125 to 349	350 to 499	500 to 749	750 to 999	1,000 to 1,299	1,300 to 1,599	1,600 to 1,899	1,900 to 2,199	TOTAL
Elementary Schools (K-8)											
No. of Schools	FY PY										
	FY CY										
	FY BY1										
	FY BY2										
Total Enrollment	FY PY										
	FY CY										
	FY BY1										
	FY BY2										
Middle Schools (4-8)											
No. of Schools	FY PY										
	FY CY										
	FY BY1										
	FY BY2										
Total Enrollment	FY PY										
	FY CY										
	FY BY1										
	FY BY2										
Junior High Schools (7-10, must have 9th grade)											
No. of Schools	FY PY										
	FY CY										
	FY BY1										
	FY BY2										
Total Enrollment	FY PY										
	FY CY										
	FY BY1										
	FY BY2										

*Excludes Tuition-Fee Schools and Section Six Schools

DEPARTMENT OF DEFENSE DEPENDENTS EDUCATION
NUMBER OF SCHOOLS AND ENROLLMENT DATA*

		0 to 124	125 to 349	350 to 499	500 to 749	750 to 999	1,000 to 1,299	1,300 to 1,599	1,600 to 1,899	1,900 to 2,199	TOTAL
Secondary Schools (7-12)											
No. of Schools	FY PY										
	FY CY										
	FY BY1										
	FY BY2										
Total Enrollment	FY PY										
	FY CY										
	FY BY1										
	FY BY2										
High Schools (9 or 10-12)											
No. of Schools	FY PY										
	FY CY										
	FY BY1										
	FY BY2										
Total Enrollment	FY PY										
	FY CY										
	FY BY1										
	FY BY2										
Combined Schools (K-9, K-10) or K-12)											
No. of Schools	FY PY										
	FY CY										
	FY BY1										
	FY BY2										
Total Enrollment	FY PY										
	FY CY										
	FY BY1										
	FY BY2										

DEPARTMENT OF DEFENSE DEPENDENTS EDUCATION
NUMBER OF SCHOOLS AND ENROLLMENT DATA*

		0 to 124	125 to 349	350 to 499	500 to 749	750 to 999	1,000 to 1,299	1,300 to 1,599	1,600 to 1,899	1,900 to 2,199	TOTAL
Junior College (Non-Add)											
No. of Locations	FY PY										
	FY CY										
	FY BY1										
	FY BY2										
Total Enrollment*	FY PY										
	FY CY										
	FY BY1										
	FY BY2										
Kindergarten (Memo Entry)											
No. of Locations	FY PY										
	FY CY										
	FY BY1										
	FY BY2										
Total Enrollment	FY PY										
	FY CY										
	FY BY1										
	FY BY2										
Summary											
No. of Locations	FY PY										
	FY CY										
	FY BY1										
	FY BY2										
Total Enrollment	FY PY										
	FY CY										
	FY BY1										
	FY BY2										

*Full-Time Equivalents

DEPARTMENT OF DEFENSE DEPENDENTS EDUCATION
PUPIL ENROLLMENT TO TEACHER RATIOS

	FY PY	FY CY	FY BY1	FY BY2
I. Summary				
Elementary School (K-8)				
Middle School (4-8)				
Jr. High (7-10, must have 9th grade)				
Secondary Schools (7-12)				
High Schools (9 or 10-12)				
Combined (K-9, K-10 or K-12)				
Special Education Program (Self-Contained)				
Junior College				
TOTAL				
II. Detail of Special Education Classes				
Self Contained Environment				
Physically Handicapped				
Hearing Impaired				
Mentally Handicapped (Educ./Trainable)				
Emotionally Handicapped				
Multi-handicapped (at least two categories)				
Pre-School Handicapped				
TOTAL				
Non-Self Contained Environment				
Physically Handicapped				
Hearing Impaired				
Visually Handicapped				
Learning Disabled				
Mildly Handicapped				
Mentally Handicapped (Educ./Trainable)				
Emotionally Handicapped				
Multi-handicapped				
TOTAL				
III. Certain Special Programs Teachers				
Speech Therapist				
ESL				
Compensatory Education				
Talented & Gifted				
TOTAL				

DEPARTMENT OF DEFENSE DEPENDENTS EDUCATION
SECTION 6 SCHOOLS COST SUMMARY
($ Thousands)

	PY/CY/BY1/BY2	Change CY/BY1	Change BY1/BY2
1. ADMINISTRATION COST			
a. Salaries for Administration			
(1) Superintendent			
(2) Associate Superintendent			
(3) Other Administrators			
(4) Secretaries and Clerks			
b. Other Expenses for Administration			
(1) TDY Travel			
(2) Supplies			
2. INSTRUCTION COSTS			
a. Salaries of Principals			
(1) Supervising Principals			
(a) Elementary			
(b) Secondary			
(2) Assistant Principals			
b. Salaries of Teachers			
(1) Elementary			
(a) Kindergarten			
(b) Specialists (Special Subject matter Areas)			
(c) Classroom Teachers			
(2) Secondary			
(3) Special Education Teachers			
(4) Summer School			
c. Salaries of Other Instructional Staff			
(1) Librarian Salaries			
(a) Librarians			
(b) Assistant Librarians			
(2) Counselors			

DEPARTMENT OF DEFENSE DEPENDENTS EDUCATION
SECTION 6 SCHOOLS COST SUMMARY

($ Thousands)

	PY/CY/BY1/BY2	Change CY/BY1	Change BY1/BY2
2. INSTRUCTION COSTS (continued)			
d. Salaries of Secretarial and Clerical Staff			
(1) Principal's Office Secretarial and Clerical Staff			
(2) Library Clerks			
e. Other Salaries for Instruction			
(1) Teacher Aides			
(2) Substitute Teachers			
f. Student Fees			
(1) Special Education (EMR) and Special Education (LD)			
(2) Reading & Motor Perception Program			
g. School Library & Audio Visual Materials			
(1) Library Books			
(a) Replacement			
(b) Rebinding			
(2) Periodicals and Newspapers			
(3) Audio Visual Materials			
(4) Library Supplies			
h. Teaching Supplies			
(1) Kindergarten			
(2) Elementary School			
(3) Secondary School			
(4) Special Education Supplies			

DEPARTMENT OF DEFENSE DEPENDENTS EDUCATION
SECTION 6 SCHOOLS COST SUMMARY

($ Thousands)

	PY/CY/BY1/BY2	Change CY/BY1	Change BY1/BY2
2. INSTRUCTION COSTS (continued)			
i. Other Expenses for Instruction			
(1) Professional Library			
(2) Supplies (Office Supplies Related to Instruction			
(3) Workshop			
(4) Outdoor Education Program Supplies			
(5) TDY for Instruction			
3. AUXILIARY			
a. Health Services			
(1) Salaries			
(2) Supplies and expenses			
b. School Lunch Service Salaries (Cafeteria Manager)			
4. PUPIL TRANSPORTATION SERVICES			
a. Salaries for Pupil Transportation			
b. Contracted Services for Pupil Transportation			
5. OPERATION OF PLANT			
a. Salaries for Operation of Plant			
(1) Salary of Head Custodian			
(2) Salaries of Assistant Custodians			
b. Contracted Services for Operation of Plant			

DEPARTMENT OF DEFENSE DEPENDENTS EDUCATION
SECTION 6 SCHOOLS COST SUMMARY

($ Thousands)

	PY/CY/BY1/BY2	Change CY/BY1	Change BY1/BY2
5. OPERATION OF PLANT (continued)			
c. Utilities			
(1) Heat			
(2) Water			
(3) Electricity			
(4) Gas			
(5) Sewage and/or Trash Removal Service			
(6) Phone			
d. Supplies for Operation of Plant			
6. MAINTENANCE OF PLANT			
a. Salaries for Maintenance of School Plant			
b. Contracted Services for Maintenance			
(1) Pest Control			
(2) Rug, Mop, and Linen			
(3) Fire Control			
c. Replacement of Equipment			
(1) Administrative Equipment			
(2) Instructional Equipment			
(3) Non-Instructional Equipment			
(4) Audio Visual Equipment			
d. Supplies for Maintenance of Plant			
(1) Supplies for Building Maintenance			
(2) Supplies for Equipment Maintenance			
7. FIXED CHARGES			
a. Government Contribution to Retirement			
(1) Civil Service Retirement			
(2) FICA			

DEPARTMENT OF DEFENSE DEPENDENTS EDUCATION
SECTION 6 SCHOOLS COST SUMMARY

($ Thousands)

	PY/CY/BY1/BY2	Change CY/BY1	Change BY1/BY2
7. FIXED CHARGES (continued)			
b. Government Contribution to Insurance			
(1) FEGLI			
(2) FEHB			
(3) Fidelity Bond Premiums			
c. Workmen's Compensation			
d. Rental of Land and Buildings			
(1) Rent for Instructional Purposes			
(2) Rent for Non-Instructional Purposes			
SUBTOTAL (costs for Section 6 Schools)			
Less reimbursements for non-Section 6 School pupils (This Pertains to Puerto Rico Schools Only)			
NET Section 6 Schools Costs			
(Estimated number of pupils in Section 6 Schools)			
(Costs per pupil)			
8. COSTS UNIQUE TO SECTION 6 SCHOOLS (Puerto Rico Schools Only)			
a. Overseas Allowances (cost of living, quarters, and post differential)			
b. Permanent Change of Station (PCS) Costs			
TOTAL SECTION 6 SCHOOLS COSTS			
Estimated Number of Pupils (including Tuition Paying Pupils)			
Per Pupil Cost			

INSTRUCTIONS: Exhibit OP-16 in its entirety will be submitted for both the OSD and the President's budget submissions. This exhibit will be incorporated into the OP-5 Exhibit for the Section 6 Schools.

Exhibit OP-16 DoD Defense Agencies Section 6 Schools
(Page 5 of 5)

DEPARTMENT OF THE NAVY

Claimant: _____

Analysis of Navy Flying Hour Program

FY _____

Summary

Program Element/ Type A/C	Average Operating A/C	Utilization Rate (Monthly)	Flying Hours	Flying Fuel	Hourly Costs DLR	Hourly Costs Other	Hourly Costs Total Fuel	Annual Cost DLR	Annual Cost Other	Annual Cost Total	BBL's of Fuel
Exhibit	OP-20A OP-20B OP-20C										

INSTRUCTIONS

Separate exhibits will be submitted for the active and the reserve flying hour programs. The OP-20 exhibit is supported by three schedules, each one of which is designed to display the principal elements affecting the development of requirements. All data are required for the prior year, current year, biennial budget year 1 (BY1), and biennial budget year 2 (BY2).

(a) Exhibit OP-20A relates to those requirements which are computed principally on the basis of numbers of tactical aircraft, crew ratios and the hours per crew required to maintain combat readiness.

(b) Exhibit OP-20B relates to those requirements which are computed principally on the basis of the production of trained pilots. In addition to Undergraduate Pilot Training requirements, this schedule should also include requirements to support CCTS, CRAW, and RTU's.

(c) Exhibit OP-20C covers all other fleet support requirement.

Include the flying hours actually flown or programmed to be flown in support of the drug interdiction program in the proper section of the flying hour report (i.e. tactical flying hours in support of the drug program are to be reflected in the tactical/ASW section of the OP-20). At the end of the OP-20 exhibit, include a memo entry reflecting the number of flying hours and the dollars by Type/Model/Series that are funded in the centralized drug account.

Exhibit OP-20 Analysis of Navy Flying Hour Program: Summary

DEPARTMENT OF THE NAVY
Analysis of Navy Flying Hour Program
Tactical Aircraft

Claimant: _____

FY _____

T/M/S A/C	Avg. Op. A/C	Crew Seat Ratio	No of Crews	MR Crew Hours	Primary Mission Hour Required	Overhead Crews/ Staff Hours	Total Hour Reg. Budget	Cost Per Hour	Annual Budget Cost	PMR Factor SIM Hours	PMR Factor Budget Hours	Budget/ SIM Hrs.

Provide an explanation of changes in crew seat ratios, crew hours, and overhead crew/staff hours between the current year and biennial budget year 1 and between biennial budget year 1 and biennial budget year 2. Also explain changes in such factors for the current year between the estimate included in the previous President's budget request and current year estimate for each Type/Model/Series (T/M/S) included in this budget submission.

Exhibit OP-20A Analysis of Navy Flying Hour Program: Tactical Aircraft

DEPARTMENT OF THE NAVY
Analysis of Navy Flying Hour Program
Fleet Training

Claimant: _____
FY _____

Budget

T/M/S	Avg Op A/C 1/ 1/	Pilot Hours: No. Pilots 1/ 3/	Pilot Hours: Per Pilot 1/ 3/	Pilot Hours: Annual Hours 1/	NFO Hours: Per NFO's 1/	NFO Hours: No. NFO 2/	NFO Hours: Annual Hours	Other Hours	Budget Hours	SIM Hours	Total Hours Required	Cost Per Hour	Total Cost	Hrs as % of Total Hrs. Required

1/ Data required for each category; i.e., category I, II, III, IV, V

2/ Provide an explanation for each T/M/S

3/ Provide an explanation of changes in Pilot/NFO hours between the current year and biennial budget year 1 and between biennial budget year 1 and biennial budget year 2. Also explain changes in the current year between the estimate included in the previous President's budget request and the current estimate in this budget submission for each category of student by T/M/S.

Exhibit OP-20B Analysis of Navy Flying Hour Program: Fleet Training

DEPARTMENT OF THE NAVY
Analysis of Navy Flying Hour Program
Fleet Support Requirements

Claimant: _____
FY _____

P.E./TMS	Monthly Utilization Rate	Avg. Op A/C	Cost Per Hour	Required Hours	Budget		Hours Budgeted as a % of Requirement
					Hours	Cost	

Exhibit OP-20C Analysis of Navy Flying Hour Program: Fleet Support

DEPARTMENT OF ARMY FLYING HOUR PROGRAM
FY ___ (PY/CY/BY1/BY2)

Type A/C	Average No of Aircraft	Utilization Rate	Flying Hours	Hourly Costs				Annual Cost				BBL's of Fuel
				Fuel	DLR	Other	Total	Fuel	DLR	Other	Total	
FW												
C-12												
RC-12												
RC-7 ARL												
UC-35												
etc.												
Total FW												
RW												
AH-1												
AH-64												
AH-64D												
CH-47D												
EH-60												
OH-58AC												
OH-58D												
TH-67												
UH-1												
UH-60A												
UH-60L												
etc.												
Total RW												
TOTAL: ALL AIRCRAFT												

NARRATIVE EXPLANATION OF CHANGE: Provide a succinct description of changes in resources and program requirements between years and deviation between actual and program data. Particular emphasis should be placed upon actual data.

Instructions. Exhibit OP-20D is for Army use only. Exhibits OP-20, 20A, 20B, and 20C are not required for Army. A separate exhibit will be submitted for the Active Army, Army Reserve, and Army National Guard. Provide for prior year, current year, biennial budget year 1, and biennial budget year 2.

Include the flying hours actually flown or programmed to be flown in support of the drug interdiction program in the appropriate section of the flying hour report. At the end of the OP-20D exhibit, include a memo entry reflecting the number of flying hours and the dollars by Type/Model/Series that are funded in the centralized drug account.

Exhibit OP-20D Analysis of Army Flying Hour Program
(Page 1 of 2)

DEPARTMENT OF ARMY FLYING HOUR PROGRAM
SUMMARY BY COMMAND AND AGENCY

MAJOR COMMAND/AGENCY

	FY PY ACTUAL	*CHANGE*	FY CY ESTIMATE	*CHANGE*	FY BY1 ESTIMATE	*CHANGE*	FY BY2 ESTIMATE
MACOM _____							

AIR FORCE WEAPON SYSTEMS/FLYING HOUR COST DATA

		PAA	PAI	APAI	Crew Ratio	No. of Crews	Hours/ Crew/ Mo.	Avg. Util Rate	Total Hours Required	Total Hours Budget	POL	Unit Cost Factors GS+SS	Unit Cost Factors DLR	Unit Cost Factors Total	Annual Budget ($000)
MFP	*PY-1 1 QTR*														
PE	*PY-1 2 QTR*														
WSC	*PY-1 3 QTR*														
	PY-1 4 QTR														
&	TOTAL PY-1														
TOTAL PE															
	PY 1 Qtr														
&	PY 2 Qtr														
	PY 3 Qtr														
MFP	PY 4 Qtr														
	TOTAL PY														
	CY 1 Qtr														
	CY 2 Qtr														
	CY 3 Qtr														
	CY 4 Qtr														
	TOTAL CY														
	BY1 1 Qtr														
	BY1 2 Qtr														
	BY1 3 Qtr														
	BY1 4 Qtr														
	TOTAL BY1														
	BY2 1 Qtr														
	BY2 2 Qtr														
	BY2 3 Qtr														
	BY2 4 Qtr														
	TOTAL BY2														
	TOTAL BY2+1														
	TOTAL BY2+2														
	TOTAL BY2+3														
	TOTAL BY2+4														

Prior Year -1 is to reflect actual execution data and should include the crew ratio, no. of crews, hours per crew per month as well as the hours actually flown and the actual cost per hour.

Total prior year flying hour data is to be expanded to separately identify programmed (a/o the last Presidents budget submit) and actual execution data.

Expand the exhibit to include outyear data for the annual program only (not required by quarter).

Include CREW RATIOS, NUMBERS OF CREWS, HOURS PER CREW/MONTH, and REQUIRED vs. BUDGETED F/Hs.

Data will be arrayed by BA/Program Element/WSC with a Total array identified for each Program Element and Budget Activity.

The exhibit will identify O&M activities exclusive of Foreign Government Owned (FGO) and Special Operations Forces (SOF) aircraft.

FGO and MFP-10 data will be identified in separate arrays.

A Grand Total section will aggregate the O&M, FGO, and SOF information for each fiscal year by quarter.

Separate sections (with the same data array) will also identify the AFR and ANG programs.

This exhibit will be submitted for both the OSD submission and the President's budget submission.

Include the flying hours actually flown or programmed to be flown in support of the drug interdiction program in the proper section of the flying hour report (i.e. tactical flying hours in support of the drug program are to be reflected in the tactical section of the OP-20E). At the end of the OP-20E exhibit, include a memo entry reflecting the number of flying hours and the dollars by Type/Model/Series that are funded in the centralized drug account.

Exhibit OP-20E Analysis of Air Force Weapon Systems/Flying Hour Program

OPERATION AND MAINTENANCE, _____

EMERGENCY AND EXTRAORDINARY EXPENSE LIMITATION

Scope: Covers all expenses subject to the congressional limitation on "Emergency and Extraordinary Expenses"

		FY PY	FY CY	FY BY1	FY BY2
	1. Cryptologic Intelligence				
	2. HUMINT				
	3. Counterintelligence and Investigative Activities				
	4. Scientific and Technical				
	5. Intelligence and Management Support				
	6. Mapping and Charting Activity				
	7. Attaché Activities				
	8. Tactical Intelligence				
a/	9. Other Intelligence				
	Subtotal, Intelligence Type				
	10. Representation Allowance				
	11. Criminal Investigations				
a/	12. Other Non-Intelligence Activities				
	Total				

a/ "Other" categories should be specifically identified with their related purpose as a footnote. DoD Components are invited to provide additional appropriate standard categories in lieu of using "Other" category.

NARRATIVE EXPLANATION OF CHANGE. *Provide written explanation/justification for changes from one FY to the next.*

DEPARTMENT of_____
FY BY1/FY BY2 OSD Submit/President's Budget
POL Consumption and Costs
(Flying Hours, Barrels and $ in Thousands)

Appropriation/Fund

	FY PY Actual			FY CY Estimate			FY BY1 Estimate			FY BY2 Estimate		
Activity	**F/H**	**BBLs**	**$**	**F/H**	**BBLs**	**$**	**F/H**	**BBLs**	**$**	**F/H**	**BBLs**	**$**
Aircraft Operations												
Separately identify each petroleum product												
Ship Operations												
Separately identify each petroleum product												
Vehicle Operations												
Separately identify each petroleum product												
Other (Identify each activity separately)												
Separately identify each petroleum product												
Total												
Separately identify each petroleum product												

Instructions: This exhibit will be submitted by each Military Department and Defense Agency. Complete for each appropriation and fund, including the Defense Working Capital Fund, family housing, and RDT&E accounts. Customer accounts should include direct consumption only and should not include industrial fund consumption. Provide for each type of petroleum product consumed (for example: JP-4, MOGAS, Leaded, Navy Reclaim, distillate, etc.). Provide for each of the following appropriations/funds and when more than one appropriation/fund provide a total for the Component.

1. Subtotals
   a. Operation and Maintenance Appropriations
   b. Research, Development, Test and Evaluation Appropriations
   c. Family Housing Appropriations
   d. Defense Working Capital Fund (Provide a breakout for each industrial fund activity group and a total for the Industrial Fund.)
      (1) Depot Maintenance
      (2) MSC
      (3) Other Industrial Fund Activities (Separately identify each Defense Working Capital Fund activity group.)
2. Total Military Service or Defense Agency

The OP-26a exhibit will also be submitted by each Military Department and Defense Agency concurrently with the submission of congressional justification materials. The OP-26 exhibit will not be included in justification material forwarded to the Congress. Each Component is also required to submit an electronic version of the OP-26. See section 0302 for specific instructions.

Exhibit OP-26 POL Consumption and Costs
(Page 1 of 3)

Department of _____

FY BY1/BY2 OSD Submit President's Budget
POL Consumption and Costs
(Flying Hours, Barrels and $ in Thousands)

Appropriation/Fund

	FY PY Actual			FY CY Estimate			FY BY1 Estimate			FY BY2 Estimate		
Activity	**BBLs**	**Unit Cost**	**$**	**BBLs**	**Unit Cost**	**$**	**BBLs**	**Unit Cost**	**$**	**BBLs**	**Unit Cost**	**$**
Aircraft Operations												
Separately identify each petroleum product												
Ship Operations												
Separately identify each petroleum product												
Vehicle Operations												
Separately identify each petroleum product												
Other (Identify each activity separately)												
Separately identify each petroleum product												
Total												
Separately identify each petroleum product												

Instructions: This exhibit will be submitted by each Military Department and Defense Agency. Complete for each appropriation and fund, including Defense Working Capital Fund, family housing and RDT&E accounts. Customer accounts should include direct consumption only and should not include Defense Working Capital Fund consumption. Provide for each type of petroleum product consumed (for example: JP-4, MOGAS, Leaded, Navy Reclaim, distillate, etc.). Provide for each of the following appropriations/funds and when more than one appropriation/fund provide a total for the Component.

1. Subtotals
   a. Operation and Maintenance Appropriations
   b. Research, Development, Test and Evaluation Appropriations
   c. Family Housing Appropriations
   d. Defense Working Capital Fund (Provide a breakout for each Defense Working Capital Fund activity group and a total for the Industrial Fund.)
      (1) Depot Maintenance
      (2) MSC
      (3) Other Defense Working Capital Fund Activities (Separately identify each Industrial Fund activity group.)
2. Total Military Service or Defense Agency

The OP-26b exhibit will also be submitted by each Military Department and Defense Agency concurrently with the submission of congressional justification materials. The OP-26a exhibit will not be included in justification material forwarded to the Congress.

Exhibit OP-26 POL Consumption and Costs
(Page 2 of 3)

Department of
FY BY1/FY BY2 OSD Submit/President's Budget
Source of Purchases for POL Consumption
(Barrels in Thousands)

Appropriation/Fund

	FY PY Actual			FY CY Estimate			FY BY1 Estimate			FY BY2 Estimate		
Activity	**WCF**	**Local Sources**	**Total**	**WCF**	**Local Sources**	**Total**	**WCF**	**Local Sources**	**Total**	**WCF**	**Local Sources**	**Total**
Aircraft Operations												
Separately identify each petroleum product												
Ship Operations												
Separately identify each petroleum product												
Vehicle Operations												
Separately identify each petroleum product												
Other (Identify each activity separately)												
Separately identify each petroleum product												
Total												
Separately identify each petroleum product												

Instructions: This exhibit will be submitted by each Military Department and Defense Agency for both the OSD Submit and the President's budget submit. Complete for each appropriation and fund, including working capital funds, family housing and RDT&E accounts. Customer accounts should include direct consumption only and should not include industrial fund consumption. Provide for each type of petroleum product consumed (for example: JP-4, MOGAS, Leaded, Navy Reclaim, distillate, etc.). Provide for each of the following appropriations/funds and when more than one appropriation/fund provide a total for the Component. **The total purchases will agree with the barrels consumed or planned for consumption reflected on the OP-26 exhibit.**

1. Subtotals
   a. Operation and Maintenance Appropriations
   b. Research, Development, Test and Evaluation Appropriations
   c. Family Housing Appropriations
   d. Defense Working Capital Fund (Provide a breakout for each Defense Working Capital Fund activity group and a total for the Defense Working Capital Fund.)
      (1) Depot Maintenance
      (2) MSC
      (3) Other Defense Working Capital Fund Activities (Separately identify each Defense Working Capital Fund activity group.
2. Total Military Service or Defense Agency

The OP-26 exhibit will not be included in justification material forwarded to the Congress. **Include a copy of the SM-4, Fuel Data, exhibit.**

Exhibit OP-26 POL Consumption and Costs
(Page 3 of 3)

DEPOT MAINTENANCE PROGRAM SUMMARY
(Service/Component)

Part I - Funded Requirements:

	FY PY-1		FY PY		FY CY		FY BY1		FY BY2	
	Units	$M	Units	$M	Units	$M	Units	$M	Units	$M
Aircraft (Army, Navy, Air Force)										
Airframe Maintenance										
Engine Maintenance										
Software Maintenance										
Other Maintenance										
Combat Vehicle (Army, Marine Corps)										
Vehicle Overhaul										
Software Maintenance										
Other Maintenance										
Ships (Navy only)										
Overhaul										
Selected Restricted Availability										
Phased Maintenance Availability										
Software Maintenance										
Other Maintenance										
Missile Maintenance (Army, Navy, Marine Corps, Air Force)										
Strategic Missile Maintenance										
Tactical Missile Maintenance										
Software Maintenance										
Other Maintenance										
Ordnance Maintenance (Army, Navy, Marine Corps, Air Force)										
Ordnance Maintenance										
Software Maintenance										
Other Maintenance										
Other (Army, Navy, Marine Corps, Air Force)										
Other End Item Maintenance										
Software Maintenance										

Use these categories for both the Funded and *Unfunded Executable* Requirements; the Method of Accomplishment; and the Summary of Unfunded Deferred Requirements.

Exhibit OP-30 Depot Maintenance Summary
(Page 1 of 12)

DEPOT MAINTENANCE PROGRAM SUMMARY
(Service/Component)

Part II - *Unfunded Executable* Requirements *:

	FY PY-1		FY PY		FY CY		FY BY1		FY BY2	
	Units	$M	Units	$M	Units	$M	Units	$M	Units	$M
Aircraft (Army, Navy, Air Force)										
Airframe Maintenance										
Engine Maintenance										
Software Maintenance										
Other Maintenance										
Combat Vehicle (Army, Marine Corps)										
Vehicle Overhaul										
Software Maintenance										
Other Maintenance										
Ships (Navy only)										
Overhaul										
Selected Restricted Availability										
Phased Maintenance Availability										
Software Maintenance										
Other Maintenance										
Missile Maintenance (Army, Navy, Marine Corps, Air Force)										
Strategic Maintenance										
Tactical Maintenance										
Software Maintenance										
Other Maintenance										
Ordnance Maintenance (Army, Navy, Marine Corps, Air Force)										
Ordnance Maintenance										
Software Maintenance										
Other Maintenance										
Other (Army, Navy, Marine Corps, Air Force)										
Other End Item Maintenance										
Software Maintenance										

** Include only those requirements that are executable but unfunded due to funding constraints. Exclude reporting of requirements that are not executable due to capacity constraints, operating schedules, or for reasons other than fiscal constraints*

Exhibit OP-30 Depot Maintenance Summary
(Page 2 of 12)

COMPONENT
DEPOT MAINTENANCE PROGRAM
METHOD OF ACCOMPLISHMENT

FY PY			FY CY			FY BY1			FY BY2		
Funded Requirement			Funded Requirement			Funded Requirement			Funded Requirement		
Contract*	Organic*	Total	Contract*	Organic*	Total	Contract*	Organic*	Total	Contract*	Organic*	Total

(Insert the same stub entries as contained on Page 1 of the OP-30 Exhibit)

* Show percentage of total requirement in parentheses after funded requirement.

COMPONENT
DEPOT MAINTENANCE PROGRAM
SUMMARY OF UNFUNDED DEFERRED REQUIREMENTS

Unexecutable Unfunded Requirement			*Executable Unfunded Requirement/*			*Total Unfunded Requirement 3/*	
Units	*($000)*	*Explanation 1/*	*Units*	*($000)*	*Organic/Private 2/*	*Units*	*($000)*

(Insert the same stub entries as are contained on Page 1 of Exhibit OP-30 for fiscal years FY PY, FY CY, FY BY1, & FY BY2.)

1/ Describe the reason the requirement is unexecutable (plant capacity, operational commitment, or "other.") "Other" must specifically identify constraint.
2/ Identify where work would be performed if funding were available: Organic - in house or Private – contracted out
3/ Total of unexecutable unfunded and executable unfunded requirements.

COMPONENT
DEPOT MAINTENANCE PROGRAM
AIRCRAFT SUMMARY DATA

	FY PY-1	FY PY	FY CY	FY BY1	FY BY2
1. Aircraft Inventory *(report number of aircraft)*					
2. Total Aircraft Maintenance/Rework Required					
3. Program Extensions					
4. Total Aircraft Maintenance/Rework Required (Item 2 less Item 3)					
5. Funded Aircraft Maintenance/Reworks					
6. Unfunded Maintenance/Rework Requirements (Executable Unfunded Deferred Requirements) (Item 4 less Item 5)					
7. Total Aircraft on Extensions (Item 3 plus Item 6)					
8. Planned Retirements					
9. Total Aircraft on Extension (Item 7 less Item 8)					
10. Percentage of A/C on Extension - Total (Item 9 divided by Item 1)					
12. Percentage of A/C on Extension - Backlog (Item 6 divided by Item 1)					
12. Average Unit Cost ($000)					

COMPONENT

DEPOT MAINTENANCE PROGRAM

Aircraft Maintenance

Aircraft/Engine/ Other (Describe)	Fiscal Year 1/	Inventory	Flying Hours	Maintenance Rework Cycle 2/	Maintenance/Rework Requirement (Units) Total	Unfunded 3/	Funded	Method 4/	Manhours (Organic Only)	Unit Cost	Total Cost

1/ Provide data for the PY-1, PY, CY, BY1, & BY2

2/ Show data in months, flying hours, etc. as applicable.

3/ Executable unfunded deferred requirement.

4/ Show whether work is performed commercially or organically. If organically, indicate whether work is performed by Army, Navy, Marine Corps, or Air Force Working Capital Fund. If performed by more than one method show quantities and unit costs separately for each activity.

COMPONENT
DEPOT MAINTENANCE PROGRAM
SHIP MAINTENANCE SUMMARY

Category	Method	Unit of Measure	FY PY Unit ($000)	FY CY Unit ($000)	FY BY1 Unit ($000)	FY BY2 Unit ($000)
Overhauls	Public	Hull				
	Private					
	WESTPAC					
	(Subtotal)					
Restricted/ Technical Availabilities	Public	Hull				
	Private					
	WESTPAC					
	(Subtotal)					
Phased Maintenance Availabilities	Public	Hull				
	Private					
	WESTPAC					
	(Subtotal)					
Emergent Repairs	Public	Ship Operating Months				
	Private					
	WESTPAC					
	(Subtotal)					
Miscellaneous RA/TA	Public	Not Applicable	Show dollars estimates only for this category.			
	Private					
	WESTPAC					
	(Subtotal)					
Total Program	Public					
	Private					
	WESTPAC					
	(Total)					

Exhibit OP-30 Depot Maintenance Summary
(Page 7 of 12)

COMPONENT
DEPOT MAINTENANCE PROGRAM
Ship Maintenance

Program Elements	Ship Type	Hull No.	Class	Overhaul Completed	Scheduled O/H Date	Estimated Cost PY	CY	BY1	BY2	Naval/Private Shipyard

1. For each ship show data separately for advance funding for the Advanced Engineering Repair Planning (AERP) and Planning Estimating and Repair Activity (PERA), change orders, overhaul costs, maintenance carry forward (if applicable), and total.

COMPONENT
DEPOT MAINTENANCE PROGRAM 4/ 1/
Ship Maintenance (Working Capital Fund *and Pilot Program Mission Funded)*

Type of Maintenance _____.

Ship	Date	Total	Last ROH /SRA/PMA Workdays "D" Alts	Last ROH /SRA/PMA Baseline Workdays 2/	Current Workday Estimate "D" Alts	Current Workday Estimate Unique Reps	Current Workday Estimate Total 3/	Stabilized Rate Total	Stabilized Rate (Mat'l Incl.)	AERP/PERA Cost	Total Cost of ROH, SRA,PMA 4/

1/ All Depot Maintenance. Distinguish that funded through the Working Capital Fund and that which is mission funded.
This exhibit should be completed for ROH, SRA, and PMA's. Provide information for fiscal years FY PY, FY CY, FY BY1, & FY BY2

2/ This is the net of total workdays on the last overhaul less depot alteration workdays.

3/ This is the sum of the Baseline workdays plus the current estimate of depot alterations and unique repairs.

4/ Equals the sum of (Total current workday estimate times the stabilized workday rate) plus AERP/PERA costs.

COMPONENT
DEPOT MAINTENANCE PROGRAM
Ship Maintenance (Commercial)

Type of Maintenance ___.

			Labor				
			Adjustments				
Ship	Date	Last OH/SRA/PMA	"D" Alts	Unique Reps	Adjusted Baseline	Econ./Loc. Factor	Total

		Material ($000)					
Less previous			Plus Current				
"D" Alts	Unique Reps	Subtotal (Baseline)	"D" Alts	Unique Reps	Adjusted Baseline	Escal. Factor	Total

Total ($000)			
Labor	Material	AERP/PERA	Total Cost, OH, PMA, SRA

(1) A separate form should be completed for overhauls, PMA's, and SRA's. Indicate whether form addresses ROH, PMA, or SRA's.

(2) Provide information for fiscal years FY PY, FY CY, FY BY1, & FY BY2.

DEPOT MAINTENANCE PROGRAM

Instructions *and Definitions*

A separate exhibit should be completed for *the following* Operation and Maintenance appropriations: *Army, Navy, Marine Corps, Air Force, Defense-wide (SOCOM), Army Reserve, Navy Reserve, Marine Corps Reserve, Air Force Reserve, Army National Guard, and Air National Guard.*

Include depot maintenance programs only. In accordance with 10 USC 2460, d*epot maintenance and repair is defined as material maintenance or repair requiring the overhaul, upgrade, or rebuilding of parts, assemblies, or subassemblies, and the testing and reclamation of equipment as necessary. Depot maintenance includes the installation of parts for the purpose of safety modifications, all aspects of software maintenance, and interim contractor support or contractor logistics support. Depot maintenance may include the installation of modifications (when done concurrent with other depot maintenance task) all aspects of software maintenance and the depot maintenance portion of interim contractor support (ICS) and contractor logistics support (CLS). Depot maintenance does not include procurement of major modifications or upgrades of weapon systems that are designed to improve program performance, the procurement of parts for safety modification, or the nuclear refueling of an aircraft carrier. Do not include maintenance support programs, second destination transportation amounts, or depot maintenance funded in appropriations other than Operation and Maintenance in this exhibit.*

Depot maintenance amounts *displayed in this exhibit* should be consistent with amounts shown in applicable OP-5 Exhibits in each Component's budget justification book and agree with amounts provided in Exhibit PBA-5, Depot Maintenance, Chapter 3.

All O&M depot maintenance requirements are to be displayed in one of the following categories:

1. *Funded requirements – depot maintenance requirements for which funds are assigned.*
2. *Unfunded executable requirements – depot maintenance requirements that are deferred due only to funding constraints.*
3. *Unexecutable requirements – depot maintenance requirements that cannot be accomplished for reasons other than funding constraints to include operational commitments and lack of capacity. Unexecutable requirements are to be explained on page three of this exhibit.*

Total O&M depot maintenance requirement is the sum of the three categories listed above. Total executable requirement is the sum of the funded and the unfunded executable depot maintenance requirements.

Depot maintenance funded and *unfunded executable requirements* for the FY PY, FY CY, FY 20 BY1 and FY 20 BY2 should also be included in the Workload and Performance Criteria section of applicable OP-5 Exhibits for those Activity Groups which include depot maintenance programs. (The Workload and Performance Criteria section of the OP-5 should utilize the OP-30 format.)

DEPOT MAINTENANCE PROGRAM

Instructions *and Definitions (continued)*

For the following reporting categories/subcategories only weapon system depot maintenance should be reported (i.e., requirements specifically for work on the end item that is the weapon system). Do not include work on related equipment, assemblies or subassemblies (such requirements should be reflected in the appropriate "other" category).

- Aircraft
- Combat vehicle
- Ships
- Missiles
- Ammunition
- Other

Depot Level Reparable Maintenance will only include non-stock funded items.

Include FY PY-1 data for the OSD budget submission only.

For the President's budget submission, only submit pages 1 through 3 and pages 6 and 7 of the OP-30 Exhibit.

DEPARTMENT OF _____
OPERATION AND MAINTENANCE, _____
FUNDING FOR DEFENSE WORKING CAPITAL FUNDED DEPOT LEVEL REPARABLES (DLRs)
(Dollars in Millions)

	FY PY	FY CY	FY BY1	FY BY2	CY-BY1 CHANGE	BY1-BY2 CHANGE
COMMODITY:						
SHIPS						
AIRFRAMES						
AIRCRAFT ENGINES						
COMBAT VEHICLES						
OTHER						
MISSILES						
COMMUNICATIONS EQUIPMENT						
OTHER MISC.						
TOTAL						

Provide the funding for each commodity group within each O&M appropriation used to purchase depot level reparables from the Defense Working Capital Fund.

Exhibit OP-31 Funding For Defense Working Capital Funded Depot Level Reparables (DLRs)

OPERATION AND MAINTENANCE _____ (1)
SUMMARY OF PRICE AND PROGRAM CHANGES
FY ___(2)
($ in Thousands)

		FY ___3) Program 4)	Foreign Currency Rate Difference (5)	Price Growth Percent (6)	Price Growth Amount (7)	Program Growth (8)	FY ___(3) Program (9)
	CIVILIAN PERSONNEL COMPENSATION						
101	Executive, General and Special Schedules				(11)		
103	Wage Board				(11)		
104	Foreign National Direct Hire (FNDH)				(11)		
105	Separation Liability (FNDH)				(11)		
106	Benefits to Former Employees				(11)		
107	Voluntary Separation Incentive Pay				(11)		
110	Unemployment Compensation				(11)		
111	Disability Compensation				(11)		
117	Civilian Pay Offset				(11)		
199	Total Civilian Personnel Compensation				(10)		
	TRAVEL						
308	Travel of Persons				(12)		
399	Total Travel				(10)		
	DEFENSE WORKING CAPITAL FUND (Fund) SUPPLIES & MATERIALS PURCHASES						
401	DFSC Fuel				(15)		
402	Service Fund Fuel				(15)		
411	Army Managed Supplies & Materials				(16)		
412	Navy Managed Supplies & Materials				(16)		
414	Air Force Managed Supplies & Materials				(16)		
415	DLA Managed Supplies & Materials				(16)		
416	GSA Managed Supplies & Materials				(17)		
417	Locally Procured Fund Managed Supplies & Materials				(21)		
421	DLA Rebates				(21)		
499	Total Fund Supplies & Materials Purchases				(10)		
	DEFENSE WORKING CAPITAL FUND EQUIPMENT PURCHASES						
502	Army Fund Equipment				(18)		
503	Navy Fund Equipment				(18)		
505	Air Force Fund Equipment				(18)		
506	DLA Fund Equipment				(18)		
507	GSA Managed Equipment				(19)		
599	Total Fund Equipment Purchases				(10)		
	OTHER FUND PURCHASES (EXCLUDE TRANSPORTATION)				(23), (13)		
601-693	(As applicable)				(24)		
679	Cost Reimbursable Purchases				(27)		
680	Purchases from Building Maintenance Fund				(27)		
699	Total Purchases				(10)		

OPERATION AND MAINTENANCE _____ (1)
SUMMARY OF PRICE AND PROGRAM CHANGES
FY ___(2)
($ in Thousands)

		FY ___3) Program 4)	Foreign Currency Rate Difference (5)	Price Growth Percent (6)	Price Growth Amount (7)	Program Growth (8)	FY ___(3) Program (9)
	CIVILIAN PERSONNEL COMPENSATION						
	TRANSPORTATION						
701	MAC Cargo (Fund)				(13)		
702	MAC SAAM (Fund)				(13)		
703	*JCS Exercises*				*(14)*		
704	*Defense Courier Service*						
711	MSC Cargo (Fund)				(13)		
721	MTMC (Port Handling-Fund)				(13)		
725	MTMC (Other-Non-Fund)				(22)		
771	Commercial Transportation				(28)		
799	Total Transportation				(10)		
	OTHER PURCHASES						
901	Foreign National Indirect Hire (FNIH)				(29)		
902	Separation Liability (FNIH)				(29)		
912	Rental Payments to GSA (SLUC)				(30)		
913	Purchased Utilities (non-Fund)				(31), (32)		
914	Purchased Communications (Non-Fund)				(31), (33)		
915	Rents (Non-GSA)				(31), (34)		
917	Postal Services (U.S.P.S.)				(31), (35)		
920	Supplies & Materials (Non-Fund)				(36)		
921	Printing & Reproduction				(37)		
922	Equipment Maintenance by Contract				(38)		
923	Facility Maintenance by Contract				(39)		
925	Equipment Purchases (Non-Fund)				(40)		
926	Other Overseas Purchases				(41)		
927	Air Defense Contracts & Space Support (AF)				(42)		
928	Ship Maintenance by Contract				(43)		
929	Aircraft Reworks by Contract				(44)		
930	Other Depot Maintenance (Non-Fund)				(45)		
931	Contract Consultants				(46)		
932	Management & Professional Support Services				(46)		
933	Studies, Analysis, & Evaluations				(46)		
934	Engineering & Technical Services				(46)		
937	Locally Purchased Fuel (Non-Fund)				(15), (51)		
988	Grants				(47)		
989	Other Contracts				(48)		
991	Foreign Currency Variance				(49)		
998	Other Costs				(52)		
999	Total Other Purchases				(10)		
9999	**TOTAL**				(50)		

Note: Include support for value engineering in applicable line item elements of expense.

Elements of Expense for Purchases from Defense Working Capital Fund (Fund)*

	Element of Expense
DEPOT MAINTENANCE	
Army Armament Command	601
Army Depot System Command: Maintenance	602
DLA Distribution Point (Army Only)	603
Naval Aviation Depots	613
Naval Ordnance Facilities	632
Naval Shipyards	637
Marine Corps Depot Maintenance	640
Depot Maintenance (Air Force): Organic	(25) 661
Depot Maintenance (Air Force): Contract	662
BASE SUPPORT	
Naval Public Work Centers: Utilities	634
Naval Public Work Centers: Public Works	635
RESEARCH AND DEVELOPMENT ACTIVITIES	
Naval Air Warfare Center	610
Naval Surface Warfare Center	611
Naval Undersea Warfare Center	612
Naval Command, Control, & Ocean Surveillance Center	614
Naval Research Laboratory	630
Naval Facilities Engineering Service	631
INFORMATION SERVICES	
Navy Information service	615
Defense Automatic Addressing Systems	670
Communications Services (DISA)	671
DISA Information Services	647
Army Information Services	648
Air Force Information Services	649
DLA Information Services	650
DFAS Information Services	651
TRANSPORTATION	
Military Sealift Command:	
Fleet Auxiliary Force	620
Afloat Prepositioning Ships	621
Special Mission Support	623
Other MSC Purchases	624
MSC Rebate	625
Airlift Services:	
Other AMC Purchases	(26) 653
PRINTING AND PUBLICATION SERVICES	
Defense Publication & Printing Service	633
FINANCIAL OPERATIONS	
Defense Financing and Accounting Services	673
OTHER	
Pentagon Reservation Maintenance Revolving Fund	672
Distribution Depots	674
Defense Reutilization and Marketing Services (DRMS)	675
Defense Commissary Operations	*676*
Defense Security Service	*678*

* These lines should include only Defense Working Capital Fund purchases made at stabilized rates. Cost reimbursable purchases should be included in line 679.

INSTRUCTIONS FOR COMPLETION OF OP-32

(1) Enter the applicable component, i.e., Army, Navy, Marine Corps Reserve, Air National Guard, etc.

(2) Enter the fiscal year for which this exhibit is being prepared.

NOTE: A separate exhibit should be submitted for each O&M appropriation for the current year, for biennial budget year 1, and for biennial budget year 2. This exhibit should be prepared at the appropriation level for the President's budget.

(3) Enter the prior year (PY), current year (CY), biennial budget year 1 (BY1), or biennial budget year 2 (BY2), as applicable.

(4) For the CY exhibit, amounts entered in this column should agree with the prior year actual costs as shown in the prior year column of the applicable budget submission. For the BY1 exhibit, these amounts should agree with the far right hand column of the CY exhibit. For the BY2 exhibit, these amounts should agree with the far right hand column of the BY1 exhibit.

(5) The amount shown for each appropriate line (exclusive of line 991) in the Foreign Currency Rate Difference column will reflect the difference in the budgeted foreign currency exchange rates between the two years. For the prior and current years, the budgeted foreign currency exchange rates are the exchange rates that have been approved for recording obligations during execution. If the current year execution rates have not yet been established by the Congress in time for the budget submission, the foreign currency exchange rates reflected in that fiscal year's President's budget request will be used. For the biennial budget years, the budgeted foreign currency exchange rates are the exchange rates reflected in the OUSD (C) budget call memorandum for the budget submission or in the PBD issued during the budget review in the formulation of the President's budget request. (Note: Variances from the budgeted rates will be reflected only on line 991. These variances do not enter into the calculation on any of the other lines.) The column total, including line 991, will reflect (1) for the PY to the CY: the difference between prior year actuals and the current year budgeted rates, (2) for the CY to the BY1: the difference between budgeted rates in each year, and (3) for the BY1 to the BY2: the difference between budgeted rates in each year. If transfers are approved for the current year, the column total will reflect (1) for the PY to the CY: the difference between PY actuals and CY anticipated expenditures and (2) for the CY to the BY1: the difference between the CY anticipated expenditures and the BY1 budgeted rates. No foreign currency rate difference will be shown for Defense Working Capital Fund Purchases and Travel or Transportation for MAC, MSC or MTMC. Only in unusual circumstances should an amount for foreign currency rate difference be shown for other travel and/or transportation costs. (See end notes for further discussion of foreign currency entries.)

(6) This column should show the rate (percent) of price growth for various items. The general price escalation indices prescribed by OSD (as provided by OMB) should be used for items 416, 417, 507, 679, 725, 771, 913-915, 920-925, 927-989, and 998. Other price growth rates may be used for these items when actual experience supports a rate of increase different from that prescribed For the OSD/OMB submit. In those instances, supporting documentation for the rate used should be provided. If the rate is approved during the budget review, the revised rate may be used in the President's budget. To the extent that a separate rate of increase is used for any portion of a line item, Equipment Maintenance by Contract for example, the applicable item should be subdivided into appropriate subcategories for each separate rate of increase used. The rate of price change for lines 401, 402, 411-415, 502-506, 601-673, and 701-721 should agree with applicable rates approved by OSD. Applicable rates of price growth, as prescribed by OSD, or as estimated and justified, as appropriate, should be shown for all items where there is a price change. The rate of price growth included in the President's budget will in all instances reflect the rate of increase approved during the OSD budget review.

INSTRUCTIONS FOR COMPLETION OF OP-32 (CONTINUED)

(7) The price growth column should show the amount of price growth for various items. **Where a percent increase by line item is shown in column 6, the amount included in column 7 will be the sum/difference of the previous fiscal year's program amount (column 4) and the foreign currency rate difference amount (column 5) times the percent shown in column 6.** The amount of the price growth will be consistent with the rate of change prescribed by OSD. The price increase for all items should be the additional/reduced funds, as a result of price changes, that would be required to accomplish the previous year's program at applicable fiscal year rates.

(8) Enter the amount of program growth for each item. Program growth is to be priced in current year dollars for the current year exhibit, biennial budget year 1 dollars for the biennial budget year 1 exhibit, and biennial budget year 2 dollars for the biennial budget year 2 exhibit.

(9) Enter the sum of (4), (5), (7) and (8) for each item.

(10) Subtotals should be included in (4), (5), (7), (8) and (9) for Civilian Personnel, Travel, Defense Working Capital Fund Supplies and Materials Purchases, Defense Working Capital Fund Equipment Purchases, Other Defense Working Capital Fund Purchases, Transportation, and Other Purchases, as applicable.

(11) Program amounts for Civilian Personnel compensation should be consistent with amounts shown in both the object class distribution reflected in the Program and Financing Schedules for Object Classes 11, 12 and 13 (Direct Obligations only) and in the OP-8 Exhibit, Civilian Personnel Costs, Chapter 3 of the Financial Management Regulation for the applicable fiscal year. Payments made to the Department of Labor for expenses associated with employee's disability compensation are included in Object Class 12. Change in the number of compensable days per fiscal year will be reflected as program growth <u>not</u> price growth. The annualization of the prior year's pricing changes (i.e., the previous fiscal year's pay raise), merit pay, bonuses, FERS participation, etc. will be reflected as changes in price growth.

(12) Program amounts for travel should be consistent with amounts shown in Object Class 21 (including subclasses), for the applicable fiscal year.

(13) AMC, MSC, and MTMC costs displayed for items 624, 653, 701, 702, 703, 711, 721, 725, and 771 should include all purchases from these transportation funds. These amounts should exclude all non-Defense Working Capital Fund purchases such as reimbursement to MTMC of non-Defense Working Capital Fund (overseas) port operations.

(14) Line 703 JCS Exercises includes only those services in support of JCS exercises and paid only by The Joint Staff (TJS).

(15) The total of the program amounts for DFSC Fuel, Defense Working Capital Fund Fuel, and Locally Procured Fuel (Non-Fund) line items must agree with the amounts shown on the OP-26 Exhibit, POL Consumption and Costs, Chapter 3, Financial Management Regulation.

(16) Include Object Class 26 supplies and materials purchased from each DoD Defense Working Capital Fund, including DLA.

(17) Include Object Class 26 supplies and materials purchased from GSA.

(18) Include all equipment (including furniture) purchased from Defense Working Capital Fund, including DLA.

(19) Include all equipment (including furniture) purchased from GSA.

INSTRUCTIONS FOR COMPLETION OF OP-32 (CONTINUED)

(20) Include amounts to be paid for motor vehicles leased from both commercial services and the General Services Administration (GSA) Interagency Fleet Management System (IFMS). These amounts are to be consistent with the estimates provided on the "Commercial Leases" and the "IFMS Leases from GSA" lines of the Motor Vehicle Operations (PB-41) exhibit.

(21) Includes centrally managed items procured by Defense Working Capital Fund from sources other than Defense Working Capital Fund or non-Defense Stock Funds.

(22) Include purchases of MTMC services for non-Fund services such as overseas port terminal operations.

(23) Program amounts should be consistent with Fund purchases included in Object Class 25.3.

(24) Biennial budget years' (BY1/BY2) program amounts should reflect stabilized rates as requested by the Service (OSD submission) or as approved by OSD (President's Budget), as applicable, to include the impact of biennial budget years' pay raises. Cost reimbursable purchases should be included on line 679. Separate elements of expense for each Defense Working Capital Fund activity group are shown on page 3. Include only those elements of expense for Defense Working Capital Fund activity groups from which purchases were made or are planned, as applicable.

(25) Includes the Aerospace Maintenance & Regeneration Center (AMARC).

(26) Line 653, Airlift Services, Other AMC Purchases, includes Medical Evacuation Operations, Training, Search and Rescue, and other AMC costs not provided for in lines 701, or 702.

(27) Includes all Defense Working Capital Fund purchases made on a cost reimbursable (rather than stabilized rate) basis.

(28) Includes contractual charges for transportation of things via commercial air, sea, or surface mode and payments for commercial port operations and other transportation services exclusive of payments to the Defense Working Capital Fund.

(29) Program amounts should be consistent with direct obligation amounts shown in the OP-8 Exhibit, Civilian Personnel Costs, Chapter 3.

(30) Charges for rental of space and related services assessed by GSA as SLUC charges. Program amounts will be consistent with the amount shown in Object Class 23.1.

(31) Program amounts included for items 913-915 and 917 will be consistent with the amounts shown in Object Class 23.3.

(32) Purchases from non-Defense Working Capital Fund sources heat, light, power, water, gas, electricity and other utility services, exclusive of transportation and communication services.

(33) Purchases of communication services from non-Defense Working Capital Fund sources.

(34) Payments for possession and use of land, structures, and equipment (other than transportation equipment) owned by another, except for SLUC charges assessed by GSA.

(35) Purchases from the U.S. Postal Service including postage (other than Parcel Post), rental of post office boxes, postage meter machines and mailing machines. Also includes payments made to the U.S. Postal Service for handling of officially franked mail (i.e., Indicia Mail).

(36) Includes supplies and materials purchased from other than Defense and non-Defense Working Capital Fund.

(37) Program amounts should be consistent with the amounts shown in Object Class 24.

(38) Covers contractual equipment maintenance other than depot level (e.g., ADP/office equipment, etc.)

(39) Includes costs for repairs and maintenance to buildings, facilities, pavement, airfields and like items when done by contracts with the private sector.

(40) Equipment purchased from the private sector, including equipment included in Federal Supply Group 71, Furniture. Program amounts should be consistent with amounts reported under Object Class 31.07.

(41) Covers overseas contractor operated installation costs when covered in a single contractual agreement or when service is provided by a single contractor (excludes separate contracts for specific, limited services such as contract ADP services).

(42) Covers contracted service cost of Air Force Air Defense Systems (e.g., BMEWS, DEW Line, Spacetrack, Thule AFB base maintenance contracts, DSP) and Space Support programs.

(43) Includes the cost of ship related repair and the performance of regularly scheduled ship overhauls at commercial shipyards.

(44) Includes the cost to Depot Maintenance to purchase aircraft maintenance from commercial sources.

(45) Includes payments for all other non-Defense Working Capital Fund depot maintenance costs whether performed in-house or by contract which have not been reported under lines 928 or 929.

(46) Program amounts should be consistent with Exhibit PB-15, (Advisory and Assistance Services), Chapter 19 of the Financial Management Regulation). The amounts reflected should agree with Object Class 25.1.

(47) Program amounts should be consistent with the amounts shown in Object Class 41.

(48) Charges for contractual services not otherwise reported elsewhere.

(49) Amounts on line 991 will reflect variances from budgeted rates, as prescribed by OUSD(C) guidance, which have actually occurred in the prior year or which have been approved (by DD-1415 or PBD) for the current year. There will be no amounts reflected on line 991 in the price and program growth columns. For the President's budget, the amount in the prior year column will be the realized variance on the 30 Sep DD Comp(M) 1506 report. Under no circumstances will there be an entry on line 991 in the biennial budget year. (For a further discussion, see Foreign Currency notes at the end of these instructions).

(50) Total program amounts, in (4) and (9), will be equal to the total direct program for prior year, current year,

Foreign Currency Notes

A. The Total for Foreign Currency Rate Difference (Column 2) must reflect the difference between:

1. PY to CY: Prior year actuals and current year budgeted rates or anticipated expenditures in the current year if transfers have also been approved for the Current Year. (For the latter, individual line items in column 2 (except for line 991) will reflect the difference in budgeted rates and line 991 in column 2 will reflect the transfer amount.)

2. CY to BY1: Current year budgeted rates or anticipated expenditures in the current year if transfers have also been approved for the current year, and biennial budget year 1 budgeted rates.

3. BY1 to BY2: Change in budgeted exchange rates from biennial budget year 1 to biennial budget year 2.

B. Individual line items in Column 2 (except for line 991) must reflect the difference in program costs that are caused only by a difference in budgeted foreign currency exchange rates between fiscal years.

C. Line 991 - Foreign Currency Variance

1. Prior Year (PY) to Current Year (CY)

   a. PY column = Realized variance (DD Comp(M) 1506 Report 30 Sep).
   Column 2 = Reverse the realized variance amount in the PY column.
   CY column = zero

   b. If transfers have been approved in the CY,
   PY column = Realized variance (DD Comp(M) 1506 Report 30 Sep).
   Column 2 = Reverse the realized variance amount in the PY column and add the transfer amount approved for the CY to determine the total.
   CY column = the transfer amount approved for the CY.

2. Current Year (CY) to Biennial Budget Year 1 (BY1)

   a. If the budgeted rates change between the CY and the BY1 and transfers from the Foreign Currency Fluctuations, Defense (FCF,D) appropriation are not reflected in the budget, then the CY column, Column 2 , and the BY1 column for line 991 are all zero.

   b. If budgeted rates change between the CY and the BY1 and the FCF,D transfers have been reflected in the budget for the CY, then the CY column for line 991 will reflect the value of the transfers and Column 2 for line 991 will reflect the reversal of the transfers. The BY1 column for line 991 will be zero.

RECONCILIATION OF INCREASES AND DECREASES IN AVERAGE STRENGTH (A/S) AND FULL TIME EQUIVALENTS (FTES) IN NATO EUROPEAN COUNTRIES

	Military (A/S)	Civilian (FTEs)	
		Direct Hire	Indirect Hire
FY PY Estimate			
Increases			
-			
-			
Total Increase			
Decreases			
-			
-			
Total Decrease			
FY CY Estimate			
Increases			
-			
-			
Total Increase			
Decreases			
-			
-			
Total Decrease			
FY BY1 Estimate			
Increases			
-			
-			
Total Increase			
Decreases			
-			
-			
Total Decrease			
FY BY2 Estimate			
Increases			
-			
-			
Total Increase			
Decreases			
-			
-			
Total Decrease			

This data provides a reconciliation of changes in U.S. personnel strengths in NATO European countries. NATO European countries are defined in DODI 7730.58.

Only personnel permanently stationed ashore are to be included. Show increases and decreases separately and by unit, activity, or function. Detail justification for each change should be readily available. Estimates are subject to congressional ceilings.

Exhibit OP-33 Reconciliation in Average Strength/FTEs in NATO European Countries

APPROPRIATED FUND SUPPORT FOR MORALE, WELFARE AND RECREATION ACTIVITIES (MWR)

(Dollars in Thousands)

FY: **Prior Year**

MWR CATEGORY	APPROPRIATIONS				Total APF Oper.	Mil Constr.	Total APF Spt
CATEGORY A	$_____	$_____	$_____	$_____	$_____	$_____	$_____
CATEGORY B	$_____	$_____	$_____	$_____	$_____	$_____	$_____
CATEGORY C	$_____	$_____	$_____	$_____	$_____	$_____	$_____
CATEGORY D	$_____	$_____	$_____	$_____	$_____	$_____	$_____
TOTAL APF SUPPORT	$_____	$_____	$_____	$_____	$_____	$_____	$_____
DIRECT SUPPORT INCLUDED ABOVE (Memo Entry)	$_____	$_____	$_____	$_____	$_____	$_____	$_____

FY: **Current Year**

MWR CATEGORY	APPROPRIATIONS				Total APF Oper.	Mil Constr.	Total APF Spt
CATEGORY A	$_____	$_____	$_____	$_____	$_____	$_____	$_____
CATEGORY B	$_____	$_____	$_____	$_____	$_____	$_____	$_____
CATEGORY C	$_____	$_____	$_____	$_____	$_____	$_____	$_____
CATEGORY D	$_____	$_____	$_____	$_____	$_____	$_____	$_____
TOTAL APF SUPPORT	$_____	$_____	$_____	$_____	$_____	$_____	$_____
DIRECT SUPPORT INCLUDED ABOVE (Memo Entry)	$_____	$_____	$_____	$_____	$_____	$_____	$_____

FY: **Budget**

MWR CATEGORY	APPROPRIATIONS				Total APF Oper.	Mil Constr.	Total APF Spt
CATEGORY A	$_____	$_____	$_____	$_____	$_____	$_____	$_____
CATEGORY B	$_____	$_____	$_____	$_____	$_____	$_____	$_____
CATEGORY C	$_____	$_____	$_____	$_____	$_____	$_____	$_____
CATEGORY D	$_____	$_____	$_____	$_____	$_____	$_____	$_____
TOTAL APF SUPPORT	$_____	$_____	$_____	$_____	$_____	$_____	$_____
DIRECT SUPPORT INCLUDED ABOVE (Memo Entry)	$_____	$_____	$_____	$_____	$_____	$_____	$_____

Exhibit OP-34 Appropriated Fund Support for Morale, Welfare and Recreation (MWR) Activities

(Page 1 of 6)

APPROPRIATED FUND SUPPORT FOR MORALE, WELFARE AND RECREATION ACTIVITIES (MWR)
(Dollars in Thousands)

Provide for PY, CY, BY1, & BY2

MWR CATEGORY	Total	APPROPRIATIONS			APF Oper.	Total Mil Constr.	APF Spt
CATEGORY A	$_____	$_____	$_____	$_____	$_____	$_____	$_____
MISSION SUSTAINING PROGRAMS							
A.1 Armed Forces Prof. Entertainment O/S	$_____	$_____	$_____	$_____	$_____	$_____	$_____
A.2 Physical Fitness	$_____	$_____	$_____	$_____	$_____	$_____	$_____
A.3 Free Admission Motion Picture	$_____	$_____	$_____	$_____	$_____	$_____	$_____
A.4 Libraries (REC)	$_____	$_____	$_____	$_____	$_____	$_____	$_____
A.5 Rec Centers Prog.	$_____	$_____	$_____	$_____	$_____	$_____	$_____
A.6 Parks/Picnic areas	$_____	$_____	$_____	$_____	$_____	$_____	$_____
A.7 Shipboard/Company/ Unit level prog./activities	$_____	$_____	$_____	$_____	$_____	$_____	$_____
A.8 Sports/Athletics-self directed, unit level and intramural	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Common Support	$_____	$_____	$_____	$_____	$_____	$_____	$_____
TOTAL APF SUPPORT	$_____	$_____	$_____	$_____	$_____	$_____	$_____

APPROPRIATED FUND SUPPORT FOR MORALE, WELFARE AND RECREATION ACTIVITIES (MWR)

(Dollars in Thousands)

Provide for PY, CY, BY1, BY2

MWR CATEGORY	APPROPRIATIONS				Total APF Oper.	Mil Constr.	Total APF Spt
	____	____	____	____	____	____	____
CATEGORY B	$_____	$_____	$_____	$_____	$_____	$_____	$_____
BASIC COMMUNITY SUPPORT PROGRAMS							
B.1 Child Care Programs							
Child Dev. Centers	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Family Child Care	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Supp Program/Resource & *Referral/Other*	$_____	$_____	$_____	$_____	$_____	$_____	$_____
School Aged Care	$_____	$_____	$_____	$_____	$_____	$_____	$_____
B.2 Youth Activities							
B.3 Community Programs							
Cable/Community TV	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Rec/tickets/tour	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Rec Swimming	$_____	$_____	$_____	$_____	$_____	$_____	$_____
B 4 Outdoor Recreation							
Outdoor Recreation	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Outdoor Rec Equip Checkout	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Boating w/o Resale	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Camping (Primative)	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Riding Stables (Gov't owned/ or Leased	$_____	$_____	$_____	$_____	$_____	$_____	$_____
B.5 Individual Skill Recreation							
Amateur Radio	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Performing Arts	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Arts and Crafts	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Automotive Crafts	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Bowling <12 lanes	$_____	$_____	$_____	$_____	$_____	$_____	$_____
B.6 Sports Programs							
(Above Intramural)	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Common Support	$_____	$_____	$_____	$_____	$_____	$_____	$_____
TOTAL APF SUPPORT	$_____	$_____	$_____	$_____	$_____	$_____	$_____

Exhibit OP-34 Appropriated Fund Support for Morale, Welfare and Recreation (MWR) Activities

(Page 3 of 6)

APPROPRIATED FUND SUPPORT FOR MORALE, WELFARE AND RECREATION ACTIVITIES (MWR)

(Dollars in Thousands)

Provide for PY, CY, BY1, & BY2

MWR CATEGORY	APPROPRIATIONS				Total APF Oper.	Mil Constr.	Total APF Spt
CATEGORY C	$_____	$_____	$_____	$_____	$_____	$_____	$_____
REVENUE-GENERATING PROGRAMS							
C.1 Food, Beverage, & Entertainment							
Military Open Mess (Clubs)	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Other Food Outlets	$_____	$_____	$_____	$_____	$_____	$_____	$_____
C 2 Lodging Programs (Part of MWR NAFI)							
Joint Service/Armed							
Forces/Serv Rec Ctrs	$_____	$_____	$_____	$_____	$_____	$_____	$_____
PCS Lodging	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Recreational Lodging	$_____	$_____	$_____	$_____	$_____	$_____	$_____
C.3 Special Interest Clubs:							
Flying Program	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Parachute/Sky Diving	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Rod and Gun Program	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Scuba/Diving Program	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Horseback Riding	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Video Program	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Other	$_____	$_____	$_____	$_____	$_____	$_____	$_____
C.4 Other Revenue Generating Activities							
Resale	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Amusement/Rec Machines	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Bowling (over 12 lanes)	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Golf	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Boating (With Resale or							
Private Boat Berthing	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Equipment Rental	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Unofficial Comm Tvl Service	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Other	$_____	$_____	$_____	$_____	$_____	$_____	$_____
Common Support	$_____	$_____	$_____	$_____	$_____	$_____	$_____
TOTAL APF SUPPORT	$_____	$_____	$_____	$_____	$_____	$_____	$_____

APPROPRIATED FUND SUPPORT FOR MORALE, WELFARE AND RECREATION ACTIVITIES (MWR)

(Dollars in Thousands)

Provide for PY, CY, BY1, & BY2

	APPROPRIATIONS				Total APF Oper.	Mil Constr.	Total APF Spt
Other MWR And NAFI Programs Category D							
D 1 Support For Commissaries	$_____	$_____	$_____	$_____	$_____	$_____	$_____
D-2 Armed Serv Exchange	$_____	$_____	$_____	$_____	$_____	$_____	$_____
D.3 Civilian MWR Programs	$_____	$_____	$_____	$_____	$_____	$_____	$_____
D 4 Stars and Stripes	$_____	$_____	$_____	$_____	$_____	$_____	$_____
D 5 TDY Lodging	$_____	$_____	$_____	$_____	$_____	$_____	$_____
D 6 PCS Lodging	$_____	$_____	$_____	$_____	$_____	$_____	$_____
D 7 Mission Supplemental Programs	$_____	$_____	$_____	$_____	$_____	$_____	$_____
TOTAL APF SUPPORT	$_____	$_____	$_____	$_____	$_____	$_____	$_____

APPROPRIATED FUND SUPPORT FOR MORALE, WELFARE AND RECREATION ACTIVITIES (MWR)
(Dollars in Thousands)

INSTRUCTIONS:

1. In preparing the OP-34 exhibit, the Services/Defense Agencies should use the program definitions contained in the DoD Directive 1015.10, subject: Programs for Military Morale, Welfare, and Recreation (MWR), DoDI 1015.12, subject: Lodging Program Resource Management; and DoDD 1015.8, subject: DoD Civilian Employee Morale, Welfare, and Recreation (MWR) and Supporting Nonappropriated Fund Instrumentalities (NAFIs).

2. *APF support should include both direct and indirect APF support provided to MWR activities and should include the cost categories reported on the Appropriated and Nonappropriated Fund Expense Summary required by DoDI 7000.12. Direct costs include those costs that can be directly attributable to the activity and include civilian and military pay and benefits, travel, training, supplies and equipment, contracts, and Family Child Care subsidy. Indirect costs include costs that are attributed to more than one activity and include rents, utilities, communications, minor construction, repair and maintenance, contracts, engineering support, etc.*

3. APF Common Support - That appropriated fund support, identified as APF support used in the management, administration and operation of more than one MWR program, however, that support or cost is not easily nor readily identifiable to a specific MWR program.

Some examples of APF common support would include: *managerial operational functions and positions at an installation, major command or Service,* executive and upper management supervision that is functionally located above the operating program manager level and having responsibility for several MWR programs; an installation's civilian personnel functions; and central accounting office functions.

4. The OP-34 Exhibits should be submitted for the OSD/OMB budget submission each year. The OP-34 exhibit should also be included in the congressional justification books each year.

DEPARTMENT OF THE NAVY
OPERATION AND MAINTENANCE, NAVY/NAVY RESERVE
SHIP FUEL AND OPERATING TEMPO DATA

	Deployed Fleet				Non-Deployed Fleet			
	FY PY	FY CY	FY BY1	FY BY2	FY PY	FY CY	FY BY1	FY BY2
Operating Tempo (Hours/Quarter)								
Conventional								
Total Steaming Hours								
Cost of Fuel Consumed ($000)								
Nuclear								
Total Steaming Hours								
Cost of Fuel Expended ($000)								

Include the costs actually provided or programmed in support of the drug interdiction program. At the end of the OP-40 exhibit, provide a memo entry reflecting the amounts included in these costs for conventional and nuclear ships that are funded in the centralized drug account.

Exhibit OP-40 Ship Fuel and Operating Tempo Data

DEPARTMENT OF THE NAVY
OPERATION AND MAINTENANCE, NAVY/NAVY RESERVE
SHIP OPERATING COST DATA
(Dollars in Thousands)

Fiscal Year _____

Type Inv	Ship Years	Operating Months	Fuel	Utilities	Repair Parts	OPTAR	Total Cost

Provide data for the prior year, current year, budget year 1, and budget year 2.

Include the ship operations actually provided or programmed in support of the drug interdiction program. At the end of the OP-41 exhibit, provide a memo entry reflecting the amounts included in ship operations that are funded in the centralized drug account.

Exhibit OP-41 Ship Operating Cost Data

MILITARY PERSONNEL ASSIGNED
TO
SHIPS & AIRCRAFT SQUADRONS

Ship Type & Class and Aircraft Type/Model/Series	Basis of Requirement	No. of Ships / Aircraft Squadrons PY	CY	BY1	BY2	Requirement Per Unit Off	Enl	Prior Year Strength Off	Enl	Current Year Strength Off	Enl	BY 1 Strength Off	Enl	BY 2 Strength Off	Enl	BY2+1 Strength Off	Enl
DD 931 Class	Manning Document																
DD 963 Class	Allowances																
SSN 688	Commissioning																
A7's	MO Factors																
F-6's																	
F-14's																	
Subtotal by Subactivity Group																	
Total by Budget Activity Group																	

Exhibit OP-44 Military Assigned to Ships & Aircraft Squadrons

OPERATION AND MAINTENANCE, AIR FORCE

FY __ _____ ESTIMATE

UNITS BY PROGRAM ELEMENT

(Dollars in Thousands)

Program Element: _____

	PY-1 Actuals	PY Actuals	CY Estimate	BY1 Estimate	BY2 Estimate	BY2+1 Estimate	BY2+2 Estimate	BY2+3 Estimate	BY2+4 Estimate
Program Units									
Forces Wings									
Forces Squadrons									
Unit Equipment									
Flying Hour Total									
Manpower (End Strength)									
Officers									
Enlisted									
Academy Cadets									
Total Military Personnel									
U.S. Direct Hire									
FN Direct Hire									
FN Indirect Hire									
Total Civilian Personnel									
Manpower (Average Strength/FTE)									
Officers									
Enlisted									
Academy Cadets									
Total Military Personnel									
U.S. Direct Hire									
FN Direct Hire									
FN Indirect Hire									
Total Civilian Personnel									
Cost Data									
Operation and Maintenance									
Provide by DoD Element of Expense									
Total Operation and Maintenance									
Total Military Personnel									
Total O&M and Military Personnel									

This Exhibit should be provided for:

1. **Total Operations Air Force**
2. **Major Force Program**
3. **Program Element**

Exhibit OP-50 Units by Program Element

OPERATION AND MAINTENANCE, AIR FORCE
ANALYSIS OF AIRCRAFT POL
FY _____ Estimate
(Dollars in Thousands)

Analysis of Aircraft Petroleum, Oil and Lubricants (POL)

	FY PY	FY CY	FY BY1	FY BY2
A. Flying Hour Program Requirements:				
1. Number of Flying Hours				
a. Active Forces (excl. FGO and SOF)				
b. Foreign Gov't Owned				
2. Flying Hours at Std. Price				
Adjustments: (Explain)				
3. Funding for Flying Hour Program				
a. Active Forces (excl. FGO and SOF)				
b. Foreign Gov't Owned				
B. Non-Fly				
C. Special Fuels				
D. Grand Total-Aircraft POL				
1. Direct				
2. Reimbursements				

Exhibit OP-58 Analysis of Aircraft POL
(Page 1 of 2)

OPERATION AND MAINTENANCE, AIR FORCE
ANALYSIS OF AIRCRAFT POL
FY _ _____ Estimate
(Dollars in Thousands)

Analysis of Non-Fly Program

	PY/CY/BY1/BY2	
	QTY(bbls)	Cost
Major Force Program:		
1. a. Offensive Forces		
b. Defensive Forces		
Total Strategic Forces		
2. General Purpose Forces		
3. a. Intelligence		
b. Communications		
c. Other		
Total Program 3		
4. Airlift		
5. Reserves		
7. Central Supply and Maintenance		
8.		
a. Training		
b. Other		
Total Program 8		
9. Administration		
10. Support of Other Nations		
TOTAL		

Exhibit OP-58 Analysis of Aircraft POL
(Page 2 of 2)

OPERATION AND MAINTENANCE
ORGANIZATIONAL CLOTHING AND EQUIPMENT (OCE)
Army Reserve Components 1/
(Dollars in Millions)

ITEM	FY PY	FY CY	FY BY1	FY BY2	FY BY2+1	FY BY2+2	FY BY2+3	FY BY2+4
1. Backlog carried forward from prior years								
Less:								
2. Backlog of obsolete equipment								
Add:								
3. Inflation								
4. Adjusted prior year backlog								
Add:								
5. Inventory change due to Average Strength adjustments								
6. Replacement of equipment issues								
7. Force modernization initiatives								
8. Other								
9. Annual requirement								
10. Total funding required								
Less:								
11. Funds budgeted for OCE								
12. Backlog, end of year								

1/ Identify applicable Reserve Component. Separate OP-71 exhibits required for Army National Guard and Army Reserve Components.

Exhibit OP-71 Organizational Clothing and Equipment - Army Reserve Components
(Page 1 of 2)

INSTRUCTIONS FOR COMPLETION OF OP-71

1. **Backlog Carried Over from Prior Year** - unfunded requirements at the end of the previous fiscal year.

2. **Backlog of Obsolete Equipment** - backlog associated with equipment no longer being issued to the Service. (e.g., if the Army Guard decided to replace steel helmets with kevlar helmets and has budgeted for the kevlar helmets as a force modernization initiative. The value for steel helmets included in the backlog would be reflected in this category.)

3. **Inflation** - backlog carried over from previous year less backlog associated with equipment no longer being issued to the Service times the OSD rate for "general purchases inflation-O&M" or the appropriate Defense Working Capital Fund rate, whichever is applicable.

4. **Adjusted Prior Year Backlog** - backlog carried over from previous year less backlog associated with equipment no longer being issued to the Service plus inflation (1-2+3).

5. **Average Strength Change Adjustment**- change in OCE requirements resulting from increases or decreases in total workyears.

6. **Replacement of Previous Issues** - inventory purchased to replace equipment that is consumed during the year through normal wear and tear (including inventory losses).

7. **Force Modernization Initiatives** - OCE requirements related to equipment modernization. This might include such items as new cold weather clothes or chemical protective clothing.

8. **Other - only those requirements that do not fit the above categories**. This would include increases and decreases resulting from changes in authorized numbers of units or individual equipment authorizations.

9. **Annual Requirement** - the sum of the "end strength change adjustment," "replacement of previous issues," "force modernization initiatives," and "other." (5+6+7+8)

10. **Total Fund Required** - the "adjusted prior year backlog" plus the "annual requirement." (4+9)

11. **Funds Budgeted for OCE** - amount planned for OCE each year.

12. **Backlog, End of Year** – "total funding required" less "funds budgeted" for OCE.

OPERATION AND MAINTENANCE
REPAIR PARTS, ARMY RESERVE COMPONENTS 1/
(Dollars in Millions)

ITEM	FY PY	FY CY	FY BY1	FY BY2	FY BY2+1	FY BY2+2	FY BY2+3	FY BY2+4
1. Backlog carried forward from prior years								
Less:								
2. Backlog of obsolete parts								
Add:								
3. Inflation								
4. Adjusted prior year backlog								
Add:								
5. Recurring requirements	( )	( )	( )	( )	( )	( )	( )	( )
a. Annual consumption								
b. Change in equipment inventories								
c. Change in stockage levels								
6. Nonrecurring requirements	( )	( )	( )	( )	( )	( )	( )	( )
a. Force modernization initiatives								
b. Introduction of other new equipment								
7. Total funding required								
Less:								
8. Funds budgeted for repair parts								
9. Backlog, end of year								

Exhibit OP-73 Repair Parts, Army Reserve Components
(Page 1 of 2)

INSTRUCTIONS FOR COMPLETION OF OP-73

1. **Backlog carried forward from prior years -** unfunded requirements at the end of the previous fiscal year.

2. **Backlog of obsolete parts -** backlog of repair parts associated with equipment that is being retired from the Reserve Forces.

3. **Inflation** - backlog carried over from prior years less backlog associated with equipment being retired from the Reserve Forces times the OSD rate for "general purchases inflation--O&M" or the Defense Working Capital Fund, whichever is applicable.

4. **Adjusted prior year backlog** - backlog carried over from prior years less backlog associated with equipment being retired from the Reserve Forces plus inflation (1-2+3)

5. **Recurring requirements** - annual repair parts requirements to support equipment fielded in previous years.

   a. **Annual consumption** - those parts consumed annually to support weapons systems fielded in previous years.

   b. **Change in equipment inventories** - increases or decreases in annual consumption requirements necessary to reflect changes in equipment inventory levels (e.g., retirement of equipment).

   c. **Change in stockage levels** - increases or decreases in requirements due to changes in the level of repair parts support required annually for a particular equipment.

6. **Nonrecurring requirements** - one time requirements associated with introduction of new equipment to the Reserve Force.

   a. **Force modernization initiatives** - initial inventory of repair parts associated with fielding of force modernization systems.

   b. **Introduction of other new equipment** - introduction of other equipment not previously provided to the Reserve Force.

7. **Total funding required** - adjusted prior year backlog plus recurring requirements and nonrecurring requirements.

8. **Funds budgeted for repair parts** - amount budgeted for repair parts each year.

9. **Backlog, end of year** - "total funding required" less "funds budgeted for repair parts".

OPERATION AND MAINTENANCE
FORCE STRUCTURE DATA

PE MDS CMD PURPOSE

PY	***CY1***				***BY1***				***BY2***				***BY2+1***	***BY2+2***	***BY2+3***
	Qtr 1	***Qtr 2***	***Qtr 3***	***Qtr 4***	***Qtr 1***	***Qtr 2***	***Qtr 3***	***Qtr 4***	***Qtr 1***	***Qtr 2***	***Qtr 3***	***Qtr 4***			

INSTRUCTIONS

Report force structure for each model/design/series (MDS) aircraft within each program element. Also identify the command to which the equipment is assigned and the purpose code for the equipment. The force structure should be reported at end of year for the prior year and the outyears and at the end of each quarter for the current year and the budget years (BY1 and BY2). Totals should be provided for MDS and each PE.

Separate exhibits are required for Active Air Force, Air Force Reserve, and Air National Guard.

Exhibit OP-78 Force Structure Data

AIRCRAFT REPAIR/MODIFICATION AND ENGINE OVERHAUL
OPERATION AND MAINTENANCE, _____
Aircraft Type/Summary _____

	Number Of Aircraft				Depot Hours				Cost ($ in Thousands)			
	PY	CY	BY1	BY2	PY	CY	BY1	BY2	PY	CY	BY1	BY2
ACI Tasks												
PDM Tasks												
Strip/Paint												
Other												
Total												
Depot Rates Per Hour												

Provide a brief explanation of changes between the CY and BY1 and between BY1 and BY2. Summary totals should agree with the OP-30.

This exhibit has been replaced in its entirety.

AIRCRAFT REPAIR/MODIFICATION AND ENGINE OVERHAUL
OPERATION AND MAINTENANCE, _____
Engine Overhauls/Other Depot Maintenance

Engine Type	Number Of Engines				Depot Hours				Cost ($ in Thousands)			
	PY	CY	BY1	BY2	PY	CY	BY1	BY2	PY	CY	BY1	BY2
Total												
Depot Rates Per Hour												

Provide an explanation of changes between the CY and the BY1 and between BY1 and BY2. Totals should agree with the OP-30.

This exhibit is replaced in its entirety.

AIR OPERATIONS
COMPONENT TITLE

($ in Millions)

	FY PY	*Price*	*Program*	FY CY	*Price*	*Program*	FY BY1	*Price*	*Program*	FY BY2
Army	**Actual**	***Change***	***Change***	**Estimate**	***Change***	***Change***	**Estimate**	***Change***	***Change***	**Estimate**
Army Reserve										
Army National Guard										
Navy										
Navy Reserve										
Air Force										
Air Force Reserve										
Air National Guard										
USSOCOM										
Defense Health Program										
Total										

(Report on this exhibit all flying hours costs direct funded in the O&M appropriations including those funded in the Air Operations Activity Groups as well as those funded in the flying hour programs of the Army, USSOCOM, and the Defense Health Program. Include all other direct funded flying hour-related costs (fuel, supplies/DLRs, depot maintenance) in other Activity Groups. Price and Program changes should agree with those on the Summary of Price and Program Changes (OP-32) and the Detail by Budget Activity and Activity Group (OP-5). Show functional transfers as program changes consistent with the OP-32 and the OP-5.)

Description of Operations Financed: (Provide an explanation of the air operations financed by each Component. Break out each component by Budget Activity, Activity Group, and Subactivity Group. List each subactivity group for Air Operations Activity Groups and include separate lines for Mobility Operations, Training Operations, and Other to identify all the flying hour related costs (fuel, supplies/DLRs, depot maintenance) included in all other Activity Groups that are direct funded in the O&M appropriation. See example below.)

Budget Activity 1
  Activity Group: Air Operations
    Mission/Flight Operations
    Intermediate Maintenance
Budget Activity 3
  Activity Group: Basic Skills and Advance Training
    Flight Training
    Training Support
  Total

AIR OPERATIONS
COMPONENT TITLE
(Cont'd)

PROGRAM DATA	**FY PY**		**FY CY**		**FY BY1**		**FY BY2**
	Actual	***Change***	**Estimate**	***Change***	**Estimate**	***Change***	**Estimate**
Inventory (PAA *end of FY*)							
Bombers							
Fighters							
Training							
Mobility							
Other (e.g., Army Flight Pgm)							
Inventory (Total Aircraft Inventory end of FY)							
Bombers							
Fighters							
Training							
Mobility							
Other (e.g., Army Flight Pgm)							
Flying Hours (000)							
Tac Fighter Wing Equivalents							
Crew Ratio (Average)							
Bombers							
Fighters							
OPTEMPO (Hrs/Crew/Month)							
Bombers							
Fighters							
Primary Mission Readiness (%)							
ICBM Inventory							
Minuteman I							
Minuteman II							
Peacekeeper							

(Instructions on the following page.)

AIR OPERATIONS
COMPONENT TITLE
(Cont'd)

Narrative Explanation of Changes: (Explain/describe/narrate by subactivity, the major program changes reflected in the budget (for $ provide in nearest tenths of millions). Separately identify major transfers among appropriations, budget activities, activity groups, and subactivity groups. Explain changes in price and program from the current estimate (CY) to the BY1 and from BY1 to FY BY2 as appropriate. The narrative should agree with the explanation of changes and functional transfers shown in the (OP-5). Identify on the bottom of the exhibit *the preparation date and* a point of contact (with telephone number) who is knowledgeable about the content of the data reflected on the exhibit. *Data entered on this exhibit must match the corresponding data entered on the Reserve Components (PBA-11), Appropriation Highlights (PBA-19), Key Activity Indicators (PBA-21), and Special Operations Forces (PBA-26) Exhibits. In addition, the data contained in the O&M Overview should match the data reported in other budget justification material such as the performance criteria of the Detail by Budget Activity and Activity Group (OP-5), Analysis of Flying Hour Program (OP-20), Funding for Depot Level Reparables (OP-31), and Special Operations Forces (OP 52).)*

SHIP OPERATIONS
COMPONENT TITLE

($ in Millions)

FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate

Active Forces

(List by subactivity group Operation and Maintenance, Navy funding for Activity Group Ship Operations. Total O&M,N funding *(including price and program changes)* must match the O-1 total for Ship Operations.)

Reserve Forces

(List by subactivity group Operation and Maintenance, Navy Reserve funding for Activity Group Ship Operations. Total O&M,NR funding *(including price and program changes)* must match the O-1 total for Ship Operations.)

Grand Total

Description of Operations Financed: (Provide narrative explanation of activities included and succinctly describe significant *price and* program changes from the current year (CY) to budget year 1 (BY1) and from BY1 to budget year 2 (FY BY2) for each subactivity group).

PROGRAM DATA

(Provide applicable program data and explain program changes.)

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
Ship Inventory (End of Year)							
Navy Active							
MSC Charter/Support							
Battle Force Ships (Active)							
Mobilization Cat A							
Mobilization Cat B							
Naval Reserve Force							
Battle Force Ships (Active plus Mob Cat A)							

SHIP OPERATIONS
COMPONENT TITLE
(Con't)

Battle Force Ships Inventory Adjustments by Category

Between FY CY and FY BY1

	FY CY Inventory	Gains	Losses	FY BY1 Inventory
Strategic				
Carriers				
Surface Combatants				
Submarines				
Amphibious				
Mine Warfare, Patrol				
Support Ships				
Total				

Between FY BY1 and FY BY2

	FY BY1 Inventory	Gains	Losses	FY BY2 Inventory
Strategic				
Carriers				
Surface Combatants				
Submarines				
Amphibious				
Mine Warfare, Patrol				
Support Ships				
Total				

SHIP OPERATIONS
COMPONENT TITLE
(Con't)

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
Operating Tempo (Days per Quarter)							
Non-Deployed Fleet							
Deployed Fleet							
Reserve Fleet (except CV)							
Reserve Fleet (CV)							
Shipyears							
Conventional, O&M, N							
Nuclear, O&M, N							
Conventional, O&M, NR							
Operating Months (Less Charter Ships)							
Conventional, O&M, N							
Nuclear, O&M, N							
Conventional, O&M, NR							
Underway Steaming Hours (Thousands)							
Conventional, O&M, N							
Nuclear, O&M, N							
Conventional, O&M, NR							
Depot Maintenance							
Active							
Overhauls							
Selected Restricted Availabilities							
Phased Maintenance Availabilities							
Reserve							
Overhauls							
Selected Restricted Availabilities							
Phased Maintenance Availabilities							

SHIP OPERATIONS
COMPONENT TITLE
(Con't)

Base Support

CONUS (List number of bases funded from this activity group.)
Overseas

Instructions

Reflect program data under "Description of Operations Financed" and "Program Data" sections.

Narrative Explanation of Changes: Provide a succinct narrative explanation of total resource changes (for $ provide in nearest tenth of a million) between the Current Year and Biennial Budget Year 1 and between Biennial Budget Year 1 and Biennial Budget Year 2 by relating it to program changes (force structure, end strength, etc.) for the period. Also, identify any applicable major pricing changes between years. Explanation of price and program changes should be provided separately for the Active Fleet as well as the Reserve Fleet.

Price and Program changes should agree with those displayed on the Summary of Price and Program Changes (OP-32) and the Detail by Budget Activity and Activity Group (OP-5). Show functional transfers as program changes consistent with the OP-32 and the OP-5 exhibits. Data entered on this exhibit must match the corresponding data entered on the Reserve Components (PBA-11), Appropriation Highlights (PBA-19), Key Activity Indicators (PBA-21), and Special Operations Forces (PBA-26) Exhibits. In addition, the data contained in the O&M Overview should match the data reported in other budget justification material such as theOP-5 (performance criteria), Ship Fuel Data and OPTEMPO Data (OP-40), Ship Operating Cost Data (OP-4), Funding for Depot Level Reparables (OP-31), and Special Operations Forces (OP-52).

Identify on the bottom of the exhibit *the preparation date and* a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

LAND FORCES
COMPONENT TITLE

($ in Millions)

FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate

Appropriation Summary:

List by Budget Activity, Activity Group, and Subactivity Group.

Description of Operations Financed: *(Provide a narrative explanation of the land operations financed by each Component. List each subactivity group and include separate descriptions for each functional program within the subactivity group. Identify land forces operating costs by major category of costs (repair parts, fuel, contractor logistics support, etc.) and explain changes for specific program increases/decreases.)*

PROGRAM DATA

ARMY

	FY-PY		FY-CY		FY-BY1		FY BY2	
OPTEMPO MILES	C-1/C-2	Actual	C-1/C-2	Budgeted	C-1/C-2	Budgeted	C-1/C-2	Budgeted
Battalion:	Reqmnt	Miles	Reqmnt	Miles	Reqmnt	Miles	Reqmnt	Miles
Armor (M1)								
Mech. Infantry (M2)								
Cavalry Squadron (M3)								

MARINE CORPS

	FY-PY		FY-CY		FY-BY1		FY-BY2	
TRAINING DAYS	No. of	No. of	No. of	No. of	No. of	No. of	No. of	No. of
Battalion:	Units	Days	Units	Days	Units	Days	Units	Days
Infantry								
Artillery								
Tank								
Assault, Amphibian								
Combat Engineer								
Light Armored Infantry								

LAND FORCES
COMPONENT TITLE
(Con't)

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
PERSONNEL DATA							
Active Force Personnel	**End Strength**						
Officer							
Enlisted							
Cadets							
Total							
Civilian Personnel	**Full Time Equivalent**						
U.S. Direct Hires							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							
Total							

Narrative Explanation of Changes:

Provide a succinct narrative explanation of total resource changes (for $ provide in nearest tenth of a million) between the current year and biennial budget year 1 and between biennial budget year 1 and biennial budget year 2 by relating it to program changes (force structure, end strength, etc.) for the period. Also, identify any applicable major pricing changes between years. *For personnel data, explain the changes in terms of programs affected and identify changes in functional requirements.*

Price and Program changes should agree with those displayed on the Summary of Price and Program Changes (OP-32) and the Detail by Budget Activity and Activity Group (OP-5). Show functional transfers as program changes consistent with the OP-32 and the OP-5 exhibits) Data entered on this exhibit must match the corresponding data entered on the Reserve Components (PBA-11), Appropriation Highlights (PBA-19), Key Activity Indicators (PBA-21), and Special Operations Forces (PBA-26) Exhibits as appropriate. In addition, the data contained in the O&M Overview should match the data reported in other budget justification material such as theOP-5 performance criteria.

Identify on the bottom of the exhibit *preparation date and* a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

DEPOT MAINTENANCE PROGRAM
COMPONENT TITLE
($ in Millions)

FY PY (1)			FY CY (1)			FY BY1 (1)			FY BY2 (1)	
Funded Executable Rqmt*	Executable Unfunded Deferred Rqmt*	Change	Funded Executable Rqmt*	Executable Unfunded Deferred Rqmt*	Change	Funded Executable Rqmt*	Executable Unfunded Deferred Rqmt*	Change	Funded Executable Rqmt*	Executable Unfunded Deferred Rqmt*

*Requirements

Description of Operations Financed *(Provide a narrative explanation of activities included.)*

Operation & Maintenance (2)
Aircraft
Combat Vehicles
Ships (3)
Other (Specify)
Missiles, Software, Ordnance, Other end-item maintenance, other
Total

(1) Follow the general guidelines that apply to the OP-30 Exhibit, Chapter 3 of the DoD Financial Management Regulation.
(2) Indicate appropriation (Army, Army Reserve, etc.). Show amounts for each appropriation separately.
(3) Navy and Navy Reserve only. Ship maintenance for all other Components should be included in "Other".

Narrative Explanation of Changes: Show changes in the funded requirement by price and program using the following format:

($ in Millions)

Category	FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate
Aircraft										
Combat Vehicles										
Ships										
Other										
Total										

Succinctly explain any program change of plus or minus $5 million in any category. Relate the change to the number of units if applicable. For example, "Aircraft depot maintenance increase of $11.2 million funds an additional ten airframes required because of the increasing average age of the aircraft inventory." *Price and Program changes should agree with those displayed on the Summary of Price and Program Changes (OP-32) and the Detail by Budget Activity and Activity Group (OP-5). Show functional transfers as program changes consistent with the OP-32 and the OP-5 exhibits and with the corresponding data entered on the Appropriation Highlights (PBA-19 exhibit).* Identify on the bottom of the exhibit *preparation date and* a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

Exhibit PBA-5 Depot Maintenance

REAL PROPERTY MAINTENANCE
COMPONENT TITLE

($ in Millions)

	FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate

Appropriation Summary:
Operation and Maintenance, Submit a separate exhibit for each O&M appropriation.

Description of Operations Financed: Separately describe maintenance and repair of real property and minor construction.

PROGRAM DATA

(Provide applicable program data)

Maintenance and Repair of Real Property
Minor Construction
Backlog of Maintenance and Repair (BMAR)

PERSONNEL DATA

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
Active Force Personnel (*End Strength*)							
Officer							
Enlisted							
Cadets							
Total							
Civilian Personnel (*Full Time Equivalent*)							
U.S. Direct Hires							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							
Total							

Narrative Explanation of Changes: Provide a succinct narrative explanation of total resource changes (for $ provide in nearest tenth of a million) between the current year and biennial budget year 1 and between biennial budget year 1 and biennial budget year 2 by relating it to program changes (force structure, end strength, etc.) and pricing changes for the period. Also, identify any applicable major pricing changes between years. *Price and Program changes should agree with those displayed on the Summary of Price and Program Changes (OP-32) and the Detail by Budget Activity and Activity Group (OP-5). Show functional transfers as program changes consistent with the OP-32 and the OP-5 exhibits and with the corresponding data entered on the Appropriation Highlights (PBA-19), Backlog of Maintenance an d Repair (OP-27), and the Maintenance of Real Property (OP-28) exhibits.* Identify on the bottom of the exhibit *the preparation date and* a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

Exhibit PBA-7 Real Property Maintenance

TRAINING AND EDUCATION
COMPONENT TITLE

($ in Millions)

	FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate
Appropriation Summary:										
Operation and Maintenance, SEPARATE FORMAT IS REQUIRED FOR EACH APPLICABLE APPROPRIATION.										

Description of Operations Financed: (Provide narrative explanation of activities.)

Individual Training by Category by Service

($ in Millions)

	FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate
Recruit Training										
Army (1)										
Navy										
Marine Corps										
Air Force										
Total										
Specialized Skill Training										
Army										
Navy										
Marine Corps										
Air Force										
Defense Health Program										
SOCOM										
Total										
Professional Development										
Army										
Navy										
Marine Corps										
Air Force										
Defense Health Program										
SOCOM										
DAU										
Total										

TRAINING AND EDUCATION
COMPONENT TITLE
($ in Millions)

	FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate
Officer Acquisition										
Army										
Navy										
Marine Corps										
Air Force										
Defense Health Program (2)										
Total										
Flight Training										
Army										
Navy										
Marine Corps										
Air Force										
Total										
Training Support										
Army										
Navy										
Marine Corps										
Air Force										
Total										
Senior ROTC										
Army										
Navy										
Air Force										
Total										
Base Operating Support (3)										
Army										
Navy										
Marine Corps										
Air Force										
SOCOM										
Total										

(1) Includes Army One Station Unit Training (OSUT).

(2) Includes Uniformed Services University of Health Sciences (USUHS).

(3) Includes Base Operations and Real Property Maintenance in support of training.

TRAINING AND EDUCATION
COMPONENT TITLE

(Hours in thousands)

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
Flying Hours: (Include hours flown in Flight Training.)							
Army							
Navy							
Air Force							
Total							

WORKLOAD INDICATORS 1/

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
(Include data by Component for Army, Navy, Marine Corps, Air Force, Defense Health Program, SOCOM, and DAU)							
Recruit Training							
One Station Unit Training							
Specialized Skill 2/							
Officer Acquisition 3/							
Flight Training							
Professional Development							

1/ Workload should agree with the Military Manpower Training Report (MMTR) and reflect direct and reimbursable workload associated with the dollars reported under training and education.

2/ Specialized skill includes initial skill, skill progression, and functional training for both officer and enlisted.

3/ Officer Acquisition includes Service academies, platoon leaders course, Officer Candidate/Training Schools, and other enlisted commissioning programs. Also includes USUHS and the Health Professional Scholarship Program..

Narrative Explanation of Changes: Provide a succinct narrative explanation of total resource changes (for $ provide in nearest tenth of a million) between the current year and biennial budget year 1 and between biennial budget year 1 and biennial budget year 2 by relating it to program changes (force structure, end strength, etc.) and pricing changes for the period. Also, identify any applicable major pricing changes between years. *Price and Program changes should agree with those displayed on the Summary of Price and Program Changes (OP-32) and the Detail by Budget Activity and Activity Group (OP-5). Show functional transfers as program changes consistent with the OP-32 and the OP-5 exhibits and with the corresponding data entered on the Appropriation Highlights (PBA-19), Backlog of Maintenance an d Repair (OP-27), and the Maintenance of Real Property (OP-28) exhibits.* Identify on the bottom of the exhibit *the preparation date and* a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

DEFENSE HEALTH PROGRAM
COMPONENT TITLE

($ in Millions)

	FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate
Operation and Maintenance (CHAMPUS)										
Procurement										
RDT&E										
Total, Defense Health Program										

Description of Operations Financed: (Provide narrative explanation of activities)

WORKLOAD INDICATORS

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
CHAMPUS Workload Indicators (In Thousands)							
Paid Inpatient Admissions							
Paid Outpatient Visits							
Direct Medical Care Programs							
Hospitals/Medical Centers							
PRIMIS/NAVCARE Clinics							
Medical Clinics							
Dispositions							
Inpatient Work Units							
Occupied Bed Days							
Average Length of Stay							
Total Ambulatory Visits							
Eligible Population							
Active Duty Personnel							
Dependents of Active Duty Personnel							
Retired Personnel							
Dependents of Retired and Deceased Military Personnel							
Total							

DEFENSE HEALTH PROGRAM
COMPONENT TITLE

PERSONNEL DATA

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
Civilian Personnel (FTEs)							
U.S. Direct Hires							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							
Total							
Military Personnel (Average Strength)							
Officers							
Enlisted							
Total							
CHAMPUS PROGRAM							
CHAMPUS Health Care							
CHAMPUS Dental Program							
Subtotal Medical							
OCHAMPUS COSTS							
Total							

DIRECT CARE PROGRAMS/CHAMPUS PROGRAM NARRATIVE EXPLANATION OF CHANGES. For both the direct care and CHAMPUS programs, provide a succinct narrative explanation of total resource changes (for $ provide in nearest tenth of a million) between the current year and biennial budget year 1 and between biennial budget year 1 and biennial budget year 2 by relating it to program changes (force structure, end strength, etc.) and pricing changes for the period. Also, identify any applicable major pricing changes between years. *Price and Program changes should agree with those displayed on the Summary of Price and Program Changes (OP-32) and the Detail by Budget Activity and Activity Group (OP-5).* Identify on the bottom of the exhibit *the preparation date and* a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual..

Note: Procurement, RDT&E and Major OT&E justification material should be presented in accordance with the requirements in the applicable chapters of the Financial Management Regulation.

BASE OPERATIONS SUPPORT (BOS)
COMPONENT TITLE

($ in Millions)

FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate

Appropriation: (Submit a separate exhibit for each O&M appropriation.)
Operation and Maintenance, _____
Base Operating Support [1/]

Description of Operations Financed - Discuss by BOS functional categories. Note that real property maintenance (RPM) functions are excluded from this exhibit. The RPM functions are reflected in Exhibit PBA-7. *Price and Program changes should agree with those displayed on the Summary of Price and Program Changes (OP-32) and the Detail by Budget Activity and Activity Group (OP-5). Show functional transfers as program changes consistent with the OP-32 and the OP-5 exhibits and with the corresponding data entered on the Appropriation Highlights (PBA-19 exhibit).*

PROGRAM DATA

Number of Installations	FY PY CONUS	FY PY Overseas	FY CY CONUS	FY CY Overseas	FY BY1 CONUS	FY BY1 Overseas	FY BY2 CONUS	FY BY2 Overseas
Active Forces								
Reserve Forces								

Personnel Assigned to BOS (End Strength/FTEs)

	FY PY Actual	*Change*	*FY CY Estimate*	*Change*	*FY BY1 Estimate*	*Change*	*FY BY2 Estimate*
Military End Strength							
Officer							
Enlisted							
Cadets							
Total							
Civilian Full time Equivalents							
U.S. Direct Hires							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							

BASE OPERATION SUPPORT (BOS)

Narrative Explanation of Changes: *(Explain/describe/narrate by functional category of BOS and provide succinct narrative explanation of total resource changes reflected in the budget (for $ provide in nearest tenths of millions). Separately identify major transfers among appropriations, budget activities, activity groups, and subactivity groups.* Specifically identify by base, name and location, any change in the number of installations. Explain changes in price and program from the current estimate (CY) to the BY1 and from FY BY1 to FY BY2 as appropriate. *The narrative should agree with the explanation of changes and functional transfers shown in the (OP-5). Data entered on this exhibit must match the corresponding data entered on the Reserve Components (PBA-11), Appropriation Highlights (PBA-19), Key Activity Indicators (PBA-21), and Special Operations Forces (PBA-26) Exhibits. In addition, the data contained in the O&M Overview should match the data reported in other budget justification material such as the performance criteria of the Detail by Budget Activity and Activity Group (OP-5), Analysis of Flying Hour Program (OP-20), Funding for Depot Level Reparables (OP-31), and Special Operations Forces (OP-52).)* Identify on the bottom of the exhibit *the preparation date and* a point of contact (with telephone number) who is knowledgeable about the content of the data reflected on the exhibit.

1/ This category includes those *Operation and Maintenance* program elements *normally ending in "94", "95", and "96". This includes those costs* associated with utility operations and Other Engineering Support. This category specifically excludes those activities associated with Real Property Maintenance, both maintenance and repair of real property and minor construction, *as reported in the PBA-7, Real Property Maintenance exhibit.*

RESERVE FORCES
COMPONENT TITLE

($ in Millions)

	FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate

Appropriation Summary:

A SEPARATE FORMAT IS REQUIRED FOR EACH APPLICABLE APPROPRIATION.

Description of Operations Financed: (Provide narrative explanation of activities.)

PROGRAM DATA

(Provide applicable program data)

Aircraft Authorized (End FY)
Flying Hours
Air Wings
Air Squadrons
Flying Units
Operating Tempo (List separately applicable ground, flying, steaming)
Ship Inventory (End FY)
Steaming Hours
Divisions
Student Training Loads
Major Installations
Reserve Centers
Training Centers
Other Operating Locations
Major Equipment/Ships/Aircraft (End FY) (List Separately)

Depot Maintenance Repair Backlog ($)
Backlog of Maintenance and Repair ($)
Backlog of Repair Parts
Backlog of Organizational Clothing and Equipment

RESERVE FORCES
COMPONENT TITLE

PERSONNEL DATA

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
Selected Reserve and National Guard Personnel (Avg Strength)							
Drill Strength							
Individual Mobilization Augmentees (2 week Active Duty)							
Full Time Duty							
Total							
Selected Reserve Average Strength							
Full-time Included (Memo)							
Civilian Personnel (FTEs)							
U.S. Direct Hires							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							
Total							
(Military Technicians Included (Memo)							
Military Technicians Assigned to USSOCOM (FTEs)							
Civilian Personnel (End Strength)							
U.S. Direct Hires							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							
Total							
(Military Technicians Included (Memo)							
Military Technicians Assigned to USSOCOM (E/S)							

RESERVE FORCES
COMPONENT TITLE

Narrative Explanation of Changes: (Provide a succinct narrative explanation of total resource changes reflected in the budget (for $ provide in nearest tenths of millions). *Separately identify major transfers among appropriations, budget activities, activity groups, and subactivity groups.* Explain changes in price and program from the current estimate (CY) to the BY1 and from FY BY1 to FY BY2 as appropriate. *The narrative should agree with the explanation of changes and functional transfers shown in the (OP-5). Data entered on this exhibit must match the corresponding data entered on the Reserve Components (PBA-11), Appropriation Highlights (PBA-19), Key Activity Indicators (PBA-21), and Special Operations Forces (PBA-26) Exhibits. In addition, the data contained in the O&M Overview should match the data reported in other budget justification material such as the performance criteria of the Detail by Budget Activity and Activity Group (OP-5), Analysis of Flying Hour Program (OP-20), Funding for Depot Level Reparables (OP-31), and Special Operations Forces (OP-52).* Identify on the bottom of the exhibit *the preparation date and* a point of contact (with telephone number) who is knowledgeable about the content of the data reflected on the exhibit.

COMMAND, CONTROL, AND COMMUNICATIONS (C3)
COMPONENT TITLE

($ in Millions)

FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate

Appropriation Summary:
Operation and Maintenance, _____

Description of Operations Financed: A separate format is required for each appropriation which has C^3 identifiable costs. Provide narrative explanation of activities by category as listed below. *Explain each category and associated funding and identify by Budget Activity, Activity Group, and Subactivity Group. Price and Program changes should agree with those displayed on the Summary of Price and Program Changes (OP-32) and the Detail by Budget Activity and Activity Group (OP-5). Show functional transfers as program changes consistent with the OP-32 and the OP-5 exhibits. Data should be consistent with the guidance provided in Chapter 17 and Chapter 19, Section 1910.*

PROGRAM DATA

FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate

- *Communications*
  - *-- Sustaining base communications*
  - *-- Long haul communications*
  - *-- Deployable and mobile communications*
- *Command and Control*
  - *-- National*
  - *-- Operational*
  - *-- Tactical*
- *C3 Related*
  - *-- Navigation*
  - *-- Meteorology*
  - *-- Combat identification*
  - *-- Information assurance activities*

Total

Narrative Explanation of Changes: Provide a succinct narrative explanation of total resource changes reflected in the budget (for $ provide in nearest tenths of millions). *Separately identify major transfers among appropriations, budget activities, activity groups, and subactivity groups.* Explain changes in price and program from the current estimate (CY) to the BY1 and from BY1 to BY2. *The narrative should agree with the explanation of changes and functional transfers shown in the (OP-5). In addition, the data contained in the O&M Overview should match the data reported in other budget justification material such as the performance criteria of the Detail by Budget Activity and Activity Group (OP-5) and the data provided to support preparation of the C3 Congressional Justification Book.* Identify on the bottom of the exhibit *the preparation date and* a point of contact (with telephone number) who is knowledgeable about the content of the data reflected on the exhibit.

TRANSPORTATION
COMPONENT TITLE

($ in Millions)

FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	*FY BY2 Estimate*

Appropriation Summary:

Description of Operations Financed. Provide a separate exhibit for each O&M appropriation (including Guard, Reserve, and Defense-wide). For purposes of this exhibit, transportation amounts for the active components include only those funded from the Servicewide Transportation Sub Activity Group (SAG) in Budget Activity 4 of the operation and maintenance appropriations.

($ in Millions)

FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate

FIRST DESTINATION TRANSPORTATION (FDT) Only FDT supporting O&M purchases should be included.

- *Major Commodity (Commodity Transported)*
  Military Supplies and Equipment
  Total Major Commodity FDT

- Mode of Shipment
  Military Commands
  Military Traffic
  Surface
  Sealift
  Airlift
  Commercial
  Surface
  Sea
  Air
  Total Mode of Shipment FDT

Exhibit PBA-13 Transportation
(Page 1 of 2)

TRANSPORTATION
COMPONENT TITLE

($ in Millions)

	FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate
SECOND DESTINATION TRANSPORTATION (SDT) JCS exercises are included in Second Destination Transportation.										
• Major Commodity (Commodity Transported)										
Military Supplies & Equipment										
Mail Overseas										
Subsistence										
Base Exchanges										
Total Major Commodity SDT										
• Mode of Shipment										
Military Commands										
Military Traffic										
Surface										
Sealift										
Airlift										
Commercial										
Surface										
Sea										
Air										
Total *Mode of Shipment* SDT										

Narrative Explanation of Changes: Provide a succinct narrative explanation of total resource changes (for $ provide in nearest tenth of a million) between the Current Year and Biennial Budget Year 1 and between Biennial Budget Year 1 and Biennial Year 2 by relating it to program changes (force structure, end strength, etc.) for the period. Also, identify any applicable major pricing changes between years. *Price and Program changes should agree with those displayed on the Summary of Price and Program Changes (OP-32) and the Detail by Budget Activity and Activity Group (OP-5). Show functional transfers as program changes consistent with the OP-32 and the OP-5 exhibits.* Identify on the bottom of the exhibit *the preparation date and* a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

COMMISSARY SUPPORT
COMPONENT TITLE

($ in Millions)

	FY PY Actual	Price Change	Program Change	FY CY Estimate	Price Change	Program Change	FY BY1 Estimate	Price Change	Program Change	FY BY2 Estimate
Component Funding										
DeCA										
Army										
Navy										
Marine Corps										
Air Force										
Total										

Description of Operations Financed: Provide a narrative explanation of operations financed.

PROGRAM DATA

	FY PY Actual	Change	FY CY Estimate	Change	FY BY1 Estimate	Change	FY BY2 Estimate
Number of Commissary Stores in Operation at End of Year							

Narrative Explanation of Changes:

Provide appropriated dollars budgeted for commissaries in each year as well as price and program growth. Price and Program changes should agree with those displayed on the Summary of Price and Program Changes (OP-32) and the Detail by Budget Activity and Activity Group (OP-5). Show functional transfers as program changes consistent with the OP-32 and the OP-5 exhibits.). Also, provide the preparation date and the name and phone number of the person who can answer questions on the exhibit.

MANAGEMENT HEADQUARTERS
COMPONENT TITLE

($ in Millions)

FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate

Appropriation Summary:

Operation and Maintenance — *SEPARATELY* IDENTIFY EACH O&M APPROPRIATION
Total

Description of Operations Financed: This exhibit will provide manpower, payroll, and cost data directly related to the management headquarters mission. Data will be displayed for all organizations listed in the DoD Directive 5100.73, "Department of Defense Management Headquarters Activities." Additionally, this exhibit will separately identify the manpower and costs data by Combatant and Non-Combatant Management Headquarters Activities. Resources for international military headquarters are not to be reported in this exhibit; these costs are to be reported on the PB-55. A narrative explanation is required for all increases and decreases. Non-labor costs that are not directly related to the management headquarters mission such as pentagon renovation should not be reported in this exhibit. Components should footnote the items that are excluded. Organizations will be displayed according to the following categorization of Management Headquarters Activities.

PROGRAM DATA

FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate

I. Combatant Management Headquarters Activities
  1. Combatant Commands*
     O&M Cost ($ in Millions) (Dollars and personnel data should be provided for each category I, II, and III.)
     Personnel
       Military (A/S)
       Civilian (FTEs)
  2. Service Combatant Commands*

II. Non-Combatant Management Headquarters Activities
  1. Defense-Wide Activities*
     a. Department Activities
     b. Departmental Support Activities
     c. Functional Activities (Defense Agencies/Other)

MANAGEMENT HEADQUARTERS
COMPONENT TITLE

II. Non-Combatant Management Headquarters Activities (continued)
  2. Military Department Activities*
    a. Departmental Activities
    b. Departmental Support Activities
    c. Functional Activities

III. Narrative Explanation of Changes: (Provide a succinct narrative explanation of total resource changes.)

* Include direct reporting units, as appropriate.

Instructions:

- TOA should be limited to costs directly in support of management headquarters and should not include operational elements of expense for programs centrally funded or managed at the headquarters but executed elsewhere in the department. Classified data will be reported. *Price and Program changes should agree with those displayed on the Summary of Price and Program Changes (OP-32) and the Detail by Budget Activity and Activity Group (OP-5). Show functional transfers as program changes consistent with the OP-32 and the OP-5 exhibits.*
- Under each O&M appropriation, manpower will be identified as direct or reimbursable. Totals will be provided by categories listed above. Numbers reported in this exhibit must be consistent with the numbers reported in the components' budgets and should agree with the O&M data reported in the PB-22 exhibit.
- Identify on the bottom of the exhibit *the preparation date and* a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

POC_____ Phone_____

RECRUITING, ADVERTISING, AND EXAMINING
COMPONENT TITLE

($ in Millions)

FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate

Appropriation Summary:

Operation and Maintenance A SEPARATE FORMAT IS REQUIRED FOR EACH APPLICABLE APPROPRIATION.

Description of Operations Financed: Provide narrative description of Recruiting, Advertising, and Examining activities. In addition, provide brief description of the principal functions performed under each category.

PROGRAM DATA

FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate

The following program data shows workload indicator for Recruiting, Advertising and Examining.

A. Recruiting:

Show enlisted accession plan, by appropriation, included in the O&M congressional justification books. Include non-prior and prior service in the same detail as for the O&M Congressional Justification books.

B. Advertising:

C. Examining: Provide Production Testing Workload and Medical Testing Workload (# in 000) for each Service)

RECRUITING, ADVERTISING, AND EXAMINING
COMPONENT TITLE

Narrative Explanation of Changes: Provide narrative explanation of total resource change (tenths of $ Millions) between the current year and biennial budget year 1 and between biennial budget year 1 and biennial budget year 2 by relating it to program changes (force structure, average strength, etc.) for the period. Also identify any applicable major pricing changes between years. The discussion of program growth should address recruiting, advertising and examining separately. Financial data excludes Command, Control, Communications; Real Property Maintenance; and Base Operations costs reflected separately in the overview. *Price and Program changes should agree with those displayed on the Summary of Price and Program Changes (OP-32) and the Detail by Budget Activity and Activity Group (OP-5). Show functional transfers as program changes consistent with the OP-32 and the OP-5 exhibits.* Identify on the bottom of the exhibit *the preparation date and* a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

APPROPRIATION HIGHLIGHTS
COMPONENT TITLE
Operation and Maintenance,

($ in Millions)

FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate

Appropriation Summary:

A separate exhibit must be provided for each appropriation included in the O&M Title.

Description of Operations Financed: Provide a narrative description of the type of functions financed by the Appropriation, explain the major reasons for price growth, and separately identify significant inter-appropriation transfers-in and transfers-out from program growth.

($ in Millions)

FY PY Actual	*Price Change*	*Program Change*	*FY CY Estimate*	*Price Change*	*Program Change*	*FY BY1 Estimate*	*Price Change*	*Program Change*	*FY BY2 Estimate*

Budget Activity 1: Operating Forces

Budget Activity 2: Mobilization

Budget Activity 3: Training and Recruiting

Budget Activity 4: Administration and Servicewide Activities

Narrative Explanation of Changes: For each budget activity, provide a succinct narrative explanation of total resource change (for $ provide in nearest tenth of a million) between the current year and biennial year 1 and between biennial year 1 and biennial year 2 by relating it to program changes (force structure, average strength/FTEs, etc.) for the period. Also, identify any applicable major pricing changes between years. *Price and Program changes should agree with those displayed on the Summary of Price and Program Changes (OP-32) and the Detail by Budget Activity and Activity Group (OP-5). Show functional transfers as program changes consistent with the OP-32 and the OP-5 exhibits.)*

Identify on the bottom of the exhibit *the preparation date and* a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

Exhibit PBA-19 Appropriation Highlights

MANPOWER TABLES

DEPARTMENT OF _____

Civilian Personnel

Instructions: Civilian Personnel data is to be displayed by U.S. Direct Hire, Foreign Direct Hire and Indirect Hire, and by type of appropriation. All civilian personnel are to be shown as full-time equivalents. Identify on the bottom of the exhibit *the preparation date and* a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
By Appropriation and Type of Hire							
Operation and Maintenance, Active							
U.S. Direct Hire							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							
Total							
Operation and Maintenance, Reserve							
U.S. Direct Hire							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							
Total							
Operation and Maintenance, Guard							
U.S. Direct Hire							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							
Total							

MANPOWER TABLES

DEPARTMENT OF _____

Civilian Personnel

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
Defense Working Capital Fund							
U.S. Direct Hire							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							
Total							
Research, Development, Test and Evaluation							
U.S. Direct Hire							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							
Total							
Etc. (Identify all appropriations/funds that finance civilian personnel.)							
Component Total							
U.S. Direct Hire							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							
Total							

MANPOWER TABLES

DEPARTMENT OF _____

Civilian Personnel

Summary of Increases/Decreases	***CY-BY1 Change***	***BY1-BY2 Change***
Total Changes		

Instructions: Identify specific increases/decreases to the Component's civilian full time equivalent strength levels by major program (e.g. B-1B, TRIDENT, MICOM, etc.). Do **not** provide changes by Defense Planning and Programming Category (DPPC). Changes are to address all appropriations/funds that finance civilian personnel as well as direct and indirect hires employees. The total for each column will be the difference between fiscal years. All numbers shown will be full-time equivalent strength. **Stub entries such as "OSD/OMB reduction" are not acceptable.** Identify on the bottom of the exhibit *the preparation date and* a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

MANPOWER TABLES

DEPARTMENT OF _____

Military Personnel - Active

(End Strength)

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
Military Personnel, (A/N/MC/AF)							
Officer							
Enlisted							
Cadets							
Total							

Summary of Increases/Decreases	*CY-BY1 Change*	*BY1-BY2 Change*
Total Changes		

Instructions: Identify specific increases/decreases to the Component's military average strength levels by major program (e.g. B-1B, TRIDENT, MICOM, etc.). Do **not** provide changes by Defense Planning and Programming Category (DPPC). The total for each column will be the difference between fiscal years. **Stub entries such as "OSD/OMB reduction" are not acceptable.** Identify on the bottom of the exhibit *the preparation date and* a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

(Average Strength)

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
Military Personnel, (A/N/MC/AF)							
Officer							
Enlisted							
Cadets							
Total							

Exhibit PBA-20B Military Personnel Active Manpower Tables

MANPOWER TABLES

DEPARTMENT OF _____

Selected Reserve and National Guard Personnel

(End Strength)

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
By Appropriation and Drill Status							
Drill Strength							
Individual Mobilization Augmentees (2 week Active Duty)							
Full Time Duty							
Total Provide for each appropriation and a grand total for the Service							

Summary of Increases/Decreases	*CY-BY1 Change*	*BY1-BY2 Change*
Total Changes		

Instructions: Identify specific increases/decreases to the Component's military end strength levels by major program (e.g. B-1B, TRIDENT, MICOM, etc.). Do **not** provide changes by Defense Planning and Programming Category (DPPC). The total for each column will be the difference between fiscal years. **Stub entries such as "OSD/OMB reduction" are not acceptable.** Identify on the bottom of the exhibit *the preparation date and* a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

Exhibit PBA-20C Guard/Reserve Manpower Tables

KEY ACTIVITY INDICATORS

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
Operation and Maintenance, Army							
Active Duty Military Personnel (End Strength)							
Civilian Personnel (FTEs)							
Primary Authorized Aircraft (PAA)							
Total Aircraft Inventory (TAI)							
Flying Hours (000's)							
Training Workloads 1/							
Major Installations							
Operation and Maintenance, Navy							
Active Duty Military Personnel (End Strength)							
Civilian Personnel (FTEs)							
Primary Authorized Aircraft (PAA)							
Total Aircraft Inventory (TAI)							
Flying Hours (000's)							
Ship Inventory							
Steaming Hours (000's)							
Training Workloads 1/							
Major Installations							
Operation and Maintenance, Marine Corps							
Active Duty Military Personnel (End Strength)							
Civilian Personnel (FTEs)							
Training Workloads 1/							
Major Installations							

KEY ACTIVITY INDICATORS

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
Operation and Maintenance, Air Force							
Active Duty Military Personnel (End Strength)							
Civilian Personnel (FTEs)							
Primary Authorized Aircraft (PAA)							
Total Aircraft Inventory (TAI)							
Flying Hours (000's)							
Training Workloads 1/							
Major Installations							
Operation and Maintenance, Army Reserve							
Total Selected Reserve Strength (End Strength)							
Civilian Personnel (FTEs)							
(Technicians Included Above)							
Flying Hours (000's)							
Primary Authorized Aircraft (PAA)							
Reserve Centers							
Major Installations							
Operation and Maintenance, Navy Reserve							
Total Selected Reserve Strength (End Strength)							
Civilian Personnel (FTEs)							
Primary Authorized Aircraft (PAA)							
Flying Hours (000's)							
Ship Inventory							
Steaming Hours (000's)							
Training Centers							
Major Installations							

KEY ACTIVITY INDICATORS

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
Operation and Maintenance, Marine Corps Reserve							
Reserve Personnel (End Strength)							
Civilian Personnel (FTEs)							
Division/Wing Team							
Training Centers							
Operation and Maintenance, Air Force Reserve							
Total Selected Reserve Strength (End Strength)							
Civilian Personnel (FTEs)							
(Technicians Included Above)							
Primary Authorized Aircraft (PAA)							
Total Aircraft Inventory (TAI)							
Flying Hours (000's)							
Major Installations							
Operation and Maintenance, Army National Guard							
Total Selected Reserve Strength (End Strength)							
Civilian Personnel (FTEs)							
(Technicians Included Above)							
Aircraft Inventory (End FY)							
Flying Hours (000's)							
Training Locations							

KEY ACTIVITY INDICATORS

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
Operation and Maintenance, Air National Guard							
Total Selected Reserve Strength (End Strength)							
Civilian Personnel (FTEs)							
(Technicians Included Above)							
Primary Authorized Aircraft (PAA)							
Total Aircraft Inventory (TAI)							
Flying Hours (000's)							
Major Installations							
Other Operating Locations							
Defense Health Program							
Primary Authorized Aircraft (PAA)							
Flying Hours (000's)							
Training Workloads							
Medical Centers and Hospitals							
Average Daily Patient Load							

All numbers are to be consistent with other supporting exhibits.

1/ Training workloads should agree with those to be reflected in the budget year's Military Manpower Training Report.

MOBILIZATION
COMPONENT TITLE
Operation and Maintenance, (Service)

($ in Millions)

FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate

This exhibit includes all of Budget Activity 2, Mobilization plus the Marine Corps Prepositioning activity group including in Budget Activity 1. Dollar amounts for Army, Navy, and Air Force shown in this table should match the total of Budget Activity 2.

Army
Navy
Marine Corps
Air Force
Defense-Wide
Total

Narrative Description: Provide a brief description of programs financed and an explanation of major changes between the CY and BY1 and between BY1 and BY2 for each program listed below.

($ in Millions)

	FY PY Actual	*Change*	FY CY Estimate	*Change*	FY BY1 Estimate	*Change*	FY BY2 Estimate
AIRLIFT AND SEALIFT PROGRAMS							
Airlift Forces:							
AIR FORCE:							
Show the amount of the direct payment (subsidy) made for airlift to the U.S. Transportation Command.							
Sealift Forces:							
ARMY:							
Afloat Prepositioned Fleet (#/$) 1/							
Training Exercises (#/$) 2/							
Other							
Total							

Exhibit PBA-22 Mobilization
(Page 1 of 4)

MOBILIZATION
COMPONENT TITLE
Operation and Maintenance, (Service)

($ in Millions)

		FY PY		*FY CY*		*FY BY1*		*FY BY2*
		Actual	*Change*	*Estimate*	*Change*	*Estimate*	*Change*	*Estimate*
NAVY:								
Maritime Prepositioned Ships (#/$)	1/							
Fast Sealift Ships (#/$)	1/							
Hospital Ships (#/C)	1/							
Aviation Logistics Support (#/$)	1/							
Prepositioned Fleet Hospital (#/$)	1/							
Training Exercises (#/$)	2/							
Other								
AIR FORCE:								
Afloat Prepositioned Fleet (#/$)	1/							
Training Exercises (#/$)	2/							
Other	3/							
Total (There is no corresponding subactitity group within the Air Force O-1 structure.)								
DEFENSE-WIDE:								
Afloat Prepositioned Fleet (#/$)	1/							
Training Exercises (#/$)	2/							
Other	3/							
Total (There is no corresponding subactivity group within the Defense-Wide O-1 structure.)								

($ in Millions)

	FY PY		*FY CY*		*FY BY1*		*FY BY2*
	Actual	*Change*	*Estimate*	*Change*	*Estimate*	*Change*	*Estimate*

OTHER MOBILIZATION PROGRAMS - Budget Activity 2

(Do not include dollars in this section that are shown in the Airlift or Sealift Forces above.)

Activations/Inactivations
War Reserve Activities
Industrial Preparedness
Fleet Hospital Program
Industrial Readiness
Coast Guard Support
Airlift Operations
Airlift Operations C3I
Airlift Operations Training
Mobilization Preparedness
Base Support

Memo Entries - Not Funded in BA

Show as a memo entry funding in other than Budget Activity 2 for the maintenance or replacement of equipment and supplies on board prepositioned ships or POMCUS. Also show funding (outside of BA 2) for exercises of the fast sealift ships, the hospital ships, the aviation logistics support ships, or any of the prepositioning ships.

USMC Prepositioning
Joint Exercise Program
Other (e.g., preposition exercises)

Footnotes/Additional Guidance:

1/ Show the total number of ships (at the end of the fiscal year) for this category and the total amount of per diem payments made to the National Defense Sealift Fund (NDSF) or the U.S. Transportation Command. The Defense Logistics Agency (DLA) should report the cost of afloat prepositioned tankers used by the Defense Fuel Supply Center.

2/ Show the number of planned exercises and the total amount budgeted. Do not include JCS funded exercises in the Service submissions. JCS exercises and funding will be reported as Defense-Wide.

3/ Show Service-funded costs not included as part of the per diem payment to the NDSF but which are directly related to the sealift program. This would include enhancements and modifications to on-board systems.

Identify on the bottom of the exhibit *the preparation date* and a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

SUMMARY OF FUNCTIONAL TRANSFERS AND FUNDING REALIGNMENTS INCLUDED IN FY BY1/FY FY BY2

	(TOA, Dollars in Millions) AMOUNT	CIVILIAN FTE	MILITARY END STRENGTH (Memo only)

FY BY1

Reason for Transfer
Into: (Appropriation) From: (Appropriation)

Reason for Transfer
Into: (Appropriation) From: (Appropriation)

Summary
Net Transfer by Appropriation:
Appropriation
Appropriation

FY BY2

Reason for Transfer
Into: (Appropriation) From: (Appropriation)

Reason for Transfer
Into: (Appropriation) From: (Appropriation)

Summary
Net Transfer by Appropriation:
Appropriation
Appropriation

Identify on the bottom of the exhibit *the preparation date and* a point of contact who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

Exhibit PBA-25 Functional Transfers and Realignments

SPECIAL OPERATIONS FORCES
COMPONENT TITLE

($ in Millions)

	FY PY Actual	*Price Change*	*Program Change*	FY CY Estimate	*Price Change*	*Program Change*	FY BY1 Estimate	*Price Change*	*Program Change*	FY BY2 Estimate

Appropriation Summary:

Operation and Maintenance

Description of Operations Financed: (Provide narrative explanation of activities included.)

PROGRAM DATA

	FY PY Actual	*Change*	*FY CY Estimate*	*Change*	*FY BY1 Estimate*	*Change*	FY BY2 *Estimate*
			Manpower				
Active Force Personnel			**End Strength**				
Army							
Navy							
Marine Corps							
Air Force							
Total							
Civilian Personnel			**Full Time Equivalent**				
Army							
Navy							
Air Force							
Total							

SPECIAL OPERATIONS FORCES
COMPONENT TITLE

FY PY		*FY CY*		*FY BY1*		*FY BY2*
Actual	*Change*	*Estimate*	*Change*	*Estimate*	*Change*	*Estimate*

Manpower (con't)

Selected Reserve
Army Reserve
Navy Reserve
Marine Corps Reserve
Air Force Reserve
Army National Guard
Air National Guard
Total

Total Aircraft Inventory (End FY)
Aircraft (*PAA* End FY)
Flying Hours (# in thousands)
Flying Hours Cost ($ in millions)
Ship Inventory
Steaming Hours (000's)

Narrative Explanation of Changes: Provide a succinct narrative explanation of total resource changes ($ in tenths of millions) between each fiscal year by relating it to program changes (force structure, end strength, etc.) for the period. Also, identify any applicable major pricing changes between years. Price and Program changes should agree with those displayed on the Summary of Price and Program Changes (OP-32) and the Detail by Budget Activity and Activity Group (OP-5). Show functional transfers as program changes consistent with the OP-32, OP-5, and OP-52 exhibits.

OPERATION AND MAINTENANCE, _____
SUMMARY OF INCREASES AND DECREASES

($000s)

	BA 1	BA 2	BA 3	BA 4	Total
1 FY CY President's Budget Request					
2. Congressional Adjustment (List items)					
3. FY CY Appropriation Enacted					
4. Proposed Supplementals (Show Pay and Program Supplementals Separately)					
5. Transfers In					
6. Transfers Out					
7. Price Growth					
8. Program Increases					
a. Annualization of New FY CY Program					
b. One-Time FY CY Costs					
c. Program Growth in FY CY					
9. Total Increases					
10. Program Decreases					
a. Annualization of New FY CY Program					
b. One-Time FY CY Costs					
b. Program Growth in FY CY					
11. Total Decreases					
12. Revised FY CY Estimate					
13. Price Growth					
14. Transfers In					
15. Transfers Out					
16. Program Increases					
a. Annualization of New FY CY Program					
b. One-Time FY BY1 Costs					
c. Program Growth in FY BY1					
17. Total Increases					
18. Program Decreases:					
a. One-Time FY CY Costs					
b. Annualization of FY CY Program Decreases					
c. Program Decreases in FY BY1					
19. Total Decreases					
20. FY BY1 Budget Request					
21. Price Growth					
22. Transfers In					
23. Transfers Out					
24. Program Growth					
a. Annualization of New FY BY1 Program					
b. One-Time FY BY2 Costs					
c. Program Growth in FY BY2					
25. Total Increases					
26. Program Decreases:					
a. One-Time FY BY1 Costs					
b. Annualization of FY BY1 Program Decreases					
b. Program Decreases in FY BY2					
27. Total Decreases					
28. FY BY2 Budget Estimate					

NOTE: Substitute appropriate fiscal years to show current year and biennial budget years.

INSTRUCTIONS:

1. Report by Budget Activity and total for the appropriation. The Services should report in tenth of millions; Defense Agencies in thousands.

2. Line 12 will reflect the FY CY column of the FY BY1/BY2 President's budget including all proposed Supplementals.

3. Detailed explanations of increases and decreases are not required on this exhibit.

DATE: _____

DEPARTMENT OF _____
MILITARY BANDS
FY BY1/FY BY2 PRESIDENT'S BUDGET

	FY PY		**FY CY**		**FY BY1**		**FY BY2**
	Actual	***Change***	**Estimate**	***Change***	**Estimate**	***Change***	**Estimate**
Number of Bands							
CONUS							
Overseas							
Total							
Military Personnel							
Officers							
Enlisted							
Total							
Annual Performances (in Thousands)							
(Identify Number by Type of Function)							
Resource Requirements by Appropriation ($ in Millions)							
Military Personnel							
Operation and Maintenance							
Total							

Description of Operations Financed: Provide a brief statement explaining the activities. Address both dollars and personnel.

Narrative Explanation of Change: Provide a succinct narrative explanation of changes in terms of performances, dollars, and personnel from year to year.

Exhibit PB-31M Military Bands

DEPARTMENT OF_____
FY BY1/FY BY2 PRESIDENT'S BUDGET
MANPOWER CHANGES IN FULL-TIME EQUIVALENT
FY PY through FY BY2

	US Direct Hire	Foreign National Direct Hire	Foreign National Indirect Hire	Total
1. FY PY FTEs a/ b/				
--				
-- (changes)				
--				
--				
2. FY CY FTEs				
--				
-- (changes)				
--				
3. FY BY1 FTEs				
--				
-- (changes)				
--				
4. FY BY2 FTEs				

a/Civilian personnel data includes both direct and indirect full time equivalent (FTE) end strength for all appropriations.

b/FTEs reported under Direct Funded will include full time equivalent end strength financed on a direct and reimbursable basis.

Changes must be in sufficient detail to give the Congress an idea as to what specific programs are being impacted (e.g. TRIDENT, B-1B, MICOM Support, etc.). Do not provide data by Defense Planning, Programming Category (DPPC) or in broad generic categories (e.g., Force Modernization). Identify military-to-civilian conversions and transfers separately. Stub entries such as "OSD/OMB Directed Reduction" are unacceptable.
A narrative explanation is required for all changes in Direct and Indirect hires.

5. SUMMARY (Summarize FTEs by Fiscal Year, by Appropriation/Fund, and Total.)
FY PY
O&M Total
Direct Funded
Reimbursable Funded
Other appropriations (Reserve, Guard, RDT&E, Defense Working Capital Fund, etc.. Identify each appropriation/fund separately.)
Direct Funded
Reimbursement Funded
Total Component
Direct Funded
Reimbursable Funded
(Repeat for FY CY, FY BY1, and FY BY2)

NOTE: The Full Time Equivalent (FTE) on this exhibit will agree with the FTE data provided on the OP-8, Civilian Personnel Costs.

Exhibit PB-31Q Manpower Changes in Full-Time Equivalent

INTERNET DOCUMENT INFORMATION FORM

A . Report Title: DEPARTMENT OF DEFENSE FINANCIAL MANAGEMENT REGULATION VOLUME 2 A BUDGET FORMULATION PRESENTATION JUNE 1998

Downloaded From the Internet JUNE 16 1999

C. Report's Point of Contact: (Name, Organization, Address, Office Symbol, & Ph # UNDER SECRETARY OF DEFENSE (COMPTROLLER) WASHINGTON DC 20301-1100

D. Currently Applicable Classification Level: Unclassified

E. Distribution Statement A: Approved for Public Release

F. The foregoing information was compiled and provided by: DTIC-OCA, Initials:__JC_ ____**Preparation Date**: 16 JUNE 1999

The foregoing information should exactly correspond to the Title, Report Number, and the Date on the accompanying report document. If there are mismatches, or other questions, contact the above OCA Representative for resolution.

AQU99-09-1384