DOD 7000.14-R

DEPARTMENT OF DEFENSE

FINANCIAL MANAGEMENT REGULATION

VOLUME 2A

BUDGET FORMULATION AND PRESENTATION

JUNE 2000

UNDER SECRETARY OF DEFENSE (COMPTROLLER)

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FOREWORD

Volume 2 of the Department of Defense Financial Management Regulation (DoD FMR) is issued under the authority of DoD Instruction 7000.14, "DoD Financial Management Policy and Procedures," dated November 15, 1992, 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 DoD. 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 DoD, the Defense Agencies, and 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 Chapter C4 of DoD 8910.1-M, "DoD Procedures for Management of Information Requirements," dated 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 FMR 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, 1401 S. Fern Street, Arlington, Virginia 22202, or by telephone at (703) 604-2381.

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	*Contingency Operations*
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

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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
010201	Refined definitions of expense/investment criteria are provided for real property maintenance, depot maintenance, service life extension programs, and technology refreshment. Deleted paragraph E. Special Guidance Concerning General Purpose Communications and Information Systems Procurement. Information Technology guidance has been re-written under section 010211.
010211	New section entitled "Budgeting for Information Technology and Automated Information Systems" replaces information systems expense/investment guidance provided under section 0102.
010212	Guidance for budgeting for Low Rate Initial Production (LRIP) assets has been modified. If LRIP assets are acquired initially for testing, but will subsequently be fielded, they must be financed with procurement funds. Research & Development (R&D) funds are no longer to be used for such acquisitions.
010213	Reincorporates guidance on exercising Special Termination Cost Clauses for fixed-price incentive contracts and incrementally funded cost reimbursement contracts.
010215	Requirement for Underutilize Plant Capacity (UPC) Budget Exhibit (Fund –30) identified.
010216	Requirement for War Reserve Material Exhibit (SM-6) identified.
010218	Central Design Agents added to list of activities that may change rates during year of execution.
010219	Paragraph C, Depreciation schedules updated. Current published rules are effective until October 1, 2000. Refers user to Financial Management Regulation Volume 4, Chapter 6 for latest depreciation rules applicable after this date.
010301	Revises Budget Estimates Submission (BES) requirements to require that most unclassified budget justification material be posted to an access controlled internet site instead of being submitted in paper form. Site is anticipated to be hosted by OUSD(Comptroller).
010302	Revises BES distribution tables to reflect the budget submission via a controlled access Internet site.
010305	Adds requirement for each Component to submit new exhibit PB-1A, Fiscal Guidance Track – TOA in Millions of Dollars and new exhibit PB-3, Current Year Reprogramming/Transfers Between Appropriations as part of the September BES. Deletes requirement for Components to submit hard copy Program and Financing/Object Class exhibits PB-2/PB-2A.
010309	Updates budget review procedures to reflect use of Comptroller Information System (CIS)
010401	Deletes reference to C^3 programs due to elimination of C^3 Congressional Justification Books (CJB) which was formerly prescribed in Chapter 17, CJB
010402	Clarifies guidance for preparation of supplemental and amended appropriation requests.

Section Number	Changes
010403	Distribution addresses have been updated.
010502	CIS uses EXCEL formatted data entry for the Procurement Programs database. Instructions on Procurement Program data elements and record formats are available on the SIPRNet home page of the OUSD (Comptroller).
010503	CIS uses EXCEL formatted data entry for the RDT&E Programs database. Instructions on RDT&E Program data elements and record formats are available on the SIPRNet home page of the OUSD (Comptroller).
010504	CIS uses EXCEL formatted data entry for the Construction System database. Instructions on the Construction System data elements and record formats are available on the SIPRNet home page of the OUSD (Comptroller).
010505	Effective with the September 2000 BES, the CIS replaces the Budget Review System (BRS) for automated budget submissions. Pamphlets "CIS Transition Guide" and "Coding CIS Transactions for the Fiscal Year (FY) 2002/2003 Budget," which are available on the SIPRNet home page of the OUSD (Comptroller), provide the instructions, data elements, and record layouts to update budget estimates in the CIS database. For the September BES, Components will submit budget plan, military end-strength, and civilian FTEs for current year, budget year(s) and outyears. Components will submit obligations by object class for the current year and budget year(s). Components are not to submit prior year data in the September BES. The Directorate for Program and Financial Control will replicate Prior Years (PY) from the Calendar Years (CY) column of the previous year's budget and later update the PY column based on accounting actuals. Components are no longer required to submit obligation plan and expenditure tail data for the Program & Financing Schedule. Obligation plans and expenditure tail data will be computer generated in CIS.
010506	CIS Budget Structure Listing replaces the BRS Name Edit System Listing to reflect the official DoD budget account structure for Component submission of data in machine readable form. The BSL is available on the SIPRNet home page of the OUSD (Comptroller).
010600	Updates current accounts in DoD functional titles for Operation & Maintenance (O&M), Procurement, RDT&E, Military Construction, Revolving Funds, Offsetting Receipts, and Interfund. Effective with the FY 2002/2003 BES, receipt accounts are seven characters – the first six positions are numeric to align with Office of Management and Budget's receipt account numbering and the last character is A, N, F, or D for Component identification. Proprietary General Fund Offsetting Receipt Accounts (0001A, 0002N, 0003F and 0004D) are the exception and retain their five character numbering. In CIS Components will have the option to enter Defense (non-051) receipts to capture contributions to trust funds and earnings on trust fund investments.
010701	Paragraph A, identifies requirement for Future Year Defense Plan (FYDP) data submitters of the

Section Number	Changes
	requirement to submit O&M, RDT&E, and Procurement through the Standard Data Collection System. Paragraph F, Updates instructions for the format for submitting data and includes the FYDP data format requirements in lieu of a format in section 010905. Adds O&M data submission to the section.
010702	Changes the update of 7045.7-H to three times a year on the DefenseLink web site.
010800	Deletes reference to C^3 CJB.
010904	Deletes BRS coding sheets DD Forms 2232, 2233, 2234, 2235, 2236, 2236-1. Procurement Appendix and the RDT&E Appendix are eliminated. New Funding Appendix and manpower Appendix are attachments to Program Budget Decisions (PBD) for Military Personnel, O&M, Procurement, and RDT&E appropriations to tabulate PBD dollar and manpower deltas. Deletes Procurement Programs standard forms SD 463, SD 463-N and the Procurement Nomenclature/Data Transaction Record. CIS uses EXCEL formatted data entry for the Procurement Programs database. Deletes RDT&E Programs standard forms SD 463-1, SD 463-1N and the RDT&E SAR/Classification Nomenclature Formats. CIS uses EXCEL formatted data entry for the RDT&E Programs database. Deletes Construction System standard forms SD 463-2 and SD 462-2. CIS uses EXCEL formatted data entry for the Construction System database.
020101	Paragraph D, Computation of Subsistence-in-kind rates. Deleted. Paragraph E. Requirement for data on end strength under the purview of Washington Headquarters Services deleted.
020202	$30,000 Lump Sum Bonus for service members who entered the uniformed service on or after August 1, 1986 who opt to retire under the Redux plan added to the chart of accounts. Career Enlisted Flyer Pay added to the chart of accounts. High-Deployment Per Diem allowance under the provisions of 37 U.S.C. 435 added to the chart of accounts. Housing Allowances, Overseas combined with Basic Allowance for Housing (BAH). Judge Advocate Continuation Pay added to the chart of accounts. Special Compensation for certain severely disabled uniformed services retirees under the provisions of 10 U.S.C. 1413 added to the chart of accounts. Special pay for Special Warfare Officers extending period of active duty added to the chart of accounts.

Section Number	Changes
	Surface Warfare Officer Continuation Pay added to the chart of accounts.
020204	MP-11, Gains Phased by Month added as a back-up exhibit. This replaces exhibits PB-30F-1 and PB-30F-2.
	MP-12, Pay Raise Data added as a back-up exhibit. This formalizes information requested annually.
020302	Nurse Candidate bonuses for personnel in the Armed Forces Health Profession Scholarship Program under the provisions of 10 U.S.C. 1230a added to the chart of accounts.
020602	Exhibit MP-2, Dependents, Housing and BAH Estimates. End Strength data deleted.
	Exhibit MP-2, Dependents, Housing and BAH Estimates. Section 2, Outyear Summary added.
	Exhibit MP-3, Summary of Outyear Data. Categories of information changed.
	Exhibit PB-30E, Active Duty Strengths by Month. Format changed from rounding strength numbers to the nearest hundred, to not rounding.
	Exhibit PB-30K, Analysis of Appropriation Changes (Active). Deleted column for pay increase costs. Instructions clarified.
020603	Exhibit MPR-2, Additional Training Assemblies. Deleted.
	Exhibit MPR-7, Pay Raise Data added as a back-up exhibit. This formalizes information requested annually.
	Exhibit PB 30J, Summary of Entitlements by Subactivity (Reserve). Category changes.
	Exhibit PB-30K, Analysis of Appropriation (Reserve). Deleted column for pay increase costs. Instructions clarified. Category changes.
	Exhibit PB-30U, Reserve Officer Candidates. Deleted
	Exhibits MP-4 and MP-5 updated to include additional countries. The Former Soviet Union has been added as a separate section.
030201	Exhibit O-1, O&M Funding by Budget Activity/Activity Group/Subactivity Group and PB-20, Aircraft Inventory. Requirement for automated exhibit added.
030301	Exhibit PBA 20C, Manpower Data Selected Reserve. Deleted and information requirement shifted to Exhibit PBA-11.
	Exhibit PBA-11, Reserve Forces. Revised to include Primary Aircraft Authorized, Total Aircraft Inventory and Brigades.
	Exhibit PBA-20B, Manpower Data Military. Revised to show specified categories for Summary of Increases/Decreases.
	Exhibit PBA-7, Real Property Maintenance. Revised to show price/program changes for Maintenance and Repair of Real Property, Minor Construction, Demolition Costs and Backlog of

Section Number	Changes
	Maintenance and Repair.
	Organization and order of Volume 1 and Volume 2 exhibit requirements revised.
030402	Exhibit O-1, O&M Funding by Budget Activity/Activity Group/Subactivity Group. Instructions updated. Request to provide electronic formats for FY PY through BY2+4.
	Instructions for OP-5 updated to include explanation on Fact-of-Life adjustments in the Reconciliation of Increases and Decreases section. Section III categories reorganized.
	Exhibit OP-14, Attachment 1, Individual Training Program Elements. Program Elements updated.
	Exhibit OP-14, Attachment 2, DoD Institutions. List of Institutions updated.
	Exhibit OP-20D, Analysis of Army Flying Hour Program. Crew quantity, crew ratio and flying hours/crew/month added.
	Exhibit OP-31, Funding for Defense Working Capital Funded (DWCF) Depot Level Reparables. Title changed to Spares and Repair Parts. Changes in information requirements.
	Exhibit OP-32, Summary of Price and Program Changes. Categories updated.
	Exhibit OP-34, Appropriated Fund Support for Morale, Welfare, and Recreation Activities. Revised to include requirement for title page with program information.
	Exhibit OP-5, Detail by Subactivity. Rounding changed from $ in tenths of millions to $ in thousands.
	Exhibit OP-5, Section V, Personnel Summary. Requirement to show Military Technicians strength under the Reserve Drill Strength category deleted. Military Technician strength is still required under the Civilian end strength category.
	Exhibit OP-71, Organizational Clothing and Equipment. Deleted.
	Exhibit PB-20, Aircraft Inventory. Added. Automated submission required.
030403	Exhibit PB-31R, Personnel Summary, Added. Revised from FY 2001 President's budget format.
	Exhibit PBA-15, Commissary Support. Deleted.
	Exhibit PBA-16, Management Headquarters. Renamed to Major Department of Defense (DoD) Headquarters Activities and additional guidance provided.
	Exhibit PBA-21, Key Activity Indicators. Special Operation Command information added.
	Exhibit PBA-26, Special Operations Forces. Reporting criteria changed.
	Exhibit PBA-3, Ship Operations. Deployed months added to criteria. Base support section deleted.
	Exhibit PBA-4, Land Forces. Categories for program data revised.

Section Number	Changes
	Exhibit PBA-8, Training and Education. Changes to agencies included for student/trainee workyears.
	Exhibits PBA-2, PBA-4, PBA-5, PBA-7, PBA-9, PBA-10,and PBA-22. Personnel Summaries revised or added.
040103	Deletes requirement for Major Defense Acquisition Programs Automated Submission.
040402	Deletes requirement to submit Exhibit PB-32B, Comparison of Program Requirements and Financing, as part of the congressional committee backup book justification prepared along with the President's budget request.
040502	Deletes exhibit format for PB-32B Comparison of Program Requirements and Financing.
	Exhibit P-3A, Individual Modifications, instructions updated commensurate with the New Start Policy.
050101	Change made to reflect consolidation of Developmental Test and Evaluation, Defense with Operational Test and Evaluation, Defense.
050103	Deletes requirement for Major Defense Acquisition Programs Automated Submission.
050503	Deletes requirement to submit Exhibit R-33, Program Element Comparison Summary, as part of the congressional committee backup book justification prepared along with the President's budget request.
060202	Added DoD Family Housing Improvement Fund as a major functional category of family housing.
060301	Incremental funding policy for Military Construction projects added.
	Type of design contract added to DD Form 1391 Supplemental data.
	Construction contract award date (month and year) added to DD Form 1391 Supplemental data.
	Construction start date (month and year) added to DD Form 1391 Supplemental data.
	Construction completion date (month and year) added to DD Form 1391 Supplemental data.
	Requires the name and phone number of the civil engineer responsible for requested military construction project.
	Threshold raised from $300,000 to $500,000 for unspecified minor construction that may be funded with working capital funds consistent with current practice.
	Requirement added to certify that each project requested has been considered for joint use potential; a recommendation for joint or unilateral construction; and the reason for that recommendation if joint use is not recommended.
060302	Deleted historic housing costs exhibit because the FY 2000 DoD and Military Construction

Section Number	Changes
	Appropriations Acts prohibit the use of regular O&M funds for repair and maintenance of family housing. The exhibit was required by the conference report accompanying the FY 1990 DoD Appropriations Act in response to and approval of the Navy's request for regular O&M funds for work on historic housing. Because historic facilities/housing in general is a congressional interest item, added a line in Exhibit FH-2, Family Housing O&M Summary, to capture historic housing inventory data.
	Changed the reporting threshold from $15,000 to $20,000 per unit per year for maintenance and repair on units other than GFOQ. The threshold was raised in the conference report accompanying the FY 1999 Military Construction Act.
	Added a requirement for a Family Housing Privatization exhibit (FH-6).
	Added GFOQ Expenditure exhibit (FH-5) and associated paragraph to obtain data to satisfy a new requirement for annual reporting of prior year family housing O&M expenditures on all GFOQs.
060304	Requirement to identify detailed construction and procurement requirements in support of the normal NSIP requirements, exhibit added.
060305	Requirement to identify detailed construction and procurement requirements in support of NSIP expansion requirements, exhibit added.
060306	Revised the Family Housing Improvement Fund section to reflect the changes in management and budgeting for this Fund.
060402	Requirement to include English measurements parenthetically on DD Forms 1390 and 1391 added.
	Requirement to include the real property maintenance backlog at all installations on DD Forms 1390 and 1391 added.
060403	Type of design contract added to DD Form 1391 Supplemental data.
	Construction contract award date (month and year) added to DD Form 1391 Supplemental data.
	Requires the Services to include major family housing O&M accounts (operations, leasing, maintenance, and Debt) in the FYDP exhibit.
060502	DD Forms 1390 and 1390S instructions updated to include English measurements parenthetically.
	DD Form 1391 instructions updated to include English measurements parenthetically.
	DD Form 1391 instructions updated to include joint use certification requirement.
	Deletes reference to 5 percent contingency rate and indicated that the appropriate contingency rate will be addressed in the guidance memorandum for the FY 2002/2003 Defense Budget Review.
	Added a column for a brief explanation to explain change from previous budget submission to the Military Construction/Family Housing Outyear Project Data.

Section Number	Changes
060503	Added a column for a brief explanation to explain change from previous budget submission to the Military Construction/Family Housing Outyear Project Data.
	Changed FH-2 for historic units.
	New requirement for a Family Housing Privatization exhibit (FH-5).
	New requirement for a GFOQ Expenditure exhibit (FH-6) .
070302	Base Realignment And Closure (BRAC) construction and family housing exhibits are no longer required.
	Requires that each Service prepare separate summary exhibits for each BRAC round and base for which funds are requested beyond FY 2001 in order to separate one-time implementation costs from continuing cleanup and caretaker costs.
070502	BRAC construction and family housing exhibits are no longer required.
080201	Thresholds for O&M funded minor construction projects are now the same for all components (Reserve Components previously has separate thresholds)
080603	Eliminated PBA-7 exhibit in Chapter 8; however, identified a revised and updated PBA-7 in Chapter 3, section 030403.
090103	Paragraph A, Added requirement that all cash transfers between DWCF activity groups must be approved by OUSD(Comptroller) and documented in a PBD.
	Paragraph A, Specified a Congressional limitation on advance billings.
	Paragraph B, Revised depreciation schedules. Refers user to Volume 4, Chapter 6 for most recent schedules.
	Paragraph B, Clarifies the rules for reprogramming actions
	Paragraph F, Specifies new War Reserve and UPC budget exhibits. Adds Industrial Mobilization Costs definition
	Paragraph H, Adds exception to stabilized rate policy for Central Design Agent Activity Group
	Paragraph I, Establishes policy for reimbursement for Contingency Operations and Humanitarian Aid
090104	Paragraph D, Allows Components to propose alternatives to the traditional methods for recovering cost of operations.
090203B	Paragraph B, Adds War Reserve Material Exhibit to the Supply Management Activity Group List.
090204	Paragraph A, Adds UPC Exhibit to the non-Supply Activity group list.

Section Number	Changes
090205	Notes new requirement for electronic submission of budget exhibits.
090302	Notes requirement for electronic submission of Congressional Budget Exhibits.
090402	Adds War Reserve Material and UPC exhibits to the list. Copies of exhibits inserted.
	Included carryover calculation in Summary Sources of Revenue Exhibit (Fund 7a) and revised format for Sources of Revenue Exhibit (Fund 11) to include the current calculations for carryover.
120101	Revised to reflect RDT&E funding in Defense Health Program (DHP) Appropriation.
120102	Revised to require DHP approval of all reimbursable civilian employees in DHP.
120104	Revised to reflect RDT&E funding in DHP Appropriation.
120201	Revised to reflect RDT&E funding in DHP Appropriation.
120202	Revised to reflect RDT&E funding in DHP Appropriation.
120302	Revised to reflect RDT&E funding in DHP Appropriation.
130105	Revised to reflect Other Hazardous Waste requirements and to clarify budget exhibit requirements.
130401	Revised to require submission of President's budget exhibits in January versus February.
160105	Adds new paragraph D with definition of Intelligence Project Code and specifies requirement for Components to provide data for C3ISR database at this level of detail. Renumbers former paragraph D as E.. Within E,1, renumbers bullets b-e as a-d, deletes bullet f, and renumbers bullet g as e.
160202	Deletes reference to N22.
160203	Clarifies requirement for Components to provide an automated submission of Joint Military Intelligence Program (JMIP) resource data to ASD(C^3I) for BES in Intelligence Project Code detail.
	Adds Defense Joint Counterintelligence Program to list of JMIP Programs.
160204	Clarifies requirement for Components to provide an automated submission of Tactical Intelligence/Related Activities (TIARA) resource data to OASD(C^3I) for BES in Intelligence Project Code detail.
160301	Specifies that Components must ensure that data provided for CJB/CBJB submission is consistent with other supporting justification material submitted to Congress.
160302	Clarifies listing of JMIP programs.
160304	Clarifies that Components must submit applicable budget exhibits for TIARA and JMIP programs in addition to CJB documents.

Section Number	Changes
160502	Deletes reference to C3 CJB .
	Clarifies requirements for C3ISR data updates.
160602	Deletes IP Form 1, National Foreign Intelligence Program/JMIP/TIARA Crosswalk
	Adds instructions for TIARA and JMIP Congressional Justification Books.
170100	The Command, Control and Communications chapter has been deleted. Requirements still relevant for submission to the Congress have been incorporated into Chapter 18, Information Technology.
	A new Chapter 17, Overseas Contingencies, has been added to Volume 2.
180000	Chapter 18 has been revised in its entirety.
190200	Combating Terrorism activity descriptions have been expanded and significantly revised.
190600	Specifies the Quadrennial Defense Review as the Department's Strategic Plan. Components are encouraged to include performance measures, as appropriate, in budget justification material.
191202	Combating Terrorism exhibits have been revised to accommodate additional combating terrorism activities and new congressional reporting requirements.
191205	Exhibit PB-15, Advisory and Assistance Services. Definitions revised to incorporate the changes indicated in section 911 of the National Defense Authorization Act for FY 1999 (codified in 10 U.S.C. 2212(b).
	Exhibit PB-22, Management Headquarters. Renamed to Major DoD Headquarters Activities and additional guidance provided.
	Exhibit PB-23, Acquisition and Technology Work Force, has been added. Submission is required for both the Budget Estimates Submission and the President's Budget.
	Exhibit PB-18, Foreign Currency Exchange Data. Updated to include the European Union and guidance on the Cost of Living Allowance.
	Exhibit PB-28, Funds Budgeted for Environmental Quality. Instructions changed to require separate exhibits for each appropriation/fund inside and outside the U.S. and territories.
	Exhibit PB-42, Competitive and Strategic Sourcing. Revised in its entirety.
	Exhibit PB-56, International Travel has been added to Volume 2.

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GENERAL INFORMATION
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GENERAL INFORMATION
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CHAPTER 1

★June 2000

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.

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 by memorandum to the Office of the USD(Comptroller) that explains the proposal and the rationale for the changes. If acceptable to the USD(Comptroller), these proposals will be forwarded to OMB for approval.

C. Proposed changes in the wording of appropriation language should be submitted to the Office of the Deputy General Counsel (Fiscal) (Room 3D961, telephone (703)695-5864) as soon as possible after the passage of the current year's appropriations acts. 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's issuance's, most notably Circulars A-11 (Section 20) and A-34 (Section 11).

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-times 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, 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 FY 1986 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) Appropriations: 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. A Comptroller General opinion has provided the DoD with authority to make disbursement adjustments to closed appropriations to correct errors only. (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. Emergency Appropriations: Appropriations that have been designated by the Congress and the President as an emergency requirement under the Balanced Budget and Emergency Deficit Control Act of 1985, as amended.

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

23. 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 5-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) Appropriations.)

Normal Life Cycle of Appropriations:

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

* Extended to 15-years under certain circumstances.

24. 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.

25. 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 2-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 2-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).

26. 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.

27. 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.

28. 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 6-year period (force structure for an additional 3 years), portraying this data by major force program for DoD internal review for both the Program Review and Budget Estimates Submission (BES). It is also provided to the Congress in conjunction with the President's budget.

29. 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.

30. 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.

31. 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.

32. 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.

33. 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.

34. Obligations: Amounts of orders placed, contracts awarded, services received, or similar transactions made by Federal agencies during a given period, which will result in outlays during the same or some future period.

35. 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.

36. 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.

37. 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.

38. 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.

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

40. 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.

41. 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.

42. 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 appropriation may also be extended by a subsequent appropriation act.

43. 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.

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

45. 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.

46. 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 are contained in Volume 3 of this regulation.

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

48. 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.

49. 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.

50. 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 20 provides additional guidance on sequestration rules of the Budget Enforcement Act of 1990 (BEA).

51. 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.

52. 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, (3) budget authority transferred from another appropriation, and (4) 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.

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

54. User Fee: A fee, charge, or assessment levied on those directly benefiting from, or subject to regulation by, a Federal government program or activity, to be utilized solely to support the program or activity. Collections from other Federal accounts are not user fees. (See OMB Circular A-11, section 20.7)

010108 Security Classifications

A. General

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

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

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

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

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

2. RDT&E Exhibit R-1 line items: R-1 line items will be unclassified to the maximum extent possible. Classify only those line items for which the program's Security Classification Guide so dictates and when conditions in paragraph C. (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. *Planning and design costs are excluded from the cost determination for purposes of determining compliance with the amounts established in 10 U.S.C. 2805 for minor construction projects; however, design costs are not excluded from capitalization.*

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 through large-scale redesign or other alteration of the weapon system.*

- *Depot and field level maintenance is the routine, recurring effort conducted to sustain the operational availability of an end item. Depot and field level maintenance includes refurbishment and overhaul of end items, removal and replacement of secondary items and components, as well as repair and remanufacturing of reparable components. The maintenance effort may be performed by a depot maintenance activity in the Defense Working Capital Fund, by a direct funded DoD activity, by another government agency, or by a contractor.*

- *Maintenance, repair, overhaul, and rework of equipment are funded in the operation and maintenance appropriations. However, maintenance of equipment used exclusively for research, development, test, and evaluation efforts will be funded by the RDT&E appropriations.*

- *Continuous technology refreshment is the intentional, incremental insertion of newer technology to improve reliability, improve maintainability, reduce cost, and/or add minor performance enhancement, typically in conjunction with depot or field level maintenance. The insertion of such technology into end items as part of maintenance is funded by the operation and maintenance appropriations. However, technology refreshment that significantly changes the performance envelope of the end item is considered a modification and, therefore, an investment (See section on "Product Improvement" 010212 C. 7.). This definition applies equally to technology insertion by commercial firms as part of contractor logistics support, prime vendor, and similar arrangements and to technology insertion that is performed internally by the Department.*

- 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). This 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 Program (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 obligated; 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. The Operation and maintenance (O&M) accounts will finance the purchase of depot level reparables (DLRs) and consumable repair parts, primarily through the Defense Working Capital Fund (DWCF), for maintenance of all Class IX equipment (excluding medical peculiar repair parts).

C. 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 ***Budgeting for Information Technology and Automated Information Systems***

A. Information Technology and Automated Information Systems that are not embedded in weapons systems and/or major end item procurements are budgeted according to the investment and expense criteria (see 010201) and the appropriation or fund's purpose.

B. The following guidelines are provided to help determine which appropriation to use:

1. RDT&E appropriations: Development, test and evaluation requirements, including designing prototypes and processes, should be budgeted in the RDT&E appropriations. The RDT&E funds should be used to develop major upgrades increasing the performance envelope of existing systems, purchase test articles, and conduct developmental testing and/or initial operational test and evaluation prior to system acceptance. In general, all developmental activities involved in bringing a program to its objective system are to be budgeted in RDT&E.

- *Reaching the objective system, as defined in the requirements documents, is a critical determinate. Some software programs, particularly those following a spiral or incremental development pattern, may be approved for initial fielding even though the early capability is below the objective system requirements. The follow-on development and test activities required to reach the objective system performance will be budgeted in RDT&E.*

- *Commercial-off-the-shelf (COTS) systems that require engineering design, integration, test, and evaluation to achieve the objective performance will be budgeted in RDT&E.*

- *The acquisition, operation and maintenance of IT systems that are used exclusively to support RDT&E activities will be budgeted and funded within an RDT&E appropriation.*

2. Procurement appropriations: Acquiring and deploying a complete system with a cost of $100,000 or more is an investment and should be budgeted in a Procurement appropriation. Complete system cost is the aggregate cost of all components (e.g., equipment and software) that are part of, and function together, as a system to meet an approved documented requirement. For modification efforts, only the cost of the upgrade (e.g., new software, hardware, and labor) is counted towards the investment threshold. The total cumulative cost of the system is not considered when deciding what appropriation to use to fund modernization.

- *Procurement of fully developed and tested modification kits and associated installation, including labor costs should be financed from Procurement appropriations. Equipment purchased after successful system testing and a favorable fielding decisions should be bought with Procurement funding.*

- *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 the latter case, it is an expense item properly financed in RDT&E or O&M. Software procurements made under the Enterprise Software Initiative <u>may</u> be made through use of the Defense Working Capital Funds.*

3. O&M appropriations: Expenses incurred in continuing operations and current services are budgeted in the O&M appropriations. Modernization costs under $100,000 are considered expenses, as are one-time projects such as developing planning documents and studies.

- *Software releases categorized as iterations on the basic release and not involving significant performance improvements or extensive testing are considered a maintenance effort. Minor improvements in software functionality which are accomplished during routine maintenance may also be O&M funded.*

- *Items purchased from a commercial source that can be used without modification (e.g., COTS and nondevelopmental items) will be funded in either the Procurement or O&M appropriations, as determined by the expense and investment criterion.*

4. The IT systems developed and acquired through the Defense Working Capital fund will be reflected in the Capital Budget if the system is $100,000 or more. Systems costing less than $100,000 are funded through the Operating Budget.

5. Capitalization of Software Cost. For accounting purposes, the total cost of software should be capitalized when the total cost of the system exceeds the Department's capitalization threshold amount, which is currently $100,000. Capitalization of software is not dependent on the appropriation used to fund its purchase or development. Further information on capitalization may be found in the DoD FMR, Volume 4, Chapter 6, paragraph 060210.

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 Operational Test and Evaluation (OT&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 U.S.C. 2805 (unspecified minor construction). Use of RDT&E funds for acquisition and construction at contractor owned or contractor operated government facilities is authorized under 10 U.S.C. 2353, Contracts; Acquisition, Construction, or Furnishings of Test Facilities and Equipment.

2. Related Appropriations

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

b. Equipment and material approved for production and intended for operational use or inventory upon delivery will be funded in the Procurement appropriations. Product improvement within the current performance envelope on systems in production, will be funded in the Procurement appropriations as long as no development or operational tests by an independent operational 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, test and evaluation for system sustainment 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.

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 organizations 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 developmental and operational 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 testing after system acceptance for operational use 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 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 U.S.C. 2353 criteria. Improvements having general utility or new construction are not authorized under 10 U.S.C. 2353.

(2) When GOCO facilities are constructed on government property other than a military installation, the Procurement or RDT&E appropriation will finance the construction in accordance with DoDD 4275.5 criteria.

c. Contractor-Owned, Contractor-Operated Facility. Under 10 U.S.C. 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 U.S.C. 2353. Facilities that would not be readily removable or separable without unreasonable expense may not be installed or constructed on property not owned by the government, unless the contract contains:

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

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

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

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

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

3. Equipment. RDT&E appropriations will finance the development, design, purchase, installation, and acceptance testing of equipment or instrumentation required to support RDT&E activities. Costs of specialized equipment and instrumentation required for the support of research, development, test and evaluation contractor effort at government-owned, contractor-operated (GOCO) activities will be financed in RDT&E. DoD Directive 4275.5 applies. Installation costs include directly related foundations, shielding, environmental control, weather protection, structural adjustments, utilities and assets. Installation costs are excluded from RDT&E financing if the effort is accomplished concurrently with a military construction project, and in these instances, the military construction appropriation finances the installation cost. To the extent that the equipment installation occurs at a government activity and the cost exceeds $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, or 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 items 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 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 fully configured or near fully configured 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 Developmental 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 OT&E. When so used, they must be sufficiently representative of the expected production items' to provide from OT&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 operational testing by an independent operational test agency, then it should be procured with RDT&E funds. If the asset, originally procured for testing, will subsequently be fielded, *procurement must be used.* 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. 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, or testing conducted after fielding or acceptance for operational use, 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 or nondevelopmental 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 test and evaluation of commercial and nondevelopmental items by field units for doctrine, operational, or organizational purposes. If the commercially available item is modified and requires testing prior to approval for service use or inventory it is to be funded in RDT&E as are all developmental items.

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 RDT&E efforts).

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 operational test and evaluation (OT&E) by an independent operational test agency is required. If DT or OT&E by an independent operational test agency is 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 operational test and evaluation (OT&E) by an independent operational test agency is required. If DT or OT&E is required by an independent operational 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 OT&E by an independent operational test agency is 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. 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 through service acceptance for operational use 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.

11. Joint Test and Evaluation

a. Joint Test and Evaluation (JT&E) refers to T&E conducted jointly by two or more DoD components as directed by the Director, Strategic and Tactical Systems (OUSD/S&TS). 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 or OT&E efforts for weapon system acquisitions. Further, OUSD/S&TS-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 OUSD/S&TS-directed JT&E is financed in the Operational Test and Evaluation (OT&E), Defense appropriation (program element 0605804D). 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.

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

13. Development Efforts Related to Future Leased Services. When the 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.

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

15. 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 slippage's) 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.

2. Special Termination Cost Clause (STCC). DoD FAR Parts 249.50170 and 252.249-7000 permit the use of STCC in fixed-price incentive contracts and incrementally funded cost reimbursement contracts. If contracts containing an STCC are terminated before completion, the special termination charges are covered by the unobligated balance of the applicable appropriation, subject to any congressional approval required for reprogramming. The extent to which the STCC can be used is limited to the ability of the Service or Agency to cover expected termination costs from unobligated balances. A recordable obligation under the STCC arises when the contract is actually terminated. If a proposed STCC would require an above threshold reprogramming action when a program is terminated, the approval to use the STCC shall be obtained from the USD (Comptroller) before the contract or contract modification is awarded. All STCCs, regardless of dollar amount, require prior notification of the House and Senate Appropriations Committees.

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 of surge or readiness requirements is provided to decision makers at every level. 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. *The UPC Funding Exhibit Fund-30 will be used to support the request for UPC Funding.*

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. *In addition, an new exhibit, SM--6 War Reserve Material, will be prepared by the Components to justify WRM Requirements.* 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 through the budget process. *Except for Depot Maintenance and Central Design Agent 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 *and Central Design Agent Activity Groups*

1. Unbudgeted Depot Maintenance *or Central Design Agent* 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 through 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, 2000*:

- 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, 2000, see FMR Volume 4, Chapter 6, paragraph 060206I*

010220 Defense Working Capital Funds - 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 Defense Working Capital Funds - 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 Defense Working Capital Funds - 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. The USD(Comptroller) guidance memorandum, transmitted in June or July of each year will provide specialized instructions such as program basis for the estimates, key assumptions to be used, and special supporting material requirements. In addition, "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 Estimates 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. With the exception of classified budget exhibits, the transmittal memorandum with attachments to the Secretary of Defense, and the budget overview booklets, all budget material will be posted only to an access controlled Internet site unless provided for otherwise in the annual budget call memorandum. At the time of publication of this Volume 2 update, it is expected that each submitting Component will individually post unclassified budget justification material on an OUSD(Comptroller) hosted Internet. Additional guidance on accessing this site and content guidance and restrictions will be provided separately.

2. For classified budget material and for any occasions where the unclassified material is required in a paper format, the material required for the Budget Estimates Submission will be prepared in the formats prescribed in this section. Also, while the unclassified material is to be posted on the Internet, the format size/margins described below should be adhered to. 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. Use at least font size 10. 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. Use at least font size 10. 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.

3. 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

With the exception of classified budget exhibits, budget overview booklets, and the transmittal memorandum to the Secretary of Defense, all Budget Estimates Submission material formerly submitted in paper copy will instead be posted to an access controlled Internet site unless indicated otherwise in the annual budget call memorandum. Unclassified budget overview booklets and unclassified transmittal memoranda to the Secretary of Defense with summary exhibits will be posted to the Internet in addition to submission in paper form. At the time of

publication of this Volume 2 update, it is expected that each submitting Component will individually post unclassified budget justification material on an OUSD(Comptroller) hosted Internet site. Additional guidance on accessing this site will be provided separately. Distribution of classified budget estimates submission material only 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
Office of the Deputy Chief Financial Officer	Crystal Gateway #2 Rm. 900/912	(703) 604-6350
Director, PA&E	2D309	(703) 697-0395
USD(Acquisition, Technology & Logistics) Mail Room	3D139	(703) 697-6112
USD(Policy)	4B940	(703) 697-9478
ASD(C^3I) Resource Management Office	3D228	(703) 695-3937
USD(Personnel & Readiness)	3C980	(703) 697-0617
ASD(HA)	3E279	(703) 697-8979
ASD(RA)	2D528	(703) 697-4334
The Joint Staff (J-8)	1E963	(703) 695-7064

DOT&E
Attn: Mary wells TEC
2001 N. Beauregard St
Alexandria, VA 22311 (703) 578-8222

Director, Defense Finance and Accounting Service,
Code – HQ/F, 1931 Jefferson Davis Hwy,
Arlington, VA, 22240-5291 (703) 607-5109

Executive Office of the President
Office of Management and Budget (OMB) (202) 395-4734
National Security Division
Attn: Bill McLeod
NEOB, Room 10001
725 17th St
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	AT&L	USD(P)	C3I	P&R	HA			RA	TJS	DOT&E		S3EAC9D4E8F	TOTAL
		P&S	OPS	INV	MILCON	REVFUNDS	P&FC					PA&E														
Transmittal Memorandum to SecDef with the following attachments: Summary of Budget Estimates (PB-1), *Fiscal Guidance Track- TOA in Millions of Dollars (PB-1A)* *Current Year Reprogrammings/Transfers (PB-3)* Schedule of Military and Civilian Personnel (PB-4), Supplemental Appropriation Requirements (PB-8)	1	1	1	1	1	1	2					1	1	1	1	1	1	1			1	1			6	22
Overview Booklets	1	5	5	1	1	1	1					5	4	1	1	1	5	1			1	1	1			35
Additional Budget Submission (PB-10)	1	1	2	2	1	1	6					1	2	1	1	1	1				1	1				22
Automation Submission Requirements	1						**																			**

** 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.

Based on exhibit requirements, it is expected that all submissions will be unclassified, "For Official Use Only" with the exception of submissions by NIMA, NSA, and DIA

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

Appropriation	CHAPTER	USD(Comptroller)											OMB	AT&L	USD (P)	C3I	P&R	HA			RA	TJS			TOTAL
		P&S	OPS	INV	MILCON	REVFUND	P&FC					PA&E													
O&M Title Appropriations Classified budget material	3/8	1	2			1						1	1	1	1	1	1				1	1			12
Drug Interdiction & Counterdrug Activities Classified budget material	14	1	2	1		1						1	1	1	1	1	1	1			1	1			12
Overseas Contingencies Operations Transfer Fund Classified budget material	17	1	2	1		1						1	1	1	1	1	1	1			1	1			12

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

Classified exhibits should be submitted only when adequate information cannot be provided in an unclassified format to support budget estimates

Based on exhibit requirements, it is expected that all submissions will be unclassified, "For Official Use Only" with the exception of submissions for Drug Interdiction and Counterdrug Activities, Overseas Contingencies Operations Transfer Fund, and Defense Agency submissions by NIMA, NSA, and DIA.

JUSTIFICATION MATERIAL SUPPORTING THE OSD/OMB BUDGET SUBMISSION
PROCUREMENT ACCOUNT CLASSIFIED BUDGET MATERIAL ONLY

Appropriation	CHAPTER	USD(Comptroller)											OMB	AT&L	USD (P)	C3I	P&R				RA	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REVFUNDS	P&FC					PA&E													
Procurement Title Appropriations Classified budget material	4	1		2								1	1	1	1	1	1				1	1	1		12

Classified submissions should include all associated exhibits for an individual P-1 line item whether associated exhibit is classified or unclassified.

Defense Agencies classified 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 ACCOUNT CLASSIFIED BUDGET MATERIAL ONLY

Appropriation	CHAPTER	USD(Comptroller)											OMB	AT&L	USD(P)	C3I	P&R				RA	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REVFUNDS	P&FC					PA&E													
RDT&E Appropriation Title Classified budget material	5	1		2	1	1						1	1	1	1	1	1				1	1	1		14

Classified submissions should include all associated exhibits for an individual R-1 line item whether associated exhibit is classified or unclassified.

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 FUND CLASSIFIED BUDGET MATERIAL ONLY

Appropriation	CHAPTER	USD(Comptroller)											OMB	AT&L	USD(P)	C3I	P&R	HA			RA	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REVFUNDS	P&FC					PA&E													
Revolving Fund Title	9	1	1	1		2						1	1	1	1	1	1	1			1	1	1		15
Classified budget material																									

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 ACCOUNT CLASSIFIED BUDGET MATERIAL ONLY

		USD(Comptroller)																							
Appropriation	**CHAPTER**	**P&S**	**OPS**	**INV**	**MILCON**	**REVFUNDS**	**P&FC**					**PA&E**	**OMB**	**AT&L**	**USD(P)**	**C3I**	**P&R**	**HA**			**RA**	**TJS**	**DOT&E**		**TOTAL**
Military Construction/Family Housing Appropriation Title	**6**	**1**			**2**							**1**	**1**	**1**	**1**	**1**	**1**	**1**			**1**	**1**			**12**
Classified budget material																									

Classified submissions should include all associated exhibits for an individual C-1 line item/family Housing Projects whether associated exhibit is classified or unclassified.

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 CLASSIFIED BUDGET MATERIAL ONLY

PROGRAM	CHAPTER	USD(Comptroller)											OMB	AT&L	USD (P)	C3I	P&R	HA			RA	TJS	DOT&E		TOTAL
		P&S	OPS	INV	MILCON	REV FUND	P&FC					PA&E													
Intelligence Programs (NFIP/JMIP/TIARA) (IP-1)	16	1		1	1							1	1	1	1	1	1					1			10
Special Interest Exhibits Chapter 19 Classified budget material	19	1	2	2	1	1	1					1	1	1	1	1	1	1			1	1	1		18

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 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 for Decisionmaking," 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. OMB Circular A-11, Part II encourages the use of performance measures in budget justification and encourages that resource allocation decisions be partially based on performance indicators. DoD Components should consider including performance information that is meaningful in assessing program performance.

5. 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 transfers included in the budget. Each Component will also notify OUSD(Comptroller) Program/Budget of the planned functional transfers not reflected in the budget.

6. 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. Functional transfers during the budget review process should be kept to a minimum.

7. Material should be "Unclassified" and "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 and personnel exhibits required in Chapter 3. 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 OMB Circular A-11. 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 Under Secretary, Assistant Secretary or Deputy Assistant Secretary of Defense submitting a Defense-wide budget estimate, 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-1A, PB-3, 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 20PY thru 20BY2 Budget Estimates. [Section 0109]

PB-1A. Fiscal Guidance Track – TOA in Millions of Dollars. (FY 20BY1 thru 20BY2+4) [Section 0109]

PB-3. Current Year Reprogramming/Transfers Between Appropriations – TOA in Thousands of Dollars.[Section 0109]

PB-4. FY 20BY1 and 20BY2 Budget Estimates - Schedule of Civilian and Military Personnel. (FY 20PY thru 20BY2+4) [Section 0109]

PB-8. FY 20CY 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-1A, PB-3, PB-4, and PB-8 attached. Deliver six copies to OSD Correspondence Control, Room 3A948. Other copy requirements are identified in Section 010302.

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

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 Exhibit PB-4 (see Section 010505). A hard-copy submission, including fiscal years PY, CY, BY1 and BY2 for the PB-4, will also be required. The hard copy submission should be a computer-prepared print-out of the machine data using the exhibit format 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 (P&F) Schedules

1. The P&F schedule consists of a budget plan, obligations by object class, and an expenditure tail. For multi-year accounts, the P&F schedule will also include an obligation plan. See Section 010505, CIS Automation Requirements for the Biennial Budget Submission, for guidance on submitting a P&F schedule.

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. Components will not submit prior year data in the September submission. Components will submit an actual prior year object class and manpower data update 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 CIS Budget Structure Listing 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 (CIS Object Class Direct/Reimb. 25110) is the basis for Exhibit PB-15 (Chapter 19).

010306 Supplemental Appropriations Submissions

A. Budget Estimates Transmittal

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

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

B. Supplemental appropriation requirements will be submitted on a schedule in the format of Exhibit PB-8, provided in Section 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 U.S.C. 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 (ABS)

A. General Guidance. Following the initial budget estimates submission (initial submit), normally on September 15, Additional Budget Submissions 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 010902, 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 010902.

010309 Budget Review Procedures

A. *Comptroller Information System (CIS). Effective with the FY 2002/2003 Budget Estimates Submission, the automated CIS 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 *CIS* is the base for data required for the OMB MAX Budget System, as required by OMB Circular No. A-11. *CIS* data is electronically transmitted to OMB for preparation of the President's Budget. In addition, *CIS* 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. 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. 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 *CIS*. 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, and by Program Budget Decision number and by budget activity/special program code 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 *CIS* 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/special program code 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. 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). OMB will cycle the reprinted galley and provide galley proofs to ODC(P/B), OUSD(Comptroller) once the Department has made the final submission to OMB's MAX system in early January.

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 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 appropriation relating to each Military Department. Material prepared by individual Defense Agencies and Office of the Secretary of Defense organizations will be consolidated by OUSD(Comptroller) Program/Budget into a single Justification Book for each appropriation. Material for the Operation and Maintenance, Defense-wide; 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 other operation and maintenance type appropriations will be consolidated into a single Justification Book. The OUSD(Comptroller) Program/Budget will also develop an O&M Overview book as well as a consolidated overview of Multiyear Procurement programs based on submissions of the Military Departments and Defense-wide components. 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. Combating Terrorism budget material prepared by DoD Components will be consolidated into a single justification book by the assistant secretary of Defense for Special Operations and Low Intensity Conflict (SO/LIC). The Department of the Army will prepare a justification book for Chemical Demilitarization programs and will consolidate material for the Army 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.

2. Classified and unclassified data will be included in the single volume or set of volumes for each appropriation 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 [ ] 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 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-wide 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 will be available from OUSD(Comptroller) Comptroller Information System (CIS) and will be used in the Justification and Backup Books as specified for each appropriation title in the following chapters. Computer print-outs will be reduced to the size specified herein.

6. Printing of Congressional Budget Material:

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

- Military Personnel. Material to be printed on both sides of the page with a maximum range of 600-650 pages where possible (300-325 sheets of paper printed on both sides.) Print horizontally (landscape) on 11"x8.5" paper using a 1" margin on the side to be bound and 1/2" for other edges. All material will be printed head to toe with 3 holes punched across the top margin with staples, screw posts or ACCO fasteners. Use of adhesive binding (glue or tape) is discouraged because it may prevent recycling. Font size must be at least size 10.

- 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. Font size must be at least size 10.

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

Since the justification material is printed double sided, then each PE package must begin on the front side of a new page. When the last page of a PE package does not end on the backside of the paper, then a blank page

must be inserted with the wording "This page intentionally left blank" in bold letters, centered on the page. The reason for this is so that the justification material can be easily broken apart and sorted by PE with all of the pertinent exhibits.

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

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

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

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

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

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

- Intelligence Programs. Instructions for these books are contained in Chapter 16.

- Information Technology. Provide material in accordance with guidance contained in Chapter 18.

7. Justification book cover inserts will be 220 index stock using the following colors: Army - green; Navy - buff; Air Force -blue; Defense-wide justification material (Agencies, Office of the Secretary of Defense, Defense Health Program, and Commander In Chiefs to include the U.S. Special Operations Command) - white. Covers will bear the appropriate security markings, title of the volume as specified herein, the phrase "Submitted to Congress February 20...," 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^3I) 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^3I) 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 and Operation and Maintenance 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 Directorate designated official, initialed on one of the advance copies of each Justification Book and returned to the applicable service. The OUSD(Comptroller) Directorate having cognizance over the budget material will obtain any necessary clearance from the Office of Management and Budget (OMB). 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.

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 – Narrative Justification. This section will contain narrative justifications, and any special exhibits in support of program supplemental requests. Supplemental appropriation requests related to all program supplementals will be supported by a narrative justification.

c. *Section 2 – Appropriation Act language. This section will contain required appropriation act language. The appropriation language will be extracted by OUSD(Comptroller) P/B from the Budget Appendix.*

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.) Justification books will be organized by supplemental category (e.g., contingencies, natural disasters, etc.) 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 of its justification material to congressional committees, GAO, Library of Congress, CBO, and OMB, etc. The OUSD(Comptroller) (P/B) will distribute copies of the consolidated Defense-wide justification material unless assigned to a Military Department. The Office of the ASD(C^3I) 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
Office of the Deputy Chief Financial Officer	Crystal Gateway #2 Rm. 900/912	(703)604-6350
Director, PA&E	2D278	(703)695-7710
USD(Acquisition, Technology & Logistics) Mail Room	3D139	(703) 697-6112
USD(Policy)	4B940	(703) 697-9478
ASD(C^3I) Resource Management Office	3D228	(703) 695-3937
USD(Personnel & Readiness)	3C980	(703) 697-0617
ASD(HA)	3E279	(703) 697-8979
ASD(RA)	2D528	(703) 697-4334
The Joint Staff (J-8)	1E963	(703) 695-7064
DOT&E Attn: Mary wells TEC 2001 N. Beauregard St Alexandria, VA 22311		(703) 578-8222
Director, Defense Finance and Accounting Service Code – HQ/F, 1931 Jefferson Davis Hwy, Arlington, VA, 22240-5291		(703) 607-5109
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
Executive Office of the President Office of Management and Budget (OMB) National Security Division Attn: Bill McLeod NEOB, Room 10001 725 17th St Washington, D.C. 20503		(202) 395-4734
Arms Control & Disarmament Agency (ACDA) ACDA/VI Room 5741 320 21st Street, N.W. Washington, D.C. 20451		(202) 647-8090

GAO
U.S. General Accounting Office

NSIAD/TIC
Attn: Bill Rigazio (Unclassified Material) (202) 512-3644
441 G Street, NW --Room 4103
Washington, DC 20548

NSIAD Document Control Office
Attn: Wanda Beasley (Classified Material) (202) 512-5810
441 G Street, NW --Room 4035
Washington, DC 20548

Congressional Budget Office (CBO)
Ford House Office Building
Rm. 428 (Attn: Jo Ann Vines) (202) 226-2840
2nd and D Streets, S.W. (202) 225-3185 (FAX)
Washington D.C. 20515

Library of Congress
Rm. LM-208 (202) (202) 707-8831
Attn: Bruce Krafte
James Madison Library Bldg.
1st St. & Independence Ave., S.E.
Washington, D.C. 20540

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

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

Appropriation	CHAPTER	USD(Comptroller)										PA&E	AT&L	POLICY	C3I	P&R				RA	TJS				OIG		DETFOENTSAEL
		P&S	OPS	INV	MILCON	REVFUND	P&FC																				
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

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

Appropriation	CHAPTER	OMB		GAO	HAC(HNS)				SAC				HASC	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)																										DEFENSE TOTAL
		P&S	OPS	INV	MILCON	REVFUND	P&FC					PA&E	AT&L	POLICY	C3I	P&R		LA		RA	TJS				OIG		
O&M, Army In-house Exhibits	3	1	5									1	1	1	1	3					1				1		15
O&M, Navy In-house Exhibits	3	1	5									1	1	1	1	3					1				1		15
O&M, Marine Corps In-house Exhibits	3	1	5									1	1	1	1	3					1				1		15
O&M, Air Force In-house Exhibits	3	1	5									1	1	1	1	3					1				1		15
O&M, Defense-wide Classified Justification Book (Vol. 1) (Classified-DIA/NSA/DISA)** In-house Backup Exhibits	3	1 1	3 3									1 1	1	1	1	3 3		1		1					1 1		14 12
O&M, Army Reserve In-house Exhibits	3	1	4									1	1	1	1	2				1	1				1		14
O&M, Navy Reserve In-house Exhibits	3	1	4									1	1	1	1	2				1	1				1		14
O&M, Marine Corps Reserve In-house Exhibits	3	1	4									1	1	1	1	2				1	1				1		14
O&M, Air Force Reserve In-house Exhibits	3	1	4									1	1	1	1	2				1	1				1		14
O&M, Army National Guard In-house Exhibits	3	1	4									1	1	1	1	2				1	1				1		14
O&M, Air National Guard In-house Exhibits	3	1	4									1	1	1	1	2				1	1				1		14

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

JUSTIFICATION MATERIAL SUPPORTING THE PRESIDENT'S BUDGET REQUEST

OPERATION AND MAINTENANCE ACCOUNTS

Appropriation	CHAPTER	OMB		GAO	HAC(HNS)				SAC				HASC	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

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

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

Appropriation	CHAPTER	OMB		GAO	HAC(HNS)				SAC				HASC	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, 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

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

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

Appropriation	CHAPTER	OMB	ACDA	GAO	HAC(HNS)				SAC				HASC	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 Committee Staff Procurement Backup Book	4	2	1	3	4	1			3	1			6	6			2	2	2					33
Missile Procurement, Army Committee Staff Procurement Backup Book	4	2	1	3	4	1			3	1			6	6			2	2	2					33
Proc of W&TCV, Army Committee Staff Procurement Backup Book	4	2	1	3	4	1			3	1			6	6			2	2	2					33
Proc of Ammunition, Army Committee Staff Procurement Backup Book	4	2	1	3	4	1			3	1			6	6			2	2	2					33
Other Procurement, Army Committee Staff Procurement Backup Book	4	2	1	3	4	1			3	1			6	6			2	2	2					33
Chemical Agents & Munitions Destruction, Army Committee Staff Procurement Backup Book	4	2	1	3	4	1			2	1			3	3			2	2	2					26

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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	AT&L	POLICY	C3I	P&R		LA	PA*	RA	TJS				OIG		
Aircraft Procurement, Navy Classified Committee Staff Proc. Backup Book	4	1		3								2	2	1	1	1		1		1	1				1		15
Other Procurement, Navy Classified Committee Staff Proc. Backup Book	4	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				HASC	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													
Aircraft Procurement, Navy Committee Staff Proc. Backup Book	4	2	1	3	4	1			3	1			6	6			2	2	2						33
Weapons Procurement, Navy Committee Staff Proc. Backup Book	4	2	1	3	4	1			3	1			6	6			2	2	2						33
Shipbuilding & Conversion, Navy Committee Staff Proc. Backup Book	4	2	1	3	4	1			3	1			6	6			2	2	2						33
Proc of Ammunition, Navy and MC Committee Staff Proc. Backup Book	4	2	1	3	4	1			3	1			6	6			2	2	2						33
Other Procurement, Navy Committee Staff Proc. Backup Book	4	2	1	3	4	1			3	1			6	6			2	2	2						33
Procurement, MC Committee Staff Proc. Backup Book	4	2	1	3	4	1			3	1			6	6			2	2	2						33

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

Appropriation	CHAPTER	USD(Comptroller)																											DEFENSE TOTAL
		P&S	OPS	INV	MILCON	REVFUND	P&FC					PA&E	AT&L	POLICY	C3I	P&R				RA	TJS				OIG		
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

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

Appropriation	CHAPTER	OMB	ACDA	GAO	HAC(HNS)				SAC				HASC	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			2	2						33
Missile Procurement, AF Committee Staff Procurement Backup Book	4	2	1	3	4	1			3	1			6	6			2	2						33
Missile Procurement, AF Committee Staff Procurement Backup Book	4	2	1	3	4	1			3	1			6	6			2	2						33
Other Procurement, AF Committee Staff Procurement Backup Book	4	2	1	3	4	1			3	1			6	6			2	2						33

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

Appropriation	CHAPTER	USD(Comptroller)											ATL	POLICY	C3I	P&R				RA	TJS	DOT&E			OIG		DEFENSE TOTAL
		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 appropriate USD(Comptroller) Directorate for consolidation and subsequent distribution.

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

Appropriation	CHAPTER	OMB	ACDA	GAO	HAC(HNS)				SAC				HASC	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												
Procurement, Def-wide Committee Staff Procurement Backup Book**	4	2	1	3	1				1				1	1			1	1	1					13
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
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

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

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

Appropriation	CHAPTER	USD(Comptroller)																												DEFENSE TOTAL
		P&S	OPS	INV	MILCON	REVFUND	P&FC					PA&E	AT&L	POLICY	C3I	P&R				RA	TJS	DOT&E			OIG	DARPA	
RDT&E, Army Classified Budget Item Justification Book Project Listing	5	1		32	1							22	2	1	1	1					1	1			1	1	164
RDT&E, Navy Classified Budget Item Justification Book Classified Project Listing	5	1		32	1							22	2	1	1	1					1	1			1	1	164
RDT&E, AF Classified Budget Item Justification Book Project Listing	5	1		32	1							22	2	1	1	1					1	1			1	1	164
RDT&E, Defense Agencies Classified Budget Item Justification Book** Project Listing	5	1		32	1							22	2	1	1	1					1	1			1	1	164
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				HASC	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				HASC	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 Capital 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				HASC	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												
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				HASC	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												
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)											ATL	POLICY	C3I	P&R				RA	TJS				OIG		DEFENSE TOTAL
		P&S	OPS	INV	MILCON	REVFUND	P&FC					PA&E																
Intelligence Programs (NFIP/JMIP/TIARA) Classified Justification	16	1		1	2							1	1	1		1					1				1		10
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				HASC	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
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
Overseas Contingency Operations	17	2			2	1			2	1			2	2					3	1				16
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					PA&E	AT&L	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			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			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				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				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)											ATSL	POLICY	C3I	P&R				RA	TJS				OIG		DEFENSE TOTAL
		P&S	OPS	INV	MILCON	REVFUND	P&FC					PA&E																
Foreign Currency Exch. Data (PB-18) In-house Backup Exhibit	19	1	2									1				2					2				1		9

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

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

b. House 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 and Senate Armed Services 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 by e-mail in Microsoft Word format (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 committees documented in classified annexes (such 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 Chapter 16.

0105 BUDGET AUTOMATION REQUIREMENTS

010501 Not Used

010502 Automated Procurement Programs Database

A. Purpose and Objectives. The purpose of the Procurement Programs database is to provide supporting budgetary documentation to the Congress, OMB and the public with each year's President's Budget. The Procurement Programs database supports, and should be consistent with, other budgetary data in the Comptroller Information System (CIS). This section provides for the maintenance of the Procurement Programs as an automated database which is the primary structure for quantity and program cost at the line item level of detail for a number of related Procurement Program documents. The following are produced from the Procurement Programs database:

1. *Detailed Procurement Programs (classified)*
2. *Procurement Programs (P-1) (classified)*
3. *Procurement Programs (P-1/P-1R) (unclassified)*
4. *P-1/P-1R database for the Senate Appropriations Committee, the House Appropriations Committee, the Senate Armed Services Committee, and the House Armed Services Committee*
5. *Data for USD(AT&L), Director(PA&E), The Joint Staff, OMB, and GAO.*

B. Applicability. The provisions of this section apply to the Office of the Secretary of Defense (OSD), the Military Departments, the Defense Agencies, and any other DoD Component 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 Detailed Procurement Programs. The Procurement Programs provide resources in a line item level of detail with appropriation identification *consistent with other budgetary data in the CIS database*. A detailed description of line item entries is listed in Volume 2B, Chapter 4, Section 0402 of the DoD 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/*special program code* 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, transfers, and rescissions, as appropriate.

6. The 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. DoD Components must provide a security classification review certification to OUSD (C) P/B P&FC. 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 for Program Analysis and Evaluation.)

E. General Instructions - Preparing the Procurement Programs (P-1). The P-1 document is derived from and consistent with *other budgetary data in the CIS database.* 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 if biennial submission).

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

F. Procurement Data Elements and Record Formats

1. Appropriation codes, Component codes, and budget activity codes are as specified *in the Budget Structure Listing which can be viewed on the SIPRNet home page of the OUSD (Comptroller).*

2. *Other Procurement Program Data Elements and Record Formats: Components must follow the guidance and use the data elements and record layouts for submission of updates to the Procurement Programs database as prescribed in the instructions on the SIPRNet home page of the OUSD (Comptroller).*

010503 Automated RDT&E Programs Database

A. *Purpose and Objectives. The purpose of the RDT&E Programs database is to provide supporting budgetary documentation to the Congress, OMB and the public with each year's President's Budget. The RDT&E Programs database supports, and should be consistent with, other budgetary data in the Comptroller Information System (CIS). This section provides for the maintenance of the RDT&E Programs as an automated database which will be the primary structure for program element detail for a number of related RDT&E Program documents. The following are produced from the RDT&E Programs database:*

1. *Detailed RDT&E Programs (classified)*
2. *RDT&E Programs (R-1) (classified)*
3. *RDT&E Programs (R-1) (unclassified)*
4. *R-1 database for the Senate Appropriations Committee, the House Appropriations Committee, the Senate Armed Services Committee, and the House Armed Services Committee*
5. *Data for USD (AT&L), Director(PA&E), The Joint Staff, OMB, and GAO.*

B. Applicability. The provisions of this section apply to the Office of the Secretary of Defense (OSD), the Military Departments, the Defense Agencies, and any other DoD Component that contribute data to the Procurement 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 Detailed 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. DoD Components must provide a security classification review certification to OUSD (C) P/B P&FC. 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 for Program Analysis and Evaluation.)

E. General Instructions - Preparing the RDT&E Programs (R-1). The R-1 document is derived from, and consistent with, *other budgetary data in the CIS 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 if biennial submission).

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. Appropriation codes, Component codes, and budget activity codes are as specified *in the Budget Structure Listing which can be viewed on the SIPRNet home page of the OUSD (Comptroller).*

2. *Other RDT&E Program Data Elements and Record Formats: Components must follow the guidance and use the data elements and record layouts for submission of updates to the RDT&E Programs database as prescribed in the instructions on the SIPRNet home page of the OUSD (Comptroller).*

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 submission, 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 DoD Components 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. DoD Components will also submit Construction Programs data for multi-service or national level projects for which they are executive agent as described in DoD Directive 7150.5, "Responsibilities for Programming and Financing Facilities at DoD Installations Utilized by Two or More DoD Components."

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

E. Construction Data Elements and Record Formats.

1. *Appropriation codes, Component codes, and budget activity codes are as specified in the Budget Structure Listing which can be viewed on the SIPRNet home page of the OUSD (Comptroller).*

2. *Other Construction Program Data Elements and Record Formats: Components must follow the guidance and use the data elements and record layouts for submission of updates to the Construction Programs database as prescribed in the instructions on the SIPRNet home page of the OUSD (Comptroller).*

F. Level of Detail

1. Data will be reported at the level specified for the justification material [(DD Form 1391) in Volume 2B, 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 *automated Construction Programs database* system; DoD Components should not submit nomenclature records for lump-sum values.

G. Security 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 *provided in the instructions for submission of updates to the Construction Programs database on the SIPRNet home page of the OUSD (Comptroller).*

010505 *CIS Automation Requirements for the Biennial Budget Estimates Submission*

A. Purpose: Machine readable data are the basis for the OSD budget review. Effective with the September 2000 budget estimates submissions, the Comptroller Information System (CIS) will replace the Budget Review System. Components' budget estimates submissions form the baseline from which all Program Budget Decision dollar and manpower deltas are made. The budget estimates submissions are entered into CIS by the Military Departments and Defense Agencies. This chapter prescribes the requirements for submission of the data.

B. Requirement for the CIS Budget Structure: DoD must comply with the budget submission requirements in OMB Circular A-11, "Preparation and Submission of Budget Estimates," which applies to all Executive Branch agencies. OMB's MAX budget system provides the structure for the data that must be submitted to OMB for each appropriation and receipt account. The data is annually published in the Budget of the United States Government, commonly referred to as the President's Budget. OMB publishes detailed account data for each Federal agency in a separate "Appendix" of the Budget. The OUSD(Comptroller)'s CIS database is designed to satisfy the annual submission of Defense Budget data to OMB's automated MAX budget system. The CIS budget structure for an account is the Program and Financing (P&F) Schedule. The P&F Schedule consists of a budget plan/obligations, object class, and expenditure tail for all accounts, except for multi-year accounts which also have an obligation plan in addition to the budget plan.

C. Submission Requirements:

1. *Submission of Budget Estimates for Current Year (CY), Budget Year (BY)1 and BY2:*

a. Budget Submission (Dollars): Military Departments and Defense Agencies, as applicable, will submit budget plan and object class machine readable data entries for all applicable appropriation and receipt accounts which are consistent with and reconcilable to hard copy submission of budget estimates exhibits required by other sections of this volume of the Financial Management Regulation. Budget plan data must be submitted for all years by period of obligational availability. Object class entries will be at the summary level, not by period of obligational availability, and exclude the outyears. Detailed data entries only will be submitted

since subtotals and summary totals are CIS computer generated. All TOA values by Component by fiscal year will agree with budget estimates submission TOA dollars on Exhibit PB-1A.

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 in exact agreement with the PB-4 exhibit.

c. Budget Submission for Prior Year (PY): Components are not to submit machine readable data for the PY as part of the budget estimates submission. The Directorate for Program and Financial Control, OUSD(Comptroller)(P/B) will replicate PY from the CY column of the previous year's budget. The PY will be updated at a later date once accounting and manpower actuals are available.

d. Obligation Plan Data for Multi-Year Accounts: Components are no longer required to submit obligation plan data for multi-year accounts. Obligation plans for the budget estimates submissions will be computer generated in CIS. Obligations rates used in the previous year's Defense Budget will generate obligations for multi-year accounts as part of the baseline submission. The Directorate for Program and Financial Control will adjust obligation rates later in the budget review process once PY accounting actuals are available. Components will be asked to redistribute obligations by budget activity after the updated rates have been implemented in CIS.

e. Expenditure Tail Data: Components are no longer required to submit expenditure tail data. Expenditure tail data for the budget estimates submissions will be computer generated in CIS. Outlay rates used in the previous year's Defense Budget will generate outlays as part of the baseline submission. The Directorate for Program and Financial Control will adjust outlay rates later in the budget review process once PY accounting actuals are available.

2. Submission of Outyear Estimates:

a. Budget Submission (Dollars): The submission of TOA (Direct Program) for appropriation accounts (general fund and revolving fund) and concept obligations for trust revolving fund, trust fund, special fund, and receipt accounts for BY2+1 through BY2+4 will be made coincident with the budget submission. Input to the database for the outyears will be formatted in accordance with the CIS Budget Structure Listing at the PDM level, by appropriation account and budget activity. Budget plan outyear entries for TOA for applicable appropriation accounts and concept obligations for trust revolving fund, trust fund, special fund, and receipt accounts are the only dollar data to be submitted by Components for the outyears. TOA dollars must agree with Exhibit PB-1A.

b. Budget Submission (Personnel Data): Budget estimates for BY2+1 through BY2+4 military end strength and civilian full-time equivalents (FTEs) will be made coincident with the budget submission. Input to the database for the outyears will be formatted in accordance with the CIS Budget Structure Listing and will be in exact agreement with the PB-4 exhibit.

3. Account Data Elements and Account Structure: Budget estimates submissions will be in thousands of dollars for all data elements for each account's budget plan and object classification schedules and must be submitted in accordance with the CIS Budget Structure Listing. (Obligation plans for the in-years for multi-year accounts and expenditure tail for CY through the outyears will be computer generated in CIS.) Personnel data for applicable accounts will be submitted for all years in accordance with the detail prescribed by the CIS Budget Structure Listing. The Budget Structure Listing can be viewed on the SIPRNet home page of the OUSD (Comptroller). Questions and changes to the CIS Budget Structure Listing should be directed to the Directorate for Program and Financial Control, OUSD(Comptroller)(P/B), phone 703-697-7564.

4. Data Submission: Guidance is provided on the SIPRNET home page of the OUSD(Comptroller) on "Coding CIS Transactions for FY BY1/BY2 Budget." Components must use the record layouts and file formats prescribed in this guidance.

010506 *CIS Budget Structure Listing (BSL)*

A.. Purpose: The BSL reflects the official Department of Defense budget account structure for Component submission of the budget estimates in machine readable form. The BSL contains the following sections:

1. Appropriation Account Names/Codes: This section lists all the valid and active codes in the CIS database. Appropriation accounts have four-digit numeric plus one-digit Treasury agency alpha account code. Receipt accounts have six-digit numeric plus one-digit Treasury agency alpha account code. Account coding in CIS agrees with codes used in OMB's MAX automated budget system for compatibility in the Department's electronic submission of the Defense Budget to OMB.

2. Budget Plan and Obligation Plan Name Codes: This section provides the detailed budget structure for data elements in the budget plan and obligation plan of all appropriation and receipt accounts in CIS. In this section of the BSL, the presence of a "P" and/or "$" in the "PER/$$ Inputs" column indicates those budget activities/special program codes against which resources ($ or personnel) may be entered in the CIS database. Requests to add "P" or a "$" to an existing line may be made to the Directorate for Program and Financial Control, OUSD(Comptroller)(P/B), through the respective Program/Budget Directorate responsible for that appropriation.

3. Financing, Budget Authority, and Expenditure Tail Name/Codes: This section lists the financing (FIN), budget authority breakout (BAB), and expenditure tail (EXP) codes used in the Program and Financing Schedule for each appropriation and receipt account.

4. Object Classification Codes: OMB Circular A-11 requires agencies to report account obligations by object class for PY, CY, BY1 and BY2. This section aligns Program and Financing Schedule obligations with the object class codes in OMB Circular A-11.

5. Treasury Code P.L. and Budget Sequence Cross Reference: All accounts in CIS are assigned to a public law(P.L.) title and unique appropriation budget sequence number for sorting accounts by title (MilPers, O&M, Proc, RDT&E, etc.), similar to titles in Defense and Military Construction appropriation acts. This section aligns accounts by title to agree with OMB's MAX Budget system.

6. Directorate/Analyst Codes: This section lists individuals assigned to OUSD (Comptroller) Program/Budget by Directorate

B. Input Requirements

1. Input coding for all budget estimates will be entered in accordance with guidance provided on the SIPRNET OUSD(Comptroller) home page. Features which should be considered in the preparation of data are:

a. Military Personnel Accounts:

(1) The Military Departments will prepare and submit the military personnel account data on a total obligation basis, not on an operations basis (see Budget Structure Listing on the SIPRNet home page of the OUSD (Comptroller). Input for military personnel dollars should not be submitted by Defense Agencies.

(2) 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 Structure Listing on the SIPRNet home page of the OUSD (Comptroller)). The Defense Agencies must coordinate their end strength requirements with the Military Departments prior to the Military Departments' data submissions.

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

b. Input coding for Defense Working Capital Funds must include the appropriate three position special program code assigned to each business area for operating and capital expenses, civilian full-time equivalents (FTEs), and military end strengths.

C. Object Classification Schedules

1. The object classification numbers which are specified in OMB Circular A-11 are augmented in CIS by a prefix code which identifies Direct Obligations (Prefix D), Reimbursable Obligations (Prefix R), Allocation Accounts (Prefix A), and Receipt Obligations (Prefix C).

2. All revolving and management accounts will be coded in the reimbursable (Prefix R) object class series followed by the appropriate object class number.

3. Object class data will be submitted for all accounts listed in the CIS Budget Structure Listing which reflect obligations (including concept obligations) in the Program and Financing data in the PY, CY, BY1 or BY2.

4. Object Class Default Major/Minor Codes: When an obligation adjustment occurs in CIS and an object class is not specified for the obligation change, CIS will automatically make an adjustment in obligations to the default object class for the account. For example, a TOA delta to an account resulting from a Program Budget Decision (PBD) will cause a corresponding object class obligation delta. If the object class obligation delta is not coded and included as part of the PBD transaction, CIS will generate an object class delta in the default object class code for the account. Components must redistribute obligations by object class for each of their accounts after PY actuals are available, and before the budget review process has been completed, to provide consistent and explainable object class amounts from PY through BY2. A chart displaying by CIS object class default Major/Minor code for each account is available on the SIPRNet home page of the OUSD (Comptroller).

D. CIS P&F Schedule Diagnostics Rules and Reports

1. CIS diagnostic rules for the P&F Schedule data structure are available on the SIPRNet home page of the OUSD (Comptroller).

2. Three CIS reports have been developed to provide diagnostic and balancing checks for appropriation and receipt accounts.

a. Report 22 performs a series of balancing checks between types/groups of data within an account and, in certain cases, within a defense agency. Each diagnostic displays at a minimum a message detailing the data used, the diagnostic error message, the amounts accumulated for the check and the difference(s) found.

b. Report 23 performs obligation plan tests for multi-year accounts. These checks are performed at the agency and account level for Defense Agency accounts. For each fiscal year program from the prior year through the second biennial year, if budget plan program is present (a non-zero amount), then an obligation plan program must also be present. This check is made at the account total level.

c. Report 24 performs a series of miscellaneous diagnostic tests primarily to identify incorrect sign conventions and undistributed data elements amounts. If one or more of the diagnostic tests fail for an account, an appropriate diagnostic message will be generated.

E. Update of the PY Column

1. OMB Circular A-11 requires agencies to submit PY data to OMB's MAX budget system which is based on Treasury certified accounting actuals. The update of PY dollars is accomplished using data from the SF Form 133 and the DD Comp 1002 plus AR 1307 for Revolving Funds. PY amounts must reconcile to Treasury's yearend annual report called the Treasury Annual Report.

2. Components will be requested to update object class obligations and manpower actuals once accounting data has been certified by Treasury for each Defense account. All PY actuals updates for budget plans, obligations plans and expenditure tail data will be updated electronically by the Directorate of Program and Financial Control. Business rules used by CIS for updating PY actuals for an account's budget plan, obligation plan and expenditure tail are available on the SIPRNet home page of the OUSD (Comptroller).

0106 UNIFORM BUDGET AND FISCAL ACCOUNTING CLASSIFICATIONS

010601 General

A. This Section establishes the functional title classifications and subdivisions 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.

B. These instructions cover all appropriation and receipt accounts for military functions of the Department of Defense. *Detailed DoD budget account structure used in the Comptroller Information System is displayed in the Budget Structure Listing available on the SIPRNet home page of the OUSD (Comptroller).*

010602 Functional Titles

The following functional titles are to be used in appropriate budgetary and fiscal presentations:

Military Personnel

Operation and Maintenance

Procurement

Research, Development, Test, and Evaluation

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 lists the appropriations within each functional title. Budget activities for Procurement and RDT&E titles are also listed. *Budget activities for other appropriations are displayed in the Budget Structure Listing available on the SIPRNet home page of the OUSD (Comptroller).*

FUNCTIONAL TITLE - MILITARY PERSONNEL

1. The functional title "Military Personnel" for military functions is defined as comprising the accounts listed below.

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 of Volume 2.

FUNCTIONAL TITLE - OPERATION AND MAINTENANCE

The functional title "Operation and Maintenance" for military functions is defined as comprising the accounts listed below:

21_2020	Operation and Maintenance, Army
17_1804	Operation and Maintenance, Navy
17_1106	Operation and Maintenance, Marine Corps
97_0100	Operation and Maintenance, Defense-Wide
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
97_0104	U.S. Court of Appeals for the Armed Forces
97_0105	Drug Interdiction and Counter-Drug Activities, Defense
97_0107	Office of the Inspector General, Defense
97X0116	Summer Olympics, Defense
97X0118	Overseas Contingency Operations Transfer Fund, Defense
97_/_0130	Defense Health Program, Defense
97_/_0131	Real Property Maintenance, Defense
97_/_0132	Claims, Mt. Pinatubo, Defense
97_0133	Payment to Coast Guard

FUNCTIONAL TITLE - OPERATION AND MAINTENANCE (CONTINUED)

97_/_0134 Former Soviet Union Threat Reduction, Defense
97_/_0135 Military Training, Equipment and Associated Support Transfer Fund, Defense
97_/_0136 Depot Level Maintenance and Repair Transfer Fund, Defense
97_/_0137 Spares, Repairs and Associated Logistical Support Transfer Fund, Defense
97_/_0138 New Horizons Exercise Transfer Fund, Defense
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, Defense
97_/_0819 Overseas Humanitarian, Disaster and Civil Aid, Defense
97X0827 World University Games, Defense
97_/_0828 Defense Reinvestment for Economic Growth, Defense
97_0832 1995 Special Olympics World Games, Defense
97X0833 Emergency Response Fund, Defense
97X0837 Defense Against Weapons of Mass Destruction, Defense
97X0838 Support for International Sporting Competitions, Defense
97_/_0839 Quality of Life Enhancements, Defense
97X0840 OPPLAN 34A - 35 P.O.W. Payments
97_/_0841 Pentagon Renovation Transfer Fund, Defense
97X0842 Defense Vessels Transfer, Program Account
97_/_0843 Information Technology Systems and Security Transfer Account, Defense
97_/_0844 Morale, Welfare and Recreation for Contingency Deployment, Defense
17X1236 Payment to Kaho'Olawe Island Fund, Navy
21_1705 National Board for the Promotion of Rifle Practice, Army
21X5098 Restoration of the Rocky Mountain Arsenal, Army
17X5185 Kaho'Olawe Island Conveyance Remed Env Rest Fd, Navy
97X5187 Defense Cooperation Account, Defense
97X5188 Disposal of DoD Real Property, Defense
97X5189 Lease of DoD Real Property, Defense
97X5193 Overseas Military Facility Investment Recovery Account
21X5194 DoD 50th Anniversary of WW II Commemoration Account
97X5195 Use of Proceeds for the Transfer/Disposal of Commissary Facilities, Defense
21X5286 National Science Center, Army
97X5336 Defense Export Loan Guarantee
97X5441 Burdensharing Contribution, Defense
97X5442 DoD Korean War Commemoration Account

FUNCTIONAL TITLE – PROCUREMENT

The functional title "Procurement" for military functions is defined as comprising the following appropriations and budget activities:

21_/_2031 Aircraft Procurement, Army
-Aircraft
-Modification of Aircraft
-Spares and Repair Parts
-Support Equipment and Facilities

21_/_2032 Missile Procurement, Army
-Other Missiles

FUNCTIONAL TITLE – PROCUREMENT (CONTINUED)

-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
-Procurement of Ammunition, Navy
-Procurement of Ammunition, Marine Corps

17_/_1611 Shipbuilding and Conversion, Navy
-Other Warships
-Amphibious Ships
-Auxiliaries, Craft and Prior-Year Program Costs

17_/_1810 Other Procurement, Navy
-Ships Support Equipment
-Communications and Electronics Equipment
-Aviation Support Equipment
-Ordnance Support Equipment
-Civil Engineering Support Equipment
-Supply Support Equipment

FUNCTIONAL TITLE – PROCUREMENT (CONTINUED)

-Personnel and Command Support Equipment
-Spares and Repair Parts

17_/_0380 Coastal Defense Augmentation

17_/_1109 Procurement, Marine Corps
-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
-Procurement of Ammunition, Air Force
-Weapons

57_/_3020 Missile Procurement, Air Force
-Ballistic Missiles
-Other Missiles
-Modification of In-Service Missiles
-Spares and Repair Parts
-Other Support

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

FUNCTIONAL TITLE – PROCUREMENT (CONTINUED)

21_/_0390 Chemical Agents and Munitions Destruction, *Army*
-Chemical Agents & Munitions Destruction, RDT&E
-Chemical Agents & Munitions Destruction, Procurement
-Chemical Agents & Munitions Destruction, O&M

FUNCTIONAL TITLE - RESEARCH, DEVELOPMENT, TEST AND EVALUATION

The functional title "Research, Development, Test and Evaluation" for military functions is defined as comprising the following accounts 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
57_3012	*F-22 Transfer Account, Air Force*

Budget Activities for RDT&E Accounts

Basic Research
Applied Research
Advanced Technology Development
Demonstration/Validation
Engineering and Manufacturing Development
Management Support
Operational System Development

FUNCTIONAL TITLE - MILITARY CONSTRUCTION

1. The functional title "Military Construction" for military functions is defined as comprising the accounts listed below.

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, Part I
17X0510	Base Realignment and Closure Account, Navy
21X0510	Base Realignment and Closure Account, Army
57X0510	Base Realignment and Closure Account, Air Force
97X0510	Base Realignment and Closure Account, Defense
97X0803	Foreign Currency Fluctuations, Construction, Defense
97X0804	North Atlantic Treaty Organization Security Investment Program
97_/_0140	Military Construction Transfer Fund, Defense
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 accounts listed below:

97X0834	DoD Family Housing Improvement Fund
21_/_7020	Family Housing, Construction, Army
21_7025	Family Housing, Operations and Debt, Army
17_/_7030	Family Housing, Construction, Navy and Marine Corps
17_7035	Family Housing, Operations and Debt, Navy and Marine Corps
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 Loan Financing 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
97X4168	Defense Export Loan Guarantees, Financing account

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
97X7430	Defense Working Capital Funds, Defense Commissary Agency
17X3980	Navy Management Fund
97X4179	Reserve Mobilization Income Insurance Fund
21X4528	Army Conventional Ammunition Working Capital Fund *
97X4931	Buildings Maintenance Fund

* 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:

Proprietary General Fund Offsetting Receipts

0001A	Offsetting Receipts, Army
0002N	Offsetting Receipts, Navy
0003F	Offsetting Receipts, Air Force
0004D	Offsetting Receipts, Defense Agencies

NOTE: Above receipt accounts for Proprietary General Fund Offsetting Receipts are not valid Treasury accounts and are unique to the Comptroller Information System (CIS). The receipt dollar amounts in each account are the summation of receipt amounts that primarily include Treasury's proprietary general fund receipt accounts 1840, 2462, 2651, 3019, 3041, 3210 and proprietary general fund suspense accounts (F38xx). The above receipt accounts include all proprietary general fund receipts excepted accounts 223600D and 264400D.

Other Proprietary General Fund Offsetting Receipts

223600D	Sales of Certain Material in National Defense Stockpile
264400D	*Defense Vessels Transfer Receipt Account*

Special Fund Proprietary Offsetting Receipts

509810A	Rocky Mountain Arsenal Offsetting Receipts
518510N	Offsetting Receipts, Kaho' Olawe Island Fund
518710D	Defense Cooperation Receipts
518821D	Offsetting Receipts, Disposal of DoD Real Property, Army
518817D	Offsetting Receipts, Disposal of DoD Real Property, Navy
518857D	Offsetting Receipts, Disposal of DoD Real Property, Air Force
518897D	Offsetting Receipts, Disposal of DoD Real Property, Defense Agencies
518921D	Offsetting Receipts, Lease of DoD Real Property, Army
518917D	Offsetting Receipts, Lease of DoD Real Property, Navy
518957D	Offsetting Receipts, Lease of DoD Real Property, Air Force
518997D	Offsetting Receipts, Lease of DoD Real Property, Defense Agencies
519321D	Deposits, DoD Overseas Military Facility Investment Recovery Account, Army
519317D	Deposits, DoD Overseas Military Facility Investment Recovery Account, Navy
519357D	Deposits, DoD Overseas Military Facility Investment Recovery Acct, Air Force
519397D	Deposits, DoD Overseas Military Facility Investment Recovery Account,

DEFENSE AGENCIES

519410A	Royalties for Use of DoD Military Ensignia and Trademarks
519510D	Proceeds from the Transfer or Disposition of Commissary Facilities
528610A	Fees Collected for the Use of the National Science Center

533610D	Offsetting Receipts, Defense Export Loan Guarantees
542910N	Offsetting Receipts, Rossmoor Liquidating Trust Settlement
544110D	Burdensharing Contribution, Defense, Kuwait
544130D	Burdensharing Contribution, Defense, Japan
544140D	Burdensharing Contribution, Defense, South Korea
544150D	Burdensharing Contribution, Defense, Qatar
544210D	*Proceeds DoD Korean War Commemoration Account*

NOTE: Except for receipt accounts 0001A, 0002N, 0003F and 0004D, receipt accounts in CIS are seven characters (first six positions are numeric to align with OMB's receipt account numbering and the last character is A, N, F, or D for Component identification).

Trust Fund Receipts (Non-Function 051)

806310A	*Ainsworth Library Trust Fund Receipts*
806320A	*Earnings on Investments, Ainsworth Library Trust Fund*
817410A	*Collections for the National Science Center Gift Fund*
817420A	*Earnings on Investments, National Science Center Gift Fund*
892710A	*Deposits, Dept. of the Army General Gift Fund*
892720A	*Earnings on Investments, Dept. of the Army General Gift Fund*
873310N	*Contributions to U.S. Naval Academy General Gift Fund*
873320N	*Earnings on Investments, U.S. Academy General Gift Fund*
873010N	*Contributions to U.S. Naval Academy Museum Fund*
873920N	*Earnings on Investments, U.S. Naval Academy Museum Fund*
871610N	*Deposits, Dept. of the Navy General Gift Fund*
817620N	*Earnings on Investments, Dept. of the Navy General Gift Fund*
800810N	*Contributions to Naval Historical Center Fund*
800820N	*Earnings on Investments, Naval Historical Center Fund*
892810F	*Deposits, Dept. of Air Force General Gift Fund*
892820F	*Earnings on Investments, Dept. of Air Force General Gift Fund*
833710D	*Contributions from Kuwait, Host Nation Support for U.S. Relocation Activities*
833720D	*Earnings on Investments, Host Nation Support for U.S. Relocation Activities*
833730D	*Contributions from Japan, Host Nation Support for U.S. Relocation Activities*
833740D	*Contributions from S. Korea, Host Nation Support for U.S. Relocation Activities*
833750D	*Contributions from Qatar, Host Nation Support for U.S. Relocation Activities*

NOTE: Effective with the FY 2002/2003 Budget Estimates Submission, Components have the option of entering into the CIS database receipt account amounts for trust funds. Because the above trust fund receipts are non-051, they should not be included in the DoD-Military (Function 051) topline. Trust fund receipts in CIS are seven characters (first six positions are numeric to align with OMB's receipt account numbering and the last character is A, N, F, or D for Component identification).

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
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:

872310N	Interfund Transactions, Profits from Sales of Ship Stores, Navy
816810D	Interfund Transactions, Payment from General Fund, National Security Education Trust Fund, Defense
816820D	Interfund Transactions, Earnings on Investments, National Security Education Trust Fund, Defense (Non-051)
816830D	Interfund Transactions, Recoveries, National Security Education Trust Fund, Defense
816510D	Interfund Transactions, Employing Agency Contributions, Foreign National Employee Separation Pay, Defense
833510D	Interfund Transactions, Employing Agency Contributions, Voluntary Separation Incentive, Defense
833520D	Interfund Transactions, Earnings on Investments, Voluntary Separation Incentive Trust Fund, Defense (Non-051)

NOTE: Interfund Transaction receipt accounts listed above are for trust fund accounts. Effective with the FY 2002/2003 Budget Estimates Submission, Components have the option of entering into the CIS database all receipt account amounts for trust funds. Earnings on investments for interfund transactions are non-051, they should not be included in the DoD-Military (Function 051) topline. Interfund transaction receipts in CIS are seven characters (first six positions are numeric to align with OMB's receipt account numbering and the last character is A, N, F, or D for Component identification).

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.

FUSE is an integral part of the Standard Data Collection System (SDCS). In addition to data submitted through FUSE the SDCS maintains databases consisting of Operation and Maintenance TOA data, Procurement TOA data, and RDT&E TOA data at a more detailed level than used in the FYDP. All DoD organizations will submit these appropriations through SDCS. The SDCS will rollup up these appropriations to the proper level for submission through FUSE for inclusion in the FYDP report. Formats for Procurement TOA data and RDT&E TOA data are the same as required for the Procurement and RDT&E programs, covered in sections 010502 and 010503 of this document. The format for O&M TOA data can be found in section 0109.

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 (U.S.C.) 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 U.S.C., 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 and O&M, RDT&E, and Procurement in the SDCS*

1. General

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

All FYDP data will be input directly into the FUSE system on the SIPRNet. *O&M, RDT&E, and Procurement data will be input into the SDCS system on the SIPRNet. For FYDP and O&M data the following file formats should be followed*

- Standard ASCII text, flat file.
- Character fixed record length
- Length of Record:

FYDP - 28 characters for data transactions:

Field Title	*Field Position*	*Notes*
Program Element	*1-10*	*Left Justify*
RIC	*11-14*	
FY	*15-18*	*Include 4 digits, e.g., 2000 for FY 2000*
Change Value	*19-28*	*Right Justify* *Use leading minus sign (-) for negative values* *TOA values in thousands* *Forces and Manpower in units*

O&M Data Transactions - 36 characters for data transactions

Field Title	*Field Position*
Program element	*1-10*
RIC	*11-14*
SAG	*15-18*
Expense Aggregate	*19-22*
Dollar Amount	*27-36*

***RDT&E and Procurement** - Data will be input into the SDCS according to guidance issued by the Office of the Director (PA&E) in advance of each update of the Future Years Defense Program.*

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 *(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 a year or with each update of the FYDP), as specified in DoDI 7045.7, Implementation of the Planning, Programming, and Budgeting System (PPBS), May 23, 1984. The FSM and DefenseLink web site will contain the most recent version to 7045.7-H, updated to reflect the POM, BES, and President's Budget phases of the PPBS. FYDP Structure Coordination Documents (which are approved 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.

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 facilitates functional analyses for OSD and the Joint Staff, and is fully compatible with the NFIP resources 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 Chapter 16 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.

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

See Section 0107

(Name of Component)

SUMMARY OF FY 20BY BUDGET ESTIMATES

Appropriation Account Title	Direct Budget Plan (TOA)				Budget Authority				Outlays			
CIS Account Title	FY *20*PY Actual	FY *20*CY Estimate	FY 20BY1 Estimate	FY 20BY2 Estimate	FY *20*PY Actual	FY *20*CY Estimate	FY 20BY1 Estimate	FY 20BY2 Estimate	FY *20*PY Actual	FY *20*CY 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. 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). *The USD(Comptroller) guidance memorandum on budget estimates submission, transmitted to Components in June or July of each year, provides instructions on the content of data submitted in PY and CY.*

Entries by *CIS* account title will be listed individually in the same sequence as shown in the FY 20CY 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 *20*PY through 20BY2 will agree with *data transmitted to the Comptroller Information System.*

Exhibit PB-1 Summary of FY 20BY Budget Estimates

Fiscal Guidance Track
(See Note 4)
DoD Component_____

(TOA in millions of dollars)

	FY 20BY1	FY 20BY2	FY 20BY2+1	FY 20BY2+2	FY 20BY2+3	FY 20BY2+4
POM FISCAL GUIDANCE						
PDM I ADJUSTMENTS						
FUNCTIONAL TRANSFERS (See Note 1)						
OTHER (See Note 2)						
BUDGET ESTIMATES SUBMISSION (See Note 3)						

Notes:
1. **Must be identified by appropriation and totals must agree with PB-14.**
2. **Use of this entry must be fully explained.**
3. **Totals must agree with TOA in PB-1 Exhibit.**
4. **This exhibit not required for President's Budget submission.**

Exhibit PB-1A Fiscal Guidance Track

FY CY REPROGRAMMING/TRANSFERS BETWEEN APPROPRIATIONS
FY BY Budget Estimates Submission

Component: _____

FY CY

PROPOSED REPROGRAMMING INCREASES*:

Appropriation

Program (Identify each program by P-1, R-1, O-1, M-1, C-1 line item. For Procurement programs identify the applicable quantities; for the RDT&E programs identify the applicable project; for personnel programs include military and civilian end strength, military average strength, and civilian full-time equivalents; for O&M programs include applicable force data, etc.)

Justification for Increase: Provide a detailed explanation as to why the increase is required and include an impact statement on the program if reprogramming is not approved.

Program

Justification for Increase:

Total for Appropriation

Appropriation

Program

Justification for Increase:

Program

Justification for Increase:

Total for Appropriation

TOTAL PROPOSED REPROGRAMMING INCREASES

FY CY REPROGRAMMING/TRANSFERS BETWEEN APPROPRIATIONS
FY BY Budget Estimates Submission

Component: _____

FY CY

PROPOSED REPROGRAMMING DECREASES:**

Appropriation

Program (Identify each program by P-1, R-1, O-1, M-1, C-1 line item. For Procurement programs identify the applicable quantities; for the RDT&E programs identify the applicable project; for personnel programs include military and civilian end strength, military average strength, and civilian full-time equivalents; for O&M programs include applicable force data, flying hours, etc.)

Justification for Decrease: Provide a detailed explanation as to why the reduction is possible.

Program

Justification for Increase:

Total for Appropriation

Appropriation

Program

Justification for Decrease:

Program

Justification for Decrease:

Total for Appropriation

TOTAL PROPOSED REPROGRAMMING DECREASES

For these proposed reprogrammings/transfers, Components must also update the OUSD(Comptroller) automated budget system database with the necessary adjustments to include financing adjustments.

* For the gaining appropriation/account, use "F41000" (Transfer to Other DoD accounts) for your financing adjustment.

** For the losing appropriation/account, use "F42000" (Transfer from Other DoD accounts) for your financing adjustment.

(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 (FTEs))								
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

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

(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 *20*CY SUPPLEMENTAL APPROPRIATION REQUIREMENTS
($ Thousands)

Appropriation Account Title	Existing Availability FY *20*CY	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 *20*CY amounts *submitted in the automated Comptroller Information System (CIS) database* for the Budget Estimates Submission. Likewise, civilian FTE and Military E/S data must agree with amounts reported in the Component's *automated CIS for the* Budget Estimates Submission.

Columns (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, outlay, military E/S and civilian FTE amounts in these columns represent the total supplemental request impacting FY *20*CY.

TOTALS
BA ($)
Outlays ($)
Mil E/S
Civ FTE

Exhibit PB-8 FY 20CY 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 ($000)			Change Personnel										
					*20*CY Change			20BY1 Change			20BY2Change			
	*20*CY	20BY1	20BY2	Category	ES	AS/FTE	Rate	ES	AS/FTE	Rate	ES	AS/FTE	Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
INCREASES													
Military Personnel, Army													
777 Budgeted Amounts (ES & AS)	-	XX	XX	XX	-	-	-	XX	XX	XX	XX	XX	XX
540 Retired Pay Accrual ($)	-	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 ($)				
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 BY2+1	FY BY2+2	FY BY2+3	FY BY2+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 CY Presently Available
FY CY Revised Estimate
FY CY 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
(Dollars in Thousands)

FY BY Pending Request	
SRAM	
ALCM	
FY BY Revision	———
FY BY 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)

Program by Activities	BUDGET PLAN			OBLIGATION PLAN		
	FY BY Pending Request	FY BY Proposed Amendment	FY BY Revised Request	FY BY Pending Request	FY BY Proposed Amendment	FY BY Revised 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 BY Pending Request

FY BY Proposed Amendment

FY BY Revised Request

Budget Activity: Other Missiles

Justification of proposed amendment.

AGM-69B SRAM. Deletes the $xx,xxx,xxx FY BY 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 have 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 have 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 Armed Services Committee
Hearing Date:
Subject:
Question#:

Mr. Congressman:
Witness:

HASC 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

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								

FUNDING APPENDIX ($ in Thousands) Qty()			PBD NUMBER			Alternative	
PROGRAM/ ISSUE	Current Year	Biennial Year 1	Biennial Year 2	Biennial Year 2 + 1	Biennial Year 2 + 2	Biennial Year 2 + 3	Biennial Year 2 + 4

Note: Funding Appendix used to show Program Budget Decision changes associated with the following appropriation titles: Military Personnel, Operation and Maintenance, Procurement and RDT&E.

MANPOWER APPENDIX ($ in Thousands) Qty()		PBD NUMBER			Alternative		
(Military End Strength (E/S)/Full-Time Equivalents (FTEs) for Civilians)							
PROGRAM/ ISSUE	Current Year	Biennial Year 1	Biennial Year 2	Biennial Year 2 + 1	Biennial Year 2 + 2	Biennial Year 2 + 3	Biennial Year 2 + 4

Note: Manpower Appendix identifies military or civilian manpower adjustments associated with the individual issues addressed in an adjustment proposed in an alternative of a Program Budget Decision. Data is provided by appropriation, type of hire, and program/issue.

CONSTRUCTION APPENDIX ($000)				NUMBER	ALTERNATIVE	
APPN	BUD ACT	FAC CAT	LOCATION AND PROJECT	FISCAL YEAR 20CY	FISCAL YEAR 20BY1	FISCAL YEAR 20BY2

CHAPTER 2
MILITARY PERSONNEL APPROPRIATIONS
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CHAPTER 2

★June 2000

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 Personnel, Army, Navy, Marine Corps, Air Force

020301
- Reserve Personnel, Army, Navy, Marine Corps, Air Force
- National Guard 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. 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 20CY 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.

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 the same sequence and 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. However, for purposes of presentation of budget estimates, as distinguished from monthly reporting, additional statistical breakdown will be required as shown in Section 020203.

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

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-G-1 Education Benefits (College Fund)*
- 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

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

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
6-H Special Compensation

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 1 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 hardship duty pay while assigned to locations or duties designated by the Secretary of Defense under the provisions of 37 U.S.C. 305;* for career sea 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; for foreign language proficiency under the provisions of 37 U.S.C. 316; *special warfare officers extending period of active duty under the provisions of 37 U.S.C. 318; surface warfare continuation pay under the provisions of 37 U.S.C. 319; judge advocate continuation pay under the provisions of 37 U.S.C. 321; and for the high-deployment per diem allowance under the provisions of 37 U.S.C. 435..*

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 (BAQ) is replaced by the Basic Allowance for Housing.

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

1-E-1Basic Allowance for Housing:

The FY 1998 National Defense Authorization Act (P.L. 105-56) combined BAQ and Variable Housing Allowance (VHA) into one housing allowance called the Basic Allowance for Housing (BAH) beginning January 1, 1998. *BAH is comprised of BAH-Domestic and BAH-Overseas.*

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 per diem allowances payable to officers stationed outside the Continental United States or in Hawaii or Alaska based on cost of living 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.

g. $30,000 Lump Sum Bonus – For payment to service members who entered the uniformed service on or after August 1, 1986, who opt to retire under the Redux retirement plan (40 percent retirement benefit at 20 years of service with partial COLA).

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 (FICA) (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.

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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-C-1 Career Enlisted Flyer Pay: *For career enlisted flyer pay under the provisions of 37 U.S.C. 320. To be paid to an enlisted member of the armed forces who holds an enlisted military occupational specialty or enlisted military rating designated as career enlisted flyer specialty or rating by the Secretary concerned, performs duty as a dropsonde system operator, or is in training leading to qualification and designation of such a specialty or rating or the performance of such duty and meets the other requirements as designated in 37 U.S.C. 320.*

2-D. Special Pay: *For hardship duty pay while assigned to locations or duties designated by the Secretary of Defense under the provisions of 37 U.S.C. 305; for career sea pay under the provisions of 37 U.S.C. 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; for foreign language proficiency under the provisions of 37 U.S.C. 316; *and for the high-deployment per diem allowance under the provisions of 37 U.S.C. 435..*

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 (BAQ) is replaced by the Basic Allowance for Housing.

2-H-1 Basic Allowance for Housing: The FY 1998 National Defense Authorization Act (P.L. 105-56) combined BAQ and Variable Housing Allowance (VHA) into one housing allowance called the

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Basic Allowance for Housing (BAH) beginning January 1, 1998. *BAH is comprised of BAH-Domestic and BAH-Overseas.*

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 per diem allowances payable to enlisted personnel stationed outside the United States or in Hawaii or Alaska based on cost of living for members stationed outside the Continental 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).

G $30,000 Lump Sum Bonus – For payment to service members who entered the uniformed service on or after August 1, 1986 who opt to retire under the Redux

retirement plan (40 percent retirement benefit at 20 years of service with partial COLA).

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 (FICA) (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 Officer Candidate School (OCS), Officer Training School (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.

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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; survivor benefits; education benefits; adoption expenses; and special compensation for severely disabled retirees.

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 10 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 amortization payments 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.

6-H Special Compensation: *For payment of special compensation for certain severely disabled uniformed services retirees under the provision of 10 U.S.C. 1413.*

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 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
$30,000 Lump Sum Bonus	*11.7*
Special Compensation for Severely Disabled	*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) Hardship Duty Pay
(16) Judge Advocate Continuation Pay
(17) Special Warfare Officer Pay (extend period of active duty)
(18) Surface Warfare Officer Continuation Pay
(18) *High-Deployment Per Diem Allowance*
(19) 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 - Domestic
  (2) Without Dependents - Domestic
  (3) Partial Allowance – Bachelor - Domestic
  (4) Substandard Housing - Domestic
  (5) With Dependents – Overseas
  (6) Without Dependents - Overseas

f. Variable Housing Allowance (FY 1998 and prior only)
g. Basic Allowance for Subsistence
h. Station Allowances, Overseas
  (1) Cost of Living
  (2) 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.
(4) Severance pay, disability.
(5) Severance pay, non-disability
(6) Voluntary Separation Incentive (VSI)
(7) Special Separation Benefit (SSB)
(8) 15 Year Temporary Early Retirement Authority
(9) $30,000 Lump Sum Bonus

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
c-1. Career Enlisted Flyer Pay
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) Hardship Duty Pay
(9) High Deployment Per Diem Allowance
(10) Other Special Pay
e. Special Duty Assignment Pay
f. Reenlistment Bonus
g. Enlistment Bonus
(1) New Payments
(2) Residual New
(3) Anniversary

g-1. Education Benefits (College Fund)
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 - Domestic
(2) Without Dependents - Domestic
(3) Partial Allowance – Bachelor - Domestic
(4) Substandard Housing - Domestic
(5) With Dependents – Overseas
(6) Without Dependents - Overseas
i. Variable Housing Allowance (FY 1998 and prior only)
j. Station Allowances, Overseas
(1) Cost of Living
(2) 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 than 30 days with dependents not residing 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
(8) $30,000 Lump Sum Bonus
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 *(Amortization Payments)*
   g. Adoption Expenses
   h. Special Compensation for Severely Disabled

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)
- 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). The Incentive/Bonus Payment Stream exhibit (PB-30V) will be included in Section 4, Detail of Military Personnel Entitlements. 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 BAH 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

MP-11 Gains Phased by Month

MP-12 Pay Raise Data

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

E. 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 Operations and Personnel
Attn. Associate Director, Personnel and Reserve Operations
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-Marine Corps, 4-Air Force)

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 2002/2003 Biennial Budget use 02)

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 3.5" diskette 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 EXHIBITS PRINTED 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 for Personnel and Reserve Operations) upon request (see paragraph 020204F).

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 Estimates Submission. *Exhibits provided to OUSD(C), consistent with paragraph 020204 D. will **not** be provided to Congress but will be provided under separate cover to OUSD(C) at the time of the President's budget submission.*

C. M-1 Exhibit. Since FY 1998, appropriations language has required the submission of an M-1 exhibit in support of the 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 and 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, provided 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-T-25 $30,000 Lump Sum Bonus, officers
2-T-26 $30,000 Lump Sum Bonus, enlisted

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-I-8 Nurse Candidate Bonus
2-I-9 Accession Bonus

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

2-G-1 Uniforms -- issue in kind
2-G-2 Subsistence
2-G-3 Travel

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.

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

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, Training and Retirement Categories."

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 *readiness training and mission support training of the Individual Ready Reserve (IRR) and Merchant Marine 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, refresher and technical courses of service schools, area schools, unit schools, officer candidate schools, and other schools that provide training. Retired pay accrual costs are included.

c. Special Training

Include all authorized paid active duty for training, other than those covered by pay groups, mobilization, 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.

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

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

Costs associated with ROTC graduates designated for Reserve Forces Duty (RFD), to attend full-length resident Branch Officer 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 *and financial assistance to nurse officer candidates under 10 U.S.C. 2130a.*

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 *to qualify officers commissioned as Chaplain Candidates for future service as chaplains in either the Active or Reserve Component.*

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.

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

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.

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

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.

14. Reserve Officer Candidates Program

a. Subsistence Allowance

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

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

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

c. Pay and Allowances (Summer Camp Training)

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

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

d. 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.

e. Travel of Reserve Officer Candidates

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

15. Health Professions Scholarship Program

a. 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. This includes a monthly allowance (stipend) as authorized by 10 U.S.C. 2121 and payment of FICA tax of employer to the Social Security Administration as provided by the Federal Insurance Contributions Act.

b. *Financial Assistance Grant*

For an annual grant for persons participating in specialized training under the provisions of 10 U.S.C 2127.

c. *Financial Assistance: Nurse Officer Candidates*

For an accession bonus paid in periodic installments and a monthly stipend for nurse officer candidates under the provisions of 10 U.S.C. 2130a.

d. 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.

e. 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.

f. 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 (Reenlistment, Enlistment, and Educational Bonuses)	12.2
Stipend (Health Professions Scholarship Program)	11.7
Subsistence Allowance (ROTC, Platoon Leaders Course (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)/Training and Administration of Reserves (TAR) Costs

MPR-7 Pay Raise Data

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. *Exhibits provided to OUSD(C), consistent with paragraph 020303 D. will **not** be provided to Congress but will be provided under separate cover to OUSD(C) at the time of the President's budget submission.*

C. M-1 Exhibit.. Since FY 1998, appropriations language has required the submission of an M-1 exhibit in support of the 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, Retired Servicemen's Family Protection Plan (RSFPP)
5-B - New Plan, Survivor Benefits Plan (SBP)
5-C - Guaranteed Minimum Income
5-D – Dependence and Indemnity Compensation (DIC) Supplemental Payments

CHART OF ACCOUNTS DEFINITIONS AND DESCRIPTIONS

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 5 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 (SBP), 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 that guarantees these widows 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 that the widow would have received if the member had been retired. The 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 Benefits 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.

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PB-30F Gains and Losses by Source and Type (Active) 53
PB-30J Summary of Entitlements by Subactivity (Active) 55
PB-30K Analysis of Appropriation Changes and Supplemental Requirements (Active) 59
PB-30Q Schedule of Increases and Decreases Summary (Active & Reserve) 63
PB-30P Schedule of Increases and Decreases (Active & Reserve) 64
PB-30Q Military Personnel Assigned Outside DoD (End Strength)(Active) 65
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020603 Exhibits in Support of Section 0203 – Reserve Military Personnel Appropriations

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MPR-6 Active Reserve/Guard (AGR) Personnel Cost 123
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MILITARY PERSONNEL, _____
SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM
($ in Thousands)

	FY 20PY Actual	FY 20CY 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)

MILITARY PERSONNEL, _____
SUMMARY OF MILITARY PERSONNEL STRENGTH

	FY 20PY Actual		FY 20CY Planned		FY 20BY1 Planned		FY 20BY2 Planned	
	Average Strength	End Strength 30 Sep 20PY	Average Strength	End Strength 30 Sep 20CY	Average Strength	End Strength 30 Sep 20BY1	Average Strength	End Strength 30 Sep 20BY2
DIRECT PROGRAM								
Officers								
Enlisted								
Academy (Cadets/Midshipmen)								
Total Direct Program								
REIMBURSABLE PROGRAM *								
Officers								
Enlisted								
Total Reimbursable								
TOTAL PROGRAM								
Officers								
Enlisted								
Academy (Cadets/Midshipmen)								
Total Program								

* 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 20PY		FY 20CY		FY 20BY1		FY 20BY2	
	Total	Reimb Incl[2/]	Total	Reimb Incl[2/]	Total	Reimb Incl[2/]	Total	Reimb Incl[2/]
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.
2/ Show the total number of reimbursable end strength included in the total end strength.

Exhibit PB-30C Military Personnel End Strength by Grade (Active)

MILITARY PERSONNEL, _____
AVERAGE STRENGTH BY GRADE 1/
TOTAL PROGRAM

	FY 20PY		FY 20CY		FY 20BY1		FY 20BY2	
	Total	Reimb Incl[2/]	Total	Reimb Incl[2/]	Total	Reimb Incl[2/]	Total	Reimb Incl[2/]
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.
2/ Separately display the total number of average strength included in the total average strength.

Exhibit PB-30D Military Personnel Average Strength by Grade (Active)

MILITARY PERSONNEL, _____
ACTIVE DUTY STRENGTHS BY MONTHS 1/
(In Thousands)

	FY 20PY[2/]				FY 20CY[2/]				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.

2/ Table must be footnoted to indicate the month through which actual data is contained.

Note: *Do not round strength figures*

Exhibit PB-30E Active Duty Strengths by Month (Active)

MILITARY PERSONNEL, _____
GAINS AND LOSSES BY SOURCE AND TYPE

OFFICERS

	FY 20PY	FY 20CY	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				

MILITARY PERSONNEL, _____
GAINS AND LOSSES BY SOURCE AND TYPE

ENLISTED

	FY 20PY	FY 20CY	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)
(Page 2 of 2)

MILITARY PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 20PY			FY 20CY			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 Housing												
a. With Dependents – Domestic												
b. Without Dependents - Domestic												
c. Substandard Family Housing - Domestic												
d. Partial – Domestic												
e. With Dependents – Overseas												
f. Without Dependents - Overseas												
4. 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.

MILITARY PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY (Continued)
($ in Thousands)

	FY 20PY			FY 20CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
5. 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												
5. Career Enlisted Flyer Pay												
b. Submarine Duty Pay												
c. Parachute Jumping Pay												
d. Demolition Pay												
e. Other Pays												
6. 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												
o. Hardship Duty Pay												
p. Judge Advocate Continuation Pay												
q. Special Warfare Officer Pay (extend period of active duty)												
r. Surface Warfare Officer Continuation Pay												

MILITARY PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY (Continued)
($ in Thousands)

	FY 20PY			FY 20CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
s. Reenlistment Bonus												
1. Regular												
2. Selective												
t. Special Duty Assignment Pay												
u. Enlistment Bonus												
v. High-Deployment Per Diem Allowance												
w. Other Special Pay												
7. 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. 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												
e. CONUS COLA												

MILITARY PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY (Continued)
($ in Thousands)

	FY 20PY			FY 20CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
8. 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												
k. $30,000 Lump Sum Bonus												
9. Social Security Tax Payment (Military Service Wage Credits)												
10. Permanent Change of Station Travel												
11. 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												
h. Special Compensation												
12. Cadets/Midshipmen												
Military Personnel Appropriation Total												
13. Less Reimbursables: Retired Pay Accrual												
Other												
Military Personnel Appropriation Total, Direct												

Exhibit PB-30J Summary of Entitlements by Subactivity (Active)
(Page 4 of 4)

MILITARY PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
FY 20CY
($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPRO-PRIATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUBTOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY 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							

MILITARY PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS (Continued)
FY 20CY
($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPRO-PRIATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUBTOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY 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 Dire+ct Obligations							
PERMANENT CHANGE OF STATION TRAVEL							
Accession Travel							
Training Travel							
Operating Travel							
Rotational Travel							
Separation Travel							

MILITARY PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS (Continued)
FY 20CY
($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPRO-PRIATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUBTOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY 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 Available to Finance Increased Costs							
Supplemental Request(s)/Transfers							

INSTRUCTIONS FOR COMPLETION OF EXHIBIT
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS

FY 20CY President's Budget - Show costs as included in the original FY 20CY President's Budget request. The total of all such costs should equal the FY 20CY appropriation request.

Congressional Action - Show the delta(s) associated with final congressional action on the FY 20CY appropriations 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 which are necessary to align the amounts shown in the appropriation column of this exhibit with the FY 20CY column of the FY 20BY1/BY2 President's budget exclusive of other price/program changes described below.

Subtotal – Should include the appropriated amount plus or minus internal realignments/reprogrammings.

Proposed DD 1415 Actions - Amounts shown in this column would include approved reprogrammings/transfers.

FY 20CY Column of FY 20BY1/BY2 President's Budget - Show amounts as included in the FY 20BY1/BY2 President's Budget request. These amounts should be equal to the sum of the amounts shown in the preceding two columns.

NOTE: An explanation should be provided for each adjustment in excess of $1 million 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)

	Amount
	$
FY 20CY Direct Program [1/] [2/]	
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.

1/ The funding shown for the FY 20CY Direct Program is the amount included in the FY 20CY column of the FY 20BY1/FY20 BY2 President's budget submission.

2/ A separate exhibit should also be prepared showing increases and decreases from FY 20BY1 to FY 20BY2.

Exhibit PB-30O Schedule of Increases and Decreases Summary (Active & Reserve)

MILITARY PERSONNEL, _____
SCHEDULE OF INCREASES AND DECREASES
Pay and Allowances 1/
($ in Thousands)

	Amount $
FY 20CY Direct Program 2/ 3/	
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.

2/ The funding shown for the FY 20CY Direct Program is the amount included in the FY 20CY column of the FY 20BY1/FY20 BY2 President's budget submission.

3/ 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, _____
MILITARY PERSONNEL ASSIGNED OUTSIDE DoD

	(End Strength)			
	FY 20PY	FY 20CY	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, _____
MILITARY PERSONNEL ASSIGNED OUTSIDE DOD (Continued)

	(End Strength)			
	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2
Assigned Outside DoD Activities in Support of Non-DoD Functions				
Nonreimbursable Personnel				
State Department				
(Embassy Security Guards)				
Subtotal Nonreimbursable Non-DoD Functions				
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				
Subtotal Reimbursable Non-DoD Functions				
Total Assigned Outside DoD Activities in Support of Non-DoD Functions				
Assigned to DoD Activities in Support of Non-DoD Functions (Reimbursable)				
NASA				
Foreign Military Sales				
Subtotal Assigned to DoD Activities in Support of Non-DoD Functions				
Assigned to DoD Activities in Support of DoD Functions (Reimbursable)				
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 Assigned to DoD Activities in Support of DoD Functions				
Grand Total Reimbursable				
Grand Total Nonreimbursable				
Grand Total				

Exhibit PB-30Q Military Personnel Assigned Outside DoD (End Strength)(Active)
(Page 2 of 2)

MILITARY PERSONNEL, _____
REIMBURSABLE PROGRAM
($ in Thousands)

	FY 20PY	FY 20CY	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)

MILITARY PERSONNEL, _____
SELECTED REENLISTMENT BONUS (SRB)
($ in Millions)

	FY 20PY		FY 20CY		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 show FY 20BY2+1 thru FY 20BY2+4 so that the outyear payment stream of bonus contracts granted in FY 20PY 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.

Exhibit PB-30V Incentive/Bonus Payment Stream (Active & Reserve)
(Page 2 of 2)

MILITARY PERSONNEL, _____
RECONCILIATION OF FUND CHANGES WITH PRIOR YEAR
($ in Thousands)

	Amount
FY 20PY 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 20CY 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 (PY) and the current year (CY). 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 *
($ in Thousands)

	Amount
	$
FY 20PY 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 20CY Direct Program	

* 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 (PY) and the current year (CY). Show increases and decreases within each of the six military personnel activities (i.e., 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, _____
DEPENDENTS, HOUSING AND BASIC ALLOWANCE FOR HOUSING ESTIMATES
FY 20 __

			Percent	Number with Dependents		Number of Dependents		
	Average	With	Occupying Housing Units			Receiving	Average	
Pay Grade	Number	Dependents	Total	Adequate	Inadequate	BAH	Per Sponsor	Total
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
						(2)		
Total	____	___	_____	_____	_____	____	____	_____

	Average Strength
Personnel occupying adequate and inadequate quarters	(3)
Personnel occupying other Services' quarters	-(4)
Controlled units occupied by others	+(5)
Inactive Units	+(6)
Average Unoccupied Units	+(7)
Total Owned and Controlled Units	(8)

Exhibit MP-2, Part 1 Dependents, Housing and BAH Estimates
(Page 1 of 3)

INSTRUCTIONS FOR COMPLETION OF EXHIBIT MP-2, Part 1

1. Data should be provided for each officer and enlisted grade. Appropriate subtotals should be shown for officers and enlisted.

2. Exclude from "receiving BAH" those personnel occupying inadequate quarters and receiving BAH at the reduced rate.

3. Enter the total number of personnel with dependents occupying adequate and inadequate quarters.

4. Enter the number of personnel with dependents occupying units of other Service or agencies.

5. Enter the number of personnel, military and civilian, occupying family housing units who are members of another Service or agency.

6. Enter the number of inactive family housing units.

7. Enter the number of unoccupied family housing units.

8. 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.

NOTE: This exhibit should be provided for the prior year (PY), the current year (CY), and both biennial budget years (BY1 and BY2).

MILITARY PERSONNEL, _____
BASIC ALLOWANCE FOR HOUSING ESTIMATES
OUTYEAR SUMMARY

($ in Thousands)

	BY2	BY2+1	BY2+2	BY2+3	BY2+4
Basic Allowance for Housing Officers					
Domestic					
Overseas					
Total Officer					
Basic Allowance for Housing Enlisted					
Domestic					
Overseas					
Total Enlisted					
Basic Allowance for Housing Total					
Total Domestic					
Total Overseas					
Grand Total					

Exhibit MP-2, Part 2 Basic Allowance for Housing Outyear Summary
(Page 3 of 3)

MILITARY PERSONNEL, _____
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.						
Gains						
Officer						
Academy						
ROTC						
OCS/OTS.						
HPSP						
Other						
Total Officer Gains						
Enlisted						
Non Prior Service						
Prior Service						
Other						
Total Enlisted Gains						
Total Officer and Enlisted Gains						
Losses						
Officer						
Voluntary Separation						
Retirement						
Other						
Total Officer Losses						
Enlisted						
ETS						
Retirement						
Attrition						
Other						
Total Enlisted Losses						
Total Officer and Enlisted Losses						
Obligations ($ in Thousands) (Provide by Budget Activity and in total)						
Direct						
Reimbursable						
Total						

Note: Do not round strength numbers. Strength numbers should agree with request in the applicable budget submission.

Note: Gains and Losses on this exhibit should agree with the Gains and Losses on PB-30F.

Exhibit MP-3 Summary of Outyear Data

MILITARY PERSONNEL, _____
MILITARY PERSONNEL BY REGION AND COUNTRY (END STRENGTH)

	FY 20PY			FY 20CY 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												
Malta												
Netherlands												
Norway												
Portugal (including Azores)												
Spain												
Sweden												
Switzerland												
Turkey												
United Kingdom (excluding Ireland)												
Afloat												
Total												
Africa, Near East, & South Asia												
Afghanistan												
Algeria												
Bahrain												
Bangladesh												
Botswana												
Burundi												
British Indian Ocean Territory (Includes Diego Garcia)												
Cameroon												

Exhibit MP-4 Military Personnel by Region and Country (End Strength)
(Page 1 of 6)

MILITARY PERSONNEL, _____
MILITARY PERSONNEL BY REGION AND COUNTRY (END STRENGTH)

	FY 20PY			FY 20CY Est			FY 20BY1 Est			FY 20BY2 Est		
	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total
Chad												
Congo												
Djibouti												
Egypt												
Eritrea												
Ethiopia												
Gabon												
Ghana												
Guinea												
India												
Israel												
Ivory Coast												
Jordan												
Kenya												
Kuwait												
Lebanon												
Liberia												
Madagascar												
Malawi												
Mali												
Mauritius												
Morocco												
Mozambique												
Nepal												
Niger												
Nigeria												
Oman												
Pakistan												
Qatar												
St. Helena (Includes Ascension Island)												
Saudi Arabia												
Senegal												
Seychelles												
Somalia												
South Africa												
Sri Lanka												
Sudan												

MILITARY PERSONNEL, _____
MILITARY PERSONNEL BY REGION AND COUNTRY (END STRENGTH)

	FY 20PY			FY 20CY Est			FY 20BY1 Est			FY 20BY2 Est		
	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total
Syria												
Tanzania, United Republic of												
Togo												
Tunisia												
Uganda												
United Arab (Emirates)												
Burkina Faso												
Yemen (Sanaa)												
Zaire												
Zambia												
Zimbabwe												
Afloat												
Total												
East Asia & Pacific												
Australia												
Burma												
Cambodia												
China												
Figi												
Hong Kong												
Indonesia												
Japan (Including Okinawa)												
Laos												
Malaysia												
New Zealand												
Philippines												
Republic of Korea												
Singapore												
Thailand												
Tonga												
Vietnam												
Afloat												
Total												

MILITARY PERSONNEL, _____
MILITARY PERSONNEL BY REGION AND COUNTRY (END STRENGTH)

	FY 20PY			FY 20CY 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												

Exhibit MP-4 Military Personnel by Region and Country (End Strength)
(Page 4 of 6)

MILITARY PERSONNEL, _____
MILITARY PERSONNEL BY REGION AND COUNTRY (END STRENGTH)

	FY 20PY			FY 20CY Est			FY 20BY1 Est			FY 20BY2 Est		
	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total
Antarctica												
Eastern Europe												
Albania												
Bosnia and Herzegovinia												
Bulgaria												
Croatia												
Czech Republic												
Estonia												
German Democratic Republic												
Hungary												
Lituania												
Macedonia												
Poland												
Romania												
Serbia (includes Kosovo)												
Slovenia												
Total												
Former Soviet Union												
Armenia												
Azerbaijan												
Belarus												
Georgia												
Kazakhstan												
Kyrgyzstan												
Moldova												
Russia												
Tajikistan												
Turkmenistan												
Ukraine												
Uzbekistan												
Total												

Exhibit MP-4 Military Personnel by Region and Country (End Strength)
(Page 5 of 6)

MILITARY PERSONNEL, _____
MILITARY PERSONNEL BY REGION AND COUNTRY (END STRENGTH)

	FY 20PY			FY 20CY Est			FY 20BY1 Est			FY 20BY2 Est		
	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	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)												

Exhibit MP-4 Military Personnel by Region and Country (End Strength)
(Page 6 of 6)

MILITARY PERSONNEL, _____
STATIONED ASHORE BY REGIONAL AREA

	(End Strength)			
	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2
Total End Strength				
(Ashore)				
(Afloat) *				
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) Former Soviet Union				
(8) Undistributed				

NOTE: Countries that constitute each geographical area are shown in Exhibit MP-4.

* 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
(Title 38 USC, Chapter 30)
($ in Thousands)

	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2	FY 20BY2+1	FY 20BY2+2	FY 20BY2+3	FY 20BY2+4
COLLEGE FUND								
4-Year Enlistments - $30K								
Per Capita Rate								
Amount ($000)								
3-Year Enlistments - $30K								
Per Capita Rate								
Amount ($000)								
2-Year Enlistments - $30K								
Per Capita Rate								
Amount ($000)								
4-Year Enlistments - $40K								
Per Capita Rate								
Amount ($000)								
3-Year Enlistments - $40K								
Per Capita Rate								
Amount ($000)								
2-Year Enlistments - $40K								
Per Capita Rate								
Amount ($000)								
4-Year Enlistments - $50K								
Per Capita Rate								
Amount ($000)								
3-Year Enlistments - $50K								
Per Capita Rate								
Amount ($000)								
2-Year Enlistments - $50K								
Per Capita Rate								
Amount ($000)								
Total Enlistments								
Total Amount ($000)								

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 2 and Budget Activity 6, Education Benefits. Format may be altered to account for categories not listed.

Exhibit MP-6 Education Benefits
(Page 1 of 2)

MILITARY PERSONNEL, _____
EDUCATION BENEFITS
(Title 38 USC, Chapter 30)
($ in Thousands)

	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2	FY 20BY2+1	FY 20BY2+2	FY 20BY2+3	FY 20BY2+4
AMORTIZATION PAYMENT – UNFUNDED LIABILITY Amount ($000)								
AMORTIZATION PAYMENT – INVOLUNTARY SEPARATEES Amount ($000)								
Total ($000) (Total of College Fund, Unfunded Liability and Involuntary Separatees)								

Exhibit MP-6 Education Benefits
(Page 2 of 2)

MILITARY PERSONNEL, _____
AVIATION RETENTION BONUS (ARB)
($ in Thousands)

	FY 20PY (Actual)		FY 20CY (Est.)		FY 20BY1 (Est.)		FY 20BY2 (Est.)		FY 20BY2+1 thru +4	
FY 20PY	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 20CY										
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
($ in Thousands)

	FY 20PY (Actual) Number	FY 20CY (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 that 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

Exhibit MP-7 Aviation Retention Bonus
(Page 2 of 2)

MILITARY PERSONNEL, _____
SUMMARY OF BASIC PAY AND RETIRED PAY ACCRUAL COSTS
($ in Thousands)

	FY 20CY		FY 20BY		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								

Note: Retired pay accrual amounts, as a percentage of basic pay, should agree with the Normal Cost Percentages (NCPs) provided in the budget guidance.

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

MILITARY PERSONNEL, _____
SUMMARY OF MILITARY PERSONNEL SEPARATION PAYMENTS
($ in Thousands)

	FY 20PY			FY 20 CY			FY 20 BY1			FY 20 BY2		
	No Pymts	Average Rate	Amt	No Pymts	Average Rate	Amt	No Pymts	Average Rate	Amt	No Pymts	Average 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												
$30,000 Lump Sum Bonus												
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												
$30,000 Lump Sum Bonus												
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												
$30,000 Lump Sum Bonus												

Exhibit MP-10 Summary of Military Personnel Separation Payments

MILITARY PERSONNEL, _____
GAINS PHASED BY MONTH
(End Strength)

	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2
OFFICER GAINS PHASED BY MONTH				
September				
October				
November				
December				
January				
February				
March				
April				
May				
June				
July				
August				
September				
Total				
ENLISTED NON-PRIOR SERVICE (NPS) ACCESSIONS PHASED BY MONTH				
September				
October				
November				
December				
January				
February				
March				
April				
May				
June				
July				
August				
September				
Total				

Exhibit MP-11 Gains Phased by Month

MILITARY PERSONNEL, _____
PAY RAISE DATA
($ in Thousands)

	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2
DIRECT AND REIMBURSABLE				
Basic Pay				
Retired Pay Accrual				
FICA Minus Wage Credit				
Separation Pay Minus VSI				
SRB – New Payments				
Station Allowances –COLA				
PCS – Dislocation Allowance				
TOTAL				
DIRECT				
Basic Pay				
Retired Pay Accrual				
FICA Minus Wage Credit				
Separation Pay Minus VSI				
SRB – New Payments				
Station Allowances –COLA				
PCS – Dislocation Allowance				
TOTAL				
REIMBURSABLE				
Basic Pay				
Retired Pay Accrual				
FICA Minus Wage Credit				
Separation Pay Minus VSI				
SRB – New Payments				
Station Allowances –COLA				
PCS – Dislocation Allowance				
TOTAL				

NOTE: This exhibit should reflect only the amounts budgeted that are affected by the pay raise. The numbers in this exhibit will be used to develop pay raise estimates. The total should not add to the total appropriation amount.

Exhibit MP-12 Pay Raise Data

RESERVE PERSONNEL, _____
SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM
($ in Thousands)

	FY 20PY Actual	FY 20CY Estimate	FY 20BY1 Estimate	FY 20BY2 Estimate
DIRECT PROGRAM				
Unit and Individual Training				
Other Training and Support				
Direct Program				
REIMBURSABLE PROGRAM				
Unit and Individual Training				
Other Training and Support				
Reimbursable Program				
TOTAL PROGRAM				
Unit and Individual Training				
Other Training and Support				
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 20PY	FY 20CY	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 B (IMA)				
Other Reserve Status/Component				
All Other				
Full-Time Active Duty				
TOTAL GAINS				
LOSSES				
Civilian Life				
Active Component				
Retired Reserves				
Pay Group B (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 20PY	FY 20CY	FY 20BY1	FY 20BY2
BEGINNING STRENGTH				
GAINS				
Non-prior Service Personnel				
Male				
Female				
Prior Service Personnel				
Civilian Life				
Active Component				
Reenlistments/Extensions				
Pay Group B (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 B (IMA)				
Other Reserve Status/Component				
All Other				
Full-Time Active Duty				
TOTAL LOSSES				
Accounting Adjustment				
END STRENGTH				

Exhibit PB-30F Schedule of Gains and Losses to Selected Reserve Strength
(Page 2 of 2)

RESERVE PERSONNEL, _____
SUMMARY OF PERSONNEL

	No. of Drills	No. of A/D Days Training	(Strength) FY 20PY Begin	Average	End	FY 20CY Begin	Average	End	FY 20BY1 Begin	Average	End	FY 20BY2 Begin	Average	End
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 B														
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 should reflect total direct and reimbursable funded end strength. **End strength data must agree with the end strength data submitted to support the Future Years Defense Plan (FYDP).** Averages are computed as follows: (((Sep PY + Sep CY)/2)+(Oct CY thru Aug CY))/12

Exhibit PB-30G Summary of Personnel (Reserves)

RESERVE PERSONNEL, _____
RESERVE COMPONENT PERSONNEL ON TOURS OF FULL-TIME ACTIVE DUTY
STRENGTH BY GRADE

	FY 20PY		FY 20CY		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)

RESERVE PERSONNEL, _____
FY 20___ STRENGTH

	Pay Group A			Pay Group B (IMA)			Pay	Pay Group P		Total	Full-Time			Total Selected
	Officer	Enlisted	Total	Officer	Enlisted	Total	Group F	Paid	NonPaid	Drill	Officer	Enlisted	Total	Reserve
September 30, 20__														
October														
November														
December														
January														
February														
March														
April														
May														
June														
July														
August														
September 30, 20__														
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)

RESERVE PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 20PY			FY 20CY			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												
Military Funeral Honors												
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												

RESERVE PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 20PY			FY 20CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
OTHER TRAINING AND SUPPORT												
MOBILIZATION TRAINING												
IRR Muster/Screening												
IRR Mission Support												
IRR Readiness Training												
Merchant Marine Training												
TOTAL DIRECT OBLIGATIONS												
SCHOOL TRAINING												
Career Development Training												
Initial Skill Acquisition Training												
Officer Candidate/Training School												
Refresher and Proficiency Training												
Undergraduate Pilot/Navigator Training												
Unit Conversion Training												
TOTAL DIRECT OBLIGATIONS												
SPECIAL TRAINING												
Competitive Events												
Command/Staff Supervision												
Drug Interdiction Activity												
Exercises												
Management Support												
Operational Training												
Recruiting/Retention												
Service Mission/Mission Support												
Unit Conversion Training												
Active Duty Special Work (ADSW)												
Active Duty Special Training (ADST)												
TOTAL DIRECT OBLIGATIONS												

RESERVE PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 20PY			FY 20CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
ADMINISTRATION AND SUPPORT												
Full Time Pay and Allowances												
Clothing												
Subsistence												
Travel/PCS												
Death Gratuities												
Disability and Hospitalization Benefits												
Reserve Incentive Programs												
Transition Benefits												
Adoption Expenses												
$30,000 Lump Sum Bonus												
TOTAL DIRECT OBLIGATIONS												
EDUCATION BENEFITS												
Basic Benefit												
Kicker Program												
Amortization Payment												
TOTAL DIRECT OBLIGATIONS												
SENIOR ROTC												
Subsistence Allowance (Stipend)												
Uniforms												
Commutation												
Issue-In-Kind												
Summer Camp Training												
Subsistence-in-Kind												
Travel												
TOTAL DIRECT OBLIGATIONS												

RESERVE PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 20PY			FY 20CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
SCHOLARSHIP ROTC												
Subsistence Allowance (Stipend)												
Uniforms												
Commutation												
Issue-In-Kind												
Summer Camp Training												
Subsistence-in-Kind												
Travel												
TOTAL DIRECT OBLIGATIONS												
PLATOON LEADERS' CLASS OR RESERVE OFFICER CANDIDATES												
Subsistence Allowance (Stipend)												
Uniforms												
Commutation												
Issue-In-Kind												
Summer Camp Training												
Subsistence-in-Kind												
Travel												
Tuition Assistance Program												
TOTAL DIRECT OBLIGATIONS												
BRANCH OFFICER BASIC COURSE -RESERVE COMPONENTS												
Active Duty Training												
Uniform Allowance												
Travel												
TOTAL DIRECT OBLIGATIONS												
HEALTH PROFESSIONS SCHOLARSHIP PROGRAM												
Stipend												
Uniform Allowance												
Active Duty Training												
Travel												
TOTAL DIRECT OBLIGATIONS												

Exhibit PB-30J Summary of Entitlements by Subactivity (Reserves)
(Page 4 of 5)

RESERVE PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 20PY			FY 20CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
MEDICAL FINANCIAL ASSISTANCE PROGRAM (FAP)												
Stipend												
Financial Assistance Grant												
Uniform Allowance												
Active Duty Training												
Travel												
TOTAL DIRECT OBLIGATIONS												
NURSE CANDIDATE BONUS PROGRAM												
Nurse Candidate Bonus												
Accession Bonus												
TOTAL DIRECT OBLIGATIONS												
JUNIOR ROTC												
Uniforms, Issue-In-Kind												
Subsistence												
Travel												
TOTAL DIRECT OBLIGATIONS												
CHAPLAIN CANDIDATE PROGRAM												
Active Duty Training												
Uniform Allowance												
Travel												
TOTAL DIRECT OBLIGATIONS												
TOTAL OTHER TRAINING AND SUPPORT												
TOTAL DIRECT PROGRAM												

RESERVE PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
FY 20CY ($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPROPRI-ATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUB TOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY 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							
Military Funeral Honors							
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							

RESERVE PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
FY 20CY ($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPROPRI-ATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUB TOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY COL. FY 20BY1/BY2 PRES. BUDGET
OTHER TRAINING AND SUPPORT							
MOBILIZATION TRAINING							
IRR Muster/Screening							
IRR Mission Support							
IRR Readiness Training							
Merchant Marine Training							
TOTAL DIRECT OBLIGATIONS							
SCHOOL TRAINING							
Career Development Training							
Initial Skill Acquisition Training							
Officer Candidate/Training School							
Refresher and Proficiency Training							
Undergraduate Pilot/Navigator Training							
Unit Conversion Training							
TOTAL DIRECT OBLIGATIONS							
SPECIAL TRAINING							
Competitive Events							
Command/Staff Supervision							
Drug Interdiction Activity							
Exercises							
Management Support							
Operational Training							
Recruiting/Retention							
Service Mission/Mission Support							
Unit Conversion Training							
Active Duty Special Work (ADSW)							
Active Duty Special Training (ADST)							
TOTAL DIRECT OBLIGATIONS							

RESERVE PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
FY 20CY ($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPROPRI-ATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUB TOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY COL. FY 20BY1/BY2 PRES. BUDGET
ADMINISTRATION AND SUPPORT							
Full Time Pay and Allowances							
Clothing							
Subsistence							
Travel/PCS							
Death Gratuities							
Disability and Hospitalization Benefits							
Reserve Incentive Programs							
Transition Benefits							
Adoption Expenses							
$30,000 Lump Sum Bonus							
TOTAL DIRECT OBLIGATIONS							
EDUCATION BENEFITS							
Basic Benefit							
Kicker Program							
Amortization Payment							
TOTAL DIRECT OBLIGATIONS							
SENIOR ROTC							
Subsistence Allowance (Stipend)							
Uniforms							
Commutation							
Issue-In-Kind							
Summer Camp Training							
Subsistence-in-Kind							
Travel							
TOTAL DIRECT OBLIGATIONS							

RESERVE PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
FY 20CY ($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPROPRI-ATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUB TOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY COL. FY 20BY1/BY2 PRES. BUDGET
SCHOLARSHIP ROTC							
Subsistence Allowance (Stipend)							
Uniforms							
Commutation							
Issue-In-Kind							
Summer Camp Training							
Subsistence-in-Kind							
Travel							
TOTAL DIRECT OBLIGATIONS							
PLATOON LEADERS' CLASS OR RESERVE OFFICER CANDIDATES							
Subsistence Allowance (Stipend)							
Uniforms							
Commutation							
Issue-In-Kind							
Summer Camp Training							
Subsistence-in-Kind							
Travel							
Tuition Assistance Program							
TOTAL DIRECT OBLIGATIONS							
BRANCH OFFICER BASIC COURSE -RESERVE COMPONENTS							
Active Duty Training							
Uniform Allowance							
Travel							
TOTAL DIRECT OBLIGATIONS							
HEALTH PROFESSIONS SCHOLARSHIP PROGRAM							
Stipend							
Uniform Allowance							
Active Duty Training							
Travel							
TOTAL DIRECT OBLIGATIONS							

RESERVE PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
FY 20CY ($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPROPRI-ATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUB TOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY COL. FY 20BY1/BY2 PRES. BUDGET
MEDICAL FINANCIAL ASSISTANCE PROGRAM (FAP)							
Stipend							
Financial Assistance Grant							
Uniform Allowance							
Active Duty Training							
Travel							
TOTAL DIRECT OBLIGATIONS							
NURSE CANDIDATE BONUS PROGRAM							
Nurse Candidate Bonus							
Accession Bonus							
TOTAL DIRECT OBLIGATIONS							
JUNIOR ROTC							
Uniforms, Issue-In-Kind							
Subsistence							
Travel							
TOTAL DIRECT OBLIGATIONS							
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 20CY President's Budget - Show costs as included in the original FY 20CY President's Budget request. The total of all such costs should equal the FY 20CY appropriation request.

Congressional Action - Show the delta(s) associated with final congressional action on the FY 20CY appropriations 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 which are necessary to align the amounts shown in the appropriation column of this exhibit with the FY 20CY column of the FY 20BY1/BY2 President's budget exclusive of other price/program changes described below.

Subtotal – Should include the appropriated amount plus or minus internal realignments/reprogrammings.

Proposed DD 1415 Actions - Amounts shown in this column would include approved reprogrammings/transfers.

FY 20CY Column of FY 20BY1/BY2 President's Budget - Show amounts as included in the FY 20BY1/BY2 President's Budget request. These amounts should be equal to the sum of the amounts shown in the preceding two columns.

NOTE: An explanation should be provided for each adjustment in excess of $1 million 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)

	FY 20PY		FY 20CY		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								

Note: Retired pay accrual amounts, as a percentage of basic pay, should agree with the Normal Cost Percentages (NCPs) provided in the budget guidance. Retired and Basic pay on this exhibit should match the amounts on the MPR-5.

Exhibit PB-30L Summary of Basic Pay and Retired Pay Accrual Costs (Reserves)
(Page 1 of 2)

RESERVE PERSONNEL, _____
SUMMARY OF BASIC PAY AND RETIRED PAY ACCRUAL COSTS (Continued)
($ in Thousands)

	FY 20PY		FY 20CY		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								
Other								
Platoon Leaders Class (Enlisted)								
Branch Officers Basic Course (Officer)								
Health Professions Scholarship (Officer)								
Financial Assistance Program (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 and subtotal separately for officers and enlisted.

Exhibit PB-30L Summary of Basic Pay and Retired Pay Accrual Costs (Reserves)
(Page 2 of 2)

RESERVE PERSONNEL, _____
SUMMARY OF BASIC ALLOWANCE FOR HOUSING (BAH)
($ in Thousands)

	FY 20PY BAH	FY 20CY BAH	FY 20BY1 BAH	FY 20BY2 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)
(Page 1 of 2)

RESERVE PERSONNEL, _____
SUMMARY OF BASIC ALLOWANCE FOR HOUSING (BAH) (Continued)
($ in Thousands)

	FY 20PY BAH	FY 20CY BAH	FY 20BY1 BAH	FY 20BY2 BAH
ROTC/Other				
Senior ROTC				
Scholarship ROTC				
Branch Officers Basic Course				
Health Professions Scholarship				
Financial Assistance Program				
Chaplain Candidate Program				
Subtotal				
Total Program				
Officers				
Enlisted				
ROTC/Other				
Total				

Exhibit PB-30M Summary of BAH Costs (Reserves)
(Page 2 of 2)

RESERVE PERSONNEL, _____
SUMMARY OF TRAVEL COSTS
($ in Thousands)

	FY 20PY	FY 20CY	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				

Exhibit PB-30N Summary of Travel Costs (Reserves)
(Page 1 of 2)

RESERVE PERSONNEL, _____
SUMMARY OF TRAVEL COSTS (Continued)
($ in Thousands)

	FY 20CY	FY 20BY1	FY 20BY	FY 19BY2
Administration and Support				
Officers				
Enlisted				
Subtotal				
ROTC/Other				
Senior ROTC				
Scholarship ROTC				
Branch Officers Basic Course				
Health Professions Scholarship				
Financial Assistance Program				
Chaplain Candidate Program				
Subtotal				
Total Travel				
Officers				
Enlisted				
ROTC/Other				
Total				

Exhibit PB-30N Summary of Travel Costs (Reserves)
(Page 2 of 2)

RESERVE PERSONNEL, _____
RESERVE OFFICER CANDIDATES (ROTC) ENROLLMENT

	FY 20PY Actual			FY 20CY 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 PERSONNEL, _____
RESERVE OFFICER CANDIDATES (ROTC) PROGRAM

Number of schools and the civilian and military personnel associated with the ROTC program follow:

	FY 20PY	FY 20CY	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 PERSONNEL, _____
FULL-TIME SUPPORT 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.

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 *	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 Number of Trainees _____

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.

* 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 strength shown for personnel "awaiting IADT" in a "P" status and "in IADT End of Month ("F" status) will agree with monthly strength 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.:

$$\frac{\text{Average Strength}}{\frac{\text{Average Length of IADT in days}}{\text{360 days}}}$$

RESERVE PERSONNEL, _____
RECONCILIATION OF FUND CHANGES WITH PRIOR YEAR

(($ in Thousands)

	Amount $
FY 20PY 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 20CY 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.

RESERVE PERSONNEL, _____
RECONCILIATION OF FUND CHANGES WITH PRIOR YEAR

Pay Group A *

($ in Thousands)

	Amount $
FY 20PY 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 20CY Direct Program	

* 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)
($ in Thousands)

	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2	FY 20BY2+1	FY 20BY2+2	FY 20BY2+3	FY 20BY2+4
BASIC BENEFIT								
Enlistments (6-Year Contracts)								
Reenlistments (6-Year Contracts)								
Extensions (6-Year Contracts)								
Total Six Year Commitments								
Per Capita Rate ($)								
Total Per Capita Amount ($000)								
CRITICAL SKILL OR CRITICAL UNIT BENEFIT								
Participants ($100 Kicker)								
Per Capita Rate								
Amount ($000)								
Participants ($200 Kicker)								
Per Capita Rate								
Amount ($000)								
Participants ($350 Kicker)								
Per Capita Rate								
Amount ($000)								
Participants (Total)								
Amount (Total)								
AMORTIZATION PAYMENT								
Amount ($000)								

Total Participants (Total Basic Benefit and Critical Skill/Critical Unit Benefit participants)
Total ($000) (Total of Basic Benefit, Critical Skill or Critical Unit Benefit and Amortization Payment)

NOTE: Per capita cost rates for the Basic Benefit and Critical Skill/Critical Unit Benefit and the amortization payment amount 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)

	FY 20PY						FY 20CY						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																								

Note: Retired pay accrual amounts, as a percentage of basic pay, should agree with the Normal Cost Percentages (NCPs) provided in the budget guidance.

Exhibit MPR-5 Summary of Basic Pay and Retired Pay Accrual Costs

RESERVE PERSONNEL, _____1/
ACTIVE RESERVE/GUARD (AGR) PERSONNEL COSTS
($ in Thousands)
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

RESERVE PERSONNEL, _____
PAY RAISE DATA
($ in Thousands)

	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2
DIRECT AND REIMBURSABLE				
Basic Pay				
Retired Pay Accrual				
FICA				
Separation Pay				
SRB – New Payments				
Station Allowances –COLA				
PCS – Dislocation Allowance				
Health Profession Scholarship Program (HPSP) Stipend and Financial Assistance Program (FAP) Grant				
TOTAL				
DIRECT				
Basic Pay				
Retired Pay Accrual				
FICA				
Separation Pay				
SRB – New Payments				
Station Allowances –COLA				
PCS – Dislocation Allowance				
Health Profession Scholarship Program (HPSP) Stipend and Financial Assistance Program (FAP) Grant				
TOTAL				
REIMBURSABLE				
Basic Pay				
Retired Pay Accrual				
FICA				
Separation Pay				
SRB – New Payments				
Station Allowances –COLA				
PCS – Dislocation Allowance				
Health Profession Scholarship Program (HPSP) Stipend and Financial Assistance Program (FAP) Grant				
TOTAL				

NOTE: This exhibit should reflect only the amounts budgeted that are affected by the pay raise. The numbers in this exhibit will be used to develop pay raise estimates. The total should not add to the total appropriation amount.

Exhibit MPR-7 Pay Raise Data

CHAPTER 2
MILITARY PERSONNEL APPROPRIATIONS
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CHAPTER 2

★June 2000

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 Personnel, Army, Navy, Marine Corps, Air Force

020301
- Reserve Personnel, Army, Navy, Marine Corps, Air Force
- National Guard 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. 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 20CY 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.

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 the same sequence and 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. However, for purposes of presentation of budget estimates, as distinguished from monthly reporting, additional statistical breakdown will be required as shown in Section 020203.

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

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-G-1 Education Benefits (College Fund)*
- 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

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

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
6-H Special Compensation

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 1 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 hardship duty pay while assigned to locations or duties designated by the Secretary of Defense under the provisions of 37 U.S.C. 305;* for career sea 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; for foreign language proficiency under the provisions of 37 U.S.C. 316; *special warfare officers extending period of active duty under the provisions of 37 U.S.C. 318; surface warfare continuation pay under the provisions of 37 U.S.C. 319; judge advocate continuation pay under the provisions of 37 U.S.C. 321; and for the high-deployment per diem allowance under the provisions of 37 U.S.C. 435..*

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 (BAQ) is replaced by the Basic Allowance for Housing.

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

1-E-1Basic Allowance for Housing:

The FY 1998 National Defense Authorization Act (P.L. 105-56) combined BAQ and Variable Housing Allowance (VHA) into one housing allowance called the Basic Allowance for Housing (BAH) beginning January 1, 1998. *BAH is comprised of BAH-Domestic and BAH-Overseas.*

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 per diem allowances payable to officers stationed outside the Continental United States or in Hawaii or Alaska based on cost of living 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.

g. $30,000 Lump Sum Bonus – For payment to service members who entered the uniformed service on or after August 1, 1986, who opt to retire under the Redux retirement plan (40 percent retirement benefit at 20 years of service with partial COLA).

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 (FICA) (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.

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

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-C-1 Career Enlisted Flyer Pay: *For career enlisted flyer pay under the provisions of 37 U.S.C. 320. To be paid to an enlisted member of the armed forces who holds an enlisted military occupational specialty or enlisted military rating designated as career enlisted flyer specialty or rating by the Secretary concerned, performs duty as a dropsonde system operator, or is in training leading to qualification and designation of such a specialty or rating or the performance of such duty and meets the other requirements as designated in 37 U.S.C. 320.*

2-D. Special Pay: *For hardship duty pay while assigned to locations or duties designated by the Secretary of Defense under the provisions of 37 U.S.C. 305; for career sea pay under the provisions of 37 U.S.C. 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; for foreign language proficiency under the provisions of 37 U.S.C. 316; *and for the high-deployment per diem allowance under the provisions of 37 U.S.C. 435..*

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 (BAQ) is replaced by the Basic Allowance for Housing.

2-H-1 Basic Allowance for Housing: The FY 1998 National Defense Authorization Act (P.L. 105-56) combined BAQ and Variable Housing Allowance (VHA) into one housing allowance called the

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

Basic Allowance for Housing (BAH) beginning January 1, 1998. *BAH is comprised of BAH-Domestic and BAH-Overseas.*

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 per diem allowances payable to enlisted personnel stationed outside the United States or in Hawaii or Alaska based on cost of living for members stationed outside the Continental 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).

G $30,000 Lump Sum Bonus – For payment to service members who entered the uniformed service on or after August 1, 1986 who opt to retire under the Redux

retirement plan (40 percent retirement benefit at 20 years of service with partial COLA).

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 (FICA) (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 Officer Candidate School (OCS), Officer Training School (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.

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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; survivor benefits; education benefits; adoption expenses; and special compensation for severely disabled retirees.

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 10 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 amortization payments 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.

6-H Special Compensation: *For payment of special compensation for certain severely disabled uniformed services retirees under the provision of 10 U.S.C. 1413.*

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 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
$30,000 Lump Sum Bonus	*11.7*
Special Compensation for Severely Disabled	*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) Hardship Duty Pay
(16) Judge Advocate Continuation Pay
(17) Special Warfare Officer Pay (extend period of active duty)
(18) Surface Warfare Officer Continuation Pay
(18) *High-Deployment Per Diem Allowance*
(19) 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 - Domestic
  (2) Without Dependents - Domestic
  (3) Partial Allowance – Bachelor - Domestic
  (4) Substandard Housing - Domestic
  (5) With Dependents – Overseas
  (6) Without Dependents - Overseas

f. Variable Housing Allowance (FY 1998 and prior only)
g. Basic Allowance for Subsistence
h. Station Allowances, Overseas
  (1) Cost of Living
  (2) 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.
(4) Severance pay, disability.
(5) Severance pay, non-disability
(6) Voluntary Separation Incentive (VSI)
(7) Special Separation Benefit (SSB)
(8) 15 Year Temporary Early Retirement Authority
(9) $30,000 Lump Sum Bonus

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
c-1. Career Enlisted Flyer Pay
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) Hardship Duty Pay
(9) High Deployment Per Diem Allowance
(10) Other Special Pay
e. Special Duty Assignment Pay
f. Reenlistment Bonus
g. Enlistment Bonus
(1) New Payments
(2) Residual New
(3) Anniversary

g-1. Education Benefits (College Fund)
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 - Domestic
(2) Without Dependents - Domestic
(3) Partial Allowance – Bachelor - Domestic
(4) Substandard Housing - Domestic
(5) With Dependents – Overseas
(6) Without Dependents - Overseas
i. Variable Housing Allowance (FY 1998 and prior only)
j. Station Allowances, Overseas
(1) Cost of Living
(2) 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 than 30 days with dependents not residing 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
(8) $30,000 Lump Sum Bonus
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 *(Amortization Payments)*
   g. Adoption Expenses
   h. Special Compensation for Severely Disabled

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)
- 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). The Incentive/Bonus Payment Stream exhibit (PB-30V) will be included in Section 4, Detail of Military Personnel Entitlements. 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 BAH 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

MP-11 Gains Phased by Month

MP-12 Pay Raise Data

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

E. 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 Operations and Personnel
Attn. Associate Director, Personnel and Reserve Operations
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-Marine Corps, 4-Air Force)

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 2002/2003 Biennial Budget use 02)

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 3.5" diskette 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 EXHIBITS PRINTED 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 for Personnel and Reserve Operations) upon request (see paragraph 020204F).

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 Estimates Submission. *Exhibits provided to OUSD(C), consistent with paragraph 020204 D. will **not** be provided to Congress but will be provided under separate cover to OUSD(C) at the time of the President's budget submission.*

C. M-1 Exhibit. Since FY 1998, appropriations language has required the submission of an M-1 exhibit in support of the 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 and 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, provided 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-T-25 $30,000 Lump Sum Bonus, officers
2-T-26 $30,000 Lump Sum Bonus, enlisted

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-I-8 Nurse Candidate Bonus
2-I-9 Accession Bonus

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

2-G-1 Uniforms -- issue in kind
2-G-2 Subsistence
2-G-3 Travel

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.

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

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, Training and Retirement Categories."

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 *readiness training and mission support training of the Individual Ready Reserve (IRR) and Merchant Marine 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, refresher and technical courses of service schools, area schools, unit schools, officer candidate schools, and other schools that provide training. Retired pay accrual costs are included.

c. Special Training

Include all authorized paid active duty for training, other than those covered by pay groups, mobilization, 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

Costs associated with ROTC graduates designated for Reserve Forces Duty (RFD), to attend full-length resident Branch Officer 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 *and financial assistance to nurse officer candidates under 10 U.S.C. 2130a.*

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 *to qualify officers commissioned as Chaplain Candidates for future service as chaplains in either the Active or Reserve Component.*

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.

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

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.

CHART OF ACCOUNTS DEFINITIONS/DESCRIPTION

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.

14. Reserve Officer Candidates Program

a. Subsistence Allowance

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

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

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

c. Pay and Allowances (Summer Camp Training)

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

d. 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.

e. Travel of Reserve Officer Candidates

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

15. Health Professions Scholarship Program

a. 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. This includes a monthly allowance (stipend) as authorized by 10 U.S.C. 2121 and payment of FICA tax of employer to the Social Security Administration as provided by the Federal Insurance Contributions Act.

b. Financial Assistance Grant

For an annual grant for persons participating in specialized training under the provisions of 10 U.S.C 2127.

c. Financial Assistance: Nurse Officer Candidates

For an accession bonus paid in periodic installments and a monthly stipend for nurse officer candidates under the provisions of 10 U.S.C. 2130a.

d. 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.

e. 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.

f. 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 (Reenlistment, Enlistment, and Educational Bonuses)	12.2
Stipend (Health Professions Scholarship Program)	11.7
Subsistence Allowance (ROTC, Platoon Leaders Course (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)/Training and Administration of Reserves (TAR) Costs

MPR-7 Pay Raise Data

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. *Exhibits provided to OUSD(C), consistent with paragraph 020303 D. will **not** be provided to Congress but will be provided under separate cover to OUSD(C) at the time of the President's budget submission.*

C. M-1 Exhibit.. Since FY 1998, appropriations language has required the submission of an M-1 exhibit in support of the 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, Retired Servicemen's Family Protection Plan (RSFPP)
5-B - New Plan, Survivor Benefits Plan (SBP)
5-C - Guaranteed Minimum Income
5-D – Dependence and Indemnity Compensation (DIC) Supplemental Payments

CHART OF ACCOUNTS DEFINITIONS AND DESCRIPTIONS

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 5 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 (SBP), 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 that guarantees these widows 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 that the widow would have received if the member had been retired. The 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 Benefits 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
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PB-30J Summary of Entitlements by Subactivity (Active) 55
PB-30K Analysis of Appropriation Changes and Supplemental Requirements (Active) 59
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MILITARY PERSONNEL, _____
SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM
($ in Thousands)

	FY 20PY Actual	FY 20CY 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)

MILITARY PERSONNEL, _____
SUMMARY OF MILITARY PERSONNEL STRENGTH

	FY 20PY Actual		FY 20CY Planned		FY 20BY1 Planned		FY 20BY2 Planned	
	Average Strength	End Strength 30 Sep 20PY	Average Strength	End Strength 30 Sep 20CY	Average Strength	End Strength 30 Sep 20BY1	Average Strength	End Strength 30 Sep 20BY2
DIRECT PROGRAM								
Officers								
Enlisted								
Academy (Cadets/Midshipmen)								
Total Direct Program								
REIMBURSABLE PROGRAM *								
Officers								
Enlisted								
Total Reimbursable								
TOTAL PROGRAM								
Officers								
Enlisted								
Academy (Cadets/Midshipmen)								
Total Program								

* 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 20PY		FY 20CY		FY 20BY1		FY 20BY2	
	Total	Reimb Incl[2/]	Total	Reimb Incl[2/]	Total	Reimb Incl[2/]	Total	Reimb Incl[2/]
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.
2/ Show the total number of reimbursable end strength included in the total end strength.

Exhibit PB-30C Military Personnel End Strength by Grade (Active)

MILITARY PERSONNEL, _____
AVERAGE STRENGTH BY GRADE 1/
TOTAL PROGRAM

	FY 20PY		FY 20CY		FY 20BY1		FY 20BY2	
	Total	Reimb Incl[2/]	Total	Reimb Incl[2/]	Total	Reimb Incl[2/]	Total	Reimb Incl[2/]
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.
2/ Separately display the total number of average strength included in the total average strength.

Exhibit PB-30D Military Personnel Average Strength by Grade (Active)

MILITARY PERSONNEL, _____
ACTIVE DUTY STRENGTHS BY MONTHS 1/
(In Thousands)

	FY 20PY[2/]				FY 20CY[2/]				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.

2/ Table must be footnoted to indicate the month through which actual data is contained.

Note: *Do not round strength figures*

Exhibit PB-30E Active Duty Strengths by Month (Active)

MILITARY PERSONNEL, _____
GAINS AND LOSSES BY SOURCE AND TYPE

OFFICERS

	FY 20PY	FY 20CY	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				

MILITARY PERSONNEL, _____
GAINS AND LOSSES BY SOURCE AND TYPE

ENLISTED

	FY 20PY	FY 20CY	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)
(Page 2 of 2)

MILITARY PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 20PY			FY 20CY			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 Housing												
a. With Dependents – Domestic												
b. Without Dependents - Domestic												
c. Substandard Family Housing - Domestic												
d. Partial – Domestic												
e. With Dependents – Overseas												
f. Without Dependents - Overseas												
4. 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)
(Page 1 of 4)

MILITARY PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY (Continued)
($ in Thousands)

	FY 20PY			FY 20CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
5. 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												
5. Career Enlisted Flyer Pay												
b. Submarine Duty Pay												
c. Parachute Jumping Pay												
d. Demolition Pay												
e. Other Pays												
6. 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												
o. Hardship Duty Pay												
p. Judge Advocate Continuation Pay												
q. Special Warfare Officer Pay (extend period of active duty)												
r. Surface Warfare Officer Continuation Pay												

MILITARY PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY (Continued)
($ in Thousands)

	FY 20PY			FY 20CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
s. Reenlistment Bonus												
1. Regular												
2. Selective												
t. Special Duty Assignment Pay												
u. Enlistment Bonus												
v. High-Deployment Per Diem Allowance												
w. Other Special Pay												
7. 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. 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												
e. CONUS COLA												

MILITARY PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY (Continued)
($ in Thousands)

	FY 20PY			FY 20CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
8. 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												
k. $30,000 Lump Sum Bonus												
9. Social Security Tax Payment (Military Service Wage Credits)												
10. Permanent Change of Station Travel												
11. 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												
h. Special Compensation												
12. Cadets/Midshipmen												
Military Personnel Appropriation Total												
13. Less Reimbursables: Retired Pay Accrual												
Other												
Military Personnel Appropriation Total, Direct												

Exhibit PB-30J Summary of Entitlements by Subactivity (Active)
(Page 4 of 4)

MILITARY PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
FY 20CY
($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPRO-PRIATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUBTOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY 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							

MILITARY PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS (Continued)
FY 20CY
($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPRO-PRIATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUBTOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY 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 Dire+ct Obligations							
PERMANENT CHANGE OF STATION TRAVEL							
Accession Travel							
Training Travel							
Operating Travel							
Rotational Travel							
Separation Travel							

MILITARY PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS (Continued)
FY 20CY
($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPRO-PRIATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUBTOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY 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 Available to Finance Increased Costs							
Supplemental Request(s)/Transfers							

INSTRUCTIONS FOR COMPLETION OF EXHIBIT
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS

FY 20CY President's Budget - Show costs as included in the original FY 20CY President's Budget request. The total of all such costs should equal the FY 20CY appropriation request.

Congressional Action - Show the delta(s) associated with final congressional action on the FY 20CY appropriations 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 which are necessary to align the amounts shown in the appropriation column of this exhibit with the FY 20CY column of the FY 20BY1/BY2 President's budget exclusive of other price/program changes described below.

Subtotal – Should include the appropriated amount plus or minus internal realignments/reprogrammings.

Proposed DD 1415 Actions - Amounts shown in this column would include approved reprogrammings/transfers.

FY 20CY Column of FY 20BY1/BY2 President's Budget - Show amounts as included in the FY 20BY1/BY2 President's Budget request. These amounts should be equal to the sum of the amounts shown in the preceding two columns.

NOTE: An explanation should be provided for each adjustment in excess of $1 million 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)

	Amount
	$
FY 20CY Direct Program [1/] [2/]	
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.

1/ The funding shown for the FY 20CY Direct Program is the amount included in the FY 20CY column of the FY 20BY1/FY20 BY2 President's budget submission.

2/ A separate exhibit should also be prepared showing increases and decreases from FY 20BY1 to FY 20BY2.

Exhibit PB-30O Schedule of Increases and Decreases Summary (Active & Reserve)

MILITARY PERSONNEL, _____
SCHEDULE OF INCREASES AND DECREASES
Pay and Allowances 1/
($ in Thousands)

	Amount $
FY 20CY Direct Program 2/ 3/	
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.

2/ The funding shown for the FY 20CY Direct Program is the amount included in the FY 20CY column of the FY 20BY1/FY20 BY2 President's budget submission.

3/ 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, _____
MILITARY PERSONNEL ASSIGNED OUTSIDE DoD

	(End Strength)			
	FY 20PY	FY 20CY	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, _____
MILITARY PERSONNEL ASSIGNED OUTSIDE DOD (Continued)

	(End Strength)			
	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2
Assigned Outside DoD Activities in Support of Non-DoD Functions				
Nonreimbursable Personnel				
State Department				
(Embassy Security Guards)				
Subtotal Nonreimbursable Non-DoD Functions				
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				
Subtotal Reimbursable Non-DoD Functions				
Total Assigned Outside DoD Activities in Support of Non-DoD Functions				
Assigned to DoD Activities in Support of Non-DoD Functions (Reimbursable)				
NASA				
Foreign Military Sales				
Subtotal Assigned to DoD Activities in Support of Non-DoD Functions				
Assigned to DoD Activities in Support of DoD Functions (Reimbursable)				
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 Assigned to DoD Activities in Support of DoD Functions				
Grand Total Reimbursable				
Grand Total Nonreimbursable				
Grand Total				

Exhibit PB-30Q Military Personnel Assigned Outside DoD (End Strength)(Active)
(Page 2 of 2)

MILITARY PERSONNEL, _____
REIMBURSABLE PROGRAM
($ in Thousands)

	FY 20PY	FY 20CY	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)

MILITARY PERSONNEL, _____
SELECTED REENLISTMENT BONUS (SRB)
($ in Millions)

	FY 20PY		FY 20CY		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 show FY 20BY2+1 thru FY 20BY2+4 so that the outyear payment stream of bonus contracts granted in FY 20PY 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 <u>not</u> 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.

Exhibit PB-30V Incentive/Bonus Payment Stream (Active & Reserve)
(Page 2 of 2)

MILITARY PERSONNEL, _____
RECONCILIATION OF FUND CHANGES WITH PRIOR YEAR
($ in Thousands)

	Amount
	$
FY 20PY 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 20CY 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 (PY) and the current year (CY). 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 *
($ in Thousands)

	Amount
	$
FY 20PY 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 20CY Direct Program	

* 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 (PY) and the current year (CY). Show increases and decreases within each of the six military personnel activities (i.e., 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, _____
DEPENDENTS, HOUSING AND BASIC ALLOWANCE FOR HOUSING ESTIMATES
FY 20__

			Percent	Number with Dependents		Number of Dependents		
	Average	With	Occupying Housing Units			Receiving	Average	
Pay Grade	Number	Dependents	Total	Adequate	Inadequate	BAH	Per Sponsor	Total
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
						(2)		
Total	____	___	_____	_____	_____	____	____	_____

Average Strength

Personnel occupying adequate and inadequate quarters	(3)
Personnel occupying other Services' quarters	-(4)
Controlled units occupied by others	+(5)
Inactive Units	+(6)
Average Unoccupied Units	+(7)
Total Owned and Controlled Units	(8)

Exhibit MP-2, Part 1 Dependents, Housing and BAH Estimates
(Page 1 of 3)

INSTRUCTIONS FOR COMPLETION OF EXHIBIT MP-2, Part 1

1. Data should be provided for each officer and enlisted grade. Appropriate subtotals should be shown for officers and enlisted.

2. Exclude from "receiving BAH" those personnel occupying inadequate quarters and receiving BAH at the reduced rate.

3. Enter the total number of personnel with dependents occupying adequate and inadequate quarters.

4. Enter the number of personnel with dependents occupying units of other Service or agencies.

5. Enter the number of personnel, military and civilian, occupying family housing units who are members of another Service or agency.

6. Enter the number of inactive family housing units.

7. Enter the number of unoccupied family housing units.

8. 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.

NOTE: This exhibit should be provided for the prior year (PY), the current year (CY), and both biennial budget years (BY1 and BY2).

MILITARY PERSONNEL, _____
BASIC ALLOWANCE FOR HOUSING ESTIMATES
OUTYEAR SUMMARY

	($ in Thousands) BY2	BY2+1	BY2+2	BY2+3	BY2+4
Basic Allowance for Housing Officers					
Domestic					
Overseas					
Total Officer					
Basic Allowance for Housing Enlisted					
Domestic					
Overseas					
Total Enlisted					
Basic Allowance for Housing Total					
Total Domestic					
Total Overseas					
Grand Total					

Exhibit MP-2, Part 2 Basic Allowance for Housing Outyear Summary
(Page 3 of 3)

MILITARY PERSONNEL, _____
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.						
Gains						
Officer						
Academy						
ROTC						
OCS/OTS.						
HPSP						
Other						
Total Officer Gains						
Enlisted						
Non Prior Service						
Prior Service						
Other						
Total Enlisted Gains						
Total Officer and Enlisted Gains						
Losses						
Officer						
Voluntary Separation						
Retirement						
Other						
Total Officer Losses						
Enlisted						
ETS						
Retirement						
Attrition						
Other						
Total Enlisted Losses						
Total Officer and Enlisted Losses						
Obligations ($ in Thousands) (Provide by Budget Activity and in total)						
Direct						
Reimbursable						
Total						

Note: Do not round strength numbers. Strength numbers should agree with request in the applicable budget submission.

Note: Gains and Losses on this exhibit should agree with the Gains and Losses on PB-30F.

Exhibit MP-3 Summary of Outyear Data

MILITARY PERSONNEL, _____
MILITARY PERSONNEL BY REGION AND COUNTRY (END STRENGTH)

	FY 20PY			FY 20CY 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												
Malta												
Netherlands												
Norway												
Portugal (including Azores)												
Spain												
Sweden												
Switzerland												
Turkey												
United Kingdom (excluding Ireland)												
Afloat												
Total												
Africa, Near East, & South Asia												
Afghanistan												
Algeria												
Bahrain												
Bangladesh												
Botswana												
Burundi												
British Indian Ocean Territory (Includes Diego Garcia)												
Cameroon												

Exhibit MP-4 Military Personnel by Region and Country (End Strength)
(Page 1 of 6)

MILITARY PERSONNEL, _____
MILITARY PERSONNEL BY REGION AND COUNTRY (END STRENGTH)

	FY 20PY			FY 20CY Est			FY 20BY1 Est			FY 20BY2 Est		
	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total
Chad												
Congo												
Djibouti												
Egypt												
Eritrea												
Ethiopia												
Gabon												
Ghana												
Guinea												
India												
Israel												
Ivory Coast												
Jordan												
Kenya												
Kuwait												
Lebanon												
Liberia												
Madagascar												
Malawi												
Mali												
Mauritius												
Morocco												
Mozambique												
Nepal												
Niger												
Nigeria												
Oman												
Pakistan												
Qatar												
St. Helena (Includes Ascension Island)												
Saudi Arabia												
Senegal												
Seychelles												
Somalia												
South Africa												
Sri Lanka												
Sudan												

MILITARY PERSONNEL, _____
MILITARY PERSONNEL BY REGION AND COUNTRY (END STRENGTH)

	FY 20PY			FY 20CY Est			FY 20BY1 Est			FY 20BY2 Est		
	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total
Syria												
Tanzania, United Republic of												
Togo												
Tunisia												
Uganda												
United Arab (Emirates)												
Burkina Faso												
Yemen (Sanaa)												
Zaire												
Zambia												
Zimbabwe												
Afloat												
Total												
East Asia & Pacific												
Australia												
Burma												
Cambodia												
China												
Figi												
Hong Kong												
Indonesia												
Japan (Including Okinawa)												
Laos												
Malaysia												
New Zealand												
Philippines												
Republic of Korea												
Singapore												
Thailand												
Tonga												
Vietnam												
Afloat												
Total												

Exhibit MP-4 Military Personnel by Region and Country (End Strength)
(Page 3 of 6)

MILITARY PERSONNEL, _____
MILITARY PERSONNEL BY REGION AND COUNTRY (END STRENGTH)

	FY 20PY			FY 20CY 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, _____
MILITARY PERSONNEL BY REGION AND COUNTRY (END STRENGTH)

	FY 20PY			FY 20CY Est			FY 20BY1 Est			FY 20BY2 Est		
	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total
Antarctica												
Eastern Europe												
Albania												
Bosnia and Herzegovinia												
Bulgaria												
Croatia												
Czech Republic												
Estonia												
German Democratic Republic												
Hungary												
Lituania												
Macedonia												
Poland												
Romania												
Serbia (includes Kosovo)												
Slovenia												
Total												
Former Soviet Union												
Armenia												
Azerbaijan												
Belarus												
Georgia												
Kazakhstan												
Kyrgyzstan												
Moldova												
Russia												
Tajikistan												
Turkmenistan												
Ukraine												
Uzbekistan												
Total												

Exhibit MP-4 Military Personnel by Region and Country (End Strength)
(Page 5 of 6)

MILITARY PERSONNEL, _____
MILITARY PERSONNEL BY REGION AND COUNTRY (END STRENGTH)

	FY 20PY			FY 20CY Est			FY 20BY1 Est			FY 20BY2 Est		
	Off	Enl	Total	Off	Enl	Total	Off	Enl	Total	Off	Enl	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)												

Exhibit MP-4 Military Personnel by Region and Country (End Strength)
(Page 6 of 6)

MILITARY PERSONNEL, _____
STATIONED ASHORE BY REGIONAL AREA

	(End Strength)			
	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2
Total End Strength				
(Ashore)				
(Afloat) *				
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) Former Soviet Union				
(8) Undistributed				

NOTE: Countries that constitute each geographical area are shown in Exhibit MP-4.

* 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
(Title 38 USC, Chapter 30)
($ in Thousands)

	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2	FY 20BY2+1	FY 20BY2+2	FY 20BY2+3	FY 20BY2+4
COLLEGE FUND								
4-Year Enlistments - $30K								
Per Capita Rate								
Amount ($000)								
3-Year Enlistments - $30K								
Per Capita Rate								
Amount ($000)								
2-Year Enlistments - $30K								
Per Capita Rate								
Amount ($000)								
4-Year Enlistments - $40K								
Per Capita Rate								
Amount ($000)								
3-Year Enlistments - $40K								
Per Capita Rate								
Amount ($000)								
2-Year Enlistments - $40K								
Per Capita Rate								
Amount ($000)								
4-Year Enlistments - $50K								
Per Capita Rate								
Amount ($000)								
3-Year Enlistments - $50K								
Per Capita Rate								
Amount ($000)								
2-Year Enlistments - $50K								
Per Capita Rate								
Amount ($000)								
Total Enlistments								
Total Amount ($000)								

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 2 and Budget Activity 6, Education Benefits. Format may be altered to account for categories not listed.

Exhibit MP-6 Education Benefits
(Page 1 of 2)

MILITARY PERSONNEL, _____
EDUCATION BENEFITS
(Title 38 USC, Chapter 30)
($ in Thousands)

	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2	FY 20BY2+1	FY 20BY2+2	FY 20BY2+3	FY 20BY2+4
AMORTIZATION PAYMENT – UNFUNDED LIABILITY Amount ($000)								
AMORTIZATION PAYMENT – INVOLUNTARY SEPARATEES Amount ($000)								
Total ($000) (Total of College Fund, Unfunded Liability and Involuntary Separatees)								

MILITARY PERSONNEL, _____
AVIATION RETENTION BONUS (ARB)
($ in Thousands)

	FY 20PY (Actual)		FY 20CY (Est.)		FY 20BY1 (Est.)		FY 20BY2 (Est.)		FY 20BY2+1 thru +4	
FY 20PY	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 20CY										
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
($ in Thousands)

	FY 20PY (Actual) Number	FY 20CY (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 that 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

Exhibit MP-7 Aviation Retention Bonus
(Page 2 of 2)

MILITARY PERSONNEL, _____
SUMMARY OF BASIC PAY AND RETIRED PAY ACCRUAL COSTS
($ in Thousands)

	FY 20CY		FY 20BY		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								

Note: Retired pay accrual amounts, as a percentage of basic pay, should agree with the Normal Cost Percentages (NCPs) provided in the budget guidance.

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

MILITARY PERSONNEL, _____
SUMMARY OF MILITARY PERSONNEL SEPARATION PAYMENTS
($ in Thousands)

	FY 20PY			FY 20 CY			FY 20 BY1			FY 20 BY2		
	No Pymts	Average Rate	Amt	No Pymts	Average Rate	Amt	No Pymts	Average Rate	Amt	No Pymts	Average 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												
$30,000 Lump Sum Bonus												
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												
$30,000 Lump Sum Bonus												
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												
$30,000 Lump Sum Bonus												

Exhibit MP-10 Summary of Military Personnel Separation Payments

MILITARY PERSONNEL, _____
GAINS PHASED BY MONTH
(End Strength)

	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2
OFFICER GAINS PHASED BY MONTH				
September				
October				
November				
December				
January				
February				
March				
April				
May				
June				
July				
August				
September				
Total				
ENLISTED NON-PRIOR SERVICE (NPS) ACCESSIONS PHASED BY MONTH				
September				
October				
November				
December				
January				
February				
March				
April				
May				
June				
July				
August				
September				
Total				

Exhibit MP-11 Gains Phased by Month

MILITARY PERSONNEL, _____
PAY RAISE DATA
($ in Thousands)

	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2
DIRECT AND REIMBURSABLE				
Basic Pay				
Retired Pay Accrual				
FICA Minus Wage Credit				
Separation Pay Minus VSI				
SRB – New Payments				
Station Allowances –COLA				
PCS – Dislocation Allowance				
TOTAL				
DIRECT				
Basic Pay				
Retired Pay Accrual				
FICA Minus Wage Credit				
Separation Pay Minus VSI				
SRB – New Payments				
Station Allowances –COLA				
PCS – Dislocation Allowance				
TOTAL				
REIMBURSABLE				
Basic Pay				
Retired Pay Accrual				
FICA Minus Wage Credit				
Separation Pay Minus VSI				
SRB – New Payments				
Station Allowances –COLA				
PCS – Dislocation Allowance				
TOTAL				

NOTE: This exhibit should reflect only the amounts budgeted that are affected by the pay raise. The numbers in this exhibit will be used to develop pay raise estimates. The total should not add to the total appropriation amount.

Exhibit MP-12 Pay Raise Data

RESERVE PERSONNEL, _____
SUMMARY OF REQUIREMENTS BY BUDGET PROGRAM
($ in Thousands)

	FY 20PY Actual	FY 20CY Estimate	FY 20BY1 Estimate	FY 20BY2 Estimate
DIRECT PROGRAM				
Unit and Individual Training				
Other Training and Support				
Direct Program				
REIMBURSABLE PROGRAM				
Unit and Individual Training				
Other Training and Support				
Reimbursable Program				
TOTAL PROGRAM				
Unit and Individual Training				
Other Training and Support				
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 20PY	FY 20CY	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 B (IMA)				
Other Reserve Status/Component				
All Other				
Full-Time Active Duty				
TOTAL GAINS				
LOSSES				
Civilian Life				
Active Component				
Retired Reserves				
Pay Group B (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 20PY	FY 20CY	FY 20BY1	FY 20BY2
BEGINNING STRENGTH				
GAINS				
Non-prior Service Personnel				
Male				
Female				
Prior Service Personnel				
Civilian Life				
Active Component				
Reenlistments/Extensions				
Pay Group B (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 B (IMA)				
Other Reserve Status/Component				
All Other				
Full-Time Active Duty				
TOTAL LOSSES				
Accounting Adjustment				
END STRENGTH				

RESERVE PERSONNEL, _____
SUMMARY OF PERSONNEL

	No. of Drills	No. of A/D Days Training	(Strength) FY 20PY Begin	FY 20PY Average	FY 20PY End	FY 20CY Begin	FY 20CY Average	FY 20CY End	FY 20BY1 Begin	FY 20BY1 Average	FY 20BY1 End	FY 20BY2 Begin	FY 20BY2 Average	FY 20BY2 End
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 B														
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 should reflect total direct and reimbursable funded end strength. **End strength data must agree with the end strength data submitted to support the Future Years Defense Plan (FYDP).** Averages are computed as follows: (((Sep PY + Sep CY)/2)+(Oct CY thru Aug CY))/12

Exhibit PB-30G Summary of Personnel (Reserves)

RESERVE PERSONNEL, _____
RESERVE COMPONENT PERSONNEL ON TOURS OF FULL-TIME ACTIVE DUTY
STRENGTH BY GRADE

	FY 20PY		FY 20CY		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)

RESERVE PERSONNEL, _____
FY 20___ STRENGTH

	Pay Group A			Pay Group B (IMA)			Pay	Pay Group P		Total	Full-Time			Total Selected
	Officer	Enlisted	Total	Officer	Enlisted	Total	Group F	Paid	NonPaid	Drill	Officer	Enlisted	Total	Reserve
September 30, 20__														
October														
November														
December														
January														
February														
March														
April														
May														
June														
July														
August														
September 30, 20__														
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)

RESERVE PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 20PY			FY 20CY			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												
Military Funeral Honors												
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												

RESERVE PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 20PY			FY 20CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
OTHER TRAINING AND SUPPORT												
MOBILIZATION TRAINING												
IRR Muster/Screening												
IRR Mission Support												
IRR Readiness Training												
Merchant Marine Training												
TOTAL DIRECT OBLIGATIONS												
SCHOOL TRAINING												
Career Development Training												
Initial Skill Acquisition Training												
Officer Candidate/Training School												
Refresher and Proficiency Training												
Undergraduate Pilot/Navigator Training												
Unit Conversion Training												
TOTAL DIRECT OBLIGATIONS												
SPECIAL TRAINING												
Competitive Events												
Command/Staff Supervision												
Drug Interdiction Activity												
Exercises												
Management Support												
Operational Training												
Recruiting/Retention												
Service Mission/Mission Support												
Unit Conversion Training												
Active Duty Special Work (ADSW)												
Active Duty Special Training (ADST)												
TOTAL DIRECT OBLIGATIONS												

RESERVE PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 20PY			FY 20CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
ADMINISTRATION AND SUPPORT												
Full Time Pay and Allowances												
Clothing												
Subsistence												
Travel/PCS												
Death Gratuities												
Disability and Hospitalization Benefits												
Reserve Incentive Programs												
Transition Benefits												
Adoption Expenses												
$30,000 Lump Sum Bonus												
TOTAL DIRECT OBLIGATIONS												
EDUCATION BENEFITS												
Basic Benefit												
Kicker Program												
Amortization Payment												
TOTAL DIRECT OBLIGATIONS												
SENIOR ROTC												
Subsistence Allowance (Stipend)												
Uniforms												
Commutation												
Issue-In-Kind												
Summer Camp Training												
Subsistence-in-Kind												
Travel												
TOTAL DIRECT OBLIGATIONS												

Exhibit PB-30J Summary of Entitlements by Subactivity (Reserves)
(Page 3 of 5)

RESERVE PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 20PY			FY 20CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
SCHOLARSHIP ROTC												
Subsistence Allowance (Stipend)												
Uniforms												
Commutation												
Issue-In-Kind												
Summer Camp Training												
Subsistence-in-Kind												
Travel												
TOTAL DIRECT OBLIGATIONS												
PLATOON LEADERS' CLASS OR RESERVE OFFICER CANDIDATES												
Subsistence Allowance (Stipend)												
Uniforms												
Commutation												
Issue-In-Kind												
Summer Camp Training												
Subsistence-in-Kind												
Travel												
Tuition Assistance Program												
TOTAL DIRECT OBLIGATIONS												
BRANCH OFFICER BASIC COURSE -RESERVE COMPONENTS												
Active Duty Training												
Uniform Allowance												
Travel												
TOTAL DIRECT OBLIGATIONS												
HEALTH PROFESSIONS SCHOLARSHIP PROGRAM												
Stipend												
Uniform Allowance												
Active Duty Training												
Travel												
TOTAL DIRECT OBLIGATIONS												

RESERVE PERSONNEL, _____
SUMMARY OF ENTITLEMENTS BY SUBACTIVITY
($ in Thousands)

	FY 20PY			FY 20CY			FY 20BY1			FY 20BY2		
	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total	Officers	Enlisted	Total
MEDICAL FINANCIAL ASSISTANCE PROGRAM (FAP)												
Stipend												
Financial Assistance Grant												
Uniform Allowance												
Active Duty Training												
Travel												
TOTAL DIRECT OBLIGATIONS												
NURSE CANDIDATE BONUS PROGRAM												
Nurse Candidate Bonus												
Accession Bonus												
TOTAL DIRECT OBLIGATIONS												
JUNIOR ROTC												
Uniforms, Issue-In-Kind												
Subsistence												
Travel												
TOTAL DIRECT OBLIGATIONS												
CHAPLAIN CANDIDATE PROGRAM												
Active Duty Training												
Uniform Allowance												
Travel												
TOTAL DIRECT OBLIGATIONS												
TOTAL OTHER TRAINING AND SUPPORT												
TOTAL DIRECT PROGRAM												

Exhibit PB-30J Summary of Entitlements by Subactivity (Reserves)
(Page 5 of 5)

RESERVE PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
FY 20CY ($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPROPRI-ATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUB TOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY 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							
Military Funeral Honors							
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							

RESERVE PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
FY 20CY ($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPROPRI-ATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUB TOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY COL. FY 20BY1/BY2 PRES. BUDGET
OTHER TRAINING AND SUPPORT							
MOBILIZATION TRAINING							
IRR Muster/Screening							
IRR Mission Support							
IRR Readiness Training							
Merchant Marine Training							
TOTAL DIRECT OBLIGATIONS							
SCHOOL TRAINING							
Career Development Training							
Initial Skill Acquisition Training							
Officer Candidate/Training School							
Refresher and Proficiency Training							
Undergraduate Pilot/Navigator Training							
Unit Conversion Training							
TOTAL DIRECT OBLIGATIONS							
SPECIAL TRAINING							
Competitive Events							
Command/Staff Supervision							
Drug Interdiction Activity							
Exercises							
Management Support							
Operational Training							
Recruiting/Retention							
Service Mission/Mission Support							
Unit Conversion Training							
Active Duty Special Work (ADSW)							
Active Duty Special Training (ADST)							
TOTAL DIRECT OBLIGATIONS							

RESERVE PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
FY 20CY ($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPROPRI-ATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUB TOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY COL. FY 20BY1/BY2 PRES. BUDGET
ADMINISTRATION AND SUPPORT							
Full Time Pay and Allowances							
Clothing							
Subsistence							
Travel/PCS							
Death Gratuities							
Disability and Hospitalization Benefits							
Reserve Incentive Programs							
Transition Benefits							
Adoption Expenses							
$30,000 Lump Sum Bonus							
TOTAL DIRECT OBLIGATIONS							
EDUCATION BENEFITS							
Basic Benefit							
Kicker Program							
Amortization Payment							
TOTAL DIRECT OBLIGATIONS							
SENIOR ROTC							
Subsistence Allowance (Stipend)							
Uniforms							
Commutation							
Issue-In-Kind							
Summer Camp Training							
Subsistence-in-Kind							
Travel							
TOTAL DIRECT OBLIGATIONS							

RESERVE PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
FY 20CY ($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPROPRI-ATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUB TOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY COL. FY 20BY1/BY2 PRES. BUDGET
SCHOLARSHIP ROTC							
Subsistence Allowance (Stipend)							
Uniforms							
Commutation							
Issue-In-Kind							
Summer Camp Training							
Subsistence-in-Kind							
Travel							
TOTAL DIRECT OBLIGATIONS							
PLATOON LEADERS' CLASS OR RESERVE OFFICER CANDIDATES							
Subsistence Allowance (Stipend)							
Uniforms							
Commutation							
Issue-In-Kind							
Summer Camp Training							
Subsistence-in-Kind							
Travel							
Tuition Assistance Program							
TOTAL DIRECT OBLIGATIONS							
BRANCH OFFICER BASIC COURSE -RESERVE COMPONENTS							
Active Duty Training							
Uniform Allowance							
Travel							
TOTAL DIRECT OBLIGATIONS							
HEALTH PROFESSIONS SCHOLARSHIP PROGRAM							
Stipend							
Uniform Allowance							
Active Duty Training							
Travel							
TOTAL DIRECT OBLIGATIONS							

RESERVE PERSONNEL, _____
ANALYSIS OF APPROPRIATION CHANGES AND SUPPLEMENTAL REQUIREMENTS
FY 20CY ($ in Thousands)

	FY 20CY PRESIDENT'S BUDGET	CONGRES-SIONAL ACTION	APPROPRI-ATION	INTERNAL REALIGNMENT/ REPROGRAMMING	SUB TOTAL	*PROPOSED DD 1415 ACTIONS*	FY 20CY COL. FY 20BY1/BY2 PRES. BUDGET
MEDICAL FINANCIAL ASSISTANCE PROGRAM (FAP)							
Stipend							
Financial Assistance Grant							
Uniform Allowance							
Active Duty Training							
Travel							
TOTAL DIRECT OBLIGATIONS							
NURSE CANDIDATE BONUS PROGRAM							
Nurse Candidate Bonus							
Accession Bonus							
TOTAL DIRECT OBLIGATIONS							
JUNIOR ROTC							
Uniforms, Issue-In-Kind							
Subsistence							
Travel							
TOTAL DIRECT OBLIGATIONS							
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 20CY President's Budget - Show costs as included in the original FY 20CY President's Budget request. The total of all such costs should equal the FY 20CY appropriation request.

Congressional Action - Show the delta(s) associated with final congressional action on the FY 20CY appropriations 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 which are necessary to align the amounts shown in the appropriation column of this exhibit with the FY 20CY column of the FY 20BY1/BY2 President's budget exclusive of other price/program changes described below.

Subtotal – Should include the appropriated amount plus or minus internal realignments/reprogrammings.

Proposed DD 1415 Actions - Amounts shown in this column would include approved reprogrammings/transfers.

FY 20CY Column of FY 20BY1/BY2 President's Budget - Show amounts as included in the FY 20BY1/BY2 President's Budget request. These amounts should be equal to the sum of the amounts shown in the preceding two columns.

NOTE: An explanation should be provided for each adjustment in excess of $1 million 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)

	FY 20PY		FY 20CY		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								

Note: Retired pay accrual amounts, as a percentage of basic pay, should agree with the Normal Cost Percentages (NCPs) provided in the budget guidance. Retired and Basic pay on this exhibit should match the amounts on the MPR-5.

Exhibit PB-30L Summary of Basic Pay and Retired Pay Accrual Costs (Reserves)
(Page 1 of 2)

RESERVE PERSONNEL, _____
SUMMARY OF BASIC PAY AND RETIRED PAY ACCRUAL COSTS (Continued)
($ in Thousands)

	FY 20PY		FY 20CY		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								
Other								
Platoon Leaders Class (Enlisted)								
Branch Officers Basic Course (Officer)								
Health Professions Scholarship (Officer)								
Financial Assistance Program (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 and subtotal separately for officers and enlisted.

Exhibit PB-30L Summary of Basic Pay and Retired Pay Accrual Costs (Reserves)
(Page 2 of 2)

RESERVE PERSONNEL, _____
SUMMARY OF BASIC ALLOWANCE FOR HOUSING (BAH)
($ in Thousands)

	FY 20PY BAH	FY 20CY BAH	FY 20BY1 BAH	FY 20BY2 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)
(Page 1 of 2)

RESERVE PERSONNEL, _____
SUMMARY OF BASIC ALLOWANCE FOR HOUSING (BAH) (Continued)
($ in Thousands)

	FY 20PY BAH	FY 20CY BAH	FY 20BY1 BAH	FY 20BY2 BAH
ROTC/Other				
Senior ROTC				
Scholarship ROTC				
Branch Officers Basic Course				
Health Professions Scholarship				
Financial Assistance Program				
Chaplain Candidate Program				
Subtotal				
Total Program				
Officers				
Enlisted				
ROTC/Other				
Total				

Exhibit PB-30M Summary of BAH Costs (Reserves)
(Page 2 of 2)

RESERVE PERSONNEL, _____
SUMMARY OF TRAVEL COSTS
($ in Thousands)

	FY 20PY	FY 20CY	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				

Exhibit PB-30N Summary of Travel Costs (Reserves)
(Page 1 of 2)

RESERVE PERSONNEL, _____
SUMMARY OF TRAVEL COSTS (Continued)
($ in Thousands)

	FY 20CY	FY 20BY1	FY 20BY	FY 19BY2
Administration and Support				
Officers				
Enlisted				
Subtotal				
ROTC/Other				
Senior ROTC				
Scholarship ROTC				
Branch Officers Basic Course				
Health Professions Scholarship				
Financial Assistance Program				
Chaplain Candidate Program				
Subtotal				
Total Travel				
Officers				
Enlisted				
ROTC/Other				
Total				

Exhibit PB-30N Summary of Travel Costs (Reserves)
(Page 2 of 2)

RESERVE PERSONNEL, _____
RESERVE OFFICER CANDIDATES (ROTC) ENROLLMENT

	FY 20PY Actual			FY 20CY 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 PERSONNEL, _____
RESERVE OFFICER CANDIDATES (ROTC) PROGRAM

Number of schools and the civilian and military personnel associated with the ROTC program follow:

	FY 20PY	FY 20CY	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

RESERVE PERSONNEL, _____
FULL-TIME SUPPORT 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.

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 *	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 Number of Trainees _____

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.

* 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 strength shown for personnel "awaiting IADT" in a "P" status and "in IADT End of Month ("F" status) will agree with monthly strength 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.:

$$\frac{\text{Average Strength}}{\frac{\text{Average Length of IADT in days}}{\text{360 days}}}$$

RESERVE PERSONNEL, _____
RECONCILIATION OF FUND CHANGES WITH PRIOR YEAR

(($ in Thousands)

	Amount $
FY 20PY 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 20CY 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.

RESERVE PERSONNEL, _____
RECONCILIATION OF FUND CHANGES WITH PRIOR YEAR

Pay Group A *

($ in Thousands)

	Amount $
FY 20PY 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 20CY Direct Program	

* 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)
($ in Thousands)

	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2	FY 20BY2+1	FY 20BY2+2	FY 20BY2+3	FY 20BY2+4
BASIC BENEFIT								
Enlistments (6-Year Contracts)								
Reenlistments (6-Year Contracts)								
Extensions (6-Year Contracts)								
Total Six Year Commitments								
Per Capita Rate ($)								
Total Per Capita Amount ($000)								
CRITICAL SKILL OR CRITICAL UNIT BENEFIT								
Participants ($100 Kicker)								
Per Capita Rate								
Amount ($000)								
Participants ($200 Kicker)								
Per Capita Rate								
Amount ($000)								
Participants ($350 Kicker)								
Per Capita Rate								
Amount ($000)								
Participants (Total)								
Amount (Total)								
AMORTIZATION PAYMENT								
Amount ($000)								

Total Participants (Total Basic Benefit and Critical Skill/Critical Unit Benefit participants)
Total ($000) (Total of Basic Benefit, Critical Skill or Critical Unit Benefit and Amortization Payment)

NOTE: Per capita cost rates for the Basic Benefit and Critical Skill/Critical Unit Benefit and the amortization payment amount 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)

	FY 20PY						FY 20CY						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																								

Note: Retired pay accrual amounts, as a percentage of basic pay, should agree with the Normal Cost Percentages (NCPs) provided in the budget guidance.

Exhibit MPR-5 Summary of Basic Pay and Retired Pay Accrual Costs

RESERVE PERSONNEL, _____ 1/
ACTIVE RESERVE/GUARD (AGR) PERSONNEL COSTS
($ in Thousands)
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

RESERVE PERSONNEL, _____
PAY RAISE DATA
($ in Thousands)

	FY 20PY	FY 20CY	FY 20BY1	FY 20BY2
DIRECT AND REIMBURSABLE				
Basic Pay				
Retired Pay Accrual				
FICA				
Separation Pay				
SRB – New Payments				
Station Allowances –COLA				
PCS – Dislocation Allowance				
Health Profession Scholarship Program (HPSP) Stipend and Financial Assistance Program (FAP) Grant				
TOTAL				
DIRECT				
Basic Pay				
Retired Pay Accrual				
FICA				
Separation Pay				
SRB – New Payments				
Station Allowances –COLA				
PCS – Dislocation Allowance				
Health Profession Scholarship Program (HPSP) Stipend and Financial Assistance Program (FAP) Grant				
TOTAL				
REIMBURSABLE				
Basic Pay				
Retired Pay Accrual				
FICA				
Separation Pay				
SRB – New Payments				
Station Allowances –COLA				
PCS – Dislocation Allowance				
Health Profession Scholarship Program (HPSP) Stipend and Financial Assistance Program (FAP) Grant				
TOTAL				

NOTE: This exhibit should reflect only the amounts budgeted that are affected by the pay raise. The numbers in this exhibit will be used to develop pay raise estimates. The total should not add to the total appropriation amount.

Exhibit MPR-7 Pay Raise Data

CHAPTER 3
OPERATION AND MAINTENANCE
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CHAPTER 3
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 Operations Transfer Fund
- Overseas Humanitarian, Disaster Assistance, 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 expense 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
- Overseas Contingency Operations Transfer Fund
- Overseas Humanitarian, Disaster Assistance, and Civic Aid

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-73	Repair Parts	Army Reserve/Guard
OP-78	Force Structure Data	Air Force
OP-80	Aircraft Repair/Modification and Engine Overhaul	Air Force
PB-20	Aircraft Inventory	All
PB-31D	Summary of Increases and Decreases	All
PB-31R	Personnel Summary	All

* *In instances where a specific component is designated as required to submit, this includes the Reserve Components of that Service. (e.g. The OP-80 should be submitted by Active Air Force, Air Force Reserve and Air National Guard.)*

** 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.

Note: Additional budget exhibit requirements can be found in other chapters to include Chapters 8 and 19.

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, as prescribed in Chapter 8, two additional copies of the exhibits listed below in a separate bound attachment 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, Room 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:

O-1	*O&M Funding by Budget Activity/Activity Group/Subactivity Group*
OP-8	Civilian Personnel Costs
OP-32	Price and Program Growth
PB-20	*Aircraft Inventory*

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 with the Program Managers annotated in parentheses:

- Environmental Restoration, Army *(Department of Army)*
- Environmental Restoration, Navy *(Department of Navy)*
- Environmental Restoration, Air Force *(Department of Air Force)*
- Environmental Restoration, Defense-Wide *(ODASD(ES), OUSD(AT&L)*
- Environmental Restoration, Formerly Used Defense Sites *(Department of Army)*
- Defense Against Weapons of Mass Destruction *(OUSD(C)/PB/O&P)*
- Emergency Response Fund, Defense *(OUSD(C)/PB/O&P)*
- OPPLAN 34 A-35 P.O.W. *(OUSD(C)/PB/O&P)*
- Special Olympics World Games *(Department of Army)*
- Quality-of-Life Enhancements, Defense *(OUSD(C)/PB/MILCON)*
- *Drug Interdiction/Counterdrug Activities, Defense*
- *Payment to Kaho'Olawe (Department of Navy)*
- *Pentagon Renovation Transfer Fund (Washington Headquarters Service)*

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 3.5" diskette or mailed electronically. Email addresses can be obtained by calling the Production Assistant at (703) 697-3101 Ext. 18. 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 (PY), current (CY), biennial budget year 1 (BY1), and biennial budget year 2 (BY2) 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 (PY), current (CY), biennial budget year 1 (BY1), and biennial budget year 2 (BY2) fiscal years and for 4 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 (BY1) and the current year (CY) and the outlays in the biennial budget year 1 (BY1) resulting from BA in the biennial budget year 1 (BY1). Also show the difference between the biennial budget year 2 (BY2) and the biennial budget year 1 (BY1) and the outlays in the biennial budget year 2 (BY2) resulting from BA in the biennial budget year 2 (BY2).

- 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 (PY), Current Year (CY), Biennial Budget Year 1(BY1), and Biennial Budget Year 2 (BY2) 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 (end strength) 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 yearend employment (end strength) and workyears 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 (end strength) 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 and OP-9 which are 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 and the Office of the Inspector General 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 the OP-27, OP-27P and OP-28 exhibits, 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.

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

(Exhibits should be ordered as shown below)

VOLUME I - JUSTIFICATION OF O&M ESTIMATES FOR FISCAL YEARS BY1 AND BY2

Table of Contents

Introductory Statement (use the PBA 19 exhibit - Appropriation Highlights)

O-1*	O&M Funding by Budget Activity/Activity Group/Subactivity Group
OP-32*	Appropriation Summary of Price/Program Growth
PB-31R	Personnel Summary
PB-31D	Summary of Funding Increases and Decreases
OP-5	Operation and Maintenance Detail by Subactivity Group (Exhibit formats are provided in Section 0304)

VOLUME II - DATA BOOK

Table of Contents

PB-31Q**	Manpower Changes in FTEs	
PB-22**	*Major Department of Defense Headquarters Activities*	(CH. 19)
PB-55	International Military Headquarters	(CH 19)
PB-24	Professional Military Education	(CH. 19)
PB-15	Advisory and Assistance Services	(CH. 19)
OP-34	Appropriated Fund Support for MWR Activities	
PB-31M	Military Bands	
OP-30	Depot Maintenance Program (pages 1 and 2 only)	
Env-30A-C	Defense Environmental Restoration Program	(CH. 13)
PB-28/28A	Summary of Budgeted Environmental Projects	(CH. 19)
OP-27	Backlog of Maintenance and Repair	(CH. 8)
OP-27P	Real Property Maintenance and Minor Construction Projects (All Appropriations - Projects Costing more than $500,000)	(CH. 8)
PB-34	Revenue from Transfer or Disposal of DoD Real Property and Revenue from Leasing Out DoD Assets	(CH. 8)

* 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.**

ADDITIONAL ACCOMPANYING EXHIBITS *

(Submission is required in both hard copy and electronic formats)

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 Spares and Repair Parts	
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-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-20**	Aircraft Inventory	
PB-23	Acquisition and Technology Work Force	(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-16*	Major Department of Defense Headquarters Activities
PBA-17	Recruiting, Advertising, and Examining
PBA-19*	Appropriation Highlights
PBA-20*	Manpower Data (Civilian and Military)
PBA-21	Key Activity Indicators
PBA-22	Mobilization
PBA-25*	Summary of Functional Transfers and Realignments
PBA-26	Special Operations Forces (USSOCOM only)

* Every Component (Active, Guard, Reserve and Defense Agency) is required to submit.

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.

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FY ___ Budget Estimates
Operation and Maintenance, _____

	($ in Thousands)			
	FY PY	FY CY	FY BY1	FY BY2
Budget Activity 1, Operating Forces				
Activity Group				
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, _____				

Provide Budget Activity, Activity Group, and Subactivity subtotals funding levels.

Exhibit O-1 O&M Funding by Budget Activity/Activity Group/Subactivity Group
(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 *electronic format for each submission. For the BES, Components will submit one exhibit that shows the prior year (PY) through budget biennial year 2+4 (BY2+4). For the President's budget submission Components will submit two exhibits. The first will include data for the prior year (PY) though biennial budget year 2 (BY2) and must be identical to the printed O-1 Exhibit. This exhibit must be provided ten days before the President's budget press conference. The second exhibit, due with the President's budget justification materials will show the prior year (PY) through budget biennial year 2+4 (BY2+4). The electronic spreadsheets can be printed and included in the Components' submission materials. If the Component does not use the electronic format, it is crucial that the electronic and printed versions match exactly. A second electronic O-1 Exhibit will include data for all years PY through BY2+4. The second spreadsheet is for internal OSD use only.*

Spreadsheet Format:

- *3 1/2 inch high-density disk with two blank O-1s in spreadsheet format (MS Excel) will be provided to Components to enter funding amounts by subactivity. The first spreadsheet will include columns for PY though BY2. The second spreadsheet will be identical to the first but will include columns for all years (i.e. PY through BY2+4).*

- 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. If a particular subactivity no longer applies for the current submission, the line *should be filled with zeros.*

- 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.

INSTRUCTIONS FOR PREPARATION OF OP-5

1. 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 *provide programmatic reason for the changes and* explain 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 included 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 must be provided for each OP-5 at the subactivity level and should support the dollar amounts being requested in the subactivity.* 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 *
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 ($ in Thousand)

		FY CY				
A. Subactivity Group	**FY PY Actuals**	**Budget Request**	**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 (Distributed)		*n/a*	*n/a*
Congressional Adjustments (Undistributed)		*n/a*	*n/a*
Adjustments to Meet Congressional Intent		*n/a*	*n/a*
Congressional Adjustments (General Provisions)		*n/a*	*n/a*
Subtotal Appropriated Amount		***n/a***	***n/a***
Program Changes (CY to CY Only)		*n/a*	*n/a*
Subtotal Baseline Funding		*n/a*	*n/a*
Anticipated Supplemental		*n/a*	*n/a*
Reprogrammings		*n/a*	*n/a*
Price Changes			
Functional Transfers	*n/a*		
Program Changes	*n/a*		
Current Estimate			

Reconciliation Summary 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 in this submission.

* 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) (also referred to as O-1 line items). 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.

COMPONENT NAME *
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 fiscal year 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, workload and manpower data, as well as identify the impact if requested changes are not funded. *The DoD Components should report in thousands.*

In the reconciliation of changes from the previous President's budget request for the FY CY to the estimate for FY CY in the current submission, the DoD Components should include the following adjustments:

- *Distributed Congressional Adjustments: Adjustments that Congress specifically makes to the President's budget request.*
- *Undistributed Congressional Adjustments: Adjustments outlined on the tables contained in the statement of managers accompanying the appropriations conference report. The Components must use discretion as to how these adjustments are applied to minimize negative impacts on force readiness.*
- *Adjustments to Meet Congressional Intent: Adjustments that are required in order to align funding for a congressionally approved program into the proper budget activity and subactivity in order to carry out the intent of the Congress.*
- *General Provisions: Adjustments directed by the Congress in appropriations law, the distribution of which is not explicitly stated. The OP-5 should separately display each General Provision adjustment.*
- *Program Increases and Decreases: The Operation and Maintenance (O&M) fact of life changes are programmatic, intra-appropriation adjustments made by DoD Components to address significant, unforeseen operational readiness issues within the following categories:*

  a) *Emergent Requirements – Adjustments to funding requirements resulting from changes in policy, legal direction, or other unforeseen (e.g., operational readiness, health or safety, etc. related) events that occurred after the submission of the President's Budget.*

  b) *Functional Transfers – Funding realignments to reflect a transfer of function, responsibility, or duty from one major command to another within each Military Department or Defense Agency. These adjustments do not change the purpose for which the funds were appropriated.*

  c) *Technical Adjustments – Accounting adjustments to properly align funding with the appropriate O&M subactivity group (SAG) where costs are actually accrued and executed. These adjustments do not change the purpose for which the funds were appropriated.*

These adjustments must not change the congressional priorities and are subject to congressional review as reported in the Rebaseline Report. The Rebaseline Report, as amended by any congressional action, will be used to develop the DD 1414, Base for Reprogramming Actions. See Volume 3, Chapter 6 regarding the policies for the reprogramming of O&M funds subsequent to the establishment of the base for reprogramming actions.

COMPONENT NAME *
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

($ in Thousands)

C. **Reconciliation of Increases and Decreases**: **Amount** **Totals**

FY CY President's Budget Request (Amended, if applicable)

1. Congressional Adjustment (List Items) (Provide the baseline amount for each programmatic change.)
   a) Distributed Adjustments (List Items)
   b) Undistributed Adjustments (List Items)
   c) Adjustments to Meet Congressional Intent (List Items)
   d) General Provisions (List Items)

Appropriated Amount (subtotal)

2. Program Increases and Decreases (Specify each item separately.) See previous instructions for a definition of the type of changes (emergent requirements, functional transfers, and technical adjustment) included in this section.
   a) Transfers
      i) Transfers In (List Items)
      ii) Transfers Out (List Items)
   b) Program Increases
      i) One-Time Costs (List Items)
      ii) Program Growth (List Items)
   c) Program Decreases
      i) One-Time Costs (List Items)
      ii) Program Reductions (List Items)

Baseline Funding (subtotal)

3. Reprogrammings/Supplemental
   a) Anticipated Supplemental
   b) Reprogrammings (Requiring 1415 Actions)
      i) Increases
      ii) Decreases

Revised FY CY Estimate (Must agree with the CY column of the FY BY1/BY2 President's budget.)

COMPONENT NAME *
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

($ in Thousands)

C. **Reconciliation of Increases and Decreases**:	**Amount**	**Totals**
4. Price Change		
5. Transfers		
a) Transfers In		
i)		
ii)		
iii) etc.		
b) Transfers Out		
i)		
ii)		
iii) etc.		
6. Program Increases (Note: Each programmatic change must show the CY baseline.)		
a) Annualization of New FY CY Program		
i)		
ii)		
iii) etc.		
b) One-Time FY BY1 Costs		
i)		
ii)		
iii) etc.		
c) Program Growth in FY BY1		
i)		
ii)		
iii) etc.		
7. Program Decreases: (Note: Each programmatic change must show the CY baseline.)		
a) One-Time FY CY Costs		
i)		
ii)		
iii) etc.		

COMPONENT NAME *
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

($ in Thousands)

C. Reconciliation of Increases and Decreases:	Amount	Totals
b) Annualization of FY CY Program Decreases		
i)		
ii)		
iii) etc.		
c) Program Decreases in FY BY1		
i)		
ii)		
iii) etc.		
FY BY1 Budget Request		
8. Price Change		
9. Transfers		
a) Transfers In		
i)		
ii)		
iii) etc.		
b) Transfers Out		
i)		
ii)		
iii) etc.		
10. Program Growth (Provide the baseline amount for each programmatic change.)		
a) Annualization of New FY BY1 Program		
i)		
ii)		
iii) etc.		
b) One-Time FY BY2 Costs		
i)		
ii)		
iii) etc.		

($ in Thousands)

C. Reconciliation of Increases and Decreases: **Amount** **Totals**

c) Program Growth in FY BY2
   i)
   ii)
   iii) etc.

11. Program Decreases: (Provide the baseline amount for each programmatic change.)
   a) One-Time FY BY1 Costs
      i)
      ii)
      iii) etc.
   b) Annualization of FY BY1 Program Decreases
      i)
      ii)
      iii) etc.
   c) Program Decreases in FY BY2
      i)
      ii)
      iii) etc.

FY BY2 Budget Estimate

NOTE: Substitute appropriate fiscal years to show current year (CY) and biennial budget years (BY1 and BY2).

COMPONENT NAME *
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. *If no performance criteria is provided, then a statement must be included explaining why there is no performance criteria. When applicable, performance criteria must agree with the performance data included in the Department's report on complying with the Government Performance and Results Act.* 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 *
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						
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 (Memo)						
Active Military Average Strength (A/S) (Total)						
Officer						
Enlisted						
Reserve Drill Strength (A/S) (Total)						
Officer						
Enlisted						

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.

Exhibit OP-5 Detail by Subactivity Group
(Page 8 of 9)

COMPONENT NAME *
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))						

VI. Outyear Summary:	FY BY2+1	FY BY2+2	FY BY2+3	FY BY2+4
O&M *($ in Thousands)*				
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.

COMPONENT NAME *
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

(FY PY, FY CY, FY BY1 and BY2)

IV. Performance Criteria and Evaluation

Exercise Name & Location [1/]	Time Period of Exercise	Work Load Measure [2/]	*Cost ($ in Thousands)* 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.

Exhibit OP-5 JCS Exercise Program (Attachment 1)
(Page 1 of 1)

COMPONENT NAME *
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

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 Personnel Average Strength				
Civilian FTEs				
No. of Officer Quarters				
No. of Enlisted Quarters				
D. Other Morale, Welfare and Recreation ($000)				
Military Personnel Average Strength				
Civilian FTEs				
Population Served, Total				
(Military, Average Strength)				
(Civilian/Dependents, FTEs)				

COMPONENT NAME *
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

IV. Performance Criteria and Evaluation: (continued)	**FY PY**	**FY CY**	**FY BY1**	**FY BY2**
E. Maintenance of Installation Equipment ($000)				
Military Personnel Average Strength				
Civilian Personnel FTEs				
F. Other Base Services ($000)				
Military Personnel Average Strength				
Civilian Personnel FTEs				
Number of Motor Vehicles, Total				
(Owned)				
(Leased)				
G. Other Personnel Support ($000)				
Military Personnel Average Strength				
Civilian Personnel 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				

COMPONENT NAME *
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

IV. Performance Criteria and Evaluation:	**FY PY**	**FY CY**	**FY BY1**	**FY BY2**
(continued)				
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 (which should be reported on Attachment 4).

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.

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-10, Base Operations Support.

Exhibit OP-5 Base Operations Support Program (Attachment 2)
(Page 3 of 3)

COMPONENT NAME *
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

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)								
Air Mobility 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, AMC & 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.

COMPONENT NAME *
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

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, AMC & Commercial)							
Military Sealift Command:								
Regular Routes (MT)								
Per Diem (SD)								
Air Mobility 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), Measurement Tons (MT), Missions (MSN), or Ship Days of Per Diem (SD), as applicable.							
Base Exchanges								
Subsistence								
Overseas Mail								
TOTAL FDT AND SDT								

Exhibit OP-5 Transportation Program (Attachment 3)
(Page 2 of 2)

COMPONENT NAME *
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

Activity Group: Real Property Maintenance and Minor Construction

	FY PY	FY CY	FY BY1	FY BY2

I. Description of Operations Financed:
(Same as for the basic OP-5 exhibit)

II. Force Structure Summary:
(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. Reconciliation Summary
(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

Exhibit OP-5 Real Property Maintenance and Minor Construction (Attachment 4)
(Page 1 of 2)

COMPONENT NAME *
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

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)

VII. OP-32 Line Items
(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).

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-7, Real Property Maintenance.

Exhibit OP-5 Real Property Maintenance and Minor Construction (Attachment 4)
(Page 2 of 2)

COMPONENT NAME *
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

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												

COMPONENT NAME *
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

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				

COMPONENT NAME *
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

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):												

COMPONENT NAME *
Operation and Maintenance, _____
Budget Activity_____
Activity Group_____
Detail by Subactivity Group_____

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 Training												
Active												
Guard												
Reserve												
Other												
Subtotal												
Other Flight Training												
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				

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-8, Training and Education.

Exhibit OP-5 Training (Attachment 5)
(Page 4 of 4)

(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 Total	End Strength FTP	Full-Time Equivalent (FTE) Total	Full-Time Equivalent (FTE) FTP	Basic Compensation	Overtime Pay	Holiday Pay	Other OC 11	Total Variables	Total Compensation OC 11	Benefits OC 12	Compensation & Benefits
	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 Part 1, 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. U.S. Direct Hire
   b. Foreign National Direct Hire
   c. Vol. Sep. Pay
   d. Percent Early Retirement
5. TOTAL CIVILIAN PERSONNEL (Rate) *Total full-time equivalents must agree with the amounts reflected in the Budget Review System (BRS).*
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 for 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 providing a 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 (PY), current year (CY), biennial budget year (BY1), and biennial budget year (BY2) for which civilian pay is reimbursed must identify the following in thousands 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 or 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 2000

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 REIMBURSED 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

	SES/GS		WS		FNDH	
FY PY (No. Compensable Days)	**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 4B 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)				

Exhibit OP-9 Analysis of Changes in FTE Costs
(Page 3 of 5)

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. of 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/AS*												
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.

* Report full-time equivalents (FTEs) for civilians and average strength (AS) for military personnel.

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	Contractor	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						

NOTE: Omit phases not applicable.

* Factors per graduate (final completion)

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

	(2)	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)	

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

	(2)	FY PY Avg. No. ($000)	FY CY Avg. No. ($000)	FY BY1 Avg. No. ($000)	FY BY2 Avg. No. ($000)
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 (average strength) of officers, enlisted personnel, civilians (Full-Time Equivalents), and combined total, respectively, assigned to ROTC units and ROTC command level staffs, respectively. The 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 item 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 item 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

(2)	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		
2-Year 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)

08047110	Recruit Training Units
08047210	Service Academies
08047220	Officer Candidate/Training Schools (OCS/OTS)
08047230	Reserve Officers Training Corps (ROTC)
08047240	Other College Commissioning Programs
08047310	General Skill Training
08047330	General Intelligence Skill Training
08047340	Crypto/SIGINT-Related Skill Training
08047350	Undergraduate Space Training
08047410	Undergraduate Pilot Training (UPT)
08047420	Undergraduate Navigator/NFO Training (UNT)
08047430	Other Flight Training
08047440	Euro-NATO Jet Joint Pilot Training
08047450	Undergraduate Pilot Training (UPT) Strike
08047460	Undergraduate Pilot Training (UPT) Maritime
08047470	Undergraduate Pilot Training (UPT) Rotary
08047480	Flight Screening
08047510	Professional Military Education
08047520	Other Professional Education
08047530	Acquisition Training
08047610	Integrated Recruit and Skill Training Units

Submitting Components should refer to the FYDP Structure Management (FSM) System as described in section 010702 of Chapter 1 of this volume to ensure that training program elements listed above are current.

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
Army Management Staff College, Ft Belvoir, VA

Navy

College of Naval Command and Staff, Newport, RI
College of Naval Warfare, Newport, RI
Naval Postgraduate School, Monterey, CA*
Senior Enlisted Academy, Newport, RI

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*

Other Defense Institutions (Component Providing Budgetary Support)

Africa Center for Security Studies, Arlington, VA
Armed Forces Staff College, Norfolk, VA
Asia-Pacific Center for Security Studies, Honolulu, HI
Center for Civil-Military Relations, Monterey, CA
Center for Hemispheric Defense Studies, Ft McNair, DC
Defense Acquisition University, Alexandria, VA
Defense Contract Audit Institute, Memphis, TN
Defense Equal Opportunity Employment Institute , Patrick AFB, FL
Defense Information School, Ft Meade, MD
Defense Institute of International Legal Studies, Newport RI
Defense Institute of Security Assistance Management, Dayton, OH
Defense Language Institute - English Language Center, Lackland AFB, TX

DOD PROFESSIONAL DEVELOPMENT EDUCATION INSTITUTIONS

Other Defense Institutions (Component Providing Budgetary Support) (continued)

Defense Language Institute - Foreign Language Center, Monterey, CA
Defense Polygraph Institute, Ft Jackson, SC
Defense Resources Management Institute, Monterey, CA
Defense Security Service Academy, Linthicum, MD
George C. Marshall European Center for Security Studies, Germany
Industrial College of the Armed Forces, Ft McNair, DC
Information Resources Management College, Ft. McNair, DC
Institute for National Strategic Studies, Ft. McNair, DC
Interagency Training Center, Ft Washington, MD
Joint Military Intelligence College, Washington DC
Joint Military Intelligence Training Center, Washington DC
Joint Military Packaging Training Center, Aberdeen, MD
National Cryptologic School, Ft Meade, MD
National Imagery and Mapping College, Ft Belvoir, VA
National War College, Ft McNair, DC
Near East-South Asia Center for Security Studies, Falls Church, VA
Uniformed Services University of the Health Services, Bethesda, MD

*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) AMC 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
($ in Thousands)

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) AMC 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) AMC Passenger						
(2) Recruiting						
(a) Per Diem						
(b) Other Travel Costs						
(c) AMC Passenger						
(3) Accreditation						
(a) Per Diem						
(b) Other Travel Costs						
(c) AMC 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) AMC Passenger						
(5) Union Deliberation/Negotiation						
(a) Per Diem						
(b) Other Travel Costs						
(c) AMC Passenger						
(6) Other						
(a) Per Diem						
(b) Other Travel Costs						
(c) AMC Passenger						
M. In-Service Training						
(1) Temporary Duty Travel						
(a) Per Diem						
(b) Other Travel Cost						
(c) AMC 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) AMC Cargo						
(b) MSC Cargo						
(c) Commercial Land						
(d) Commercial Ship						
(e) Commercial Air						
(f) Other						
(2) Second Destination Transportation						
(a) AMC 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) AMC 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
($ in Thousands)

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) AMC Passengers						
(2) Transportation of Things						
(a) AMC 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										

* Provide data in terms of Full-Time Equivalents

Exhibit OP-15A DoD Dependents Education: Schools and Enrollment Data

DEPARTMENT OF DEFENSE DEPENDENTS EDUCATION
PUPIL ENROLLMENT TO TEACHER RATIOS
(Full-Time Equivalents (FTEs))

	PY	CY	BY1	BY2	Change CY/BY1	Change BY1/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
($ in 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
($ in 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
($ in 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
($ in 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 (CSRS and FERS)						
(2) FICA						

DEPARTMENT OF DEFENSE DEPENDENTS EDUCATION
SECTION 6 SCHOOLS COST SUMMARY
($ in 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	Hourly Costs				Annual Cost				BBL's of Fuel
				Fuel	DLR	Other	Total	Fuel	DLR	Other	Total	

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 (PY), current year (CY), biennial budget year 1 (BY1), and biennial budget year 2 (BY2). Prior Year (PY) data must reflect actual execution data.

(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 Combat Crew Training Squadrons (CCTS), Carrier Reserve Air Wings (CRAW), and Reserve Training Units (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 in support of the counter-drug mission.

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-2, Air Operations.

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 Hours Req'd.	Total Hours 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 (BY1) and biennial budget year 2 (BY2). Also explain changes in such factors for the current year (CY) between the estimate included in the previous President's budget request and current year (CY) estimate for each Type/Model/Series (T/M/S) included in this budget submission.

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-2, Air Operations.

DEPARTMENT OF THE NAVY
Analysis of Navy Flying Hour Program
Fleet Training

Claimant: _____
FY _____

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	Budget Hrs as % of Total Hrs. Required

1/ Data required for each category (I, II, III, IV, V, VI) as defined below.

2/ Provide an explanation for each T/M/S

3/ Provide an explanation of changes in Pilot/Naval Flight Officer hours between the current year (CY) and biennial budget year 1 (BY1) and between biennial budget year 1 (BY1) and biennial budget year 2 (BY2). Also explain changes in the current year (CY) 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.

Category I *Students require a complete syllabus because it is their first tour in an aircraft type.*
Category II *A transition syllabus for students transitioning from another similar aircraft (e.g. F-14 to F/A-18 or CH-46 to CH-60S).*
Category III *A refresher syllabus for those students with prior experience in an aircraft model who have been out of the cockpit greater or equal to 18 months.*
Category IV *A short, modified refresher syllabus for those students who have been out of the cockpit greater than 12 but less than 18 months. Additionally, it is a short modified transition syllabus for aircrew not experienced in the aircraft. It is also for miscellaneous non-fleet requirements.*
Category V *For specialized Night Attack training for the F/A-18D. For the F/A-18E, it is a short modified transition syllabus for aircrew not experienced in the aircraft. For Navy helicopters, it is a refresher syllabus for very experienced aircrews (prospective commanding officers and executive officers). It is shorter than the CAT III refresher syllabus.*
Category VI *The transition syllabus for the Blue Angels for the F/A-18B.*

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-2, Air Operations.

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	

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-2, Air Operations.

Exhibit OP-20C Analysis of Navy Flying Hour Program: Fleet Support

DEPARTMENT OF ARMY FLYING HOUR PROGRAM
FY ___ (PY/CY/BY1/BY2)

Subactivity Group: _____

Type A/C	Avg # A/C	*Crew Qty*	*Crew Ratio*	Flying Hours	*Flying Hours/ Crew/ Month*	Hourly Costs Fuel	Hourly Costs DLR	Hourly Costs Other	Hourly Costs Total	Annual Cost Fuel	Annual Cost DLR	Annual Cost Other	Annual Cost Total	BBL's of Fuel
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. *Prior year data must reflect actual execution 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 *the flying hours data by subactivity group* for prior year (PY), current year (CY), biennial budget year 1 (BY1), and biennial budget year 2 (BY2). 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.

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-2, Air Operations.

Exhibit OP-20D Analysis of Army Flying Hour Program
(Page 1 of 1)

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	Unit Cost Factors 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														

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, MFP-10 *and MFP-11* 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.

Exhibit OP-20E Analysis of Air Force Weapon Systems/Flying Hour Program
(Page 1 of 2)

AIR FORCE WEAPON SYSTEMS/FLYING HOUR COST DATA

TOTAL BY2+1	This exhibit will be submitted for both the OSD submission and the President's budget submission.
TOTAL BY2+2	
TOTAL BY2+3	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.
TOTAL BY2+4	

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-2, Air Operations; Exhibit PBA-19, Appropriation Highlights; and Exhibit PBA-21, Key Activity Indicators.

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				
* 9.	Other Intelligence				
	Subtotal, Intelligence Type				
10.	Representation Allowance				
11.	Criminal Investigations				
* 12.	Other Non-Intelligence Activities				
	Total				

* "Other" categories should be specifically identified with their related purpose as a footnote. The 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.

Exhibit OP-24 Emergency and Extraordinary Expense Limitation

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 Working Capital Fund (WCF) 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 Working Capital Fund activity group and a total for the Working Capital Fund.)
      (1) Depot Maintenance
      (2) MSC
      (3) Other Working Capital 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-26A exhibit will not be included in justification material forwarded to the Congress.

Exhibit OP-26A POL Consumption and Costs (Flying Hours)

Department of _____

FY BY1/BY2 OSD Submit President's Budget
POL Consumption and Costs
(Barrels, Unit Cost 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 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-26B exhibit will also be submitted by each Military Department and Defense Agency concurrently with the submission of congressional justification materials. The OP-26B exhibit will not be included in justification material forwarded to the Congress.

Exhibit OP-26B POL Consumption and Costs (Unit Cost)

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-26C exhibit will also be submitted by each Military Department and Defense Agency concurrently with the submission of congressional justification materials. The OP-26C exhibit will not be included in justification material forwarded to the Congress. **Include a copy of the Fund 15, Fuel Data, exhibit.**

Exhibit OP-26C Sources of Purchases for POL Consumption

DEPOT MAINTENANCE PROGRAM SUMMARY
(Service/Component)

Part I - Funded Requirements:

	FY PY-1		FY PY		FY CY		FY BY1		FY BY2	
	Units	$ in Mil	Units	$ in Mil	Units	$ in Mil	Units	$ in Mil	Units	$ in Mil
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										
GRAND TOTAL										

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	$ in Mil	Units	$ in Mil	Units	$ in Mil	Units	$ in Mil	Units	$ in Mil
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										
GRAND TOTAL										

* 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

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
FY _____(provide for PY, CY, BY1 and BY2)

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 (A/C) 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)					
13. 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/	Man-hours (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)					

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. Identify amounts for maintenance carry forward on summary.

2. Show in parentheses the amount reserved for scope changes in subsequent years by hull number for overhauls, Selected Restricted Availabilities (SRAs), and Phased Maintenance Activities (PMAs). Identify the amounts reserved for scope changes in the summary also.

COMPONENT
DEPOT MAINTENANCE PROGRAM 1/ 4/
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 Advanced Engineering Repair Planning (AERP)/Planning Estimating and Repair Activity (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, depot 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 to the extent that such support is for the performance of depot maintenance services. Depot maintenance may also include the installation of modifications (when done concurrent with other depot maintenance tasks). 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. In accordance with the Deputy Secretary of Defense's decision, nuclear refueling of a submarine is also excluded from the operation and maintenance depot maintenance program. 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 BY1 and FY 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 Part I – Funded Requirements and Part II – Unfunded Executable Requirements.

DEPARTMENT OF _____
OPERATION AND MAINTENANCE, _____
SPARES AND REPAIR PARTS
(Dollars in Millions)

	FY PY		FY CY		FY BY1		FY BY2		CY-BY1 CHANGE		BY1-BY2 CHANGE	
	Qty	*($ in M)*	*Qty*	*($ in M)*	*Qty*	*($ in M)*	*Qty*	*($ in M)*	*Qty*	*($ in M)*	*Qty*	*($ in M)*
DEPOT LEVEL REPARABLES (DLRs)												
COMMODITY: *(As appropriate for each Component)*												
SHIPS												
AIRFRAMES												
AIRCRAFT ENGINES												
COMBAT VEHICLES												
OTHER												
MISSILES												
COMMUNICATIONS EQUIPMENT												
OTHER MISC.												
TOTAL												
CONSUMABLES												
COMMODITY: *(As appropriate for each Component)*												
SHIPS												
AIRFRAMES												
AIRCRAFT ENGINES												
COMBAT VEHICLES												
OTHER												
MISSILES												
COMMUNICATIONS EQUIPMENT												
OTHER MISC.												
TOTAL												

The FY PB 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 as of September 30th. Include an explanation of changes in quantity and funding between years and deviations between actual and program data.

Provide the quantity and funding for each commodity group within each O&M appropriation used to purchase depot level reparables and consumable supplies from the Defense Working Capital Fund.

Exhibit OP-31 Spares and Repair Parts

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)			

Exhibit OP-32 Summary of Price and Program Change
(Page 1 of 12)

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)
	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/*see schedule for Element of Expense for Purchases from DWCF)*			(24)			
679	Cost Reimbursable Purchases			(27)			
680	Purchases from Building Maintenance Fund			(27)			
699	Total Purchases			(10)			
	TRANSPORTATION						
701	AMC Cargo (Fund)			(13)			
702	AMC SAAM (Fund)			(13)			
703	JCS Exercises			(14)			
704	Defense Courier Service						
705	*AMC Channel Cargo*			*(13)*			
706	*AMC Channel Passenger*			*(13)*			
707	*AMC Training*			*(13)*			
708	*MSC Chartered Cargo*			*(13)*			

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)
711	MSC Cargo (Fund)			(13)			
714	*MSC POL Tankership*			*(13)*			
715	*MSC APF (Army, DLA & Air Force Preposition)*			*(13)*			
716	*MSC Surge Sealift (FSS & LMSR)*			*(13)*			
717	*MTMC Global POV*			*(13)*			
718	*MTMC Liner Ocean Transportation*			*(13)*			
719	*MTMC Cargo Operations (Port Handling)*			*(13)*			
720	*DSC Pounds Delivered*			*(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)			
924	*Pharmaceutical Drugs*			*(53)*			
925	Equipment Purchases (Non-Fund)			(40)			

Exhibit OP-32 Summary of Price and Program Change
(Page 3 of 12)

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)
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)			
987	*Other Intra-government Purchases*			*(57)*			
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 Civil Engineering Service	*631*
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) Tier 2	*(54) 671*
Communications Services (DISA) Tier 1	*(55) 677*
DISA Information Services (Megacenters)	647
Army Information Services	648
Air Force Information Services	649
DLA Information Services	650
DFAS Information Services	651

Elements of Expense for Purchases from Defense Working Capital Fund (Fund)*

	Element of Expense
TRANSPORTATION	
Military Sealift Command (MSC):	
Fleet Auxiliary Force *(Navy Transportation)*	620
Afloat Prepositioning Ships *(Navy Transportation)*	621
Special Mission Support *(Navy Transportation)*	623
MSC *(Navy Transportation)*	624
MSC Rebate	625
Airlift Services *(Training):*	(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
Industrial Mobilization Capacity (56)	682

* 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 (CY), for biennial budget year 1 (BY1), and for biennial budget year 2 (BY2). 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) 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, for example, Equipment Maintenance by Contract, 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.

(6) 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 – unless changed by subsequent guidance from the OUSD(C). 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 AMC, MSC or MTMC. Only in unusual circumstances should an amount for foreign currency rate difference shown for other travel and/or transportation costs. (See end notes for further discussion of foreign currency entries.)

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 (Direct Funded), 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, not 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, *705, 706, 707, 708,* 711, *714, 715, 716, 717, 718, 719, 720,* 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 Defense Energy Support Center (DESC) 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.

INSTRUCTIONS FOR COMPLETION OF OP-32 (CONTINUED)

(16) Include Object Class 26 supplies and materials purchased from each 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.

(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 the 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 Standard Level User Charge (SLUC) charges. Program amounts will be consistent with the amount shown in Object Class 23.1.

INSTRUCTIONS FOR COMPLETION OF OP-32 (CONTINUED)

(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.

INSTRUCTIONS FOR COMPLETION OF OP-32 (CONTINUED)

(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 (PY), current year (CY), biennial budget year 1 (BY1), and biennial budget year 2 (BY2), as applicable.

(51) Includes fuel purchased from sources other than the Defense Working Capital Fund.

(52) Includes amounts for items not otherwise reported elsewhere.

(53) Includes funds for the purchase of pharmaceutical drugs budgeted in the Defense Health Program.

(54) Usage of long distance communications comparable to commercial services.

(55) Those features of long distance communications mandated by military readiness, security and interoperability.

(56) Funding supports critical Army production capabilities and maintains essential infrastructure to meet mobilization surge requirements for ammunitions processing, ordnance, and depot maintenance activities during national emergencies.

(57) Other Intra-government purchase includes purchases between other Components not already included in another OP-32 line item.

INSTRUCTIONS FOR COMPLETION OF OP-32 (CONTINUED)

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 equal Realized variance (DD Comp(M) 1506 Report 30 Sep).
   Column 2 equal Reverse the realized variance amount in the PY column.
   CY column equal zero

   b. If transfers have been approved in the CY,
   PY column equal Realized variance (DD Comp(M) 1506 Report 30 Sep).
   Column 2 equal Reverse the realized variance amount in the PY column and add the transfer amount approved for the CY to determine the total.
   CY column equal 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)

($ in Thousands)

FY: **Prior Year**	Appropriations			Total APF Oper.	Mil Constr.	Total APF Spt
MWR CATEGORY						
Category A	$_____	$_____	$_____	$_____	$_____	$_____
Category B	$_____	$_____	$_____	$_____	$_____	$_____
Category C	$_____	$_____	$_____	$_____	$_____	$_____
Category D	$_____	$_____	$_____	$_____	$_____	$_____
Total APF Support	$_____	$_____	$_____	$_____	$_____	$_____
Direct Support Included Above (Memo Entry)	$_____	$_____	$_____	$_____	$_____	$_____

FY: **Current Year**	Appropriations			Total APF Oper.	Mil Constr.	Total APF Spt
MWR CATEGORY						
Category A	$_____	$_____	$_____	$_____	$_____	$_____
Category B	$_____	$_____	$_____	$_____	$_____	$_____
Category C	$_____	$_____	$_____	$_____	$_____	$_____
Category D	$_____	$_____	$_____	$_____	$_____	$_____
Total APF Support	$_____	$_____	$_____	$_____	$_____	$_____
Direct Support Included Above (Memo Entry)	$_____	$_____	$_____	$_____	$_____	$_____

FY: **Budget**	Appropriations			Total APF Oper.	Mil Constr.	Total APF Spt
MWR CATEGORY						
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)
($ in Thousands)

Provide for PY, CY, BY1, & BY2

		Appropriations			Total APF Oper.	Mil Constr.	Total APF Spt
MWR CATEGORY							
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	$_____	$_____	$_____	$_____	$_____	$_____	$_____

Exhibit OP-34 Appropriated Fund Support for Morale, Welfare and Recreation (MWR) Activities
(Page 2 of 6)

APPROPRIATED FUND SUPPORT FOR MORALE, WELFARE AND RECREATION ACTIVITIES (MWR)

($ 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 (Primitive)	$_____	$_____	$_____	$_____	$_____	$_____	$_____
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

APPROPRIATED FUND SUPPORT FOR MORALE, WELFARE AND RECREATION ACTIVITIES (MWR)

($ in Thousands)

Provide for PY, CY, BY1, & BY2

		Appropriations			Total APF Oper.	Mil Constr.	Total APF Spt
MWR CATEGORY							
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	$_____	$_____	$_____	$_____	$_____	$_____	$_____

Exhibit OP-34 Appropriated Fund Support for Morale, Welfare and Recreation (MWR) Activities

APPROPRIATED FUND SUPPORT FOR MORALE, WELFARE AND RECREATION ACTIVITIES (MWR)
($ 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)
($ in Thousands)

INSTRUCTIONS:

1. The OP-34 must contain a title page that includes the following description of the exhibit: "The Exhibit OP-34 displays total appropriated fund support (APF) for Dept. of the _____ managed Morale, Welfare, and Recreation (MWR) programs and joint services managed programs."

The title page must also include the following definition of MWR programs (from DoDI 1015.10): "The MWR programs are vital to mission accomplishment and form an integral part of the non-pay compensation system. These programs provide a sense of community among patrons and provide support services commonly furnished by other employers, or other State and local governments to their employees and citizens. The MWR programs encourage positive individual values, and aid in recruitment and retention of personnel. They provide for the physical, cultural, and social needs, and general well-being of Service members and their families, providing community support systems that make DoD bases temporary hometowns for a mobile military population."

The title page must also include a short narrative description of all major program changes, identified separately by MWR category.

2. In preparing the OP-34 Exhibit, the Services/Defense Agencies must 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).

3. 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.

4. 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.

5. The OP-34 Exhibits must be submitted for the OSD/OMB budget submission each year. The OP-34 exhibit should also be included in the congressional justification books (Volume II - Data Book) 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)								

At the end of the OP-40 exhibit, provide a memo entry reflecting the amounts provided or programmed in support of the drug interdiction program for conventional and nuclear ships.

Exhibit OP-40 Ship Fuel and Operating Tempo Data

DEPARTMENT OF THE NAVY
OPERATION AND MAINTENANCE, NAVY/NAVY RESERVE
SHIP OPERATING COST DATA
($ in Thousands)

Fiscal Year _____

Type Inv	Ship Years	Operating Months	Fuel	Utilities	Repair Parts	Operating Target (OPTAR)	Total Cost

Provide data for the prior year (PY), current year (CY), budget year 1 (BY1), and budget year 2 (BY2).

At the end of the OP-41 exhibit, provide a memo entry reflecting the amounts provided or programmed in support of the drug interdiction program for conventional and nuclear ships.

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
($ 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
($ 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				

OPERATION AND MAINTENANCE, AIR FORCE
ANALYSIS OF AIRCRAFT POL
FY_____ Estimate
($ in Thousands)

Analysis of Non-Fly Program

	FY PY		FY CY		FY BY1		FY BY2	
	QTY(bbls)	Cost	QTY(bbls)	Cost	QTY(bbls)	Cost	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
REPAIR PARTS, ARMY RESERVE COMPONENTS 1/
($ 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	BY2+4
	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.

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.

AIR 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
Army										
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 Actual**	**Change**	**FY CY Estimate**	**Change**	**FY BY1 Estimate**	**Change**	**FY BY2 Estimate**
Primary Aircraft Authorized (PAA) (End of FY)							
Bombers							
Fighters							
Training							
Mobility							
Other (e.g., Army Flight Pgm)							
Total Aircraft Inventory (TAI) (End of FY)							
Bombers							
Fighters							
Training							
Mobility							
Other (e.g., Army Flight Pgm)							
O&M Funded 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)

	FY PY Actual	Change	FY CY Estimate	Change	FY BY1 Estimate	Change	FY BY2 Estimate
PERSONNEL DATA							
End Strength							
Active Force Personnel							
Officer							
Enlisted							
Cadets							
Total							
End Strength							
Selected Reserve and Guard Personnel							
Officer							
Enlisted							
Total							
Full-Time Equivalents							
Civilian Personnel							
U.S. Direct Hires							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							
Total							

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).)

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-21, Key Activity Indicators.

DATE PREPARED:
POC:
TELEPHONE:

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

Appropriation Summary
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)							
Reserve Battle Force							
Reserve Non Battle Force							
Battle Force Ships (Active plus Reserve Battle Force)							

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							
Deployed Operating Months (%)							
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							

Note: Deployed Operating Months (%) captures the ratio of deployed months to the total number of operating months. This illustrates trends in the employment of the fleet and is normalized to account for fluctuations in repair schedule or force structure changes.

SHIP OPERATIONS
COMPONENT TITLE
(Con't)

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 (CY) and Biennial Budget Year 1 (BY1) and between Biennial Budget Year 1 (BY1) and Biennial Budget Year 2 (BY2) 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 the OP-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.

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-21, Key Activity Indicators.

DATE PREPARED:
POC:
TELEPHONE:

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 (for $ provide in nearest tenth of a million).

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
Battalions:	Reqmnt	Miles	Reqmnt	Miles	Reqmnt	Miles	Reqmnt	Miles
Armor (M1)								
Homestation Training								
National Training Center (NTC)								
Other (be specific)								
Mech. Infantry (M2)								
Homestation Training								
National Training Center (NTC)								
Other (be specific)								
Cavalry Squadron (M3)								
Homestation Training								
National Training Center (NTC)								
Other (be specific)								

LAND FORCES
COMPONENT TITLE (Con't)

MARINE CORPS

TRAINING DAYS	FY-PY No. of Units	FY-PY No. of Days	FY-CY No. of Units	FY-CY No. of Days	FY-BY1 No. of Units	FY-BY1 No. of Days	FY-BY2 No. of Units	FY-BY2 No. of Days
Marine Corps Participation in Collective Unit Training								
Marine Forces Atlantic (MFL)								
Chairman Joint Chiefs of Staff Exercises								
II Marine Expeditionary Forces Exercises								
Marine Operating Force Exercises								
Marine Expeditionary Unit Special Operations Capable Exercises								
Marine Forces Pacific (MFP)								
Chairman Joint Chiefs of Staff Exercises								
II Marine Expeditionary Forces Exercises								
Marine Operating Force Exercises								
Marine Expeditionary Unit Special Operations Capable Exercises								

	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							
Selected Reserve and Guard Personnel	**End Strength**						
Officer							
Enlisted							
Total							
Civilian Personnel	**Full-Time Equivalents**						
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 (CY) and biennial budget year 1 (BY1) and between biennial budget year 1 (BY1) and biennial budget year 2 (BY2) by relating it to program changes (force structure, end strength, etc.) for the period. Also, identify any applicable major pricing changes between years. For program and 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 *Subactivity* 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 the performance criteria of the Detail by Subactivity Group (OP-5).

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.

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-21, Key Activity Indicators.

DATE PREPARED:
POC:
TELEPHONE:

DEPOT MAINTENANCE PROGRAM
COMPONENT TITLE
($ in Millions)

	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".

DEPOT MAINTENANCE PROGRAM
COMPONENT TITLE
($ in Millions)

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 (for $ provided in nearest tenth of a million) between the current year (CY) and the biennial budget year 1 (BY1) and between BY1 and biennial budget year 2 (BY2). 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). In addition, data contained in the O&M Overview should match the data reported in other budget justification material such as the OP-5 and the OP-30 exhibits. 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.

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-21, Key Activity Indicators.

DATE PREPARED:
POC:
TELEPHONE:

Exhibit PBA-5 Depot Maintenance
(Page 2 of 2)

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
($ 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*
Maintenance and Repair of Real Property										
Minor Construction										
Demolition Costs										
Total (Should match amount in Appropriation Summary above)										
Backlog of Maintenance and Repair (BMAR)										

Exhibit PBA-7 Real Property Maintenance
(Page 1 of 2)

REAL PROPERTY MAINTENANCE
COMPONENT TITLE

	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							
Selected Reserve and Guard Personnel	**End Strength**						
Officer							
Enlisted							
Total							
Civilian Personnel	**Full-Time Equivalents**						
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 (CY) and biennial budget year 1 (BY1) and between biennial budget year 1 (BY1) and biennial budget year 2 (BY2) 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.

DATE PREPARED:
POC:
TELEPHONE:

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: *(List each subactivity group and include separate descriptions for each functional program within the subactivity group.)*

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										
Defense-Wide (i.e. AFIS, DAU, DFAS, DHRA, DTRA, and DSS)										
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							

(Student/Trainee Workyears)

	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, *American Forces Information Services, Defense Acquisition University, Defense Financial Accounting Service, Defense Human Resources Activity, Defense Security Service, and Defense Threat Reduction Agency*)							
Recruit Training							
One Station Unit Training							
Specialized Skill 2/							
Officer Acquisition 3/							
Flight Training							
Professional Development							

TRAINING AND EDUCATION
COMPONENT TITLE

1/ *Training* 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 (CY) and biennial budget year 1 (BY1) and between biennial budget year 1 (BY1) and biennial budget year 2 (BY2) 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),. 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.

DATE PREPARED:
POC:
TELEPHONE:

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										
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
Organic Medical Programs							
Hospitals/Medical Centers							
PRIMIS/NAVCARE Clinics							
Medical Clinics							
Dispositions (000)							
Inpatient Work Units (000)							
Occupied Bed Days (000)							
Average Length of Stay (Days)							
Ambulatory Visits (000)							
Training Workloads							
USUHS							
Other Education and Training							
Health Professionals Scholarship Program/ Finanacial Assistance Program							
Managed Care Support (MCS) Contracts (000)							
Total CHAMPUS Eligibles							
Total CHAMPUS Users							

Exhibit PBA-9 Defense Health Program
(Page 1 of 3)

DEFENSE HEALTH PROGRAM
COMPONENT TITLE

PERSONNEL DATA

Active Force Personnel	**End Strength**
Officer	
Enlisted	
Cadets	
Total	

Selected Reserve and Guard Personnel	**End Strength**
Officer	
Enlisted	
Total	

Civilian Personnel	**Full-Time Equivalents**
U.S. Direct Hires	
Foreign National Direct Hire	
Total Direct Hire	
Foreign National Indirect Hire	
Total	

DEFENSE HEALTH PROGRAM
COMPONENT TITLE

PERSONNEL DATA

	FY PY Actual	Change	FY CY Estimate	Change	FY BY1 Estimate	Change	FY BY2 Estimate
Eligible Beneficiary Population (000)							
Active Duty Personnel							
Dependents of Active Duty Personnel							
Dependents of Retirees Under 65							
Retirees Under 65							
Beneficiaries Over 65							
Total							
User Population (000)							
Active Duty Personnel							
Dependents of Active Duty Personnel							
Dependents of Retirees Under 65							
Retirees Under 65							
Beneficiaries Over 65							
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). Show functional transfers as program changes consistent with the OP-32 and OP-5 exhibits and with data included in other justification material. 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.

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-21, Key Activity Indicators.

DATE PREPARED:
POC:
TELEPHONE:

Exhibit PBA-9 Defense Health Program
(Page 3 of 3)

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 *Subactivity* 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

	FY PY		FY CY		FY BY1		FY BY2		
Number of Installations	CONUS	Overseas	CONUS	Overseas	CONUS	Overseas	CONUS	Overseas	Active
Forces									
Reserve Forces									

BASE OPERATIONS SUPPORT (BOS)
COMPONENT TITLE

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							
Selected Reserve and Guard Personnel			**End Strength**				
Officer							
Enlisted							
Total							
Civilian Personnel			**Full-Time Equivalents**				
U.S. Direct Hires							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							
Total							

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 biennial budget year 1 (BY1) and from BY1 to biennial budget year 2 (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 the performance criteria of the Detail by *Subactivity* Group (OP-5)). *The total price and program changes must match the sum of Base Operations Support subactivity groups (O-1 line items).* Identify on the bottom of the exhibit the preparation date and a point of contact (POC) (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 as follows: *"95", Base Communications; "96", Base Operating Support; "19", Child Development Centers; "20", Family Centers; "90", Visual Information Activities; "53", Environmental Conservation; and "54" Pollution Prevention.* 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.

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-21, Key Activity Indicators.

DATE PREPARED:
POC:
TELEPHONE:

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)

Primary Aircraft Authorized (PAA) (End FY)
Total Aircraft Inventory (TAI) (End FY)
Flying Hours
Air Wings
Air Squadrons
Flying Units
Operating Tempo (List separately applicable ground, flying, steaming)
Ship Inventory (End FY)
Steaming Hours (000)
Divisions
Brigades
Student Training Loads
Major Installations
Reserve Centers
Training Centers
Other Operating Locations

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
Military Selected Reserve and National Guard Personnel				*(End Strength)*			
Drill Strength (Pay Groups A, F and P)							
Individual Mobilization Augmentees							
Full Time Duty							
Total							
Selected Reserve				(Average Strength)			
Full-time Included (Memo)							
Civilian Personnel				(Full-Time Equivalents(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

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. The total for each column will be the difference between fiscal years.* ***Stub entries such as "OSD/OMB reduction" are not acceptable.***

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 biennial budget year 1 (BY1) and from FY BY1 to biennial budget year 2 (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 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), Civilian Personnel Costs (OP-8); 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 (POC) (with telephone number) who is knowledgeable about the content of the data reflected on the exhibit.

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-21, Key Activity Indicators.

DATE PREPARED:
POC:
TELEPHONE:

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 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							

COMMAND, CONTROL, AND COMMUNICATIONS
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 biennial budget year 1 (BY1) and from BY1 to biennial budget year 2 (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 C^3 Congressional Justification Book. Identify on the bottom of the exhibit the preparation date and a point of contact (POC) (with telephone number) who is knowledgeable about the content of the data reflected on the exhibit.

DATE PREPARED:
POC:
TELEPHONE:

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
Operation and Maintenance, _____ (Separately identify each appropriation)

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 Subactivity 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									
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 (CY) and Biennial Budget Year 1 (BY1) and between Biennial Budget Year 1 (BY1) and Biennial Year 2 (BY2) 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 (POC) who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

DATE PREPARED:
POC:
TELEPHONE:

Exhibit PBA-13 Transportation
(Page 2 of 2)

MAJOR DEPARTMENT OF DEFENSE HEADQUARTERS ACTIVITIES

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 *major* headquarters mission. Data will be displayed for all organizations listed in the DoD Directive 5100.73, "Major Department of Defense Headquarters Activities." *Deviations from the DoDD 5100.73 must be approved by OSD.* Additionally, this exhibit will separately identify the manpower and costs data by Combatant and Non-Combatant Management Headquarters Activities. *The Secretaries of the Military Departments shall provide personnel strength and operating costs in Major DoD Headquarters Activities under their management control. In addition, they shall provide strength and operating costs of Service-provided personnel and funding in the U.S. Combatant Command Headquarters Activities in accordance with Commander-in-Chief programmed and Joint Staff approved levels. Service personnel and funding for the U.S. Special Operations Command shall be coordinated with the Commander-in-Chief, Special Operations Command (CINCSOC).* 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 Major 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 categories I and II.)							
Personnel							
Military (Average Strength (A/S))							
Civilian (Full-Time Equivalents (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)							

Exhibit PBA-16 Major Department of Defense Headquarters Activities

(Page 1 of 2)

MAJOR DEPARTMENT OF DEFENSE HEADQUARTERS ACTIVITIES

COMPONENT TITLE

PROGRAM DATA (Continued)

	FY PY Actual	Change	FY CY Estimate	Change	FY BY1 Estimate	Change	FY BY2 Estimate
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 *major* 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 must 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 (POC) who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

DATE PREPARED:
POC:
TELEPHONE:

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 indicators 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: Provide total advertising dollars.

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 (CY) and biennial budget year 1 (BY1) and between biennial budget year 1 (BY1) and biennial budget year 2 (BY2) 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 that are 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 (POC) who is knowledgeable about the content of the data reflected on the exhibit as well as a telephone number for the individual.

DATE PREPARED:
POC:
TELEPHONE:

APPROPRIATION HIGHLIGHTS
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 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 of 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 (CY) and biennial year 1 (BY1) and between biennial year 1 (BY1) and biennial year 2 (BY2) 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), O&M Funding by Budget Activity/Activity Group/Subactivity Group (O-1), 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.

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-21, Key Activity Indicators.
NOTE: Every Component is required to submit the PBA-19 Exhibit.

DATE PREPARED:
POC:
TELEPHONE:

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, Foreign National, and Indirect Hire, and by type of appropriation. All civilian personnel are to be shown as full-time equivalents.

	(Full-Time Equivalents (FTEs)						
	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, National Guard							
U.S. Direct Hire							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							
Total							

MANPOWER TABLES
DEPARTMENT OF _____

Civilian Personnel
(Full-Time Equivalents (FTEs)

	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.

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-21, Key Activity Indicators.

DATE PREPARED:
POC:
TELEPHONE:

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							
				CY-BY1 Change		**BY1-BY2 Change**	
Summary of Increases/Decreases							
Strategic Forces							
General Purpose Forces							
Intelligence and Communications							
General Research and Development							
Other Defense-Wide Missions							
Logistics Support							
Personnel Support							
Other Centralized Support							
Total Changes							

Instructions: Identify specific increases/decreases to the Component's *military end* strength levels by major program. Provide changes as shown above. 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							

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-21, Key Activity Indicators.

DATE PREPARED:
POC:
TELEPHONE:

Exhibit PBA-20B Military Personnel Active 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 *							
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 *							
Major Installations							
Operation and Maintenance, Marine Corps							
Active Duty Military Personnel (End Strength)							
Civilian Personnel (FTEs)							
Training Workloads *							
Major Installations							

Exhibit PBA-21 Key Activity Indicators
(Page 1 of 4)

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 *							
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							
U.S. Special Operations Command							
Total Aircraft Inventory (TAI)							
USASOC							
AFSOC							
Primary Authorized Aircraft (PAA)							
USASOC							
AFSOC							
Flying Hours (000's)							
USASOC							
AFSOC							

All numbers are to be consistent with other supporting exhibits.
* Training workloads should agree with those to be reflected in the budget year's Military Manpower Training Report and with the PBA-8 exhibit.

DATE PREPARED:
POC:
TELEPHONE:

Exhibit PBA-21 Key Activity Indicators
(Page 4 of 4)

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 included 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 succinct narrative explanation of total resource changes (for $ provide in nearest tenth of a million) between the current year (CY) and biennial budget year 1 (BY1) and between biennial budget year 1 (BY1) and biennial budget year 2 (BY2) 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 *Subactivity* 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 the OP-5 performance criteria.

($ 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 5)

MOBILIZATION
COMPONENT TITLE
Operation and Maintenance, (Service)

($ in Millions)

	FY PY Actual	Change	FY CY Estimate	Change	FY BY1 Estimate	Change	FY BY2 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 (#/$)	2/						
Other	3/						
Total (There is no corresponding subactivity group within the Air Force O-1 structure.)							
DEFENSE-WIDE:							
Afloat Prepositioned Fleet (#/$)	1/						
Training Exercises (#/$)	2/						
Other	3/						
Total (There is no corresponding subactivity group within the Defense-Wide O-1 structure.)							

($ in Millions)

FY PY Actual	Change	FY CY Estimate	Change	FY BY1 Estimate	Change	FY BY2 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 Mobilization Budget Activity

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)

MOBILIZATION
COMPONENT TITLE
Operation and Maintenance, (Service)

	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							
Selected Reserve and Guard Personnel	**End Strength**						
Officer							
Enlisted							
Total							
Civilian Personnel	**Full-Time Equivalents**						
U.S. Direct Hires							
Foreign National Direct Hire							
Total Direct Hire							
Foreign National Indirect Hire							
Total							

MOBILIZATION
COMPONENT TITLE
Operation and Maintenance, (Service)

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.

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-21, Key Activity Indicators.

DATE PREPARED:
POC:
TELEPHONE:

SUMMARY OF FUNCTIONAL TRANSFERS AND FUNDING REALIGNMENTS INCLUDED IN FY BY1/FY FY BY2

	(TOA, Dollars in Millions) AMOUNT	CIVILIAN FTEs	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.

NOTE: Every Component must submit the PBA-25 exhibit even if they have no functional transfers. (Submit showing zero functional transfers)

DATE PREPARED:
POC:
TELEPHONE:

Exhibit PBA-25 Functional Transfers and Realignments

SPECIAL OPERATIONS FORCES
($ 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

Description of Operations Financed:

(Provide narrative explanation of activities included.)

PROGRAM FUNDING DATA

FY PY Actual	Price Change	Program Change	FY CY Estimate	Price Change	Program Change	FY BY1 Estimate	Price Change	Program Change	FY BY2 Estimate

Instruction: Operation and Maintenance funding by Budget Activity and Budget Activity Group

Budget Activity 1 – Operating Forces

Special Operations Operational Forces
Flight Operations
Ship/Boat Operations
Combat Development Activities
Other Operations

SPECIAL OPERATIONS FORCES
(\$ 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
Special Operations Operational Support										
Force Related Training										
Operational Support										
Intelligence & Communication										
Management/Operational Headquarters										
Depot Maintenance										
Base Support										
Budget Activity 3 – Training and Recruiting										
Skill and Advanced Training										
Specialized Skill Training										
Professional Development Education										
Base Support										
Budget Activity 4 – Administrative and Servicewide Activities										
Logistics Operations										
Acquisition/Program Management										
Total Special Operations Command										

Narrative Explanation of Changes:
Instruction: Provide a succinct narrative explanation of resource changes (\$ in tenths of millions) between current year (CY) and biennial budget year 1 (BY 1) and BY1 and biennial budget year 2 (BY2).. Explanations are to be provided in terms of price and program. Price and Program changes should agree with those displayed on the Summary of Price and Program Changes (OP-32) and the Detail by Subactivity Group (OP-5). Show functional transfers as program changes consistent with the OP-32 and the OP-5 exhibits). This explanation is to be provided by Budget Activity and by Budget Activity Group as appropriate. 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).

SPECIAL OPERATIONS FORCES

USSOCOM FLYING OPERATIONS

Instruction: Provide a succinct narrative explanation of total SOF dedicated aviation assets.

	FY PY Actual	Change	FY CY Estimate	Change	FY BY1 Estimate	Change	FY BY2 Estimate
Aircraft Inventory (End FY)							
Air Force Special Operations Command (AFSOC)							
Tactical/Mobility							
Training							
Total							
United States Army Special Operations Command (USASOC)							
Aircraft (PAA End FY)							
Tactical/Mobility							
Training							
Total							

NOTE: Information on this exhibit must be consistent with information on Exhibit PBA-21, Key Activity Indicators.

DATE PREPARED:
POC:
TELEPHONE:

AIRCRAFT INVENTORY
Component _____
(use for Army and Air Force)

Type Aircraft/TMS*	Category	Prior Year (PY) Active	Prior Year (PY) Reserve	Prior Year (PY) Guard	Current Year (CY) Active	Current Year (CY) Reserve	Current Year (CY) Guard	Budget Year 1 (BY1) Active	Budget Year 1 (BY1) Reserve	Budget Year 1 (BY1) Guard	Budget Year 2 (BY2) Active	Budget Year 2 (BY2) Reserve	Budget Year 2 (BY2) Guard

Automated submission required in Excel format.

* TMS = Type Model Series

Exhibit PB-20 Aircraft Inventory
(Page 1 of 2)

AIRCRAFT INVENTORY

Component _____

Type Aircraft/TMS*	Category	Prior Year (PY) Active Navy	Navy Reserve	Marine Corps	MC Reserve	Current Year (CY) Active Navy	Navy Reserve	Marine Corps	MC Reserve	Budget Year 1 (BY1) Active Navy	Navy Reserve	Marine Corps	MC Reserve	Budget Year 2 (BY2) Active Navy	Navy Reserve	Marine Corps	MC Reserve

Automated submission required in Excel format.

* TMS = Type Model Series

Exhibit PB-20 Aircraft Inventory
(Page 2 of 2)

OPERATION AND MAINTENANCE, _____
SUMMARY OF INCREASES AND DECREASES

($ in Thousands)

	BA 1	BA 2	BA 3	BA 4	Total
FY CY President's Budget Request					
1. Congressional Adjustment (List items)					
a) Distributed					
b) Undistributed					
c) Adjustments to Meet Congressional Intent					
d) General Provisions					
FY CY Appropriated Amount					
2. Program Changes (CY to CY only)					
FY CY Baseline Funding					
3. Reprogrammings/Supplemental					
a) Anticipated Supplementals (Show Pay and Program Supplementals Separately)					
b) Reprogrammings					
Revised FY CY Estimate					
4. Price Change					
5. Transfers					
a) Transfers In					
b) Transfers Out					
6. Program Increases					
a) Annualization of New FY CY Program					
b) One-Time FY BY1 Costs					
c) Program Growth in FY BY1					
7. Program Decreases:					
a) One-Time FY CY Costs					
b) Annualization of FY CY Program Decreases					
c) Program Decreases in FY BY1					
FY BY1 Budget Request					

Exhibit PB-31D Summary Increases/Decreases
(Page 1 of 2)

OPERATION AND MAINTENANCE, _____
SUMMARY OF INCREASES AND DECREASES

($ in Thousands)

	BA 1	BA 2	BA 3	BA 4	Total
8. Price Change					
9. Transfers					
a) Transfers In					
b) Transfers Out					
10. Program Increases					
11.					
a) Annualization of New FY BY1 Program					
b) One-Time FY BY2 Costs					
c) Program Growth in FY BY2					
12. Program Decreases:					
a) One-Time FY BY1 Costs					
b) Annualization of FY BY1 Program Decreases					
c) Program Decreases in FY BY2					
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 ($ 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 specific increases and decreases are not required on this exhibit.

DATE: _____

DEPARTMENT OF _____
MILITARY BANDS
FY BY1/FY BY2 PRESIDENT'S BUDGET

	FY PY Actual	Change	FY CY Estimate	Change	FY BY1 Estimate	Change	FY BY2 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 Hire 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

OPERATION AND MAINTENANCE, _____
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						
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						
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))						

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.

Provide an explanation of changes between the years for military and civilian personnel for the BES submission only.

Exhibit PB-31R Personnel Summary
(Page 1 of 2)

OPERATION AND MAINTENANCE, _____
PERSONNEL SUMMARY

Outyear Summary:	**FY BY2+1**	**FY BY2+2**	**FY BY2+3**	**FY BY2+4**
(Include Outyear Summary in the OSD/OMB submission only)				
Military End Strength				
Reserve Drill End Strength				
Reservists on Full Time Active Duty (E/S)				
Civilian FTEs				
(Military Technician Included (Memo))				
(Reimbursable Civilians Included Above (Memo))				

Exhibit PB-31R Personnel Summary
(Page 2 of 2)

INTERNET DOCUMENT INFORMATION FORM

A . Report Title: Financial Management Regulation Volume 2A: Budget Formulation and Presentation

B. DATE Report Downloaded From the Internet: 09/22/00

C. Report's Point of Contact: (Name, Organization, Address, Office Symbol, & Ph #): **DAPS Washington, DC Operations**
Attn: Gil Kruemmel- Director
Arlington, VA
(703) 607-5200

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: __VM__ **Preparation Date 09/22/00**

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.