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GENERAL INFORMATION
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CHAPTER 1

GENERAL INFORMATION

0101 GENERAL POLICIES**010101 Purpose**

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

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

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

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

010102 Organization

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

010103 Changes to Volume 2

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

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

010104 Reports Control Symbol

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

010105 Requests for Exceptions to OMB Circular A-11

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

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

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

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

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

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

010106 Proposed Changes in Budget Structure and Appropriation Language

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

1. Changes in the appropriation pattern, including proposed new accounts and changes in the titles and sequence of existing accounts.

2. Changes in the methods of funding a program.

3. Changes in program or budget activity classifications for the program and financing schedules for all appropriation accounts and funds.

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

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

010107 Budget Terminology/Definitions

A. Standard Government-wide definitions of budget terminology are provided in the Office of Management and Budget issuance's, most notably Circulars A-11 (Section 14.1) and A-34 (Chapter 1).

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

1. Accrual Basis of Accounting: A method of accounting in which revenues are recognized in the period earned and costs are recognized in the period incurred, regardless of when payment is received or made. There have been many initiatives over the years to convert the Federal Budget to an accrual accounting basis. Although the budget is on a cash basis, DoD accounting is on the accrual basis.

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

3. **Appeal:** A request for reconsideration of an action taken to adjust, reduce, or delete funding for an item during the congressional review of the defense budget (authorization and appropriation). This process is discussed in Section 010406.
4. **Apportionment:** A distribution by the Office of Management and Budget of amounts available for obligation in appropriation or fund accounts of the Executive Branch. The distribution makes amounts available on the basis of specified time periods, programs, activities, projects, objects, or combinations thereof. The apportionment system is intended to achieve an effective and orderly use of funds. The amounts so apportioned limit the obligations that may be incurred.
5. **Appropriations:** A provision of legal authority by an act of the Congress that permits Federal agencies to incur obligations and to make payments out of the Treasury for specified purposes. An appropriation usually follows enactment of authorizing legislation. An appropriation act is the most common means of providing budget authority (see Budget Authority). Appropriations do not represent cash actually set aside in the Treasury for purposes specified in the appropriation act; they represent limitations of amounts which agencies may obligate during the time period specified in the respective appropriation acts.
6. **Authorization (Authorizing Legislation):** Basic substantive legislation enacted by the Congress which sets up or continues the legal operation of a Federal program or agency either indefinitely or for a specific period of time or sanctions a particular type of obligation or expenditure within a program. Such legislation is normally a prerequisite for subsequent appropriations or other kinds of budget authority to be contained in appropriation acts. It may limit the amount of budget authority to be provided subsequently or may authorize the appropriation of “such sums as may be necessary.”
7. **Biennial Budget:** The FY1986 Department of Defense Authorization Act required the submission of two-year budgets for the Department of Defense and related agencies beginning with FY 1988/FY 1989. The Department has fully institutionalized a biennial cycle for the Planning, Programming, and Budgeting System (PPBS), including the Defense Guidance (DG), the Program Objective Memorandum (POM), Volume 2 of the Financial Management Regulation (FMR) and budget formulation memoranda. A biennial budget, as currently structured, represents program budget estimates for a two-year period in which fiscal year requirements remain separate and distinct.
8. **Budget Activity:** Categories within each appropriation and fund account which identify the purposes, projects, or types of activities financed by the appropriation or fund.
9. **Budget Amendment:** A formal request submitted to the Congress by the President, after his formal budget transmittal but prior to completion of appropriation action by the Congress, that revises previous requests, such as the amount of budget authority.
10. **Budget Authority:** The authority becoming available during the year to enter into obligations that result in immediate or future outlays of Government funds.
11. **Budget Deficit:** The amount by which the Government’s budget outlays exceed its budget receipts for any given period. Deficits are financed primarily by Treasury borrowing from the public.
12. **Budget Receipts:** Amounts received by the Federal Government from the public that arise from the exercise of governmental or sovereign power (primarily tax revenues, but also receipts from premiums of compulsory social insurance programs, court fines, license fees, etc.); premiums from voluntary participants in Federal social insurance programs; and gifts and contributions. Excluded from budget receipts are collections resulting from business-type transactions and payments between government accounts as a result of intragovernmental transactions.

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

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

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

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

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

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

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

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

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

22. **Expired Appropriation:** An appropriation whose period of availability for incurring new obligations has expired but the appropriation is not closed (canceled). During this period, the appropriation is

available for adjustment to, or payment of, existing obligations. Appropriations remain in an expired status for five years as shown in the table below. At the end of the five-year expiration period, the appropriation is closed (canceled) and is no longer available for the payment of unliquidated obligations. (See Closed (Canceled) Accounts.)

Life Cycle of Appropriations:

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

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

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

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

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

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

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

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

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

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

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

26. **Full-time Equivalent (FTE):** Reflects the total number of regular straight-time hours (i.e., not including overtime or holiday hours) worked by employees divided by the number of compensable hours applicable

to each fiscal year. Annual leave, sick leave and compensatory time off and other approved leave categories are considered to be “hours worked” for purposes of defining full-time equivalent employment.

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

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

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

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

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

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

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

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

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

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

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

38. Program Objectives Memorandum (POM): The final product of the programming process within the Department of Defense, the Program Objectives Memorandum (POM) displays the resource allocation decisions of the Military Departments in response to and in accordance with Defense Guidance.
39. Program Year: The fiscal year in which authorization was provided and in which funds were appropriated for a particular program, regardless of the fiscal year in which funds for that program might be obligated.
40. Reapportionment: A revision by the Office of Management and Budget of a previous apportionment of budgetary resources for an appropriation or fund account. A revision would ordinarily cover the same period, project, or activity covered in the original apportionment.
41. Reappropriation: Congressional action to restore the obligational availability, whether for the same or different purposes, of all or part of the unobligated portion of budget authority that has expired or would otherwise expire in an annual or multi-year account. Obligational authority in a current account may also be extended by a subsequent appropriation act.
42. Reconciliation Process: A process used by the Congress to reconcile amounts determined by tax, spending, and debt legislation for a given fiscal year with the ceilings enacted in the second and required concurrent resolution on the budget for that year. Section 310 of the Congressional Budget and Impoundment Control Act of 1974 provides that the second required concurrent resolution on the budget, which sets binding totals for the budget, may direct committees to determine and recommend changes to laws, bills, and resolutions, as required to conform with the binding totals for budget authority, revenues, and the public debt.
43. Recovery of Prior Year Obligations: Amounts made available in no year and unexpired multi-year accounts through downward adjustment of prior year obligations.
44. Reimbursements: Sums received by the Government for commodities sold or services furnished either to the public or to another Government account that are authorized by law to be credited directly to specific appropriation and fund accounts. These amounts are deducted from the total obligations incurred (and outlays) in determining net obligations (and outlays) for such accounts.
45. Reprogramming: Utilization of funds in an appropriation account for purposes other than those contemplated at the time of appropriation. Reprogramming is generally accomplished pursuant to consultation with and approval by appropriate congressional committees. Instructions will be contained in Volume 3 of this regulation.
46. Rescission: The consequence of enacted legislation which cancels budgetary resources previously provided by the Congress prior to the time when the authority would otherwise lapse. Section 1012 of the Impoundment Control Act of 1974 requires a special message from the President to the Congress reporting any proposed rescission of budgetary resources. These proposals may be accepted in whole or in part through the passage of a rescission bill by both Houses of the Congress.
47. Rescission Bill: A bill or joint resolution that provides for cancellation, in whole or in part, of budgetary resources previously granted by the Congress. Under Section 1012 of the Impoundment Control Act of 1974, unless Congress approves a rescission bill within 45 days of continuous session after receipt of the proposal, the budgetary resources must be made available for obligation.
48. Revolving Fund: A fund established to finance a cycle of operations through amounts received by the fund. Within the Department of Defense, such funds include the Defense Working Capital Fund, as well as other working capital funds.
49. Sequestration: The reduction or cancellation of new budget authority; unobligated balances, new loan guarantee commitments or limitations; new direct loan obligations, commitments, or limitations; spending

authority; and obligation limitations. OMB Circular A-11, section 14.2(e) provides additional guidance on sequestration rules of the Budget Enforcement Act of 1990 (BEA).

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

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

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

010108 Security Classifications

A. General

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

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

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

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

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

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

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

C. Security classification instructions for Intelligence Programs/Activities Resource Information are contained in Chapter 16

0102 FUNDING POLICIES**010201 Criteria for Determining Expense and Investment Costs**

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

B. Basic Distinctions Between Expense and Investment Costs. The criteria for cost definitions consider the intrinsic or innate qualities of the item such as durability in the case of an investment cost or consumability in the case of an operating cost and the conditional circumstances under which an item is used or the way it is managed. In all cases where the definitions appear to conflict, the conditional circumstances will prevail. The following guidance is provided to determine whether a cost is either an expense or an investment. All costs are classified as either an expense or an investment.

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

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

C. Policy for Expense and Investment Costs.

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

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

3. Costs budgeted in the Operation and Maintenance (O&M) and Military Personnel appropriations are considered expenses. Costs budgeted in the Procurement and Military Construction appropriations are considered investments. Costs budgeted in the Research, Development, Test and Evaluation (RDT&E), Base Realignment and Closure (BRAC), and Family Housing appropriations include both expenses and investments. Definitions for costs within the Defense Working Capital Funds are provided in Chapter 9 and Section 010214.

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

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

1. Expenses. Expenses are costs of resources consumed in operating and maintaining the Department of Defense. When costs generally considered as expenses are included in the production or construction

of an investment item, they shall be classified as investment costs. Military personnel costs are an exception to this rule. The following guidelines shall be used to determine expense costs:

- Labor of civilian, military, or contractor personnel.
- Rental charges for equipment and facilities.
- Food, clothing, and fuel.
- Supplies and materials designated for supply management of the Defense Working Capital Funds.
- Maintenance, repair, overhaul, rework of equipment.
- Assemblies, spares and repair parts, and other items of equipment that are not designated for centralized item management and asset control and which have a system unit cost less than the currently approved dollar threshold of \$100,000 for expense and investment determinations. This criterion is applied on the basis of the unit cost of a complete system rather than on individual items of equipment or components that, when aggregated, become a system. The concept of a system must be considered in evaluating the procurement of an individual end item. A system is comprised of a number of components that are part of and function within the context of a whole to satisfy a documented requirement. In this case, system unit cost applies to the aggregate cost of all components being acquired as a new system.
- *Cost of incidental material and items that are not known until the end item is being modified are conditional requirements and are considered expenses because the material is needed to sustain or repair the end item.*
- *Engineering efforts to determine what a modification will ultimately be or to determine how to satisfy a deficiency are expenses.*
- Real property maintenance, including facility maintenance and repair and O&M-funded minor construction projects.

2. Investments. Investments are costs to acquire capital assets such as real property and equipment. The following criteria shall be used to determine those costs to be classified as investments:

- All items of equipment, including assemblies, ammunition and explosives, modification kits (*the components of which are known at the outset of the modification*), spares and repair parts not managed by the Defense Working Capital Funds, that are subject to centralized item management and asset control.
- All equipment items that are not subject to centralized item management and asset control and have a system unit cost equal to or greater than the currently approved expense and investment dollar threshold of \$100,000. The validated requirement may not be fragmented or acquired in a piecemeal fashion in order to circumvent the expense and investment criteria policy.
- Construction, including the cost of land and rights therein (other than leasehold). Construction includes real property equipment installed and made an integral part of such facilities, related site preparation, and other land improvements. (See paragraph F below for special guidance concerning real property facilities.)
- The costs of modification kits, assemblies, equipment, and material for modernization programs, ship conversions, major reactivations, major remanufacture programs, major service life extension programs, and the labor associated with incorporating these efforts into or as part of the end item are considered investments. All items included in the modification kit are considered investment even though some of the individual items may otherwise be considered as an expense. *Components that were not part of the modification content at the outset and which are subsequently needed for repair are expenses.* The cost of labor for the installation of modification kits and assemblies is an investment.

- Supply management items of the Defense Working Capital Funds designated for weapon system outfitting, government-furnished material on new procurement contracts, or for installation as part of a weapon system modification or modernization, major reactivation or major service life extension.
- Also considered as investments are support elements such as data, factory training, support equipment and interim contractor support (ICS), which are required to support the procurement of a new weapon system or modification.

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

- *A major service life extension program financed in Procurement extends the life of a weapon system beyond its designed service life. Depot maintenance financed in O&M is the maintenance that ensures the weapon system reaches its designed service life.*
- Initial outfitting of an end item of investment equipment, such as a ship or aircraft, with the furnishings, fixtures, and equipment necessary to make it complete and ready to operate is a part of the initial investment cost. Material procured through the Defense Working Capital Funds for initial outfitting will be financed by procurement appropriations when drawn from the supply system. This concept includes changes to the allowance lists of ships, vehicles, and other equipment. Changes to allowance lists will be budgeted as investment costs.
- Initial outfitting of a facility construction project financed by a Military Construction appropriation is financed as either expense or investment based on the general criteria. Collateral equipment and furnishings are not considered construction costs since these items are movable and are not installed as an integral part of the facility.
- When family housing is initially outfitted with kitchen equipment to include refrigerator, shades, carpeting, etc., these items are considered part of the construction costs.
- Construction program costs, associated with construction management in general, as distinguished from supervision of specific construction projects, are expenses. Costs incident to the acquisition (i.e., design, direct engineering, technical specifications) and construction of a specific project are investments. The cost of administering the real property maintenance program is an expense at all levels.
- Costs of minor construction projects, not financed by Military Construction appropriations, meeting the current criterion for funding from appropriations available for operation and maintenance are considered expenses. However, this definition does not abrogate the prohibition against the planned acquisition of, or improvements to, a real property facility through a series of minor construction projects (i.e., incremental construction).
- The cost of civilian personnel compensation and other direct expenses (i.e., travel, office equipment leasing, maintenance, printing and reproduction) incurred in support of procurement and/or production programs by departmental headquarters staff, contracting offices, contract audit offices, system project offices, and acquisition managers are expenses. Procurement and/or production direct support costs such as production testing, quality assurance, production engineering, and equipment assembly, whether performed under contract or by in-house personnel funded on a reimbursable basis are investments.
- When investment equipment is to be installed in a real property facility, the costs of both the equipment and its installation are considered investments.

E. Special Guidance Concerning General Purpose Communications and Information Systems Procurement. The following is guidance to apply the expense and investment criteria to general purpose communications and information systems.

1. New Equipment and System Procurement. The aggregate cost of new equipment and systems, including peripherals and system unique software, procured to address a requirement validated in an approved requirement document will be used to determine whether it should be treated as an expense or investment cost. The

determination of expense or investment cost will be applied on the basis of each system in the requirements document, if the document includes more than one system.

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

3. Software. *If only software is being procured and its intended use is to replace operational software, the cost is an expense funded in O&M. If the software requires developmental testing or initial operational test and evaluation (IOT&E) by an independent test agency, the expense is funded in RDT&E. If software is required for RDT&E test purposes, the cost is funded in RDT&E. Further guidance on funding information systems is found in Section 010212, paragraph C.10., Information Systems Costs.*

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

F. Special Guidance Concerning Real Property Facilities

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

2. Items of equipment that are movable in nature and not affixed as an integral part of a facility are not normally considered construction costs, except for initial outfitting of family housing, as detailed in paragraph D3 above. This equipment includes all types of production, processing, technical, information systems, communications, training, servicing and RDT&E equipment. The cost of this equipment is an expense or an investment according to the policy criteria above. In addition, modifications to an existing facility required to support the installation of movable equipment, such as the installation of false floors or platforms, prefabricated clean rooms, or utilities, will be considered an integral part of the equipment costs. As such, the costs are either expense or investment, as long as the modifications do not include structural changes to the building. If the modifications include structural changes, they will be considered investment costs and budgeted as construction.

G. Expense/Investment Cost Determination

Expense/Investment Cost Determination						
Is the item a	If	Then	If	Then	If	Then
Centrally Managed/Asset Controlled Item?	Yes	Is the item purchased from DWCF?	Yes	Is the item part of a full funding effort? *	Yes	Classify as Investment
			No	Classify as Investment	No	Classify as Expense
	No	Is the unit cost more than \$100,000?	Yes	Classify as Investment		
			No	Classify as Expense		

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

010202 Full Funding of Procurement Programs

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

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

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

B. Procedures for Full Funding

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

2. Time-Phased Procurement. Within defense system acquisition programs, nonrecurring costs and costs of certain production items related to, but not integral to, the end item of equipment are considered part of the overall acquisition cost. DoD Components shall plan and budget in a manner to ensure completion of the nonrecurring effort or delivery of such production items consistent with the planned delivery of the associated end items. That is, the programming and budgeting shall be on a time-phased "leadtime away" or "need to commit" basis. The Funded Delivery Period is part of the process to determine the quantities required to be budgeted in a particular fiscal year. DoD Components may not budget funds for obligation for items such as support, trainers, or data before the design or specifications of such items are essentially complete. These items shall be budgeted on an "ability to contract" basis as well as on a "leadtime away" basis.

3. Advance Procurement (Long Leadtime Items). Advance procurement requests for long leadtime items shall be limited to the end items in major procurement appropriations. Long leadtime procurements shall be for components, parts, and material whose leadtimes are greater than the life of the appropriation (3-5 years). In some circumstances, Advance Procurement is also warranted when items have significantly longer leadtimes than other components, parts, and material of the same end item or when efforts must be funded in an advance procurement timeframe in order to maintain a planned production schedule. For new development programs, the planned production schedule should be based on a full funding basis *without the use of long lead material. Planning the program content this way provides additional flexibility should development delays arise. When advance procurement is part of the program, however,* the cost of components, material, parts, and effort budgeted for advance procurement shall be relatively low compared to the remaining portion of the cost of the end item. Each budget request for advance procurement shall represent, at a minimum, the termination liability associated with the total cost of the long leadtime components, material, parts, and effort for which the advance procurement request is being made. The termination liability should not cover the cost of the end item budgeted in the following fiscal year(s). The full cost of components, material, parts, and effort included in the advance procurement request should be budgeted in the FYDP consistent with full funding procedures. The budget requests will properly debit and credit advance procurement budget requests as defined in Exhibits P-1, P-5, P-10 and P-40 instructions.

4. Economic Order Quantity (EOQ) Procurement. *EOQ is normally associated with multiyear procurements but can be requested for annualized procurements on an exception basis for unusual circumstances (such as combined parts buys for a block of satellites).* It is the general policy of the Department of Defense not to create unfunded contract liabilities for EOQ procurements. Rather, funding for EOQ procurements shall be included in advance procurement budget requests unless an exception to the general policy is granted by the USD(Comptroller). The EOQ procurement may satisfy procurement requirements for no more than five program years. Unless it would be more effective to fully fund the EOQ, or the USD(Comptroller) has granted an exception to the general policy to allow inclusion of EOQ costs in a cancellation clause, the advance procurement funding for an EOQ procurement shall cover, at a minimum, the estimated termination liability of the EOQ procurement.

5. Relationship of Budgeting and Contracting. An end item is fully funded only when funds are budgeted, programmed and available to cover the total estimated cost of the item at the time the procurement action is begun. Contracting, on the other hand, is a part of the execution phase or acquisition process within the framework of a program. The number of contracts required to procure a defense system, the type of contract awarded, and the timing of the award have no bearing upon whether or not an item is fully funded. In executing a program, no procurement of material or equipment, or work or services therefor, shall be directed or implemented unless the full program amount is available, except for authorized economical order quantity (EOQ) and advance procurement. For multiyear contracts, the test of full funding does not include the cancellation ceiling associated with items in the FYDP to be procured in fiscal years not yet funded (that is, beyond the budget year). Multiyear contracts may not be awarded unless the contract and the multiyear program are fully funded within the approved FYDP funding.

010203 Multiyear Procurement.

A. Multiyear procurement (MYP) is a generic term describing the process, planning, and contract under which the government may contract for the purchase of supplies or services for more than one, but not more than five, program years. Such a contract may provide that performance during the second and subsequent years of the contract is contingent upon the appropriation of funds, and may provide for a cancellation payment to be made to the contractor if such appropriations are not made. Multiyear procurements are budgeted and funded annually.

B. Statutory Requirements. Section 2306b of title 10 of the United States Code, section 806 of Public Law 105-85, the FY 1998 DoD Authorization Act, and section 8008 of Public Law 105-56, the FY 1998 DoD Appropriations Act, require that approval, initiation, and execution of a multiyear contract follow certain guidelines.

1. MYP approval is predicated on:

- Substantial Savings. The use of a multiyear contract will result in substantial savings of the total anticipated costs of carrying out the program through annual contracts.
- Stability of Requirement. The minimum need for the property to be purchased is expected to remain substantially unchanged during the contemplated contract period in terms of production rate, procurement rate, and total quantities.
- Stability of Funding. There is a reasonable expectation that throughout the contemplated contract period, the head of the agency will request funding for the contract at the level required to avoid contract cancellation.
- Stable Design. There is a stable design for the property to be acquired and the technical risks associated with such property are not excessive.
- Realistic Cost Estimates. The estimates of the cost of the contract and the anticipated cost avoidance through the use of a multiyear contract are realistic.
- National Security. Use of a multiyear contract will promote the national security of the United States.

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

- MYP contracts cannot be initiated for any system or component thereof if the value of the MYP contract would exceed \$500.0 million unless specifically provided for in an Appropriations Act and an Act other than an Appropriations Act.
- Proposed legislation and funding must accompany the MYP request in the President's budget submission; or the MYP request must be formally submitted as a budget amendment; or the Secretary of Defense must request MYP approval in writing to the congressional defense committees.
- Congressional defense committees must be notified at least 30 days in advance of a proposed contract award that: employs economic order quantity procurements in excess of \$20.0 million in any one year of the contract; employs advance procurement leading to a multiyear procurement contract that employs economic order quantity procurement in excess of \$20.0 million in any one year; or includes an unfunded contingent liability in excess of \$20.0 million.
- A multiyear procurement contract cannot be initiated for which the economic order quantity advance procurement is not funded at least to the limits of the government's liability.
- A multiyear procurement contract must provide for production at not less than the minimum economic rate given the existing tooling and facilities.
- *A present value analysis must be used to determine the present value, or real worth, of the multiyear savings. Comparing the multiyear contracting approach to a conventional annual-buy approach derives the savings.*
- *The Secretary of Defense must certify to the Congress that the support costs associated with the multiyear procurement with a value greater than \$500 million are fully funded within the future years defense plan (FYDP). The Secretary of Defense in a March 23, 1998 memorandum delegated this certification to the USD Comptroller. Components must submit the certification letter to the USD Comptroller at least 30 days prior to the anticipated contract award for approval, signature, and transmittal to the congressional defense committees.*
- Multiyear procurement contracts may provide for cancellation provisions to the extent that such provisions are necessary and in the best interests of the United States. The cancellation provisions may include consideration of both recurring and nonrecurring costs of the contractor associated with the production of the items to be delivered under the contract. However, the Agency Head and the USD(C) must approve the inclusion of recurring costs in a cancellation ceiling (see paragraph C below).
- Before any multiyear procurement contract that contains a clause setting forth a cancellation ceiling in excess of \$100.0 million may be awarded, the head of the agency concerned shall give written notification of the proposed contract and of the proposed cancellation ceiling for that contract to the congressional defense committees. The contract may not be awarded until the end of a 30-day waiting period beginning on the date of such notification.
- MYP contracts cannot be terminated without a 10-day prior notification to the congressional defense committees.

C. DoD Requirements.

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

- *Estimates should be based on prior cost history for the same or similar items or proven cost estimating techniques. Normally, production assets should have been delivered in order to obtain actual costs for the comparisons (exceptions include satellites and ships).*
- *With the exception of funding for economic order quantity (EOQ) procurement and advance procurement for long leadtime items as defined in section 010202, multiyear procurement contracts will comply with full funding.*
- *The inclusion of recurring costs in cancellation ceilings is an exception to normal contract financing arrangements and requires approval by the Agency Head (FAR 17.106-3(e)) and the USD Comptroller.*
- *An exception, to be approved by the USD Comptroller, is needed to structure a contract with an unfunded cancellation ceiling. Justification explaining why an unfunded cancellation ceiling is the chosen acquisition strategy should be provided. This justification should specify what costs comprise the unfunded cancellation ceiling and why these costs are not funded under the full funding policy.*
- *Funds obligated for multiyear contracts must be sufficient to cover any potential termination costs. The costs of cancellation or termination may be paid from (1) appropriations originally available for the performance of the contract concerned; (2) appropriations currently available for procurement of the type of property concerned, and not otherwise 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. Spares budgeting can be aggregated by weapon system except for Selected Acquisition Report (SAR) systems.

010210 Direct and Reimbursable Budget Plans.

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

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

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

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

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

3. Free Assets. In this situation an item of materiel is sold and will not require replacement. All free assets from FMS transactions are required to be deposited into the Miscellaneous Receipts of the US Treasury in accordance with 10 U.S.C. 114(c)(2).

B. Reimbursable Budget Plan. This plan includes those items of materiel to be purchased for delivery to and use by customers. These items will be included on the Exhibit P-45, Reimbursable Budget Plan. Financing for the reimbursable budget plan is derived from:

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

010211 Not Used

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

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

1. Research is systematic study directed toward fuller scientific knowledge or understanding of the subject studied.
2. Development is systematic use of the knowledge and understanding gained from research, for the production of useful materials, devices, systems, or methods, including the design and development of prototypes and processes.

B. General Criteria. When, after consideration of the following criteria, there is doubt as to the proper assignment of costs between appropriations, the issue should be resolved in favor of using RDT&E funding. In general, the types of costs to be financed by RDT&E and related appropriations are:

1. RDT&E Appropriations
 - a. RDT&E will finance research, development, test and evaluation efforts performed by contractors and government installations, including procurement of end items, weapons, equipment, components,

materials and services required for development of equipment, material, or computer application software; its Development Test and Evaluation (DT&E); and its Initial Operational Test and Evaluation (IOT&E) as provided for in paragraph C.5. (Test Articles and Test Support) below.

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

c. The acquisition or construction of industrial facilities costing less than \$500,000 at government owned, government operated (GOGO) facilities under the criteria of DoD Directive 4275.5 as provided for under 10 USC 2805 (unspecified minor construction). Use of RDT&E funds for acquisition and construction at contractor owned or contractor operated government facilities is authorized under 10 USC 2353, Contracts; Acquisition, Construction, or Furnishings of Test Facilities and Equipment.

2. Related Appropriations

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

b. Equipment and material approved for production and intended for operational use or inventory upon delivery, and product improvement within the current performance envelope on systems in production, will be funded in the Procurement appropriations *as long as no development or initial operational tests by an independent test agency are required.*

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

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

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

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

1. Organizational Funding Criteria

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

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

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

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

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

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

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

e. Costs of evaluating organizational structure and distribution of function, administrative operating policies, procedures, methods and systems (management studies) and applications of the management sciences to improve effectiveness in carrying out assigned functions are financed in the O&M appropriations.

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

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

a. Government-Owned, Government-Operated (GOGO) Facility on Government Land. When GOGO property is to be constructed on government-owned land, such construction will normally be financed as a Military Construction project. Construction of facilities for RDT&E costing \$500,000 or less may be funded with RDT&E appropriations. Such expenditures are authorized under 10 U.S.C. 2805 (unspecified minor construction). All minor construction must result in a complete and usable facility. In no event are two or more construction projects or minor and major construction projects to be contrived to be a usable facility. Construction projects at R&D installations and activities whose costs are greater than \$500,000 will be financed by the Military Construction appropriation in accordance with Chapter 6.

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

(1) When the GOCO facility is on a military installation (post, camp or station) the primary funding is the Military Construction appropriation. However, if the facilities are contractor-operated, and the contractor is solely responsible for the complete and total operation and maintenance of the facility complex, construction may be financed in Procurement or RDT&E in accordance with DoD Directive (DoDD) 4275.5 and 10 USC 2353 criteria. Improvements having general utility or new construction are not authorized under 10 USC 2353.

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

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

- (1) A provision to reimburse the government for the fair value of the facilities;
- (2) An option for the government to acquire the underlying land; or
- (3) An alternative provision that protects the interests of the United States in the

facilities.

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

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

3. Equipment. RDT&E appropriations will finance the development, design, purchase, installation, and acceptance testing of equipment or instrumentation required to support RDT&E activities. Costs of specialized equipment and instrumentation required for the support of research, development, test and evaluation contractor effort at government-owned, contractor-operated (GOCO) activities will be financed in RDT&E. DoD Directive 4275.5 applies. Installation costs include directly related foundations, shielding, environmental control, weather protection, structural adjustments, utilities and assets. Installation costs are excluded from RDT&E financing if the effort is accomplished concurrently with a military construction project, and in these instances, the military construction appropriation finances the installation cost. To the extent that the equipment installation occurs at a government activity and the cost exceeds \$500,000, no new facility or physical outer dimension expansion to an existing facility shall result from an RDT&E-funded equipment installation project.

4. Establishment of Pilot Line and Tooling Requirements

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

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

5. Test Articles and Test Support

a. As a general rule, the procurement of test articles and test support, including "Special Support" costs and "Command Support" costs (see Glossary), for all RDT&E tests preceding and leading to acceptance for operational use (i.e., through IOT&E) will be RDT&E funded. *Test articles and components or materials to be assembled into test articles shall be budgeted in accordance with the need for them in the development and test program. Purchases of full or nearly full test articles (e.g., off-the shelf drones) should be budgeted in accordance with the need for full units to test.*

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

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

(3) Low Rate Initial Production (LRIP) assets. LRIP, as defined in DoD 5000.2-R, is to provide production configured or representative articles for operational test (*RDT&E funded, see paragraph (2)*); establish an initial production base for the system (*procurement funded*); and permit an orderly increase in production rate for the system (*procurement funded*). *If the asset requires developmental or initial operational testing by an independent test agency, then it should be procured with RDT&E funds. If the asset, originally procured for testing, will subsequently be fielded, then either RDT&E or procurement can be used, depending on what makes the best business sense.* The LRIP quantity will be determined as part of the Engineering and Manufacturing Development (EMD) approval (Milestone II). RDT&E funds will be budgeted to procure the items required for operational test to facilitate the testing of LRIP assets in the EMD phase. LRIP test articles must be specifically identified in the budget documentation. Should LRIP items beyond the test quantity be required, they would need to be included in the Milestone II decision and a determination made at that time with respect to the more appropriate funding source. *Ships and space systems do not have LRIP periods like other systems. Special guidance relating to the transition of ships and space systems from RDT&E to Procurement is provided in paragraph 9 of this section.*

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

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

(2) Routine testing in connection with logistic support.

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

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

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

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

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

f. The acquisition of test articles will be financed by O&M or Procurement appropriations (as determined by the Expense and Investment criteria), and personnel and command support costs will be financed

by O&M appropriations for all test and evaluation (T&E) subsequent to acceptance for operational use and T&E to demonstrate the operational employment or develop operational tactics (i.e., subsequent to IOT&E).

6. Modification and Refurbishment of Test Articles.

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

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

7. Product Improvement

a. "Product improvement" of major end items and major components of major end items currently in production or in the operational inventory, is subject to the following:

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

(2) Engineering services or related manufacturing efforts applied to an item currently in production to extend its useful military life within the current performance envelope should be funded by Procurement appropriations *as long as no developmental testing (DT) or initial operational test and evaluation (IOT&E) by an independent test agency is required. If DT or IOT&E by an independent test agency are required, RDT&E finances the improvement.* The phrase "an item currently in production" implies that the item has end item procurement funding in the year the product improvement effort is to take place.

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

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

c. Costs of fully developed and tested modification kits and associated installation costs should be financed from Procurement appropriations. *If DT or IOT&E by an independent test agency are required, RDT&E finances the RDT&E effort and the kits required for RDT&E testing. Procurement funds would then be used to procure the follow-on kits.*

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

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

(2) The engine has successfully completed stringent qualification or verification testing to demonstrate initial production suitability subject to:

- (a) Compliance with contractual specifications, performance guarantees and military specifications, as applicable to individual Service requirements;
- (b) Completion of endurance testing representative of the anticipated Service use to include completion of specified post test inspections, certification, and penalty runs;
- (c) Demonstration of prescribed performance capability; and
- (d) Accomplishment of prescribed durability, reliability, and environmental testing.

8. Ships and Ship-type Vehicles

- a. An experimental test bed type of ship or an experimental ship will be financed by RDT&E appropriations. This will include all such experimental ships required to support an approved R&D program or for the purpose of experimenting with new or radical ship concepts or to demonstrate the military usefulness of new ship designs, configurations or fabrication techniques, when the ship-type test vehicle itself can be predicted to be consumed or expended in testing, or to have little or no operational usefulness in the force structure. Prototype ships, when designated by the Secretary of Defense, are included.
- b. A ship of demonstrated, conventional concept and design having a high probability of military usefulness and inclusion in the force structure, even though first of a class, will be constructed using procurement funds. A ship of demonstrated conventional concept and design temporarily or permanently assigned from inventory to support R&D effort will be furnished without reimbursement, but the cost of providing all R&D types of equipment or instrumentation, the cost of "nonstandard" modifications of the ship required to make the ship suitable for R&D support, as well as the cost of any related restoration to conventional or operational ship conditions upon release from assignment to R&D, will be financed by RDT&E appropriations.
- c. Preliminary or contract design for new ship construction will be financed by RDT&E appropriations, including contractor and "field activity" effort costs. Detail design for ships appropriate for procurement funding will be funded by procurement accounts.
- d. Land-based or sea-based combat system test installations will be financed by RDT&E appropriations.

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

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

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

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

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

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

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

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

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

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

(a) General Purpose Information Systems. Normally, general purpose Information Systems are commercially available off-the-shelf, easily adaptable to a variety of applications by configuring existing executive software and programming languages. For purposes of definition, embedded computers in Maintenance, Supply Handling, and Logistics Equipment are considered "general purpose." Except as provided in paragraph C.7.d. (Aircraft Engine Component Improvement) above, acquisition of this type of Information Systems is not considered developmental and normally will be financed to include the initial set of executive software that meets system operational specifications by Procurement or Operation and Maintenance (O&M) appropriations subject to the expense and investment criteria. Subsequent modifications to executive software and development of applications programs should be financed in O&M appropriations except as indicated in paragraph C.10.a. (RDT&E Funded Facilities) above.

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

(2) Acquisition of Software. Software is categorized as either "executive software" or "applications software."

(a) Executive Software. Where there is a standard, existing executive software package available with the purchase of general purpose information systems and this package will be used without modification in the intended application, its acquisition with procurement, RDT&E, or O&M funds (subject to the expense and investment criteria) is appropriate. If modifications to the executive software are required, the modification effort should be financed in O&M. If the hardware should be funded in RDT&E based on paragraphs C.7.d. (Aircraft Engine Component Improvement) or C.10.a. (RDT&E Funded Facilities) above, then the executive software package and/or any modification of it should also be RDT&E funded. The preparation or modification of executive software for special purpose information systems should be RDT&E funded.

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

(3) Product Improvement of special purpose information systems and its associated software should be funded in accordance with paragraph C.7.a. (Product Improvement).

(4) Proprietary software carries a copyright from the vendor that prohibits duplication or modification. Essentially, the purchaser is buying a license from the vendor to use the software on a particular system. Proprietary software is an investment, subject to the expense-investment criteria, unless it is financed on an "annual fee" basis. In that case, it is an expense item properly financed in RDT&E or O&M.

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

12. Joint Test and Evaluation

a. Joint Test and Evaluation (JT&E) refers to T&E conducted jointly by two or more DoD components as directed by the Director for Test, Systems, Engineering, and Evaluation (DTSE&E) or the Director of Operational Test and Evaluation (DOTE). JT&E will be conducted to test and evaluate capabilities of developmental and deployed systems in a joint environment, to evaluate joint operations concepts, and to determine requirements and interoperability of systems and forces. Testing will be accomplished in realistic operational conditions when feasible and essential to the evaluation. Testing will be in accordance with established joint doctrine and will be consistent with the assigned missions of the participating Components. Tests involving alternative concepts, organization, tactics, or procedures will be coordinated with the Components and The Joint Staff. As such, JT&E should not be construed to encompass the DT&E - IOT&E - OT&E - FOT&E process for hardware oriented weapon system acquisition. Further, DTSE&E/DOTE-directed JT&E does not include that joint testing initiated by and mutually agreed to by two or more Components for their own purposes.

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

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

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

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

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

010213 RDT&E - Incremental Programming and Budgeting Basis

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

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

C. Guidance

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

a. Annual estimates of initial financing needed for new major weapon systems and other development programs and projects requiring several years to complete, and which involve contracts spanning more than one year, should be formulated to cover costs expected to be incurred during each fiscal year. Generally this will represent a 9-month or lesser period for the initial, first year increment of a new start program due to the nature and timing of the congressional budget approval. The second and succeeding increments will be programmed and financed for the entire fiscal year. However, the Service or Defense Agency Comptroller must approve extensions of up to 3 months beyond the end of the fiscal year for which funds are requested. In this regard, DoD components should make every effort to align subsequent years' funding requirements on an annual basis coincident with the fiscal year, although it is recognized that there may be circumstances where this will not be feasible. The estimate of the financing required in the budget year to continue development projects must always take into account any changes (such as slippages) that have occurred. *RDT&E funding requirements should be based on forecasted obligations that consider costs and timelines for each milestone and other programmatic event.*

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

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

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

010214 Defense Working Capital Funds - Operating Budget

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

010215 Defense Working Capital Funds - Mobilization/Surge Costs

A. Separate funding is provided for those costs related to mobilization and wartime surge capacity that would not otherwise be incurred to meet peacetime requirements. The prices of services and products provided to peacetime customers exclude these costs, to more appropriately reflect consistent pricing between competing activities. Similarly, better visibility is provided to decision makers at every level of surge or readiness requirements. These "mobilization" costs, although funded and justified as non-Fund direct appropriation to Component budgets, are elements of business area costs and must be fully justified on the SM-3 and Fund-8 schedule. Detailed requirements and guidance can be found in Volume 2B, Chapter 9, paragraph 090103F(2).

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

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

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

010216 Defense Working Capital Funds - War Reserve Materiel

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

010217 Defense Working Capital Funds - Military Personnel Costs

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

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

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

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

A. General Guidelines

1. All business areas in the Fund are required to set their prices based upon full cost recovery, including all general and administrative support provided by others. Prices are established through the budget process. *Except for Depot Maintenance Activity Groups, prices remain fixed during the year of execution; actual costs are evaluated against revenue generated by workload at established prices; and the financial condition of the business assessed accordingly.* Profits or losses will be determined at the end of the year and will be employed as a basis for evaluating operating efficiency.

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

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

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

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

B. Recovery of Unplanned Losses in Depot Maintenance

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

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

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

010219 Defense Working Capital Funds - Capital Budgeting

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

having a value of \$100,000 or more, and having a useful life of two years or greater, will be funded 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, 1999*:
 - Facilities construction (including minor construction) projects - 20 years
 - Equipment Purchases, Other than information systems and Telecommunications Equipment - 10 years
 - Information systems and Telecommunications Resources - 5 years
 - General Purpose Vehicles - 5 years
 - *Externally Developed Software* - 5 years
 - *Internally Developed Software* – 10 years (*For projects implemented beginning in FY 1998*).
2. *For assets acquired on or after October 1, 1999, the following depreciation schedule will apply:*
 - *General Purpose Vehicles (includes heavy-duty trucks and buses), ADP Systems and Hardware (Computers and Peripherals), High Tech Medical Equipment, Equipment used in RDT&E, Radio and Television Broadcasting Equipment, Commercial Software* – 5 years.

- *Printing, Publishing, and Duplicating Equipment; Telecommunications Equipment and Towers; Internally Developed Software – 10 years.*
- *All Other Equipment, Machinery, and Automated Warehouse Retrieval Systems – 12 years.*
- *Vessels, Tugs, Barges, and Similar Water Transportation Equipment (non-national Defense PP&E vessels/ships) – 20 years.*
- *Steam (12.5K pounds per hour or more) and Electrical Generation Equipment (500 Kilowatt or more) – 20 years*
- *Improvements made of added to Land (i.e. Fences, Roads, Bridges, Sewers, Ships and Railroad Wharves and Docks, Dry Docks) including improvements made to Stewardship Land – 20 years.*
- *Buildings, Leasehold Improvements to Buildings (includes improvements to Heritage Buildings), Hangars, Warehouses, Fuel Storage Facilities, Air Traffic Control Towers, and Other Real Property Structures – 40 years.*

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

010220 Base Support

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

DWCF activities that use any of the common base support functions identified in DoDI 4000.19 (Interservice and Intragovernmental Support) are to reimburse host activities for this support. Reimbursement for DWCF mission products and services (e.g., depot supply, depot maintenance, public works center services, information processing, communications, and software development) shall be based on the approved stabilized rate. Other support incidental to the DWCF activity's primary mission or purpose is to be budgeted and reimbursed based on direct costs measurable and directly attributable to the DWCF activity. Only the incremental change in cost attributable to the DWCF activity (incremental direct cost) shall be chargeable to the DWCF activity. Indirect costs are not to be included as a cost to the DWCF activity.

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

010221 Dual Funded Organizations

A dual funded organization is an organization that is funded (including reimbursable funding) by both the DWCF and other appropriations or accounts. In those instances where a function is funded with a combination of both DWCF and appropriated funds, the function initially will be funded in its entirety either by the DWCF or by appropriated funds. The determination of whether the particular function initially is to be funded by the DWCF or appropriated funds will be based on the predominance of definable units of measure for the function. Examples of definable units of measure include work load, productive hours, outputs, or ultimate use. The appropriation or

account initially funding the function shall be reimbursed by the other account(s) at the same unit of measure as was used to determine the initial funding source. The amount of reimbursement shall be determined based on the relative portion of that unit of measure attributable to each part of the organization (or funding source) involved.

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

010222 Customer Mandated Schedule

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

Examples of directly associated cancellation or reduction costs to be charged to customers are advance planning costs, non-creditable direct material, special test equipment, necessary preservation and/or shipment effort, and any additional effort necessitated by the cancellation and/or reduction (e.g., salvaging of material). In addition, costs charged to customers should include the costs of salaries payable to employees hired specifically to work on the canceled order until the employees are or could have been separated through a reduction in force or other appropriate action (taking into account appropriate administrative lead time), or reassigned to other direct jobs. Costs which are indirectly associated with the cancellation or reduced customer orders, under-applied overhead costs that may result in a DWCF activity as a whole from a reduced work load base shall not be charged to the customer canceling or reducing their order but shall be recorded against the net operating results of the performing DWCF activity.

010223 Glossary of Terms – Procurement

<u>Term</u>	<u>Meaning/Funding Connotation</u>
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.
<i>Cancellation</i>	<i>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.</i>
<i>Cancellation Ceiling</i>	<i>The maximum cancellation charge that the contractor can receive in the event of cancellation (reference Federal Acquisition Regulation (FAR) 17.103).</i>
<i>Cancellation Charge</i>	<i>The amount of unrecovered costs that would have been recouped through amortization over the full term of the contract, including the term canceled.</i>
<i>Contingent Liability</i>	<i>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.</i>
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	<u>Administrative Leadtime (ALT)</u> . 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. <u>Production Leadtime (PLT)</u> . This is the amount of time required by a contractor to produce the first item after contract award until deliveries begin. <u>Procurement Leadtime</u> . This is the total of ALT 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	<u>Minimum Sustaining Rate</u> 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. <u>Economical Production Rate</u> 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). <u>Maximum Production Rate</u> 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

<u>Term</u>	<u>Meaning/Funding Connotation</u>
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. <i>The improvement may involve expanding the useful life of the end item or component, or it may increase the performance capability.</i>

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	<i>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.</i>
Unique Joint Test and Evaluation (JT&E) Costs	This refers to costs such as: feasibility determinations of proposed joint tests; the provision for test design and planning support for joint tests selected; the development, procurement, installation, and operation of special instrumentation; transportation, travel, and per diem costs for the Test Director's staff; the modification of test articles as surrogates and to permit obtaining test data; transportation of equipment from permanent bases to the test site and return; and the provision for data collection/collectors, data reduction, analysis, and test reporting services. Transportation and per diem of participating personnel and maintenance and supply costs are not considered unique.

0103 BUDGET ESTIMATES SUBMISSION**010301 General**

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

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

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

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

E. Budget Material

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

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

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

- (4) Procurement - Material to be printed on both sides of the page with a maximum range of 600-650 pages where possible (300-325 sheets of paper printed on both sides.) Print horizontally (landscape) on 11"x8.5" paper using a 1" margin on the side to be bound and 1/2" for other edges. All material will be printed head to toe with 3 holes punched across the top margin with staples, screw posts or ACCO fasteners. Use of adhesive binding (glue or tape) is discouraged because it may prevent recycling.
- (5) Military Construction - The justification material for Military Construction will be provided on 8.5" x 11" paper, typed across the short dimension of the paper (portrait) with 3 holes punched on the left margin and bound with screw posts or Acco fasteners. Material is to be printed on both sides of the page using 1" margins. Use of adhesive binding (glue or tape) is not acceptable because it may prevent recycling.
- (6) Family Housing - The justification material for Family Housing will be provided on 8.5" x 11" paper, typed across the short dimension of the paper (portrait) with 3 holes punched on the left margin and bound with screw posts or Acco fasteners. Material is to be printed on both sides of the page using 1" margins. Use of adhesive binding (glue or tape) is not acceptable because it may prevent recycling.
- (7) Base Closure - The justification material for Base Closure will be provided on 8.5" x 11" paper, typed across the short dimension of the paper (portrait) with 3 holes punched on the left margin and bound with screw posts or Acco fasteners. Material is to be printed on both sides of the page using 1" margins. Use of adhesive binding (glue or tape) is not acceptable because it may prevent recycling.
- (8) Revolving Funds - Material submitted for the budget estimate submission for **revolving funds** is to be submitted by business area on 8.5"x 11" paper, with 3 holes punched along the 11 inch side to fit standard three-hole binders. *Capital Investment Program exhibits will be prepared in landscape format.* Budget submitting offices should ensure that all narrative type is consistent. Revolving funds justification books prepared by the Components are to be unclassified. Classified exhibits will be submitted under separate cover.
- (9) Information Technology – Provide justification material in accordance with Chapter 18 Section 180202.

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

010302 Distribution

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

DISTRIBUTION DELIVERY POINTS

SecDef (OSD Correspondence Control)	3A948	
USD(Comptroller)		
Plans & Systems (P&S)	3A862	(703)697-2124
Operations and Personnel (OPS)	3D868	(703)697-9317
Investment (INV)	4B916	(703)695-5507
Military Construction (MILCON)	3D841	(703)697-4829
Revolving Funds (REV FUNDS)	3B866	(703)697-1880
Program & Financial Control (P&FC)	3B872	(703)697-0021
<i>Financial Commerce (FC), ODCFO</i>	<i>Crystal Square #4</i>	
	<i>Suite 201</i>	<i>(703)602-0300</i>
<i>Management Improvement (MI)</i>	<i>1A658</i>	<i>(703)697-8580</i>
Director, PA&E	2D278	(703)695-7710
USD(Acquisition & Technology) Mail Room	3D139	(703)697-6112
USD(Policy)	4B926	(703)697-9478
ASD(C ³ I) Mail Room	3E209	(703)695-6549
USD(Personnel & Readiness)	3C980	(703)697-0617
ASD(HA)	3E321	(703)697-8979
ASD(RA)	2D528	(703)697-3962
ASD(LA)	3D918	(703)614-8423
ASD(PA)	2E811	(703)697-5007
The Joint Staff (J-8)	1E963	(703)695-7064
DOT&E	3E333	(703)695-1565

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

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

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

	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	H A			R A	T J S	D O T & E	S 3 E A C 9 D 4 E 8 F	T O T A L	
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C		M I	F C		P A & E														
Transmittal Memorandum to SecDef with the following attachments: Summary of Budget Estimates (PB-1), Schedule of Military and Civilian Personnel (PB-4), Supplemental Appropriation Requirements (PB-8)	1	2	5	1	1	1	2		1	1	2	8	2	1	1	1	3	1			1	1	1		6	42
Overview Booklets	1	5	5	1	1	1	1		1	1	2	8	2	1	1	1	5	1			1	1	1			40
Program and Financing/Object Classification Exhibits (PB-2/2A)	1						2		1	1	2			1	1											8
Additional Budget Submission (PB-10)	1	2	2	1	1	1	4		1	1	2	1	2	1	1	1	1				1	1				24
Automation Submission Requirements	1						**																			**

* Provide unclassified data only.

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

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

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

Appropriation	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	H A			R A	T J S	D O T & E	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C			M I	F C	P A & E												
Mil Pers, Army	2	1	2		1				1	1	1	2	1	1	1	4	2			1	1		20	
Mil Pers, Navy	2	1	2		1				1	1	1	2	1	1	1	4	2			1	1		20	
Mil Pers, MC	2	1	2		1				1	1	1	2	1	1	1	4				1	1		18	
Mil Pers, AF	2	1	2		1				1	1	1	2	1	1	1	4	2			1	1		20	
Res Pers, Army	2	1	2						1	1	1	2	1	1	1	2	2			5	1		21	
Res Pers, Navy	2	1	2						1	1	1	2	1	1	1	2	2			5	1		21	
Res Pers, MC	2	1	2						1	1	1	2	1	1	1	2				5	1		19	
Res Pers, AF	2	1	2						1	1	1	2	1	1	1	2	2			5	1		21	
Natl Gd Pers, Army	2	1	2						1	1	1	2	1	1	1	2	2			5	1		21	
Natl Gd Pers, AF	2	1	2						1	1	1	2	1	1	1	2	2			5	1		21	
DoD Military Retirement Fund	2	1	2						1	1	1	2	1			2					1		12	
Military Civil Functions (Education Benefits)	2	1	2						1	1	1	2				2				1	1		12	

* Provide unclassified data only.

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

Appropriation	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	H A	R A	T J S	D O T & E	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C			M I	F C	P A & E										
O&M, Army**	3/8	1	3			1			1		1	2	1	1	1	5			1	1		19
O&M, Navy**	3/8	1	3			1			1		1	2	1	1	1	5			1	1		19
O&M, MC**	3/8	1	3			1			1		1	2	1	1	1	5			1	1		19
O&M, AF**	3/8	1	3			1			1		1	2	1	1	1	5			1	1		19
O&M, Defense Agencies**	3/8	1	2			1			1		1	2	1	1	1	2			1	1		15
US Court of Appeals for the Armed Forces	3	1	2								1	2			1	1				1		10
Inspector General**	3	1	2						1		1	2	1			1				1		10
O&M, Army Reserve**	3/8	1	3			1			1		1	2	1	1	1	2			4	1		19
O&M, Navy Reserve**	3/8	1	3			1			1		1	2	1	1	1	2			4	1		19
O&M, MC Reserve**	3/8	1	3			1			1		1	2	1	1	1	2			4	1		19
O&M, AF Reserve**	3/8	1	3			1			1		1	2	1	1	1	2			4	1		19
O&M, Army National Guard**	3/8	1	3			1			1		1	2	1	1	1	2			4	1		19
O&M, Air National Guard**	3/8	1	3			1			1		1	2	1	1	1	2			4	1		19
Drug Interdiction & Counter-drug Activities	14	1	2	1					1		1	2	1	2	1	1	1		1	1		16
Cemeterial Expenses (Army)	3	1	2								1	2	1			1				1		9
Wildlife Conservation	3	1	2								1	2	1			1				1		9

* Provide unclassified data only.

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

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

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

Appropriation	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	R A	T J S	D O T & E	T O T A L	
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C			M I	F C	P A & E										
Acft Proc, Army	4	1		3	**				1		2	2	1	1	1	1			1	1	1	16
Missile Proc, Army	4	1		3	**				1		2	2	1	1	1	1				1	1	15
Proc of W&TCV, Army	4	1		3	**				1		2	2	1	1	1	1				1	1	15
Proc of Ammunition, Army	4	1		3	**				1		2	2	1	1	1	2				1	1	16
Other Proc, Army	4	1		3	1	**			1		2	2	1	1	1	2			1	1	1	18

* Provide unclassified data only.

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

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

Appropriation	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	R A	T J S	D O T & E	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C			M I	F C	P A & E									
Acft Proc, Navy	4	1		3	**				1		2	2	1	1	1			1	1	1	16
Proc of Ammunition, Navy and MC	4	1		3	**				1		2	2	1	1	1			1	1	1	16
SCN, Navy	4	1		3	**				1		2	2	1	1	1			1	1	1	16
Other Proc, Navy	4	1		3	1	**			1		2	2	1	1	1	2		1	1	1	18
Procurement, MC	4	1		3	**				1		2	2	1	1	1	1		1	1	1	16

* Provide unclassified data only.

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

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

Appropriation	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R				R A *	T J S	D O T & E	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C			M I	F C	P A & E												
Acft Proc, AF	4	1		3		**			1		2	2	1	1	1	1				1	1	1	16	
Missile Proc, AF	4	1		3		**			1		2	2	1	1	1	1					1	1	15	
Proc of Ammunition, AF	4	1		3		**			1		2	2	1	1	1	1					1	1	15	
Other Proc, AF	4	1		3	1	**			1		2	2	1	1	1	2				1	1	1	18	

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

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

Appropriation	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	R A	T J S	D O T & E	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C			M I	F C	P A & E									
Procurement, Defense-wide	4	1		3	1	**			1		2	2	1	1	1			1	1	1	17
National Guard & Reserve Eq	4	1		3		**			1		2	2	1	1	1			1	1	1	17
Defense Production Act	4	1		3					1		2	2	1	1	1				1	1	15
Chemical Agents & Munitions Destruction, Defense-wide	4	1		3	1				1		2	2	1	1	1				1	1	16

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

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

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

Appropriation	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	R A	T J S	D O T & E	T O T A L	
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C			M I	F C	P A & E										
RDT&E, Army Budget Item Justification Bk R-32 Project Listing R-1 Facility Exhibits	5	1		3 3 3 1	1 1	1 1			1		2 2 2	2 1 1	2	1	1	1			1	1	1	17 4 6 6 2
RDT&E, Navy Budget Item Justification Bk R-32 Project Listing R-1 Facility Exhibits	5	1		3 3 3 1	1 1	1 1			1		2 2 2	2 1 1	2	1	1	1			1	1	1	17 4 6 6 2
RDT&E, AF Budget Item Justification Bk R-32 Project Listing R-1 Facility Exhibits	5	1		3 3 3 1	1 1	1 1			1		2 2 2	2 1 1	2	1	1	1			1	1	1	17 4 6 6 2

* Provide unclassified data only.

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

Appropriation	C H A P T E R	USD(Comptroller)										O M B	A & T	U S D (P)	C 3 I	P & R	R A	T J S	D O T & E	T O T A L		
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C			M I	F C										P A & E	
RDT&E,Defense Agencies Budget Item Justification Bk R-32 Project Listing R-1 Facility Exhibits	5	1		3 1 2 2 1	1 1	1			1		2 2 2	1 1	2	1	1	1			1	1	1	16 3 5 4 2
Director, OT & E Budget Item Justification Bk R-32 Project Listing R-1 Facility Exhibits	5	1		3 1 2 2 1	1			1		2 2 2	2 1 1	2	2	1	1	1				1		15 2 5 5 2
Director, DT & E Budget Item Justification Bk R-32 Project Listing R-1 Facility Exhibits	5	1		3 1 2 2 1	1			1		2 2 2	2 1 1	2	2	1	1	1				1	1	16 2 5 5 2

*Provide unclassified data only.

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

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

Appropriation	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	H A			R A	T J S	D O T & E	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C				M I	F C												
Defense Working Capital Funds:	9																							
Army	9	1	1	1		8				1		2	2	2	1	1	2				1	1		24
Navy	9	1	1	1		8				1		2	2	2	1	1	2				1	1		24
Air Force	9	1	1	1		8				1		2	2	2	1	1	2				1	1		24
Defense Agencies	9	1	1	1		8				1		2	2	2	1	1	2	1			1	1		25
National Defense Stockpile Fund	10	1	1	1		2				1		2	2	2	1	1	2				1			17
Building Maintenance Fund	10	1	1	1		2				1		2	2	2	1	1	2				1			17
Pentagon Reservation Maintenance Revolving Fund	10	1	1	1		2				1		2	2	2	1	1	2				1			17
National Defense Sealift Fund	10	1	1	1		2				1		2	2	2	1	1	2				1			17
Management Funds	10	1	1	1		2				1		2	2	1	1	1	2				1			16
Trust Funds	10	1	1	1		2	1			1		2	2	1	1	1	2				1			17

* Provide unclassified data only.

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

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

Appropriation	C H A P T E R	USD(Comptroller)													T O T A L									
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C			M I	F C	P A & E	O M B	A & T		U S D (P)	C 3 I	P & R	H A			R A	T J S	D O T & E
Military Construction, Army	6	1			2				1		1	2	2	1	1	2	1				1	1		16
Military Construction, Navy	6	1			2				1		1	2	2	1	1	2	1				1	1		16
Military Construction, MC	6	1			2				1		1	2	2	1	1	2					1	1		15
Military Construction, AF	6	1			2				1		1	2	2	1	1	2	1				1	1		16
Military Construction, Def Agencies **	6	1			2				1		1	2	2	1	1	2	1				1	1		16
Military Construction, Army Reserve	6	1			2				1		1	2	2	1	1	2					2	1		16
Military Construction, Navy Reserve	6	1			2				1		1	2	2	1	1	2					2	1		16
Military Construction, MC Reserve	6	1			2				1		1	2	2	1	1	2					2	1		16
Military Construction, AF Reserve	6	1			2				1		1	2	2	1	1	2					2	1		16
Military Construction, Army National Guard	6	1			2				1		1	2	2	1	1	2					2	1		16
Military Construction, Air National Guard	6	1			2				1		1	2	2	1	1	2					2	1		16
Family Housing, Army	6	1			2				1		1	2	2	1	1	2						1		14
Family Housing, Navy	6	1			2				1		1	2	2	1	1	2						1		14
Family Housing, MC	6	1			2				1		1	2	2	1	1	2						1		14
Family Housing, AF	6	1			2				1		1	2	2	1	1	2						1		14
Family Housing, NSA, DIA, or DLA	6	1			2				1		1	2	2	1	1	2						1		14
Homeowners Assistance (Army)	6	1			2				1		1	2	2			2						1		12
NATO Security Investment Program	6	1			2				1		1	2	2	1		2						1		13

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

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

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

Appropriation	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	H A			R A	T J S	D O T & E	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C				M I	F C												
BRAC - Army	7	1	2							1		1	2	2	1	1	2	1			1	1		16
BRAC - Navy	7	1	2							1		1	2	2	1	1	2	1			1	1		16
BRAC - AF	7	1	2							1		1	2	2	1	1	2	1			1	1		16
BRAC - DLA	7	1	2							1		1	2	2	1	1	2	1			1	1		16
BRAC - DISA	7	1	2							1		1	2	2	1	1	2	1			1	1		16

* Provide unclassified data only.

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

PROGRAM	C H A P T E R	USD(Comptroller)											O M B	A & T	U S D (P)	C 3 I	P & R	H A			R A	T J S	D O T & E		T O T A L	
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C				M I	F C														P A & E
Real Property Maintenance	8	1	1		2					1		1	2	2	1	1	2					1	1			16
Offsetting Receipts	11	1		1						1		1	2			1	2						1			11
Information Technology	18	1	1	1						1		1	2	2		1	2	1				1	1			15
Intelligence Programs (NFIP/JMIP/TIARA) (IP-1)	16	1		1						1		1	2	1	1	1	1						1			11
Defense Health Programs	12	1	2	1						1	1	1	2	1		1	2						1			14
Foreign Currency Exchange Data (PB-18)	19	1	2	1						1	1	1	2	2		1	2						1			15
Budgeted Environ. Projects (Non-ER,D) (PB-28/28A)	19	1	2							1		1	2	2			1						1			11

*Provide unclassified data only.

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

PROGRAM	USD(Comptroller)												O M B	A & T	U S D (P)	C 3 I	P & R	H A			R A	T J S	D O T & E	T O T A L
	C H A P T E R	P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C			M I	F C	P A & E												
<i>Functional Transfers (PB-14)</i>	19	1	1	1	1	1	3			1												9		
Advisory and Assistance Services (PB-15)	19	1	2	1	1	1							1	1			1						9	
Legislative Proposals (PB-16)	19	1	2	1	1	1							1				1	1		1			10	
Employee Relocation Exspenses (PB-17)	19	1	2										1				1						5	
<i>Contract Reporting by Appropriation (PB-19)</i>	19	1	3										1	1									5	
Management Headquarters (PB-22)	19	1	2										1				1						5	
Host Nation Support (PB-25)	19	1	2										1		1								5	
Administrative Motor Vehicle Operations Exhibit (PB-41)	19	1	2								1		2	1		1	1				1		10	
<i>Competition and Privatization (PB-42)</i>	19	1	2						1		1		2	1			2				1		11	
Child Development, School Age Care (SAC), Family Centers, and Family Advocacy Programs (PB-50)	19	1	2						1		1		2				2				1		10	
Budgeted Military and Civilian Pay Raise Exhibit (PB-53)	19	1	3						1	1	1		2				2				1		12	
Civilian Personnel Hiring Plan (PB-54)	19	1	2										1				1						5	
International Military Headquarters (PB-55)	19	1	2										1		1		1						6	
Major Range and Test Facility Base	19	1		1					1		1		1	6	1		1					1	14	
Test & Evaluation Fund	19	1		1					1		1		2	5	1		1				1	1	15	

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

PROGRAM	C H A P T E R	USD(Comptroller)											O M B	U S D (A)	A & T	C 3 I	P & R	H A			R A	T J S	D O T & E	T O T A L
		P & S	O P S	I N V	M I L C O N	R E V F U N D S	P & F C			M I	F C	P A & E												
Defense Environmental Restoration Program	13	1	2						1	1	1	2	2		1	1					1			13
Federal Credit Program	19	1				1	1		1		1	2				1					1			9

* Provide unclassified data only.

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

4. Transfers of functions between DoD Components will not be reflected in the September 15 submissions unless they have been approved by the Secretary of Defense and the dollar amounts and personnel spaces to be transferred in the current year are fully decided upon by all DoD Components concerned when the estimates are prepared. Under these circumstances, both the gaining and losing Components will reflect the decisions in their estimates with equal and offsetting manpower and dollar amounts. The gaining DoD Component is responsible to confirm that this is the case. If this cannot be confirmed, then neither Component will reflect the transfer in their budget estimates. The exhibit PB-14, Functional Transfers, found in Chapter 19 of this volume will identify all functional transfers included in the budget. Each Component will also notify OUSD(Comptroller) Program/Budget of the planned functional transfers not reflected in the budget.

5. Adjustments necessary to properly reflect functional transfers agreed upon by the parties, but not included in the Budget Estimates Submission (BES), may be accomplished in the budget review process. Functional transfers not submitted in the BES or incorporated during the budget review process will be financed by reimbursement in the current year and the budget year. Necessary exceptions to this general rule will be authorized on a case-by-case basis.

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

B. Pricing in the Biennial Budget Estimates

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

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

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

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

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

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

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

d. Predictable cost increases due to risk.

C. Preparation of Biennial Budget Estimates - Multiple Appropriations

1. Section 0109 contains formats for those exhibits applicable to more than one appropriation.

2. In addition to those exhibits identified in Section 0109, there are exhibits required by other chapters and included in other appendices which require identification of budget estimates/requirements for more than one appropriation. This is particularly true of requirements discussed in Chapter 19. Offices responsible for budget estimates submissions must ensure that all such exhibits reflect total requirements for all appropriations.

D. Preparation of Biennial Budget Estimates - Operations

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

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

E. Preparation of Biennial Budget Estimates - Procurement

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

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

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

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

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

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

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

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

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

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

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

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

010304 Not Used

010305 Budget Estimates Summaries and Transmittal

A. Budget Estimates Transmittal

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

- PB-1. Summary of FY 19PY thru 19BY2 Budget Estimates. [Section 0109]
- PB-2. Program and Financing Schedule, Annual Accounts. (FY 19PY thru 19BY2) [Section 0109]
- PB-2A Program and Financing Schedule, Other Accounts. (FY 19PY thru 19BY2) [Section 0109]
- PB-4. FY 19BY1 and 19BY2 Budget Estimates - Schedule of Civilian and Military Personnel. (FY 19PY thru 19BY2+4) [Section 0109]
- PB-8. FY 19CY Supplemental Appropriation Requirements (Described in Section 010306). [Section 0109]

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

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

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

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

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

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

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

B. Program and Financing Schedules

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

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

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

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

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

6. The hard-copy and machine-readable submissions of the section entitled "Relation of Obligations to Outlays" (commonly called the "expenditure tail") is required only from the Military Departments. It will show the budget activities/subactivities used as computer input and will also show the various computed subtotals and totals as described in Section 010506. (Hard-copy and machine-readable input are not required for "Relation of Obligations to Outlays" for Defense accounts with a component identification code of "97" except for the three Defense accounts required by paragraph F of Section 010506.)

010306 Supplemental Appropriation Submission

A. Budget Estimates Transmittal

1. Supplemental appropriations are normally allowed to meet 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 USC 2210(b)). As a technical matter, this constitutes a form of contract authorization, and is so displayed in the President's Budget.

010307 Additional Budget Submissions

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

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

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

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

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

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

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

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

010308 Major Budget Issues (MBIs)

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

010309 Budget Review Procedures

A. Budget Review System. The automated Budget Review System is the official OSD record of the budget estimates as submitted by the DoD Components and adjusted by Secretary of Defense decisions known as Program Budget Decisions (PBDs). The data contained in the Budget Review System is the base for preparation of the Program and Financing Schedules, Relation of Obligations to Outlays, Object Classification Schedules, and the data required for OMB MAX Budget System, as required by OMB Circular No. A-11. These documents are forwarded to OMB for preparation of the President's Budget. In addition, the automated Budget Review System is used to prepare a comprehensive set of management information summaries used to support the budget press release, statements to the Congress and other information requirements. Financial data, military end strength, and civilian full time equivalent (FTE) data are provided. Budget estimate submissions are entered into the system through machine readable inputs from the DoD Components. The formats and requirements are prescribed in Sections 010505 and 010506. During the joint OMB/OSD Budget Review, budget decision documents are recorded into the computer system and the current status of the budget review is available on a recurring basis.

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

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

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

- a. The estimated out-year impact for each year in thousands of dollars and full-time equivalents/end strength.
- b. Substantive program direction for the out-years as a basis for DoD Component determination of dollar amounts and manpower involved (to be used if out-years are not specifically addressed in a budget decision document).
- c. No known out-year impact.

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

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

C. Printing Schedule for Budget Material

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

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

3. There will be no changes to the prior year column of the budget after reprinted galley, except to correct printer errors. In some cases, new print materials may be required after reprinted galleys, (e.g., new

accounts, accounts with supplementals requiring separate schedules, rescission proposals and other material to be presented in the President's Budget document for the first time).

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

0104 CONGRESSIONAL JUSTIFICATION/PRESENTATION**010401 General****A. Purpose**

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

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

3. General preparation and submission instructions pertaining to individual appropriations, Intelligence Programs and Communications, Command and Control (C³) Programs are contained in Chapters 2 thru 7, 9, 10, 16, 17 and 19.

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

B. Preparation of Material

1. Separate Justification Books will be furnished for each Public Law title relating to each Military Department. An O&M Overview book will be developed within OUSD(Comptroller) Program/Budget as well as a consolidated overview of Multiyear Procurement programs based on submissions of the Military Departments. Material prepared by the individual Defense Agencies also will be consolidated by OUSD(Comptroller) Program/Budget into a single Justification Book for each Public Law title. Material for the Operation and Maintenance, Defense Agencies; U.S. Court of Appeals for the Armed Forces, Defense; Environmental Restoration, Defense; Office of the Inspector General; Overseas Humanitarian Disaster and Civic Aid, and Contingencies, Defense; appropriations will be consolidated into a single Justification Book. Additionally, information technology budget material prepared by the Military Departments and other DoD Components will be consolidated by the *Office of the ASD(C³) Resource Management Directorate* into a single Justification Book. The Department of the Army will prepare a justification book for Chemical Demilitarization programs and will consolidate material for the Family Housing and Homeowners' Assistance Fund, Defense appropriations into a single Justification Book. Each Department will prepare a Justification Book for each Base Closure Account. In addition, separate Justification Books will be prepared for Intelligence-Related Activities and the Defense portion of the National Foreign Intelligence Program, the latter as prescribed by the Director of Central Intelligence. All other Justification Books will be annotated as appropriate to indicate items and resources supported in Intelligence Program Justification Books. Also, separate Justification Books will be prepared for JMIP and TIARA program aggregations as prescribed in Chapter 16. A separate Justification Book will be prepared for C³ programs, with DoD component input as prescribed in Chapter 17.

2. Classified and unclassified data will be included in the single volume or set of volumes for each title with the classified pages bearing the appropriate security classification, except that all materials contained in the Military Personnel and Operation and Maintenance justification books will be unclassified. Classified exhibits will be submitted separately and explanation provided for their being classified. Fiscal data pertaining to explicitly identified portions of the National Foreign Intelligence Program shall be classified in accordance with instructions in Chapter 16.

The highest security classification of data included in Justification Books will be SECRET. Information requiring a higher classification will be discussed with OUSD(Comptroller) Program/Budget on an individual situation basis. All classified data will be bracketed by pencil as thus [] to permit the congressional committees to publish an unclassified version. Data not bracketed will be assumed to be unclassified. In bracketing classified columnar data, each column will be individually bracketed. Care must be taken to assure that unclassified data are not bracketed. Security classification markings should be centered at the top and bottom of applicable pages using gummed-back markings to assure clarity. The appropriate automatic downgrading notation will be used in accordance with DoD 5200.1-R "Information Security Program Regulation". The appropriate classification cover sheet must be utilized.

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

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

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

6. Printing of Congressional Budget Material:

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

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

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

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

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

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

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

- Procurement. Material to be printed on both sides of the page with a maximum range of 600-650 pages where possible (300-325 sheets of paper printed on both sides.) Print horizontally (landscape) on 11”x8.5” paper using a 1” margin on the side to be bound and 1/2” for other edges. All material will be printed head to toe with 3 holes punched across the top margin with staples, screw posts or ACCO fasteners. Use of adhesive binding (glue or tape) is discouraged because it may prevent recycling.
- Military Construction. The justification material for Military Construction will be provided on 8.5” x 11” paper, typed across the short dimension of the paper (portrait) with 3 holes punched on the left margin and bound with screw posts or Acco fasteners. Material is to be printed on both sides of the page using 1” margins. All exhibits will be printed utilizing white paper. . Use of adhesive binding (glue or tape) is not acceptable because it may prevent recycling.
- Family Housing. The justification material for Family Housing will be provided on 8.5” x 11” paper, typed across the short dimension of the paper (portrait) with 3 holes punched on the left margin and bound with screw posts or Acco fasteners. Material is to be printed on both sides of the page using 1” margins. . Use of adhesive binding (glue or tape) is not acceptable because it may prevent recycling.
- Base Closure. The justification material for Base Closure will be provided on 8.5” x 11” paper, typed across the short dimension of the paper (portrait) with 3 holes punched on the left margin and bound with screw posts or Acco fasteners. Material is to be printed on both sides of the page using 1” margins. Use of adhesive binding (glue or tape) is not acceptable because it may prevent recycling.
- Revolving Funds. Justification books for revolving funds are to be submitted in one volume with 3 sections: Component Overview; Operating Budget and Capital Budget. Component Overview and Operating Budget sections are to be printed in portrait format (vertically) on 8.5” x 11” paper head to head on 2 sides. Capital budget exhibits are to be printed in landscape format (horizontally) on 11” x 8.5” paper head to toe on 2 sides. Budget submitting offices should ensure that all narrative type is consistent. All justification material will be punched to fit standard three-hole binders. Use of adhesive binding (glue or tape) is not acceptable because it may prevent recycling.
- Information Technology. Provide material in accordance with guidance contained in Chapter 18, Section 180304.
- Intelligence and C³ Programs. *Instructions for these books are contained in Chapters 16 and 17.*

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

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

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

C. Submission of Justification Books for Review

1. Before the justification material can be released to the Congress, it must be reviewed by the appropriate OUSD(Comptroller) or OASD(C³I) 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(C³I) directorate for review. The following is a list of the directorates:

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

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

In addition, 1 set of the Military Personnel Justification Books for the Reserve Components will be delivered to OASD(RA), Room 2D528.

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

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

The Communications, Command and Control (C³) Justification Books will be reviewed by ASD(C³I). Ordinarily, the OUSD(Comptroller) P/B Director will not initial the advances for release until these reviews are accomplished.

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

010402 Supplemental and Amended Appropriations Requests

A. Organization of Supplemental Appropriations Requests Justification Books

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

2. The Justification Book will be arranged as follows:

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

b. Section 1 - Title I - Proposed Appropriations for Various Programs. This section will contain appropriate language, narrative justifications, and any special exhibits in support of program supplemental

requests. The appropriation language will be extracted by OUSD(Comptroller) P/B from the Budget Appendix. Supplemental appropriation requests related to all program supplementals will be supported by a narrative justification in the format of Exhibit PB-37A, provided in Section 0109.

B. Organization of Amended Appropriations Requests Justification Books

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

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

a. A single Table of Contents

b. By individual appropriation account:

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

(2) Budget Amendment Summary, in the format of Exhibit PB-37R (see Sec 0109), highlighting changes to the pending request.

(3) Program and Financing Schedule (abbreviated) in the format of Exhibit PB-37S (see Section 0109). Both the Budget Plan and Obligation Plan will be shown for multi-year accounts.

(4) Narrative Justification by Budget Activity in the format of Exhibit PB-37T (see Section 0109). Narrative will discuss dollar, quantity, personnel changes, etc., at least at the level of changes indicated on the Budget Amendment Summary (Exhibit PB-37R).

(5) Existing P-1 and R-1 Exhibits will be marked up to indicate changes resulting from the proposed amendment.

(6) Procurement and RDT&E Justification material will be retyped, where applicable, to encompass changes resulting from the proposed amendment.

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

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

010403 Distribution/Internet Posting of Budget Material

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

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

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

D. *Internet Posting of Unclassified Budget Justification Material.*

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

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

3. *Internet posting on Component Web Sites.*

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

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

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

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

E. *CD-ROM Production*

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

Distribution Delivery Points

USD(Comptroller)		
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<i>Financial Commerce (FC)</i>	<i>Crystal Square #4</i>	
	<i>Suite 201</i>	<i>(703)602-0300</i>
<i>Management Improvement (MI)</i>	<i>1A658</i>	<i>(703)697-8580</i>
Director, PA&E	2D278	(703)695-7710
USD(Acquisition & Technology) Mail Room	3D139	(703)697-6112
USD(Policy)	4B926	(703)697-9478
ASD(C ³ I) Mail Room	3E209	(703)695-6549
USD(Personnel & Readiness)	3C980	(703)697-0617
ASD(RA)	2D528	(703)697-3962
ASD(LA)	3D918	(703)614-8423
ASD(PA)	2E811	(703)697-5007
The Joint Staff (J-8)	1E963	(703)695-7064
DOT&E	3E333	(703)695-1565
OIG, DoD	Attn: A&IM/FMD 400 Army Navy Drive Arlington, VA 22202-2884	(703) 614-0494
DARPA	Comptroller 3701 North Fairfax Drive., 9th Floor Arlington, VA 22203-1714	(703) 696-2393
OMB	Executive Office of the President OMB National Security Division NEOB, Room 10001 Washington, D.C. 20503	(202) 395-4734
Arms Control & Disarmament Agency (ACDA)	ACDA/VI Room 5741 320 21st Street, N.W. Washington, D.C. 20451	(202) 647-8090

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

GAO	U.S. General Accounting Office NSIAD/TIC Attn: Tina Eason 441 G Street, NW --Room 4103 Washington, DC 20548	(202)512-8588
Library of Congress	Rm. LM-208 (202) Attn: Bruce Krafte James Madison Library Bldg. 1st St. & Independence Ave., S.E. Washington, D.C. 20540	(202)707-8831

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

Appropriation	C H A P T E R	USD(Comptroller)													R A T J S	O I G	D E T F O R E T S A L												
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C					P A & E	A & T	P O L I C Y				C 3 I	P & R										
Military Personnel, Army In-house Backup Exhibits (MP)	2	1	4								1	1	1	1	4			1	1								1		16
Military Personnel, Navy In-house Backup Exhibits (MP)	2	1	4								1	1	1	1	4			1	1								1		16
Military Personnel, MC In-house Backup Exhibits (MP)	2	1	4								1	1	1	1	4			1	1								1		16
Military Personnel, AF In-house Backup Exhibits (MP)	2	1	4								1	1	1	1	4			1	1								1		16
Reserve Personnel, Army In-house Backup Exhibits (MPR)	2	1	4								1	1	1	1	2			2	1								1		15
Reserve Personnel, Navy In-house Backup Exhibits (MPR)	2	1	4								1	1	1	1	2			2	1								1		15
Reserve Personnel, MC In-house Backup Exhibits (MPR)	2	1	4								1	1	1	1	2			2	1								1		15
Reserve Personnel, AF In-house Backup Exhibits (MPR)	2	1	4								1	1	1	1	2			2	1								1		15
Natl Guard Personnel, Army In-house Backup Exhibits (MPR)	2	1	4								1	1	1	1	2			2	1								1		15
Natl Guard Personnel, AF In-house Backup Exhibits (MPR)	2	1	4								1	1	1	1	2			2	1								1		15

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

Appropriation	C H A P T E R	USD(Comptroller)										P A & T	P O L I C Y	C 3 I	P & R	L A	R A	T J S	O I G	D E T F O R E T N A S L E	
		P & S	O P S	I N V	M I L I T A R Y	R E V E N U E	P & F C														P A & E
O&M, Army	3																				
In-house Exhibits		1	5								1	1	1	1	3				1	1	15
O&M, Navy	3																				
In-house Exhibits		1	5								1	1	1	1	3				1	1	15
O&M, Marine Corps	3																				
In-house Exhibits		1	5								1	1	1	1	3				1	1	15
O&M, Air Force	3																				
In-house Exhibits		1	5								1	1	1	1	3				1	1	15
O&M, Defense-wide	3																				
Classified Justification Book (Vol 1) (Classified-DIA/NSA/DISA)**		1	3								1	1	1	1	3	1		1		1	14
In-house Backup Exhibits		1	3								1	1	1	1	3					1	12
O&M, Army Reserve	3																				
In-house Exhibits		1	4								1	1	1	1	2			1	1	1	14
O&M, Navy Reserve	3																				
In-house Exhibits		1	4								1	1	1	1	2			1	1	1	14
O&M, Marine Corps Reserve	3																				
In-house Exhibits		1	4								1	1	1	1	2			1	1	1	14
O&M, Air Force Reserve	3																				
In-house Exhibits		1	4								1	1	1	1	2			1	1	1	14
O&M, Army National Guard	3																				
In-house Exhibits		1	4								1	1	1	1	2			1	1	1	14
O&M, Air National Guard	3																				
In-house Exhibits		1	4								1	1	1	1	2			1	1	1	14

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

Appropriation	C H A P T E R	O M B	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	C L O N B R R E A R S Y S				T O T A L	
				D E F	D E F	M C N	M C N	D E F	D E F	M C N	M C N													
				S U B	S U B	S U B	S U B	S U B	S U B	S U B	S U B													
O&M, Army	3																							
Justification Book (Vol 1)		2		3	3	1			2	1			10	6	1	1	2	2	2		1			37
Data Book (Vol 2)		2		3	3	1			2	1			10	6	1	1	2	2	2		1			37
Real Property Maintenance & Minor Construction (Vol 3)		2		3	3	1			2	1			10	6	1	1	2	2	2		1			37
O&M, Navy	3																							
Justification Book (Vol 1)		2		3	3	1			2	1			10	6	1	1	2	2	2		1			37
Data Book (Vol 2)		2		3	3	1			2	1			10	6	1	1	2	2	2		1			37
Real Property Maintenance & Minor Construction (Vol 3)		2		3	3	1			2	1			10	6	1	1	2	2	2		1			37
O&M, Marine Corps	3																							
Justification Book (Vol 1)		2		3	3	1			2	1			10	6	1	1	2	2	2		1			37
Data Book (Vol 2)		2		3	3	1			2	1			10	6	1	1	2	2	2		1			37
Real Property Maintenance & Minor Construction (Vol 3)		2		3	3	1			2	1			10	6	1	1	2	2	2		1			37
O&M, Air Force	3																							
Justification Book (Vol 1)		2		3	3	1			2	1			10	6	1	1	2	2	2		1			37
Data Book (Vol 2)		2		3	3	1			2	1			10	6	1	1	2	2	2		1			37
Real Property Maintenance & Minor Construction (Vol 3)		2		3	3	1			2	1			10	6	1	1	2	2	2		1			37

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

Appropriation	C H A P T E R	O M B	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	C L O N G R E S S				T O T A L
				D E F	D E F	M C N	M C N	D E F	D E F	M C N	M C N												
				S U B	M I N	S U B	M I N	S U B	M I N	S U B	M I N												
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	3																						
Justification Book		2		3	3	1			2	1			10	6	1	1	2	2	2	1			37
O&M, Navy Reserve	3																						
Justification Book		2		3	3	1			2	1			10	6	1	1	2	2	2	1			37
O&M, Marine Corps Reserve	3																						
Justification Book		2		3	3	1			2	1			10	6	1	1	2	2	2	1			37
O&M, Air Force Reserve	3																						
Justification Book		2		3	3	1			2	1			10	6	1	1	2	2	2	1			37
O&M, Army National Guard	3																						
Justification Book		2		3	3	1			2	1			10	6	1	1	2	2	2	1			37
O&M, Air National Guard	3																						
Justification Book		2		3	3	1			2	1			10	6	1	1	2	2	2	1			37
Operation & Maintenance Overview**	3	10		3	5	1			5	1			10	10					1	2			48

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

Appropriation	C H A P T E R	O M B	A C D A	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O						T O T A L
					D E F	D E F	M C N	M C N	D E F	D E F	M C N	M C N													
					S U B	M I N	S U B	M I N	S U B	M I N	S U B	M I N													
<u>Aircraft Procurement, Army</u> Committee Staff Procurement Backup Book	4		1	3	4	1			3	1			6	6											27
<u>Missile Procurement, Army</u> Committee Staff Procurement Backup Book	4		1	3	4	1			3	1			6	6											27
<u>Proc of W&TCV, Army</u> Committee Staff Procurement Backup Book	4		1	3	4	1			3	1			6	6											27
<u>Proc of Ammunition, Army</u> Committee Staff Procurement Backup Book	4		1	3	4	1			3	1			6	6											27
<u>Other Procurement, Army</u> Committee Staff Procurement Backup Book	4		1	3	4	1			3	1			6	6											27

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

Appropriation	C H A P T E R	USD(Comptroller)										A & T	P O L I C Y	C 3 I	P & R	L A	P A *	R A	T J S				O I G	D E T F O R E N S E	
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C																		P A & E
<u>Aircraft Procurement, Navy</u> Classified Committee Staff Proc. Backup Book	4	1		3							2	2	1	1	1		1		1	1			1		15
<u>Other Procurement, Navy</u> 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
RESEARCH, DEVELOPMENT TEST & EVALUATION ACCOUNTS**

Appropriation	C H A P T E R	O M B	A C D A	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	C L O N G R R A E R S Y S					T O T A L
					D E F	D E F	M C N	M C N	D E F	D E F	M C N	M C N													
					S U B	M I N	S U B	M I N	S U B	M I N	S U B	M I N													
<u>RDT&E, Army</u> Budget Item Justification Book	5	3	1	3	4	1			3	1			10	6	1	1	2	2	3	1					42
<u>RDT&E, Navv</u> Budget Item Justification Book	5	3	1	3	4	1			3	1			10	6	1	1	2	2	3	1					42
<u>RDT&E, AF</u> Budget Item Justification Book	5	3	1	3	4	1			3	1			10	6	1	1	2	2	3	1					42
<u>RDT&E, Defense Agencies</u> Budget Item Justification Book**	5	3	1	3	2	1			2	1			5	4					2	1					25
<u>R-1, RDT&E Programs**</u>	1	6	1	3	13	1	2	1	10	1	1	1	50	20	2	2	2	2	3	2					123
<u>R-1, Classified</u>	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	C H A P T E R	O M B	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	L I B R A R Y C O N G.					T O T A L
				D E F S U B	D E F M I N	M C N S U B	M C N M I N	D E F S U B	D E F M I N	M C N S U B	M C N M I N													
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	C H A P T E R	O M B	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B 0	C O N B R R E S S				T O T A L
				D E F	D E F	M C N	M C N	D E F	D E F	M C N	M C N												
				S U B	M I N	S U B	M I N	S U B	M I N	S U B	M I N												
<u>MilCon, Family Hsg, Homeowners Assist, Army</u> - Justification Book	6	2	3			1	1			1	1	7	2	1	1	2	2	2	1			27	
<u>Mil Const & Family Housing, N & MC</u> Justification Book	6	2	3			1	1			1	1	7	2	1	1	2	2	2	1			27	
<u>Mil Const & Family Housing, AF</u> Justification Book	6	2	3			1	1			1	1	7	2	1	1	2	2	2	1			27	
<u>Mil Const & Family Housing, Defense-wide</u> - Justification Book **	6	2	2			2	1			1	1	7	5				2	1				24	
<u>Military Construction, Army Reserve</u> Justification Book	6	2	2			1	1			1	1	7	2	1	1	2	2	2	1			26	
<u>Military Construction, N & MC Reserve</u> - Justification Book	6	2	2			1	1			1	1	7	2	1	1	2	2	2	1			26	
<u>Military Construction, AF Reserve</u> Justification Book	6	2	2			1	1			1	1	7	2	1	1	2	2	2	1			26	
<u>Military Const, Army National Guard</u> Justification Book	6	2	2			1	1			1	1	7	2	1	1	2	2	2	1			26	
<u>Military Const, Air National Guard</u> Justification Book	6	2	2			1	1			1	1	7	2	1	1	2	2	2	1			26	
<u>NATO Security Investment Program</u> 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	C H A P T E R	O M B	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	C L O S I N G R E A R S Y S				T O T A L
				D E F S U B	D E F M I N	M C N S U B	M C N M I N	D E F S U B	D E F M I N	M C N S U B	M C N M I N												
<u>BRAC - Army</u> Justification Book	7	2		2	1	2	1	2	1	1	1	8	10				3	1				35	
<u>BRAC - Navy</u> Justification Book	7	2		2	1	2	1	2	1	1	1	8	10				3	1				35	
<u>BRAC - Air Force</u> Justification Book	7	2		2	1	2	1	2	1	1	1	8	10				3	1				35	
<u>BRAC - DLA</u> Justification Book	7	2		2	1	2	1	2	1	1	1	8	10				3	1				35	
<u>BRAC - DISA</u> 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	C H A P T E R	USD(Comptroller)										P A & E	A & T	P O L I C Y	C 3 I	P & R				R A	T J S			O I G	D E T E R M I N E
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C																		
<u>Intelligence Programs (NFIP/JMP/TIARA)</u> Classified Justification	16	1		1	2							1	1	1		1							1		10
<u>Comm. Command & Control</u> Classified Justification	17	1	3	1	1							1	1	1		1							1		12
<u>Drug Interdict. & Counter-drug Actvs</u> Classified Justification Book	14	1	2	1	1							1			1	1							1		11
<u>CD-ROM:</u> 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		16

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

PROGRAM	C H A P T E R	O M B	A C D A	G A O	HAC(HNS)				SAC				H N S C	S A S C	H P S C I	S S C I	H B C	S B C	C B O	C L O N G R R A E S S Y S					T O T A L
					D E F S U B	D E F M I N	M C N S U B	M C N M I N	D E F S U B	D E F M I N	M C N S U B	M C N M I N													
Information Technology Justification Book	18	3		3	1	1			1	1			2	2					1					15	
Intelligence Programs (NFIP/JMIP/TIARA) (IP-1) Justification Book	16				1	1			1	1			2	2	1	1			1	1				12	
Communications, Command & Control - Justification Book	17	2		3	2	1			2	1								1	1				13		
Defense Health Programs Justification Book	12	2			2	1			2	1								3	1				12		
Drug Interdiction & Counter-drug Actvs - Justification Book	14	2			2	1			2	1								3	1				12		
Overseas Cost Report (OP-53) Report**	15	2			3	1			3	1			10	5				3	1				29		
Advisory and Assistance Services (PB-15) Exhibit (incl. in O&M Data Book, Vol. II)	19																								
Military Department Overview Booklets Army, Navy, and Air Force	1	2			2	1	1	1	2	1	1	1	5	2	1	1	2	2	1	1			27		
CD-ROM: All unclassified budget material that has been posted to Internet site	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1			19		

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

PROGRAM	C H A P T E R	USD(Comptroller)											A & T	P O L I C Y	C 3 I	P & R	L A	T J S	O I G	D E F O N S L E		
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C			M I	F C	P A & E										
<u>Administrative Motor Vehicle Operations (PB-41)</u> In-house Backup Exhibit	19	1	2						1		1	1			1			1		1		9
<u>Functional Transfers (PB-14)</u> In-house Backup Exhibit	19	1	1				3															5
<u>Legislative Proposals (PB-16)</u> In-house Backup Exhibit	19	1	2												1							4
<u>Employee Relocation Expenses (PB-17)</u> In-house Backup Exhibit	19	1	2												1							4
<u>Contract Reporting by Appropriation(PB-19)</u> In-house Backup Exhibit	19	1	3									1										4
<u>Competition and Privatization (PB-42)</u> In-house Backup Exhibit	19	1	2					1		1	1				2			1		1		10
<u>Host Nation Support Costs (PB-25)</u> In-house Backup Exhibit	19	1	3								1				1			1		1		8
<u>Child Dev., School Age Care, Family Centers, and Family Advocacy Programs (PB-50)</u> In-house Backup Exhibit	19	1	2					1		1					2			1		1		9
<u>Aeronautical & Space Programs (PB-52A/B)</u> In-house Backup Exhibit	19	1		2						1	1				1			1		1		8
<u>Budgeted Mil & Civilian Pay Raise (PB-53)</u> In-house Backup Exhibit	19	1	2					1	1	1					2			1		1		10
<u>Civilian Personnel Hiring Plan (PB-54)</u> In-house Backup Exhibit	19	1	2												1							4

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

PROGRAM	C H A P T E R	USD(Comptroller)											A & T	P O L I C Y	C 3 I	P & R	R A	T J S	O I G	D E T E R M I N A T I O N A L			
		P & S	O P S	I N V	M I L C O N	R E V F U N D	P & F C			M I	F C	P A & E											
<u>Foreign Currency Exch. Data (PB-18)</u> In-house Backup Exhibit	19	1	2						1	1	1				2			2			1		11

010404 Witness Statements

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

B. Preparation

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

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

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

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

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

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

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

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

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

C. Security Review

1. *DoD Directive 5400.4 calls for DoD witnesses to submit their prepared statements to Washington Headquarters Services, Directorate for Freedom of Information and Security Review, Room 2C757, (703)697-4325, for clearance.*

2. *This should be done as far in advance of the required date of transmittal to a congressional committee as possible, usually 5 or more working days prior to the date clearance is desired.*

D. Number of Copies

1. *Upon completion of the security review process, the originating office should ensure that 75 copies of unclassified statements are delivered to the Directorate for Defense Information, Office of the Assistant to the Secretary of Defense (Public Affairs), Room 2E765, Pentagon. This should be done at least 24 hours in advance of the scheduled appearance of the witness before the congressional committee. Be prepared to provide additional copies on short notice.*

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

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

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

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

010405 Transcript Processing

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

B. Initial Receipt

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

2. The original copy of the transcript is then provided to the office of the principal witness utilizing DD Form 1587, Record of Congressional Transcript Review, as the transmittal document. To meet committee requirements and allow time for final review by Washington Headquarters Services, 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 National Security/Defense and Military Construction Appropriations Subcommittees - Directorate for Plans and Systems, USD(Comptroller) and Service Budget Liaison offices.

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

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

C. Processing Procedures

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

2. Offices providing input to transcripts should clear their internal security review office prior to providing their input to the principal witness' office. After consolidation of the edit/review of the transcript and inclusion of necessary inserts, the office of the principal witness will then need to obtain the proper security clearance for the transcript and inserts from Washington Headquarters Services, Directorate for Freedom of Information and Security Review. A DD 1790, Prepared Testimony Review must be used. DoD Directive 5400.4 provides instructions to be followed in processing the transcript through the security review process.

3. *Plain bond (8.5" x 11.0" with left and right margins of 1.5")* Insert for the Record, will be utilized for all inserts to congressional testimony and questions/answers for the record. Formats for completing these for the four oversight committees are provided in Section 0109.

4. After completing the security review process and required coordination's, the completed transcript should be returned to the office from which the transcript was received (Transcript Action Monitor) for final review and delivery to the congressional committee.

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

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

010406 Appeal Process on Congressional Actions

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

B. Scope of Material

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

2. DoD appeals also may be in the form of an appeal package consisting of as many as 100 or more pages, one for each action being appealed. This package is submitted to the appropriate committee by the USD(Comptroller). It is not submitted as an enclosure to an appeal letter, but may be referred to in the letter.

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

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

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

C. Preparation of Appeals

1. Once the actions of an oversight committee become known, DoD components normally will be requested to provide input for incorporation into the Secretary's appeal letter or appeal package. Appeal input will be submitted in the general format of Exhibit PB-39A-1 and PB-39A-2 (provided in *Section 0109*) in both hard copy and on floppy disk in either Microsoft Word or WordPerfect format for DOS (with no graphics). Components may be asked to assign a priority to the actions they want appealed.

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

D. Policy Guidance, Preparation and Coordination of Budget Appeals

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

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

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

E. Classified Appeals. Actions of congressional 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(C³I). Further guidance is contained in Chapter 16.

0105 BUDGET AUTOMATION REQUIREMENTS**010501 Automated Future Years Defense Program (FYDP) Data Base**

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

010502 Automated Procurement Programs Database

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

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

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

D. General Instructions - Preparing the Procurement Programs. The Procurement *Programs* provide resources in a line item level of detail with appropriation identification. A detailed description of line item entries is listed in Volume 2B, Chapter 4, Section 0402 of the Budget FMR. The minimum information required in the Procurement *Programs* is as follows:

1. A summary by appropriation account with subtotals for DOD Components.
2. A summary of each appropriation account by budget activity with an appropriation total.
3. A detailed line item listing in budget activity/subactivity sequence.
4. Entries for the individual line items should be on the same basis as that used for budget submissions. Multiyear procurements (MYP) are identified for P-1 line items with MYP as defined in Section 010203. Advance procurement entries should be used as specified in Volume 2B, Section 040502. Initial spares listed with the procurement item (post delivery and outfitting costs for Shipbuilding and Conversion, Navy) should be shown immediately following the line as a memorandum entry--non-add to the budget activity total.
5. Costs of prior year programs will be adjusted annually to reflect actual obligations, including deobligations, recoveries of prior year obligations, upward obligation adjustments, and rescissions, as appropriate, after the appropriation expires but before it is canceled.
6. Cost to complete column provides the data necessary to obtain the total procurement cost for acquisition of weapon items. It is necessary to estimate the cost of completing the approved program for major weapon systems included in the Selected Acquisition Report (SAR) reporting system and for multiyear contracts utilizing economic order quantity advance procurement. Such costs will be entered in the "cost to complete" column of the Procurement *Programs*. Entries in the "cost to complete" column are not required for other procurement line

entries. The “cost to complete” estimate will include: (1) the portion of the “approved quantity” to be procured beyond the FYDP, and (2) costs to complete acquisition of units procured in prior years such as outfitting and post delivery requirements for ships which will not deliver during the FYDP.

7. Security classification of line items is determined by the submitting component subject to OSD Security review. Except for information published in the unclassified version of the P-1 Report, data contained in the Procurement *Programs* may not be released outside the DoD without the expressed written consent of the Under Secretary of Defense (Comptroller). (In the case of the Procurement *Programs* update for the Program Objectives Memorandum, this consent must come from the Director of Program Analysis and Evaluation.)

E. General Instructions - Preparing the Procurement Programs (P-1). The P-1 document is derived from and consistent with the *Budget Review System*. *The P-1 is provided annually to the DoD oversight committees of the Congress coincident with the transmittal of the President’s Budget. An unclassified version is provided to OASD(PA) for use by non-DoD activities. The minimum information required in the P-1 is as follows:*

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

2. The line item data provided is PY, CY, BY1 and BY2.

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

F. Procurement Data Elements and Record Formats

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

2. Item Control Number - This control number will be assigned by the responsible Military Department or Agency. Since this control number will serve to identify the item and relate it to its respective nomenclature, it will be assigned in such a way as to serve for the life of the line item in the data base. It is not to be confused with the numeric, sequential, line item number printed in the first column of the procurement exhibit P-1. Care should be exercised by each Department that the Item Control Number be assigned to provide for additions, deletions, and generic and/or logical sequencing of line items within the budget subactivity. Uniformity among the Military Departments or Agencies will not be necessary but the code will not exceed ten (10) alphanumeric characters. The code will be entered in the data field left justified.

3. Cost Type Codes.

Authorized for use are:

Code Cost Type:

A Weapon System Cost

B Advance Procurement (PY)

C Advance Procurement (CY)

D Contract design - Historical SCN only

E Contract Cancellation - SCN only

F PY Unfunded Deficiencies

G Over Target

- I Future Cost/Growth Escalation - SCN only
- J Initial Spares* (Outfitting for SCN) (Memo non- add)
- K Post Delivery - SCN only
- L Cost Growth - SCN only
- M Shipbuilding Escalation - SCN only
- N Completion of PY Programs
- P Unfunded NSSF (Memo)
- R *Reserve Equipment (Memo Non-Add)*
- S Anticipated Escalation (Memo for historical updates)
- T *National Guard Equipment (Memo Non-Add)*

*Initial Spares must be identified by weapon system. The Item Control Number for each initial spare entry must be identical to its parent weapons system.

4. Fiscal Year - The four digits of the applicable fiscal year.
5. Advance Procurement Fiscal Year - Enter the future fiscal year to which the advance procurement cost is associated.
6. Action Code - To ensure proper action against each Nomenclature Record and/or procurement data record, the following action codes are to be used:
 - Code 1 - Use only for nomenclature record.
 - Code 9 - Use only for changes to procurement program resources - Identifies all data changes either added to the file or net changes to an existing data record.
7. Program Budget Decision (PBD) Number - During the Program Budget Decision cycle only, enter PBD number (to include any revised PBDs).
8. Nomenclature Record - Enter only the proper English language title of the item to be procured which is most commonly used. Abbreviations, acronyms and codes will be avoided where possible. The item nomenclature will not exceed 45 alphanumeric characters.
 - a. SAR Item Designator - The single character "X" in the appropriate data field will indicate a SAR item.
 - b. Security Classification - Secret will be indicated as "S"; Confidential will be indicated as "C"; Unclassified will be indicated as "U."
 - c. Program Quantity - The quantity for a line item which has a quantity designator of "U" will be expressed in units; for a quantity designator of "T" enter the units quantity divided by 1,000; and for a quantity of "M" enter the units quantity divided by 1,000,000.
 - d. Identification Record - Entries will be limited to "A" or "B" as specified and defined in Volume 2B, Section 0401.

9. Formats are provided in Section 010704.

G. Instructions for Response to Procurement Appendix

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

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

Floppy Disk Format:

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

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

010503 Automated RDT&E Programs Database

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

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

C. Reporting Requirements. The initial automated database was established consistent with the RDT&E data submitted to the Congress in support of the FY 1976/1977 Budget. Since that time subsequent updates have been required coincident with submission of the (1) Program Objective Memoranda, (2) Budget Estimates, and (3) President's Budget. Specific guidance relative to approved changes, due dates and special requirements is provided in a memorandum from the Office of the Under Secretary of Defense (Comptroller) announcing each update.

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

E. General Instructions - Preparing the RDT&E Programs (R-1). The R-1 document is derived from and consistent with the *Budget Review System database*. The R-1 is provided annually to the DoD Oversight Committees of the Congress coincident with the transmittal of the President's Budget. An unclassified version is provided to OASD (PA) for use by non-DoD activities. The unclassified R-1 is the only document from the RDT&E Programs database available for public distribution. The minimum information required in the R-1 is as follows:

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

F. RDT&E Data Elements and Record Formats

1. Codes - Treasury Code, Component Code, and Budget Activity Code are as specified in Section 010506.
2. Program Element - These program element (PE) codes are published in the DoD 7045.7-H (FYDP Program Structure Handbook).
3. SAR Item Designator - The single character "X" in card column 31 in the Nomenclature Format, SD Form 463-1N, (Section 010904) will indicate a SAR item.
4. Action Code - To ensure proper action against each nomenclature record and/or RDT&E data record, the following action codes will indicate the desired action against the data base:

Code 1 - Use Only for Nomenclature Record

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

5. Cost Type - Use cost type code A for program value.
6. Formats are provided in section 010904.

G. Instructions for Response to RDT&E Appendix

1. General. Program Budget Decision documents for RDT&E appropriations will contain an RDT&E appendix as an attachment. The appendix requires the DoD components to record program element net changes to TOA on SD Form 463-1 consistent with the expressed intent of the Program Budget Decisions (PBDs).
2. Instructions Pertaining to SD Form 463-1. Instructions for preparation of SD Form 463-1 appear on the reverse side of the form. Floppy disk submissions should be made in accordance with SD Form 463-1 and meet the following criteria:

Floppy Disk Format:

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

3. All submissions, regardless of media will be in accordance with RDT&E data elements and record formats printed in this chapter.

010504 Automated Construction Program Database

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

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

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

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

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

1. Appropriation Code - As specified in Section 010506.
2. Component/Suffix Code - As specified in Section 010506.
3. Budget Activity Code - As specified in Section 010506.
4. Major Command Code - Any two digit numeric code (01 through 99) that will uniquely identify a major command for that component.
5. Location Code

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

19. Formats are provided in section 010904.

F. Level of Detail

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

2. Military Construction 1/
 - Major Construction - project detail
 - Minor Construction - lump-sum for exigent minor construction
 - Planning and Design - lump-sum
 - Supporting Activities - project detail
3. NATO Security Investment Program - lump-sum 1/
4. Base Realignment and Closure - lump-sum 1/
5. Family Housing Construction 1/
 - Construction of new housing - project detail. Under normal conditions the project title should indicate the number of units to be constructed, e.g. "NEW CONSTRUCTION (265)"
 - Construction Improvements - lump-sum
 - Planning - lump-sum
6. Family Housing Debt, Operation & Maintenance 1/ Lump-sum for each budget activity except Operating Expenses, which will be reported by account as shown below:
 - Operating Expense
 - Management Account
 - Services Account
 - Utilities Account
 - Furnishings Account
 - Miscellaneous Account
 - Leasing
 - Maintenance of Real Property
 - Interest Payments
 - Mortgage Insurance Premiums
7. Homeowners Assistance Fund 1/
 - Payment to Homeowners
 - Other Operating Costs
 - Acquisition of Real Property
 - Mortgages Assumed
8. DoD Family Housing Improvement Fund - lump sum 1/

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

G. General Instructions - Updating the Construction Program Database.

1. General

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

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

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

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

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

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

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

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

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

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

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

4. Decisions

a. PBDs for Military Construction, NATO Security Investment Program, Base Realignment and Closure, Family Housing, DoD Family Housing Improvement Fund, and Homeowners Assistance Fund will contain a Construction Appendix sheet as an attachment. The DoD components will record net changes to TOA by

project on SD Form 463-2 consistent with the intent of the PBD. The SD Form 463-2 will be submitted to OUSD(C)(P/B) within five working days after the date of the PBD. This response will be shortened toward the end of the budget review.

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

5. Instructions Relating to SD Form 463-2 and SD Form 463-2N. Instructions for the preparation of SD Form 463-2 and SD Form 463-2N appear on the reverse side of the forms. Floppy disks are preferred in lieu of the forms. Floppy disk format: **MUST BE** ASCII; Character record length will be the same as the length of the record on the code sheet; formatted PC DOS - release 2.0 or higher; 3 1/2" diskette, (double sided and double density or double sided and high density - attach an outside printed label showing the file name, Component and number of transactions). All submissions, regardless of media, will be in accordance with Construction data elements and record formats outlined in paragraph E. of this section.

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

Table I

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

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

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

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

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

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

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

TABLE II

STATE ABBREVIATIONS

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

TABLE III

Overseas Abbreviations

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

Special Overseas and Worldwide Locations

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

010505 Automation Requirements for the Biennial Budget Estimates Submission

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

B. Submission Requirements

1. Exhibits PB-2, PB-2A, and PB-4 (on-board yearend strength only), as prescribed in Section 010305, will be supported by automated records in the record layouts specified in Section 010904 and in the detail prescribed by the Budget Account Title File Listing. All data will be listed.

2. Machine-readable data must follow the record layouts shown in Section 010904. Negative numeric values will be preceded by a minus sign. A hard copy listing of each data type must accompany the machine-readable data.

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

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

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

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

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

C. Record Layouts

1. The following transcript sheets provide the record layout required for input on machine-readable media. Examples of these transcript sheets and their coding instructions are provided in Section 010904:

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

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

D. Technical Instructions

1. Submission of Budget Estimates for PY, CY, BY1 and BY2

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

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

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

2. Submission of Outyear Estimates

a. Budget Submission (Dollars): The submission for BY+1 through BY+4 TOA will be made coincident with the budget submission. Input to the database will be formatted in accordance with DD Form 2234 at the PDM level, by appropriation account and budget subactivity.

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

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

3. Decision Recording

a. DD Form 2233 and DD Form 2236 will not be used for budget estimates submissions. These forms are used to record *CY, BY1 and BY2 changes* documented by Program Budget Decisions (PBDs).

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

010506 Name Edit System (NES) Structure and Description

A. Purpose The NES File reflects the official Department of Defense budget account structure for submission of the budget estimates in machine-readable form (as described in Section 010505, paragraph B.2.). The structure is documented in the Budget Accounts Title File Listing, a sample of which is provided in Section 010506.

The complete Budget Accounts Title File Listing will be distributed by the Directorate for Program and Financial Control to the Services and Defense Agencies prior to the September budget submission.

B. Organization of the NES File The NES File is structured to validate Budget Plan, Obligation Plan, Financing, Budget Authority, Expenditure Tail, and Object Classification input. Valid Budget Plan and Obligation plan entries are present for each appropriation account and are established at the budget activity level (in some cases, budget subactivity). These entries comprise the “Program by Activities” section for each account and must be identical to the entries shown in the hard copy Program and Financing Schedule submission. Financing, Budget Authority, Expenditure Tail, and Object Classification entries are valid for use in any applicable appropriation account. Where specific Financing, Budget Authority and Expenditure Tail entries are restricted for use, the appropriate accounts and/or fund types against which these entries may be used are identified in the “comments” section of the Budget Accounts Title File Listing.

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

D. Input Requirements

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

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

b. Military Personnel Accounts:

(1) The Military Departments will prepare and submit the military personnel account data. Machine-readable input for military personnel dollars should not be submitted by Defense Agencies.

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

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

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

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

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

0828D Reinvestment for Economic Growth
 0838D *Quality of Life Enhancements*
 2031A Aircraft Procurement, Army
 2032A Missile Procurement, Army
 2033A Procurement of Weapons and Tracked Combat Vehicles, Army
 2034A Procurement of Ammunition, Army
 2035A Other Procurement, Army
 1506N Aircraft Procurement, Navy
 1507N Weapons Procurement, Navy
 1508N Procurement of Ammunition, Navy and Marine Corps
 1611N Shipbuilding and Conversion, Navy
 1810N Other Procurement, Navy
 0380N Coastal Defense Augmentation
 1109N Procurement, Marine Corps
 3010F Aircraft Procurement, Air Force
 3020F Missile Procurement, Air Force
 3011F Procurement of Ammunition, Air Force
 3080F Other Procurement, Air Force
 0300D Procurement, Defense-Wide
 0350D National Guard and Reserve Equipment, Defense
 0360D Defense Production Act Purchases
 0390A Chemical Agents and Munitions Destruction, Defense
 2040A RDT&E, Army
 1319N RDT&E, Navy
 3600F RDT&E, Air Force
 0400D RDT&E, Defense-Wide
 0450D Developmental Test and Evaluation, Defense
 0460D Operational Test and Evaluation, Defense
 2050A Military Construction, Army
 1205N Military Construction, Navy
 3300F Military Construction, Air Force
 0500D Military Construction, Defense-Wide
 2085A Military Construction, Army National Guard
 3830F Military Construction, Air National Guard
 2086A Military Construction, Army Reserve
 1235N Military Construction, Navy Reserve
 3730F Military Construction, Air Force Reserve
 0103D Base Realignment and Closure Account, Part I
 0510A Base Realignment and Closure, Army
 0510N Base Realignment and Closure, Navy
 0510F Base Realignment and Closure, Air Force
 0510D Base Realignment and Closure, Defense
 7020A Family Housing, Construction, Army
 7030N Family Housing, Construction, Navy
 7040F Family Housing, Construction, Air Force
 7060D Family Housing, Construction, Defense-Wide

Budget activities/subactivities F11020, F14020, F17020, F21020, and F24020 may be used only in the obligation plan for these accounts. Conversely, F17010 and F21910 may be used only in the Budget Plan. Where budget activity Rxx, Reimbursable Program, applies to both Budget Plan and Obligation Plan, separate data entries must be coded with a "1" in column 1 for Budget Plan, and a "2" in column 1 for Obligation Plan. All other financing budget activities not listed above apply to both budget plan and obligation plan, and therefore will be coded only once.

e. Concept Obligations will be coded budget activity C1x for Direct, C2x for Reimbursable, or C3x for the Special Fund accounts as follows:

Direct - BA C1x

8008N *Naval Historical Center Fund*
 8063A *Ainsworth Library Trust Fund*
 8064A *Fisher House Trust Fund, Army*
 8165D *Foreign National Employee Separation Pay Trust Fund*
 8168D *National Security Education Trust Fund*
 8169N *Fisher House Trust Fund, Navy*
 8170F *Fisher House Trust Fund, Air Force*
 8174A *National Science Center Gift Fund*
 8335D *Voluntary Separation Trust Fund*
 8337D Host Nation Support for U.S. Relocation Activities, Defense
 8716N *Navy General Gift Fund*
 8723N *Ships Stores Profits, Navy*
 8730N *USN Academy Museum Fund*
 8733N *USN Academy General Gift Fund*
 8927A *Army General Gift Fund*
 8928F *Air Force General Gift Fund*
 9082N *Interfund Transactions, Navy*
 9086D *Interfund Transactions, Defense*
 9088D *Interfund Transactions Foreign National Employee Separation Fund*
 9089D *Interfund Transactions for Voluntary Separation Trust Fund*
 0001A *Offsetting Receipts, Army*
 0002N *Offsetting Receipts, Navy*
 0003F *Offsetting Receipts, Air Force*
 0004D *Offsetting Receipts, Defense Agencies*
 0006A *Receipts Civil, Army*
 0007N *Receipts Civil, Navy*
 0008F *Receipts Civil, Air Force*
 0021A *Rocky Mountain Arsenal Receipts*
 0024D *Defense Cooperation Receipts*
 0025D *Interest on Defense Cooperation Receipts*
 0029N *Offsetting Receipts, Rossmoor Liquidating Trust Settlement*
 0036D *Sales of Certain Material in National Defense Stockpile*
 0041D *Offsetting Receipts, Defense Burdensharing Contributions*
 0085N *Offsetting Receipts Kaho' Olawe Island Fund*
 0086A *Fees collected for use of National Science Center*
 0088D *Offsetting Receipts Disposal of Real Property, Def*
 0089D *Offsetting Receipts Lease of Real Property, Def*
 0093D *Offsetting Receipts DoD Overseas Military Facility Recovery, Def*
 0095D *Proceeds from Transfer or Disposal of Commissary Facilities*

Reimbursable - BA C2X

8164D *Surcharge Collections, Sales of Commissary Stores, Defense*
 8418F *Air Force Cadet Fund*
 8423N *Midshipmen's Store, USN Academy*

Special Fund (Direct) - BA C3X

5098A *Restoration of the Rocky Mountain Arsenal, Army*
 5185N *Kaho 'Olawe Island Fund, Navy*
 5188D *Disposal of Real Property*
 5189D *Lease of Real Property*

5193D DoD Overseas Military Facility Investment Recovery
5195D Transfer/Disposal Commissary Facilities, Defense
5286A National Science Center, Army
5441D Burdebsharing and Other Cooperative Activities, Defense
5492N *Rossmoor Liquidating Trust Settlement Account*

E. Object Classification Schedules

1. The traditional object classification numbers which are specified in OMB Circular A-11 and identify the specific object classes are augmented in the automated budget review record by a prefix code which identifies Direct Obligations (Prefix T1x), Reimbursable Obligations (Prefix T2x), Allocation Accounts (Prefix T3x), and Distribution by Component or Agency (Prefix T5x).

2. Object classification schedules with Allocation Accounts will be coded so that the sum of object classes T1xxxx, T2xxxx, and T3xxxx equals the sum of T5xxxx.

3. All revolving and management accounts will be coded in the reimbursable (Prefix T2xxxx) object class series followed by the appropriate object class number.

4. Object class data will be submitted for all accounts listed in the NES File which reflect obligations (including concept obligations) in the Program and Financing data in the PY, CY, BY1 or BY2.

F. Expenditure Tail.

1. The Expenditure Tail section of the Program and Financing Schedule (Exhibits PB-2 and 2a as shown in Section 010902) will be supported by automated records in the detail specified in Section 010506, paragraph H. The amount of this detail has been minimized to the extent possible by computer processing certain basic data. These basic data are identified as "DIRECT INPUT." All other entries are identified as "COMPUTER SUM . . ." and need not be coded by submitting components.

2. Care will be exercised in the handling and coding of arithmetic signs.

3. For revolving funds with TOA, payments in all years which are attributable to appropriations will be entered against the current year (F90110). With this exception, all remaining revolving and management fund data entries for both payments and collections will be made against the prior year and not the current year, and will be entered against F90111.

4. Components should not submit expenditure tail data for Defense (TI 97) accounts with a component code of D; this data will be prepared by the Directorate for Program and Financial Control, OUSD(C)(P/B).

G. Stub entries for BRS Program and Financing (excluding Expenditure Tail)

	BUDGET PLAN				OBLIGATION PLAN			
	PY	CY	BY1	BY2	PY	CY	BY1	BY2
Program by Activities:								
Direct Program:								
1. Combat Aircraft	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
2. Airlift Aircraft	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
3. Trainer Aircraft	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
4. Other Aircraft	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
5. Modification of Aircraft	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
6. Aircraft spares and repair parts	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
7. Aircraft support equipment and facilities	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
20. Undistributed	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
Total direct program (appears only if BA R0x follows)	/---	-- Com	puter	sum of	Lines	1 thru	20---	---/
R01000 Reimbursable (Total)	DI 1	DI 1	DI 1	DI 1	DI 2	DI 2	DI 2	DI 2
Total obligations	/---	--Com	puter	sum of	Lines	1 thru	Rxx--	---/
Financing:								
Receipts and reimbursements from:								
F11000 Federal funds (-) (includes trust funds)								
F11010 New federal fund orders	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F11020 Adjustment to prior year federal fund orders	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2
F14000 Non-federal sources (-)								
F14010 New non-federal sources	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F14020 Adjustment to non-federal sources	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2
F17000 Recovery of prior year obligations (-)								
F17010 Recoveries of prior year program (obligations) (-)	DI 1	DI 1	DI 1	DI 1	BLANK	BLANK	BLANK	BLANK
F17020 Recoveries of prior year obligations (-)	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2
F21000 Unobligated balance available, start of year (-):								
F21010 Unobligated balance available, start of year (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21020 For completion of prior year budget plans	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2
F21030 Available to finance new budget plans	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21040 Treasury balance	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21050 U.S. Securities:								
F21051 Par (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21052 Unrealized discounts	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21057 Unamortized premium (-) or discount, net	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21058 Interest purchased	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21910 Reprogramming from or to prior year budget plans	DI 1	DI 1	DI 1	DI 1	BLANK	BLANK	BLANK	BLANK
F21980 Unobligated balance, SOY, Fund balance	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21983 Available	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F21984 Unavailable	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F22000 Unobligated balance transferred , net								
F22402 Portion applied to meet foreign currency fluctuations in expired accounts	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F22405 Unobligated balance transferred to other accounts	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F22410 Unobligated balance transferred from other accounts (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F22980 Fund balance transferred to other accounts	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F22985 Fund balance transferred from other accounts (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F23000 Unobligated balance reductions								
F23800 Red. pursuant to P.L. 99-177 in nobal (disc)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F23850 Reduction pursuant to P.L.99-177 in nobal (mand)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24000 Unobligated balance available, end of year:								
F24010 Unobligated balance available, end of year	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24020 For completion of prior year budget plans	BLANK	BLANK	BLANK	BLANK	DI 2	DI 2	DI 2	DI 2

		BUDGET PLAN				OBLIGATION PLAN			
		PY	CY	BY1	BY2	PY	CY	BY1	BY2
F24030	Available to finance subsequent year budget plans			DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24040	Treasury balance	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24050	U.S. Securities:								
F24051	Par	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24052	Unrealized discounts (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24057	Unamortized premium or discount (-), net	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24.058	Interest purchased	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24980	Unobligated balance, EOY: Fund balance	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24983	Available	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F24984	Unavailable	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F25000	Unobligated balance expiring:								
F25010	Unobligated balance expiring	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F25450	Unobligated balance expiring, reappropriation	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F30000	Deficiency (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F31000	Redemption of debt	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F32000	Balance of authority withdrawn								
F32470	Balance of authority to borrow withdrawn	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F32490	Balance of contract authority withdrawn	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F39000	Budget Authority	/---	--Com	puter	sum of	Lines	1 thru	39---	---/
F39010	P&FC Rounding, budget plan	DI 1	BLANK	BLANK	BLANK	BLANK	BLANK	BLANK	BLANK
F39020	P&FC Rounding, obligation plan	BLANK	BLANK	BLANK	BLANK	DI 2	BLANK	BLANK	BLANK
F40000	Current Authority								
F40010	Appropriation	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40030	Offsetting receipts	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40050	Appropriation (indefinite)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40150	Appropriation (emergency)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40200	Appropriation (special fund)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40250	Appropriation (special fund, indefinite)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40260	Appropriation (trust fund, definite)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40270	Appropriation (trust fund, indefinite)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40350	Appropriation rescinded (-)(Current Year)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40355	Appropriation rescinded (Prior Year)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40360	Appropriation rescinded (unob bal) (Current Year)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40365	Appropriation rescinded (unob bal) (Prior Year)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40470	Portion applied to debt reduction (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40480	Portion applied to liquidate deficiencies (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40490	Portion applied to liquidate contract authority	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40500	Balance of appropriation to liquidate contract auth withdrawn	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40600	Contingent emergency appropriation not available for obligation	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F407xx	Reduction pursuant to P.L. xxx-xxx	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40799	Line Item Veto Cancellation	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40800	Reduction pursuant to P.L. 99-177 (disc) (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40850	Reduction pursuant to P.L. 99-177 (mand) (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F40950	Undistributed FOR P&FC USE ONLY	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F41000	Transferred to other accounts (-)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1
F41220	Transferred to other accounts (unob bal) (specific language)	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1	DI 1

* DI means Direct Input; the number following is the required code in column 1 (1 is Budget Plan; 2 is Obligation Plan)

H. P&F Schedule Computational Checks Diagnostic Report Entries

1. Three BRS reports have been developed to provide diagnostic and balancing checks for appropriation accounts. A description of these checks and corresponding diagnostic messages follows for each report.

2. Report 22 performs a series of balancing checks between types/groups of data within an account and, in certain cases, within a Defense Agency. There are currently 20 checks:

Number

1. Budget plan budget authority vs. obligation plan budget authority.
2. Obligation plan budget authority vs. financing budget authority.
3. Budget plan budget authority vs. financing budget authority.
4. Total direct program vs. total direct object classification.
5. Total reimbursable program vs. total reimbursable object classification.
6. Line 10.00, total program vs. line 99, total object classification.
7. Line 10.00, total program plus total orders vs. obligations incurred, net.
8. Recovery of prior year obligations (-) vs. adjustments in unexpired accounts (-).
9. Current year budget authority vs. current year outlays.
10. Budget plan total reimbursable program vs. budget plan offsetting collections (orders(-))
11. Unobligated balance, end of year vs. unobligated balance, start of year one year forward.
12. Obligated balance, end of year vs. obligated balance, start of year one year forward.
13. Contract authority obligated balance, end of year vs. contract authority obligated balance, start of year one year forward.
14. Contract authority obligated balance, end of year vs. contract authority obligated balance, start of year plus adjustments.
15. Obligated balances, end of year (net) vs. obligated balances, start of year (net) plus adjustments minus outlays.
16. Revolving fund TOA vs. financing budget authority, excluding contract authority and BA transfers.
17. Revolving fund TOA vs. TOA offset (R00).
18. Receipt budget authority vs. receipt current year outlays.
19. Deficiency balance, start of year vs. deficiency balance, end of year in the previous year.
20. Deficiency balance, end of year vs. deficiency balance, start of year plus adjustments.

3. The number of checks actually performed for an account will vary depending on the type of account:

- Annual (single year)
- Multi-year
- Revolving fund with TOA
- Other revolving & management fund
- Trust fund
- Civil trust fund
- Trust revolving fund
- Offsetting receipts, military
- Offsetting receipts, civil

For example, diagnostic 6 compares Program & Financing line 10.00, total program to Object Classification line 99, total object classification. For an annual account, total program is the sum of budget plan direct (TOA) and reimbursable budget activities; for a multi-year account, the sum of obligation plan direct and reimbursable budget activities; and for a trust fund, the sum of budget plan concept obligations budget activities.

4. Each diagnostic will display at a minimum a message detailing the data used, the diagnostic error message, the amounts accumulated for the check and the difference(s) found.

5. The tables that follow list the diagnostics performed for each type of account. For each diagnostic, the data used and error message(s) are displayed. The data used will be specified as budget activity (BA) or budget activity/subactivity (BASA). Error messages will describe the data type/group being tested and the test condition that fails.

Diagnostic Number	Diagnostic Description	
	ANNUAL ACCOUNT DIAGNOSTICS	
	Budget Plan	Budget Plan
03*	BA 0xx + Rxx + (F1x thru F3x) Budget Plan Bud. Auth.	BA F4x + F5x + F6x Not = Financing Bud. Auth.
	Budget Plan	Object Classification
04*	BA 0xx Total Direct	BA T1x Not = Total Direct
05*	BA Rxx Total Reimbursable	BA T2x Not = Total Reimbursable
06*	BA 0xx + Rxx Line10.00, Total Prog.	BA Txx, excluding T5x Not = Line 99, Total Obj. Cl.
	Budget Plan	Expenditure Tail
07	BA 0xx + Rxx + F11 + F14 Total Program+Orders	BASA F71010 Not = Obligations incurred, net
08	BA F17 Recovery of PY Oblig . (-)	BA F78 Not = Adj in unexpired accts (-)
09 (Warning)	Absolute (BA F4x + F5x + F6x) Curr. yr Budget Auth.	Absolute (BASA F90110) < Curr. yr Outlays
	BUDGET PLAN	
10* (Warning)	BA Rxx, BASA F11010, F14010 REIMBURSABLE PROGRAM AND ORDERS DO NOT OFFSET In PY, Rxx + (F11010+F14010) Not = 0 In CY, Rxx + (F11010+F14010) Not = 0 In BY1, Rxx + (F11010+F14010) Not = 0 In BY2, Rxx + (F11010+F14010) Not = 0	

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

Diagnostic	Diagnostic Description
START/END OF PERIOD BALANCES (BUDGET PLAN)	
11*	BA F24, F21 UNOBLIGATED BALANCES F24(py) + F21(cy) Not = 0 F24(cy) + F21(by1) Not = 0 F24(by1) + F21(by2) Not = 0
12	BA F74, F72 OBLIGATED BALANCES F74110(py) Not = F72110(cy) F74105(py) Not = F72105(cy) F74110(cy) Not = F72110(by1) F74105(cy) Not = F72105(by1) F74110(by1) Not = F72110(by2) F74105(by1) Not = F72105(by2)
15	BA F74, F71, F72, F73, F77, F78, F83, F84, F85, F90 OBLIGATED BALANCE, EOY (NET) NOT = OBLIGATED BALANCE, SOY (NET) + ADJS - OUTLAYS In Prior Year: F74110 Not = F71010+F72110+F72105+F73310+F73410+F77110+F77120+F78110+F83+F84+F85-(F90110+F90111)-F74105 In Current Year: F74110 Not = F71010+F72110+F72105+F73310+F73410+F77110+F77120+F78110+F83+F84+F85-(F90110+F90111)-F74105 In Biennial Yr 1: F74110 Not = F71010+F72110+F72105+F73310+F73410+F77110+F77120+F78110+F83+F84+F85-(F90110+F90111)-F74105 In Biennial Yr 2: F74110 Not = F71010+F72110+F72105+F73310+F73410+F77110+F77120+F78110+F83+F84+F85-(F90110+F90111)-F74105
19	BA F30, F83, F84 DEFICIENCY BALANCES F83(cy) Not = F30(py) - F84(py) F83(by1) Not = F30(cy) - F84(cy) F83(by2) Not = F30(by1) - F84(by1)
20	BA F83, F84, F85 DEFICIENCY BALANCES, EOY NOT = DEFICIENCY BALANCES, SOY + ADJUSTMENTS In Prior Year: F84100 Not = 0 - (F83100+F83150+F85100) In Current Year: F84100 Not = 0 - (F83100+F83150+F85100) In Biennial Yr 1: F84100 Not = 0 - (F83100+F83150+F85100) In Biennial Yr 2: F84100 Not = 0 - (F83100+F83150+F85100)

Diagnostic Number	Diagnostic Description	
	MULTI-YEAR ACCOUNT DIAGNOSTICS	
	Budget Plan	Obligation Plan
01*	BA 0xx + Rxx + (F1x thru F3x) Budget Plan Bud Auth	BA 0xx + Rxx + (F1x thru F3x) Not = Obligation Plan Bud Auth
	Obligation Plan	Obligation Plan
02*	BA 0xx + Rxx + (F1x thru F3x) Oblig. Plan Bud. Auth.	BA F4x + F5x + F6x Not = Financing Bud. Auth.
	Budget Plan	Obligation Plan
03*	BA 0xx + Rxx + (F1x thru F3x) Budget Plan Bud. Auth.	BA F4x + F5x + F6x Not = Financing Bud. Auth.
	Obligation Plan	Object Classification
04*	BA 0xx Total Direct	BA T1x + T3x Not = Total Direct+Allocations
05*	BA Rxx Total Reimbursable	BA T2x Not = Total Reimbursable
06*	BA 0xx + Rxx Line10.00, Total Prog.	BA Txx, excluding T5x Not = Line 99, Total Obj. Cl.
	Obligation Plan	Expenditure Tail
07	BA 0xx + Rxx + F11 + F14 Total Program+Orders	BASA F71010 Not = Obligations incurred, net
08	BA F17 Recovery of PY Oblig. (-)	BA F78 Not = Adj in unexpired accts (-)
09 (Warning)	Absolute (BA F4x + F5x +F6x) Curr. yr Budget Auth.	Absolute (BASA F90110) < Curr. yr Outlays

Diagnostic Number	Diagnostic Description
BUDGET PLAN	
10* (Warning)	BA Rxx, BASA F11010, F14010 REIMBURSABLE PROGRAM AND ORDERS DO NOT OFFSET In PY, Rxx + (F11010+F14010) Not = 0 In CY, Rxx + (F11010+F14010) Not = 0 In BY1, Rxx + (F11010+F14010) Not = 0 In BY2, Rxx + (F11010+F14010) Not = 0
START/END OF PERIOD BALANCES (OBLIGATION PLAN)	
11*	BA F24, F21 UNOBLIGATED BALANCES F24(py) + F21(cy) Not = 0 F24(cy) + F21(by1) Not = 0 F24(by1) + F21(by2) Not = 0 F24020(py) + F21020(cy) Not = 0 F24020(cy) + F21020(by1) Not = 0 F24020(by1) + F21020(by2) Not = 0 F24030(py) + F21030(cy) Not = 0 F24030(cy) + F21030(by1) Not = 0 F24030(by1) + F21030(by2) Not = 0
START/END OF PERIOD BALANCES (EXPENDITURE TAIL)	
12	BA F74, F72 OBLIGATED BALANCES F74(py) Not = F72(cy) F74(cy) Not = F72(by1) F74(by1) Not = F72(by2)
15	BA F74, F71, F72, F73, F77, F78, F83, F84, F85, F90 OBLIGATED BALANCE, EOY (NET) NOT = OBLIGATED BALANCE, SOY (NET) + ADJS - OUTLAYS In Prior Year: F74 Not = F71010+F72+F73310+F73410+F77110+F77120+F78110+F83+F84+F85-(F90110+F90111) In Current Year: F74 Not = F71010+F72+F73310+F73410+F77110+F77120+F78110+F83+F84+F85-(F90110+F90111) In Biennial Yr 1: F74 Not = F71010+F72+F73310+F73410+F77110+F77120+F78110+F83+F84+F85-(F90110+F90111) In Biennial Yr 2: F74 Not = F71010+F72+F73310+F73410+F77110+F77120+F78110+F83+F84+F85-(F90110+F90111)
19	BA F30, F83, F84 DEFICIENCY BALANCES F83(cy) Not = F30(py) - F84(py) F83(by1) Not = F30(cy) - F84(cy) F83(by2) Not = F30(by1) - F84(by1)
20	BA F83, F84, F85 DEFICIENCY BALANCES, EOY NOT = DEFICIENCY BALANCES, SOY + ADJUSTMENTS In Prior Year: F84100 Not = 0 - (F83100+F83150+F85100) In Current Year: F84100 Not = 0 - (F83100+F83150+F85100) In Biennial Yr 1: F84100 Not = 0 - (F83100+F83150+F85100) In Biennial Yr 2: F84100 Not = 0 - (F83100+F83150+F85100)

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

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

Diagnostic Number	Diagnostic Description
	START/END OF PERIOD BALANCES (EXPENDITURE TAIL)
12	<p>BA F74, F72 OBLIGATED BALANCES</p> <p>F74(py) Not = F72(cy) F74(cy) Not = F72(by1) F74(by1) Not = F72(by2) F74105(py) Not = F72105(cy) F74105(cy) Not = F72105(by1) F74105(by1) Not = F72105(by2) F74240(py) Not = F72240(cy) F74240(cy) Not = F72240(by1) F74240(by1) Not = F72240(by2) F74260(py) Not = F72260(cy) F74260(cy) Not = F72260(by1) F74260(by1) Not = F72260(by2) F74265(py) Not = F72265(cy) F74265(cy) Not = F72265(by1) F74265(by1) Not = F72265(by2)</p>
15	<p>BA F74, F71, F72, F73, F77, F78, F90 OBLIGATED BALANCES, EOY (NET) NOT = OBLIGATED BALANCES, SOY (NET) + ADJS - OUTLAYS</p> <p>In Prior Year: F74240+F74260+F72265 Not = F71010+F72105+F72240+F72260+F72265+F73+F77110+F78110+F77120 -(F90110+F90111)-F74105</p> <p>In Current Year: F74240+F74260+F72265 Not = F71010+F72105+F72240+F72260+F72265+F73+F77110+F78110+F77120 -(F90110+F90111) -F74105</p> <p>In Biennial Yr 1: F74240+F74260+F72265 Not = F71010+F72105+F72240+F72260+F72265+F73+F77110+F78110+F77120 -(F90110+F90111) -F74105</p> <p>In Biennial Yr 2: F74240+F74260+F72265 Not = F71010+F72105+F72240+F72260+F72265+F73+F77110+F78110+F77120 -(F90110+F90111) -F74105</p>

Diagnostic Number	Diagnostic Description	
CIVIL TRUST FUND ACCOUNT DIAGNOSTICS		
Budget Plan		Budget Plan
03	BA 0xx + Rxx + (F1x thru F3x) Budget Plan Bud. Auth.	BA F4x + F5x + F6x Financing Bud. Auth. Not =
Budget Plan		Object Classification
04	BA 0xx Total Direct	BA T1x Total Direct Not =
05	BA Rxx Total Reimbursable	BA T2x Total Reimbursable Not =
06	BA 0xx + Rxx Line10.00, Total Prog.	BA Txx, excluding T5x Line 99, Total Obj. Cl. Not =
Budget Plan		Expenditure Tail
07	BA 0xx + Rxx + F11 + F14 Total Program+Orders	BASA F71010 Obligations incurred, net Not =
08	BA F17 Recovery of PY Oblig. (-)	BA F78 Adj in unexpired accts (-) Not =
09 (Warning)	Absolute (BA F4x + F5x + F6x) Curr. yr Budget Auth.	Absolute (BASA F90110) Curr. yr Outlays <
START/END OF PERIOD BALANCES (BUDGET PLAN)		
11	BA F24, F21 UNOBLIGATED BALANCES F24(py) + F21(cy) Not = 0 F24(cy) + F21(by1) Not = 0 F24(by1) + F21(by2) Not = 0 F24040(py) + F21040(cy) Not = 0 F24040(cy) + F21040(by1) Not = 0 F24040(by1) + F21040(by2) Not = 0 F24051(py) + F21051(cy) Not = 0 F24051(cy) + F21051(by1) Not = 0 F24051(by1) + F21051(by2) Not = 0 F24057(py) + F21057(cy) Not = 0 F24057(cy) + F21057(by1) Not = 0 F24057(by1) + F21057(by2) Not = 0 F24058(py) + F21058(cy) Not = 0 F24058(cy) + F21058(by1) Not = 0 F24058(by1) + F21058(by2) Not = 0	

Diagnostic Number	Diagnostic Description
	START/END OF PERIOD BALANCES (EXPENDITURE TAIL)
12	BA F74, F72 OBLIGATED BALANCES F74(py) Not = F72(cy) F74(cy) Not = F72(by1) F74(by1) Not = F72(by2) F74240(py) Not = F72240(cy) F74240(cy) Not = F72240(by1) F74240(by1) Not = F72240(by2) F74260(py) Not = F72260(cy) F74260(cy) Not = F72260(by1) F74260(by1) Not = F72260(by2) F74270(py) Not = F72270(cy) F74270(cy) Not = F72270(by1) F74270(by1) Not = F72270(by2) F74280(py) Not = F72280(cy) F74280(cy) Not = F72280(by1) F74280(by1) Not = F72280(by2)
15	BA F74, F71, F72, F73, F77, F78, F90 OBLIGATED BALANCE, EOY (NET) NOT = OBLIGATED BALANCE, SOY (NET) + ADJS - OUTLAYS In Prior Year: F74... Not = F71010+F72...+F73...+F77110+F77120+F78110-(F90110+F90111) In Current Year: F74... Not = F71010+F72...+F73...+F77110+F77120+F78110-(F90110+F90111) In Biennial Yr 1: F74... Not = F71010+F72...+F73...+F77110+F77120+F78110-(F90110+F90111) In Biennial Yr 2: F74... Not = F71010+F72...+F73...+F77110+F77120+F78110-(F90110+F90111) Note: ... = sum of budget subactivities 240, 260, 270, and 280.

Diagnostic Number	Diagnostic Description	
TRUST REVOLVING FUND ACCOUNT DIAGNOSTICS		
	Budget Plan	Budget Plan
03	BA Cxx + (F1x thru F3x) Budget Plan Bud. Auth.	BA F4x + F5x + F6x Financing Bud. Auth. Not =
	Budget Plan	Object Classification
05	BA Cxx Total Reimbursable	BA T2x Total Reimbursable Not =
06	BA Cxx Line10.00, Total Prog.	BA Txx, excluding T5x Line 99, Total Obj. Cl. Not =
	Budget Plan	Expenditure Tail
07	BA Cxx + F11 + F14 Total Program+Orders	BASA F71010 Obligations incurred, net Not =
08	BA F17 Recovery of PY Oblig. (-)	BA F78 Adj in unexpired accts (-) Not =
09 (Warning)	Absolute (BA F4x + F5x + F6x) Curr. yr Budget Auth.	Absolute (BASA F90110) Curr. yr Outlays <
START/END OF PERIOD BALANCES (BUDGET PLAN)		
11	BA F24, F21 UNOBLIGATED BALANCES F24(py) + F21(cy) Not = 0 F24(cy) + F21(by1) Not = 0 F24(by1) + F21(by2) Not = 0	
START/END OF PERIOD BALANCES (EXPENDITURE TAIL)		
12	BA F74, F72 OBLIGATED BALANCES F74410(py) Not = F72410(cy) F74105(py) Not = F72105(cy) F74410(cy) Not = F72410(by1) F74105(cy) Not = F72105(by1) F74410(by1) Not = F72410(by2) F74105(by1) Not = F72105(by2)	
	Expenditure Tail	Expenditure Tail
13	BASA F74310, F72310 OBLIGATED BALANCES (CONTRACT AUTH.) F72310(cy) Not = F74310(py) F72310(by1) Not = F74310(cy) F72310(by2) Not = F74310(by1)	
14	BASA F74310 CA Oblig. Bal., EOY	BASA F72310 - F32490 + F69100 CA Oblig. bal., SOY + Adjs Not =

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

Diagnostic Number	Diagnostic Description	
OFFSETTING RECEIPT (MILITARY) ACCOUNT DIAGNOSTICS		
Budget Plan		Budget Plan
03	BASA C1... Budget Plan Bud. Auth.	BASA F40030+F60030 Financing Bud. Auth.
Budget Plan		Object Classification
04	BASA C10000 Total Direct	BASA T49701 Total Direct
Budget Plan		Expenditure Tail
07	BASA C1... Line10.00,Total Prog.	BASA F71010 Obligations incurred (net)
18	BASA F40030+F60030 Budget Authority	BASA F90110 Current Year Outlays
OFFSETTING RECEIPT (CIVIL) ACCOUNT DIAGNOSTICS		
Budget Plan		Budget Plan
03	BASA C11000 Budget Plan Bud. Auth.	BASA F60030 Financing Bud. Auth.
Budget Plan		Object Classification
04	BASA C11000 Total Direct	BASA T49701 Total Direct
Budget Plan		Expenditure Tail
07	BASA C11000 Line10.00,Total Prog.	BASA F71010 Obligations incurred (net)
18	BASA F60030 Budget Authority	BASA F90110 Current year Outlays

I. Report 23 performs three basic types of obligation plan tests for multi-year accounts.

1. The first test checks the prior year (PY), current year (CY), and the two biennial year (BY1, BY2) columns for each obligation plan budget activity (BA) within an account, searching for negative amounts. If one or more negative amounts are found within a BA, a diagnostic message is generated. This test is performed at the agency level for Defense Agency accounts.

2. The second test checks the obligation rate for the PY, CY, BY1, and BY2 fiscal year programs (FYP) for each budget activity and in total. The formulas used for this test are as follows:

Two year accounts:

$$\text{Budget Plan PY} = \frac{\text{Obligation Plan}}{\text{PY} + \text{CY}}$$

$$\text{CY} = \text{CY} + \text{BY1}$$

$$\text{BY1} = \text{BY1} + \text{BY2}$$

$$\text{BY2} \geq \text{BY2}$$

Three year accounts:

$$\text{Budget Plan PY} = \frac{\text{Obligation Plan}}{\text{PY} + \text{CY} + \text{BY1}}$$

$$\text{CY} = \text{CY} + \text{BY1} + \text{BY2}$$

$$\text{BY1} \geq \text{BY1} + \text{BY2}$$

$$\text{BY2} \geq \text{BY2}$$

Five year accounts:

$$\text{Budget Plan PY} \geq \frac{\text{Obligation Plan}}{\text{PY} + \text{CY} + \text{BY1} + \text{BY2}}$$

$$\text{CY} \geq \text{CY} + \text{BY1} + \text{BY2}$$

$$\text{BY1} \geq \text{BY1} + \text{BY2}$$

$$\text{BY2} \geq \text{BY2}$$

3. These checks are performed at the agency and account level for Defense Agency accounts.

4. A final check is made to ensure that an obligation plan exists when budget plan amounts are present in a multi-year account. For each fiscal year program from the prior year thru the second biennial year, if budget plan program is present (a non-zero amount), then obligation plan program must also be present. This check is made at the account total level.

J. Report 24 performs the following series of miscellaneous diagnostic tests:

Number

1. For most accounts, unobligated balance, end of year entries (F24xxx) must be positive. Entries for the exceptions must be negative.
2. For most accounts, unobligated balance, start of year entries (F21xxx) must be negative. Entries for the exceptions must be positive.
3. Undistributed object classification entries (T19201, T29201, T39201) must not be present.
4. For most accounts, object classification entries must not be negative. Entries for the exceptions must be negative.

5. For multi-year accounts, the F17020 entry (Recovery of prior year obligations) cannot have a Fiscal Year Program (FYP) value greater than that of the prior year FYP value.
6. The F32490 and F69150 entries in an account must be positive.
7. Appropriation rescission proposal, enacted rescission, and GRH reduction entries (currently F40350, F40355, F40360, F40365, F40800, and F40850) must be negative.
8. Except for revolving funds with TOA and Military Personnel NFIP and NFIP offset entries, undistributed budget activity (020) entries must not be present.
9. For most accounts, Direct Program (TOA), Reimbursable Program, and Concept Obligations must be positive at the budget activity level. In most cases the exceptions must be negative.
10. Except for revolving and management fund and trust revolving fund accounts, obligated balance, start of year (F72xxx) and obligated balance, end of year (F74xxx) entries must be positive.
11. The TOA offset entry (R00000) for revolving funds with TOA must be negative.
12. With certain exceptions, the Fiscal Year Program (FYP) value for current appropriation entries (F40xxx) in multi-year accounts cannot be less than that of the prior year FYP value.
13. In the obligation plan for multi-year accounts, an unobligated balance, end of year, should not be present in the last year of availability.

If one or more of the above tests fail for an account, an appropriate diagnostic message will be generated. Except for the obligated balance test (number 10), all tests are performed at the agency level for Defense Agency accounts.

K. Financial Accounting Record Reconciliation to the President's Budget Submission Data

1. Primary checkpoints as defined in the following tables will be accomplished to insure internal consistency between the financial accounting position and the submission of Prior Year (PY) actuals that will be shown in the President's Budget submission.

2. Section 32.9 of OMB Circular A-11 requires actual data for past periods. A special update of the PY column, providing the PY actual values consistent with the official departmental accounting reports (*SF133*, DD Comp 1002, and DD Comp 725), will be made. The date of submission to OUSD(C) via machine-readable input of these changes will be determined and provided by OUSD(C). The data will be input to the OUSD(C) Budget Review System (BRS). Verification will be performed by OUSD(C)(P/B) using BRS and accounting reports. The impact of these prior year changes on the current and biennial year 1 and 2 columns shall relate to financing. Therefore, application to these columns will be limited to the financing section of the program and financing schedules containing the budget estimates. In the event that a change to any budget plan is indicated, it will be made by PBDs issued subsequent to this PY update.

3. The following table displays the relationship between the restructure Program and Financing (P&F) Schedule in OMB Circular No. A-11 dated June 1997 and DoD's Budget Review System database. The table also displays the source of the actual data reconciled with yearend DoD Budget Execution Reports (*SF133* and DD1002/725 reports). The P&F Schedule for each DoD account is printed annually in the Appendix of the U.S. Government as part of the President's Budget.

RECONCILIATION BETWEEN OMB CIRCULAR NO. A-11, DOD'S BUDGET REVIEW SYSTEM (BRS)
AND DOD'S BUDGET EXECUTION REPORTS (SF133 and DD1002/725)

PROGRAM AND FINANCING SCHEDULE (OMB Circular No. A-11 dated June 1997)			<i>PY(Prior Year) Actuals (\$000)</i>		
BRS NES Code	A-11 Code	Description	Report on Budget Execution (SF133)	Appropriation Status by FY and Subacct (DD 1002)	Report on Reimbursable Transactions (DD 725)
00000	10.00	Obligations by program activity *a Obligations (Direct and Reimbursable)	<i>Line 8</i>	Col e + Recov Schedule *b	
		Budgetary resources available for obligation			
F21000	21.99	Total unobligated balance, start of year	Line 2A		
F70000	22.00	New budget authority (gross)	*c		
F17010 F17020	22.10	Resources available from recoveries of prior year obligations	Line 4		
F22...	22.20	Unobligated balance transferred (+/-)	*d		
F25010	22.30	Unobligated balance expiring (-)	-Lines 9&10 *e		
F31000	22.60	Redemption of debt (-) (DWCF and Family Housing accounts excluding Homeowners Asst Fd)	Line 6C		
F32470	22.70	Balance of authority to borrow withdrawn (-) (Homeowners Asst Fd only)	Line 6D		
F32490	22.75	Balance of contract authority withdrawn (-) (R.S. 3732, Working Cap Fds and Trust Rev Fds)	Line 6D		
F23800	23.80	Reduction pursuant PL 99-177 unobligated balances (discretionary accounts) (-)	*f		
F23850	23.85	Reduction pursuant PL 99-177 unobligated balances (mandatory accounts) (-)	*f		
F23900	23.90	Total budgetary resources available for obligation	*g		
F23950	23.95	New obligations (-)	-Line 8		
F24000	24.99	Total unobligated balance, end of year	*h		
		New budget authority (gross), detail:			
		Current:			
F40000	40.00	Appropriation (definite)	Line 1A *i		
F41000	41.00	Transferred to other accounts (-)	*j		
F42000	42.00	Transferred from other accounts	*j		
F43000	43.00	Appropriation (total)	*k		
		Permanent:			
		Spending from offsetting collections:			
F68000	68.00	Offsetting collections (cash)	Line 15B *l		
F68100	68.10	Change in orders on hand from Federal sources	*m		
F77120	68.15	Adjustment to expired accounts orders (-)	*n		
F68900	68.90	Spending authority from offsetting collections (total)	Line 3 *o		
F70000	70.00	Total new budget authority (gross)	*v		

RECONCILIATION BETWEEN OMB CIRCULAR NO. A-11, DOD'S BUDGET REVIEW SYSTEM (BRS)
AND DOD'S BUDGET EXECUTION REPORTS (SF133 and DD 1002/725) - (CONTINUED)

PROGRAM AND FINANCING SCHEDULE (OMB Circular No. A-11 dated June 1997)			PY(Prior Year) Actuals (\$000)		
BRS NES Code	A-11 Code	Description	Report on Budget Execution (SF133)	Appropriation Status by FY and Subacct (DD 1002)	Report on Reimbursable Transactions (DD 725)
		Change in unpaid obligations:			
		Unpaid obligations, start of year:			
F72110	72.40	Obligated balance: Appropriation	Line 2 *p		
F72105	72.95	Orders on hand from Federal sources	*p		
F72000	72.99	Total Unpaid obligations, start of year	*p		
F73010	73.10	New obligations (Equals A-11 code 10.00)	Line 8 *a		
F73200	73.20	Total outlays (gross) (-)	-Line 15A *q		
F77110	73.40	Adjustments in expired accounts	Line 8- 4 *r		
F78110	73.45	Adjustments in unexpired accounts (-)	-Line 4 *s		
		Unpaid obligations, end of year:			
F74110	74.40	Obligated balance: Appropriation	Line 14 *t		
F74105	74.95	Orders on hand from Federal sources	*t		
F74000	74.99	Total unpaid obligations, end of year	*t		
		Outlays (gross):			
F87000	87.00	Total outlays (gross)	Line 15A *q		
		Offsets:			
		Against gross budget authority and gross outlays:			
F88000	88.00	Offsetting collections (cash) from Federal sources			Col H *x
F88400	88.40	Offsetting collections (cash) from non-Federal sources			Col H *x
F88900	88.90	Total offsetting collections (cash)	Line 15B *1		
		Against budget authority only:			
F88950	88.95	Change in orders on hand from Federal sources	*m		
F88960	88.96	Adjustment to expired accounts orders (-)	*n		
		Net budget authority and outlays:			
F89000	89.00	Budget authority (net)	*w		
F90000	90.00	Outlays (net)	Line 15 *u		

Note: This table pertains to budgetary data which DoD must submit to OMB. Separate instructions are provided annually to the Services and Defense Agencies for updating prior year actuals in DoD's Budget Review System (BRS) database. Below footnotes pertain to FY 1998 actuals as of 30 Sep 98 in the FY 2000/2001 Budget.

Footnotes:

- *a Unexpired accounts
- *b Direct program obligations of unexpired accounts plus recoveries
- *c Equals F70000 (A-11 code 70.00), for computation see new budget authority (gross), detail
- *d Unobligated bal transfers from (-) or to (+) other accounts, use FY 1998 Transfer Status Report (FAD 743-98-1), see Budget Account Title (NES) listing for F22XXX codes for Unob bal transfers
- *e Refers to those accounts whose obligation life ends 30 Sep 98
- *f Based on G-R-H sequestration of unobligated balances

Footnotes (Continued)

- *g Sum of *F17...*, *F21...*, *F22...*, *F23...*, *F25010*, *F31...*, *F32...*, and *F70000*. (A-11 codes 21.99 to 23.85)
- *h Equals net of *F23900* and *F23950* (A-11 codes 23.90 and 23.95), must equal Lines 9 & 10 of accounts not expiring on 30 Sep 98
- *i *Enter the amount of appropriations, as specified in an appropriation act(s), becoming available on October 1 of the fiscal year; include rescissions of current year amounts. For special/trust fund indefinite appropriations, enter the amount of the receipts credited to the fund. The appropriated amount in PY should be adjusted by undistributed reductions on SF133, Line 6E*
- *j Transfers *F41000* & *F42000* (A-11 codes 41.00 & 42.00) use *FY 1998 Transfer Status Report (FAD 743-98-1)*
- *k Equals sum of *F40000* to *F42000* (A-11 codes 40.00 to 42.00)
- *l Applies to all years as shown on *Line 15B, Total Column, SF133*
- *m Change in orders from start of year to end of year, equals *SF133, Lines 3A2+3B2, Total Column*
- *n Equals minus (Line 3 for expired accounts and canceled account amount(s) on *Line 14A and 14B1, SF133*)
- *o Must equal Line 3, *SF133*, unexpired accounts
- *p *Obligated balance (net), start of year, equals Line 12 all years. Use SF 133, 30 Sep 97, Lines 14A + 14B1, to compute orders on hand which carryover to start of next fiscal year. Orders are negative(-) in BRS.*
- *q Total gross outlays equal *Line 15A, Total Column, SF133*
- *r Equals *Line 8 less Line 4A, SF133*, of expired accounts
- *s Minus (*Line 4A, SF133*, unexpired accounts) (equals recoveries for multi-year, no-year, and revolving fund accts)
- *t *Obligated balance (net), end of year, equals Line 14 all years. Unpaid obligations, F74110, and orders on hand, F74105, Equal Lines (14C + 14D) and Lines (14A + 14B1), respectively. Orders are negative (-) in BRS.*
- *u Net outlays equal *Line 15, SF133, Total Column* and must agree with Treasury's Annual Report
- *v Gross budget authority equals sum of A-11 codes 43.00 for general fund accts (63.00 for trust and special fund accounts) plus A-11 code 68.90
- *w Net budget authority equals A-11 codes 70.00 minus amounts for codes (88.90 to 88.96)
- *x Non-Federal collections result from orders received from outside the Government that are accompanied by cash advances and are included as part of Line 1, Column H, DD 725, all years; Federal collections equal total of Column H for all years less non-Federal amounts
- *y BRS codes used above are not all inclusive. See Budget Account Title Listing (NES File) for latest codes

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

(FY 2000/FY 2001 Budget Submit)

FY 98 FY 99 FY 00 FY 01

Procurement Accounts less SCN

*96/98
97/99 97/99
98/00 98/00 98/00
 99/01 99/01 99/01
 00/02 00/02
 01/03*

Research, Development, Test, and Evaluation and two year O&M Accounts

*97/98
98/99 98/99
 99/00 99/00
 00/01 00/01
 01/02*

Military Construction, Family Housing Construction

*94/98
95/99 95/99
96/00 96/00 96/00
97/01 97/01 97/01 97/01
98/02 98/02 98/02 98/02
 99/03 99/03 99/03
 00/04 00/04
 01/05*

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

M. Component/Suffix Codes for use in The President's Budget Estimates Submission. The following component/suffix codes are the only acceptable entries in columns 6 thru 8 of the budget data entry forms.

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

N. Object Classification Balancing. The Budget Review System (BRS) balances direct obligations (prefix “T1”), reimbursable obligations (prefix “T2”), and, in special cases, prefix “T3” and prefix “T4” in the Object Classification schedule to direct program and reimbursable program, respectively, in the budget plan for single year accounts, and in the obligation plan for multi-year accounts. Differences between “plan” and object classification direct program and reimbursable program are added to/subtracted from default direct obligation and reimbursable obligation object classification lines, respectively. The following table lists these default lines for each account.

Object Classification Default Lines Table

BRS Default Object Class Code	BRS Account by Component							
	Army		Navy		Air Force		Defense	
Tx1111 – Personnel compensation: Full-time permanent	1805a 2065a	2080a			3740f 3840f	5095f	0104d	
Tx1171 – Personnel compensation: Military personnel	2010a 2060a	2070a	1105n 1108n	1405n 1453n	3500f 3700f	3850f		
Tx1301 – Benefits for former Personnel							0040d 8098d	
Tx2201 – Transportation of things			3980n					
Tx2321 – Rental payments to others					7045f		7065d	
Tx2541 – Contract O&M of facilities							5188d	5189d
<i>Tx2551 – R&D Contracts</i>	<i>2040a</i>		<i>1319n</i>		<i>3600f</i>		<i>0400d</i>	
Tx2601 – Supplies and material	2032a 2034a 4528a 8064a		1107n 1507n 1806n 5095n	8008n 8423n 8716n			0360d 4555d 4930d 4931d	4950d 4965d 8164d
Tx3101 – Equipment	2031a 2033a 2035a		0380n 1109n 1506n 1508n	1611n 1810n 4557n	3010f 3011f 3020f 3080f	8928f	0107d 0300d 0350d 0390d	3910d
Tx3201 - Land and structures	2050a 2085a 2086a 7020a		1205n 1235n 1236n 7030n		3300f 3730f 3830f 7040f		0500d 0803d 0804d 7060d	
Tx4101 - Grants, subsidies and contributions	8174a 8927a		8723n				0826d 8168d 8335d	
Tx4201 - Insurance claims/indemnities							8097d	
Tx4401 - Refunds					8418f			
Tx9201 - Undistributed	8063a						0100d 4093d	8165d
T49701 - Offsetting receipts	0001a 0006a 0021a 0086a		0002n 0007n 0029n 0085n 9082n		0003f 0008f		0004d 0024d 0025d 0036d 0041d 0044d 0088d	0089d 0093d 0095d 9086d 9088d 9089d
<i>Tx2601 – Supplies and Materials</i>	Default for all other BRS accounts							

Notes:

- (1) 'x' value of 1 = Direct obligations, 2 = Reimbursable obligations, 3 = Allocation obligations, 4 = Offsetting receipts, and 5 = Distributed obligations
- (2) Exceptions to above table for reimbursable default object class codes: (a) for accounts 2065a and 2080a the reimbursable default code is T22601, and (b) for accounts 1806n and 3840f the reimbursable default code is T22321

O. Budget Accounts Title File Listing The “Budget Accounts Title File Listing” documents the official Defense budget account structure for submission of budget estimates in machine-readable form. An extract of this listing is included on the following pages. The extract contains the following listings: (1) appropriation accounts, (2) a sampling of Budget Plan and Obligation Plan Name Codes, (3) listing of valid Financing, Budget Authority, Expenditure Tail codes, and (4) Object Classification entries. The complete “Budget Accounts Title File Listing” will be distributed separately to the Military Departments and Defense Agencies prior to the September budget submission by OUSD(C) (P/B) Program and Financial Control Directorate.

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

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

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

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

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

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

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

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

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

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

MILITARY PERSONNEL

CODE SHEET ENTRIES

TREAS CODE	C/S	BA/BSA	PER/\$\$ INPUTS	ABBREVIATED NAME	FULL NAME
2010	A	00 000		Mil Per,Army	Military Personnel, Army
2010	A	01 000		P/A OF OFFICERS	Pay and allowances of officers
2010	A	01 540	\$	Retired Pay Accrual	Retired Pay Accrual
2010	A	01 777	\$	BUDGETED AMTS	Budgeted Amounts
2010	A	02 000		P/A OF ENLISTED	Pay and allowances of enlisted
2010	A	02 540	\$	Retired Pay Accrual	Retired Pay Accrual
2010	A	02 777	\$	BUDGETED AMTS	Budgeted Amounts
2010	A	03 000		P/A OF CADETS	Pay and allowances of cadets
2010	A	03 777	\$	BUDGETED AMTS	Budgeted Amounts
2010	A	04 000		SUBS OF ENL PER	Subsistence of enlisted personnel
2010	A	04 777	\$	BUDGETED AMTS	Budgeted Amounts
2010	A	05 000		PCS TRAVEL	Permanent change of station travel
2010	A	05 777	\$	BUDGETED AMTS	Budgeted Amounts
2010	A	06 000		OTHER MIL PERS	Other military personnel costs
2010	A	06 777	\$	BUDGETED AMTS	Budgeted Amounts
2010	A	20 000		UNDISTRIBUTED	Undistributed
2010	A	20 314	P	Plng Dsgn/Mnr Const	Planning and Design/Minor Construction
2010	A	20 321	P	Fam Hsg, O&M	Family Housing Operation and Maintenance
2010	A	20 330	P \$	C C P	Consolidated Cryptologic Program (CCP)
2010	AG	20 330	P \$	C C P	Consolidated Cryptologic Program (CCP)
2010	A	20 331	P \$	G D I P	General Defense Intelligence Program (GDIP)
2010	AL	20 331	P \$	G D I P	General Defense Intelligence Program (GDIP)
2010	AL1	20 331	P \$	G D I P	General Defense Intelligence Program (GDIP)
2010	A	20 333	P \$	Nat'l Recon Prog	National Reconnaissance Program
2010	ABQ	20 334	P \$	Nat, Sel Fed Acts	National, Selected, Federal Activities
2010	A	20 335	P \$	F C I P	Foreign Counterintelligence Program (FCIP)
2010	ABA	20 335	P \$	F C I P	Foreign Counterintelligence Program (FCIP)
2010	ABQ	20 335	P \$	F C I P	Foreign Counterintelligence Program (FCIP)
2010	ABR	20 335	P \$	F C I P	Foreign Counterintelligence Program (FCIP)
2010	AL	20 335	P \$	F C I P	Foreign Counterintelligence Program (FCIP)
2010	AL1	20 335	P \$	F C I P	Foreign Counterintelligence Program (FCIP)
2010	ABQ	20 336	P \$	NIMA	National Imagery and Mapping Agency (NIMA)
2010	A	20 336	P \$	NIMA	National Imagery and Mapping Agency (NIMA)
2010	A	20 337	P \$	NFIP Tech Adj	NFIP Technical Adjustment
2010	AG	20 337	P \$	NFIP Tech Adj	NFIP Technical Adjustment
2010	AL	20 337	P \$	NFIP Tech Adj	NFIP Technical Adjustment
2010	A	20 360	P	D C P	Defense Cryptologic Program (DCP)
2010	AG	20 360	P	D C P	Defense Cryptologic Program (DCP)
2010	AS	20 401	P	Joint Log Sys	Joint Logistics Systems
2010	ASA	20 401	P	Joint Log Sys	Joint Logistics Systems
2010	AS	20 402	P	DLA Dist Depots	Defense Logistics Agency Distribution Depots
2010	A	20 407	P	Ordnance	Ordnance
2010	A	20 408	P	Depot Maint,A/MC	Army and Marine Corps Depot Maintenance
2010	A	20 409	P	Base Support	Base Support
2010	A	20 410	P	Transportation	Transportation
2010	ABE	20 410	P	Transportation	Transportation
2010	AS	20 412	P	Def Reutil&Mktg Svc	Defense Reutilization and Marketing Service
2010	ABD	20 416	P	Def Fin Ops	Defense Financial Operations

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

MILITARY PERSONNEL

CODE SHEET ENTRIES

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

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

MILITARY PERSONNEL

CODE SHEET ENTRIES

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

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

\$\$ IN	BA/BSA	ABBREVIATED NAME	FULL NAME	COMMENTS
	F11 000	ORDERS FEDERAL	Federal funds(-)	
\$	F11 010	ORDERS FED, NEW	New federal fund orders	
\$	F11 020	ORD FED, ADJ PY	Adjustment to prior year federal fund orders	
	F13 000	ORDERS TRUST	Trust funds(-)	
	F14 000	ORDERS NONFED	Non-Federal sources(-)	
\$	F14 010	ORD NONFED, NEW	New non-federal sources	
\$	F14 020	ORD NONFD,ADJPY	Adjustment to non-federal sources	
	F17 000	RECOV PY OBS	Recovery of prior year obligations	
\$	F17 010	RECOV PY BAL BP	Recoveries of prior year program(obligations)(-)	All except multi-yr accts&NATO Infrastructure
\$	F17 020	RECOV PY BAL OP	Recoveries of prior year obligations(-)	Accts with separate oblig. plans only
	F21 000	UNOBL BAL ST YR	Unobligated balance available, start of year:	
\$	F21 010	UNOBL BAL ST YR	Unobligated balance available, start of year(-)	
\$	F21 020	UNOB ST,PY PLAN	For completion of prior year budget plans	Accts with separate oblig. plans only
\$	F21 030	UNOB ST,NEWPLAN	Available to finance new budget plans	Accts with separate oblig. plans only
\$	F21 040	UNOB ST,TREABAL	Treasury balance	Trust funds w/invests in U.S. Securities only
\$	F21 051	PAR	Par (-)	Trust funds w/invests in U.S. Securities only
\$	F21 052	UNREALIZED DISC	Unrealized discounts	Trust funds w/invests in U.S. Securities only
\$	F21 057	UNAMRT PRM/DISC	Unamortized premium (-) or discount, net	Mil Retirement&Educ Benefits Trust Funds only
\$	F21 058	INT PURCHASED	Interest Purchased	Mil Retirement&Educ Benefits Trust Funds only
\$	F21 910	REPRO FM-/TO PY	Reprogramming from/to prior year budget plans	Accts with separate oblig plans only
\$	F21 980	UNOB SOY,F/B	Unobligated balance, SOY: Fund balance	Homeowners,rev & mgmt,trust rev only
\$	F21 983	AVAIL	Available	Stockpile revolving funds only
\$	F21 984	UNAVAIL	Unavailable	Stockpile revolving funds only
	F22 000	NET UNOB TRF	Unobligated balance transferred, net	
\$	F22 402	UNOB TRF-FCF	Portion applied to meet FCF in expired accts	Expired O&M accts only w/transfers from FCF
\$	F22 405	UNOB TO OTH-APN	Unobligated balance transferred to other accounts	Unob bal trnsfrs under gen trnsfr auth
\$	F22 410	UNOB FM OTH-APN	Unobligated balance transferred from other account	Unob bal trnsfrs under gen trnsfr auth
\$	F22 980	UNOB TO OTH-FB	Fund balance transferred to other accounts	Homeowners,rev & mgmt,trust rev only
\$	F22 985	UNOB FM OTH-FB	Fund balance transferred from other accounts (-)	Homeowners,rev & mgmt,trust rev only
	F23 000	UNOB REDUCTIONS	Unobligated balance reductions	
\$	F23 800	UNOB RED-DISC	Red. pursuant to P.L. 99-177 in unob bal (discr)	
\$	F23 850	UNOB RED-MAND	Red. pursuant to P.L. 99-177 in unob bal (mand)	
	F24 000	UNOBL BAL,ENDYR	Unobligated balance available, end of year:	
\$	F24 010	UNOBL BAL,ENDYR	Unobligated balance available, end of year	
\$	F24 020	UNOB EN,PY PLAN	For completion of prior year budget plans	Accts with separate oblig. plans only
\$	F24 030	UNOB EN,SUBPLAN	Available to finance subsequent year budget plan	Accts with separate oblig. plans only
\$	F24 040	UNOB EN,TREABAL	Treasury balance	Trust funds w/invests in U.S. Securities only
\$	F24 051	PAR	Par	Trust funds w/invests in U.S. Securities only
\$	F24 052	UNREALIZED DISC	Unrealized discounts (-)	Trust funds w/invests in U.S. Securities only
\$	F24 057	UNAMRT PRM/DISC	Unamortized premium or discount (-), net	Mil Retirement&Educ Benefits Trust Funds only
\$	F24 058	INT PURCHASED	Interest Purchased	Mil Retirement&Educ Benefits Trust Funds only
\$	F24 980	UNOB EOY,F/B	Unobligated balance, EOY: Fund balance	Homeowners,rev & mgmt,trust rev only
\$	F24 983	AVAIL	Available	Stockpile revolving funds only
\$	F24 984	UNAVAIL	Unavailable	Stockpile revolving funds only
	F25 000	U/BAL EXPIRING	Unobligated balance expiring:	
\$	F25 010	U/BAL EXPIRING	Unobligated balance expiring	
\$	F25 450	UB EXPIRING,REAPPN	Unobligated balance expiring, reapprop.	To offset reapprop. from transfers
	F27 000	CAP TR TO GENFD	Capital transfer to general fund	
\$	F30 000	DEFICIENCY	Deficiency(-)	
\$	F31 000	REDEM AGCY DEBT	Redemption of debt	
	F32 000	AUTH W/D	Balance of authority withdrawn	

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

\$\$ BA/BSA IN	ABBREVIATED NAME	FULL NAME	COMMENTS
\$ F32 470	BAL AUTH W/D	Balance of authority to borrow withdrawn	Homeowners Assistance only
\$ F32 490	BAL C/A W/D	Balance of contract authority withdrawn	Stock and commissary trust rev. funds only
F39 000	BUDGET AUTHORITY	Budget authority	
\$ F39 010	P&FC ROUNDG,BP	P&FC Rounding, Budget Plan	
\$ F39 020	P&FC ROUNDG,OP	P&FC Rounding, Obligation Plan	
F40 000	BUD AUTH,CURRNT	Current authority	
\$ F40 010	APPROP EN/EST	Appropriation	
\$ F40 030	OFFSETTG RCPT	Offsetting receipts	A,N,AF,D receipts & Navy interfund receipts
\$ F40 050	APPN INDEF	Appropriation (indefinite)	
\$ F40 150	APPN EMERGENCY	Appropriation (emergency)	
\$ F40 200	APPN SP FND	Appropriation (special fund)	
\$ F40 250	APPN SP INDEF	Appropriation (special fund,indefinite)	
\$ F40 260	APPN TR FD DEF	Appropriation (trust fund, definite)	
\$ F40 270	APPN TR FD INDEF	Appropriation (trust fund, indefinite)	
\$ F40 350	APPN RESCINDED-CY	Appropriation rescinded (-)	Use for enacted/proposed rescissions in CY
\$ F40 355	APPN RESCINDED-PY	Appropriation rescinded (-)	Use for enacted rescissions in PY
\$ F40 360	APPN RESC. UB-CY	Appropriation rescinded (unob bal)	Use for enacted/proposed rescissions in CY
\$ F40 365	APPN RESC. UB-PY	Appropriation rescinded (unob bal)	Use for enacted rescissions in PY
\$ F40 470	DEBT REDUCTION	Portion applied to debt reduction (-)	Family housing only
\$ F40 480	POR LIQ DEF	Portion applied to liquidate deficiencies (-)	
\$ F40 490	POR LIQ CON AUT	Portion applied to liquidate contract authority	
\$ F40 500	BAL LIQ C/A WDN	Balance of appr to liquidate contract auth withd	
\$ F40 600	CONTNGT EMERG,UNAVAl	Contingent emrgncy approp not avail for oblig(-)	
\$ F40 700	RED PL 104-6	Reduction pursuant to P.L. 104-6 (-)	
\$ F40 710	RED PL 104-19	Reduction pursuant to P.L. 104-19 (-)	
\$ F40 720	RED PL 104-61	Reduction pursuant to P.L. 104-61 (-)	
\$ F40 730	RED PL 104-134	Reduction pursuant to P.L. 104-134 (-)	
\$ F40 740	RED PL 104-208,8037e	Reduction pursuant to P.L. 104-208 (-), 8037(e)	
\$ F40 741	RED PL 104-208,8037h	Reduction pursuant to P.L. 104-208 (-), 8037(h)	
\$ F40 742	RED PL 104-208,8138	Reduction pursuant to P.L. 104-208 (-), 8138	
\$ F40 750	RED PL 105-45,125	Reduction pursuant to P.L. 105-45 (-), 125	
\$ F40 760	RED PL 105-56,8035	Reduction pursuant to P.L. 105-56 (-), 8035	
\$ F40 761	RED PL 105-56,8041	Reduction pursuant to P.L. 105-56 (-), 8041	
\$ F40 762	RED PL 105-56,8043	Reduction pursuant to P.L. 105-56 (-), 8043	
\$ F40 763	RED PL 105-56,8048	Reduction pursuant to P.L. 105-56 (-), 8048	
\$ F40 764	RED PL 105-56,8106	Reduction pursuant to P.L. 105-56 (-), 8106	
\$ F40 780	RED PL 103-335	Reduction pursuant to P.L. 103-335 (-)	
\$ F40 790	RED PL 103-307	Reduction pursuant to P.L. 103-307 (-)	
\$ F40 799	LINE ITEM CANCEL	Line item veto cancellation (-)	
\$ F40 800	RED PL 99-177-DISC	Reduction pursuant to P.L. 99-177 (disc) (-)	
\$ F40 850	RED PL 99-177-MAND	Reduction pursuant to P.L. 99-177 (mand) (-)	
\$ F40 888	SUPP ADJUST	Supplemental adjustment	
\$ F40 950	BUD AUTH,UNDD	Undistributed FOR P&FC USE ONLY!!	
\$ F41 000	TRF TO OTH ACCT	Transferred to other accounts (-)	
\$ F41 980	TRF TO OTH ACCT-UN B	Transferred to other accounts (-)*	Unob fund bal transfer
\$ F42 000	TRF FM OTH ACCT	Transferred from other accounts	
\$ F42 980	TRF FM OTH ACCT-UN B	Transferred from other accounts*	Unob fund bal transfer
F43 000	APPROP ADJUSTED	Appropriation (adjusted)	
F47 000	AUTH BORROW	Authority to borrow	
F49 000	CONTRCT AUTHRTY	Contract authority	
\$ F49 050	CONT AUTH INDEF	Contract authority (indefinite)	

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

\$\$ BA/BSA IN	ABBREVIATED NAME	FULL NAME	COMMENTS
\$ F50 000	REAPPROPRIATION	Reappropriation	
\$ F50 020	REAPPN-FCF	Portion applied to meet FCF in expired accts	Use only in FCF&FCF,C for tsfrs to exp accts
\$ F50 030	REAPPN-TSFR	Transferred to other accounts	
\$ F50 050	REAPPN INDEF	Reappropriation (indefinite)	
\$ F50 200	REAPPN SP FND	Reappropriation (special fund)	
\$ F50 250	REAPPN SP INDEF	Reappropriation (special fund, indefinite)	
\$ F50 260	REAPPN TR FD DEF	Reappropriation (trust fund, definite)	
\$ F50 270	REAPPN TR FD INDEF	Reappropriation (trust fund, indefinite)	
\$ F50 350	REAPPN RESCINDED	Reappropriation rescinded	
\$ F50 360	REAPPN RESCND-UB	Reappropriation rescinded (unob bal)	
\$ F50 800	RED PL 99-177-DISC	Reduction pursuant to P.L. 99-177 (disc)	
\$ F50 850	RED PL 99-177-MAND	Reduction pursuant to P.L. 99-177 (mand)	
F53 000	REAPPN ADJUSTED	Reappropriation (adjusted)	
F60 000	BUD AUTH,PERMNT	Permanent authority	
\$ F60 010	APPN	Appropriation	Advance appn,, i.e. Ft. Drum, MC Army
\$ F60 030	OFFSETTG RCPT	Offsetting receipts	Rocky Mtn Ars & Wildlife receipts
\$ F60 050	APPN INDEF	Appropriation (indefinite)	Trust funds
\$ F60 200	APPN SP FND	Appropriation (special fund, definite)	
\$ F60 250	APPN SP INDEF	Appropriation (special fund, indefinite)	Rocky Mtn Ars&wildlife conserv.
\$ F60 260	APPN TR FD DEF	Appropriation (trust fund, definite)	
\$ F60 270	APPN TR FD INDEF	Appropriation (trust fund, indefinite)	
\$ F60 280	APPN UNAVAIL BAL	Appropriation (unavailable balances)	
\$ F60 350	APPN RESCINDED	Appropriation rescinded	
\$ F60 360	APPN RESCND-UB	Appropriation rescinded (unob bal)	
\$ F60 450	PRECLUDE FM OBLIG	Portion precluded from obligation (-)	Trust Fund w/benefit formula
\$ F60 650	CONTNGT EMERG,REL'D	Contingent Emergency Approp Released	
\$ F60 800	RED PL 99-177-DISC	Reduction pursuant to P.L. 99-177 (disc)	
\$ F60 850	RED PL 99-177-MAND	Reduction pursuant to P.L. 99-177 (mand)	
\$ F61 000	TRF TO OTH ACCT	Transferred to other accounts(-)	
\$ F62 000	TRF FM OTH ACCT	Transferred from other accounts	
F63 000	APPROP (ADJ)	Appropriation (Adjusted)	
\$ F65 100	ADV APPN	Advance appropriation	
\$ F65 200	ADV APPN-TRNSFR	Transferred to other accounts	
\$ F65 260	ADV APPN TR FD DEF	Advance appropriation (trust fund, definite)	
\$ F65 270	ADV APPN TR FD INDEF	Advance appropriation (trust fund, indefinite)	
\$ F67 100	AUTH TO BORROW	Authority to borrow	
\$ F67 150	AUTH BR INDEF	Authority to borrow (indefinite)	Homeowners assistance only
\$ F67 350	AUTH BR RESCINDED	Authority to borrow rescinded	
\$ F67 360	AUTH BR RESCND-UB	Authority to borrow rescinded (unob bal)	
\$ F67 800	RED PL 99-177-DISC	Reduction pursuant to P.L. 99-177 (disc)	
\$ F67 850	RED PL 99-177-MAND	Reduction pursuant to P.L. 99-177 (mand)	
F68 000	OFFSET COLL-NEW	Spending auth. from offsetting coll. (new)	
\$ F68 260	OFFSET COLL-BAL	Spending auth. from offsetting coll. (bal)	
\$ F68 450	OFFSET COLL-LIM	Port. not avail. (lim. on oblig.) (-)	
\$ F69 150	CONT AUTH INDEF	Contract authority (indefinite)	3732, stock and commissary trust rev fds only
\$ F69 350	CA RESCINDED	Contract authority rescinded	
\$ F69 360	CA RESCND-UB	Contract authority rescinded (unob bal)	
\$ F69 800	RED PL 99-177-DISC	Reduction pursuant to P.L. 99-177 (disc)	
\$ F69 850	RED PL 99-177-MAND	Reduction pursuant to P.L. 99-177 (mand)	
F70 000			
\$ F71 010	OBLIG INCUR NET	Obligations incurred, net	

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

\$\$ BA/BSA IN	ABBREVIATED NAME	FULL NAME	COMMENTS
F72 000	OBL BAL, SOY	Obligated balance, start of year	
\$ F72 105	ORDERS ON HAND, SOY	Orders on hand, SOY	
\$ F72 110	OB BAL SOY,UNPD OBS	Unpaid Obls, SOY	
\$ F72 240	OB ST:TREAS BAL	Treasury Balance	Trust funds w/invests in U.S. Securities
\$ F72 260	PAR	Par	Trust funds w/invests in U.S. Securities
\$ F72 265	UNREAL DISC	Unrealized discounts (-)	Trust funds w/invests in U.S. Securities
\$ F72 270	UNAMRT PRM/DISC	Unamortized premium or discount (-), net	Mil Retirement&Educ Benefits Trust Funds only
\$ F72 280	INT PURCHASED	Interest Purchased	Mil Retirement&Educ Benefits Trust Funds only
\$ F72 310	OB BAL SOY,C/A	Obligated balance, start of year, contract auth	3732, stock and trust revolving funds only
\$ F72 410	OB BAL SOY,F/B	Obligated balance, start of year, fund balance	Homeowners,rev & mgmt,trust rev only
F73 000	OB BALTRANS,NET	Obligated balance transferred, net	
\$ F73 310	OB BALTRANS,C/A	Obligated balance transferred, contract auth	Stock and trust revolving funds only
\$ F73 410	OB BALTRANS,F/B	Obligated balance transferred, fund balance	Homeowners,rev & mgmt,trust rev only
F74 000	OBL BAL,EOY	Obligated balance, end of year	
\$ F74 105	ORDERS ON HAND, EOY	Orders on hand, EOY	
\$ F74 110	OB BAL EOY,UNPD OBS	Unpaid Obs, EOY	
\$ F74 240	OB END:TREAS BAL	Treasury Balance	Trust funds w/invests in U.S. Securities
\$ F74 260	PAR	Par	Trust funds w/invests in U.S. Securities
\$ F74 265	UNREAL DISC	Unrealized discounts (-)	Trust funds w/invests in U.S. Securities
\$ F74 270	UNAMRT PRM/DISC	Unamortized premium or discount (-), net	Mil Retirement&Educ Benefits Trust Funds only
\$ F74 280	INT PURCHASED	Interest Purchased	Mil Retirement&Educ Benefits Trust Funds only
\$ F74 310	OB BAL EOY,C/A	Obligated balance, end of year, Contract Auth	3732, stock and trust revolving funds only
\$ F74 410	OB BAL EOY,F/B	Obligated balance, end of year, fund balance	Homeowners,rev & mgmt,trust rev only
\$ F77 110	ADJ EXP ACCT,OBS	Adjustments in expired accounts, obligations	
\$ F77 120	ADJ EXP ACCT ORDERS	Adjustments to expired accounts orders	
\$ F78 110	ADJ,UNEXP ACCTS	Adjustments in unexpired accounts	
F82 000	CHG IN DEF	Change in deficiency	
\$ F83 100	DEF EXP ACT,SOY	Deficiency in prior year expired accounts, start o	
\$ F83 150	DEF ADJ	Deficiency adjustment	
F84 000	DEF EXP ACT,EOY	Deficiency in prior year expired accounts, end of	
\$ F84 100	DEF EXP ACT,EOY	Deficiency in prior year expired accounts, end of	
F85 000	DEFICIENCY APPN	Deficiency appropriation	
\$ F85 100	DEFICIENCY APPN	Deficiency appropriation	
F86 000	PORT APPL TO LIQ	Portion applied to liquidate deficiencies	
\$ F86 100	PORT APPL TO LIQ	Portion applied to liquidate deficiencies	
F87 000	OUTLAYS(GROSS)	Outlays (gross)	
F88 000	ORDERS FED	Federal orders (-)	
F89 000	BA (NET)	Budget authority (net)	
F90 000	OUTLAYS	Outlays (net)	
\$ F90 110	OUTLAYS CY PROG	Net outlays from current year programs	Include offsetting receipts on this line
\$ F90 111	OUTLAYS PY PROG	Net outlays from prior year programs	

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

\$\$ IN	BA/BSA	ABBREVIATED NAME	FULL NAME	COMMENTS
T00	000	OBJECT CLASS	Object Classification	
T10	000	DIRECT OBLIG	Direct obligations:	
\$ T11	111	PERM POSNS	Full-time permanent	
\$ T11	131	OTH THAN PERM	Other than full-time permanent	
\$ T11	151	OTH PERS COMP	Other personnel compensation	
\$ T11	171	MIL PERS	Military personnel	
\$ T11	181	SP PER SVC PMTS	Special personal services payments	
\$ T11	211	CIV PER BEN	Civilian personnel benefits	
\$ T11	221	ACC RET BEN	Accrued retirement benefits	
\$ T11	222	OTHER	Other personnel benefits	
\$ T11	301	BEN FORMER PERS	Benefits for former personnel	
\$ T12	101	TVL OF PERSONS	Travel and transportation of persons	
\$ T12	201	TRANSP/THINGS	Transportation of things	
\$ T12	311	RENT GSA	Rental payments to GSA	
\$ T12	321	RENTAL PYMNTS TO OTH	Rental payments to others	
\$ T12	331	COMM,UTIL&OTH	Communications, utilities, and miscellaneous charg	
\$ T12	401	PRINT & REPRO	Printing and reproduction	
\$ T12	511	ADVISORY/ASST SRVCS	Advisory and assistance services	
\$ T12	521	OTHER SERVICES	Other services	Excludes advisory and assistance services. This object class(25.2)may not exceed more than 15 percent of total O.C. 25 resources per appropriation.
\$ T12	531	GDS/SVCS FM OTH AGNS	Purchase of goods/services from Government accou	
\$ T12	532	PAY-FORGN NATL	Payments to foreign national indirect hire perso	
\$ T12	533	BUY FR REVOLVING FDS	Purchases from revolving funds	
\$ T12	541	O&M OF FACILITIES	Operation and maintenance of facilities	Excludes alterations and construction
\$ T12	551	R&D CONTRACTS	Research & development contracts	Excludes advisory and assistance services
\$ T12	561	MEDICAL CARE	Medical care	Excludes advisory and assistance services
\$ T12	571	O&M OF EQUIPMENT	Operation and maintenance of equipment	Excludes advisory and assistance services
\$ T12	581	SUBSISTENCE OF PERS	Subsistence and support of persons	Excludes advisory and assistance services
\$ T12	601	SUPS & MATLS	Supplies and materials	
T13	000	ACQ OF ASSETS	Acquisition of assets	
\$ T13	101	EQUIPMENT	Equipment	
\$ T13	102	MODERNIZATION RESV.	Modernization Reserve	
\$ T13	201	LAND & STRUCTS	Land and structures	
\$ T13	301	INVESTS & LOANS	Investments and loans	
\$ T14	101	GRANTS-SUBS-ETC	Grants, subsidies, and contributions	
\$ T14	201	INS CLAIMS-ETC	Insurance claims and indemnities	
\$ T14	301	INTEREST & DIVS	Interest and dividends	
\$ T14	401	REFUNDS	Refunds	
\$ T19	001	OTHER	Other	
\$ T19	101	UNVOUCHERED	Unvouchered	
\$ T19	201	UNDISTRIBUTED	Undistributed	
\$ T19	301	LIMITATION ON EXPENS	Limitation on expenses	Revolving and Trust funds
T20	000	REIMB OBLIG	Reimbursable obligations:	
\$ T21	111	PERM POSNS	Full-time permanent	
\$ T21	131	OTH THAN PERM	Other than full-time permanent	
\$ T21	151	OTH PERS COMP	Other personnel compensation	
\$ T21	171	MIL PERS	Military personnel	
\$ T21	181	SP PER SVC PMTS	Special personal services payments	
\$ T21	211	CIV PER BEN	Civilian personnel benefits	
\$ T21	221	Acc Ret Bene	Accrued retirement benefits	
\$ T21	222	Other	Other personnel benefits	

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

\$\$ BA/BSA IN	ABBREVIATED NAME	FULL NAME	COMMENTS
\$ T21 301	BEN FORMER PERS	Benefits for former personnel	
\$ T22 101	TVL OF PERSONS	Travel and transportation of persons	
\$ T22 201	TRANSP/THINGS	Transportation of things	
\$ T22 311	RENT GSA	Rental payments to GSA	
\$ T22 321	RENTAL PYMNTS TO OTH	Rental payments to others	
\$ T22 331	COMM,UTIL&OTH	Communications, utilities, and miscellaneous charg	
\$ T22 401	PRINT & REPRO	Printing and reproduction	
\$ T22 511	ADVISORY/ASST SRVCS	Advisory and assistance services	
\$ T22 521	OTHER SERVICES	Other services	Excludes advisory and assistance services. This object class(25.2)may not exceed more than 15 percent of total O.C. 25 resources per appropriation.
\$ T22 531	GDS/SVCS FM OTH AGNS	Purchase of goods/services from Government accou	
\$ T22 532	PAY-FORGN NATL	Payments to foreign national indirect hire perso	
\$ T22 533	BUY FR REVOLVING FDS	Purchases from revolving funds	
\$ T22 541	O&M OF FACILITIES	Operation and maintenance of facilities	Excludes alterations and construction
\$ T22 551	R&D CONTRACTS	Research & development contracts	Excludes advisory and assistance services
\$ T22 561	MEDICAL CARE	Medical care	Excludes advisory and assistance services
\$ T22 571	O&M OF EQUIPMENT	Operation and maintenance of equipment	Excludes advisory and assistance services
\$ T22 581	SUBSISTENCE OF PERS	Subsistence and support of persons	Excludes advisory and assistance services
\$ T22 601	SUPS & MATLS	Supplies and materials	
T23 000	ACQ OF ASSETS	Acquisition of assets	
\$ T23 101	EQUIPMENT	Equipment	
\$ T23 102	MODERNIZATION RESV.	Modernization Reserve	
\$ T23 201	LAND & STRUCTS	Land and structures	
\$ T23 301	INVESTS & LOANS	Investments and loans	
\$ T24 101	GRANTS-SUBS-ETC	Grants, subsidies, and contributions	
\$ T24 201	INS CLAIMS-ETC	Insurance claims and indemnities	
\$ T24 301	INTEREST & DIVS	Interest and dividends	
\$ T24 401	REFUNDS	Refunds	
\$ T29 001	BELOW THRESHOLD	Below Threshold	
\$ T29 101	UNVOUCHERED	Unvouchered	
\$ T29 201	UNDISTRIBUTED	Undistributed	
\$ T29 301	LIMIT ON EXPENSES	Limitation on expenses	Revolving and trust funds
T30 000	ALLOCATION	Allocation Accounts	
\$ T31 111	PERM POSNS	Full-time permanent	
\$ T31 131	OTH THAN PERM	Other than full-time permanent	
\$ T31 151	OTH PERS COMP	Other personnel compensation	
\$ T31 181	SP PER SVC PMTS	Special personal services payments	
\$ T31 211	CIV PER BEN	Civilian personnel benefits	
\$ T31 301	BEN FORMER PERS	Benefits for former personnel	
\$ T32 101	TVL OF PERSONS	Travel and transportation of persons	
\$ T32 201	TRANSP/THINGS	Transportation of things	
\$ T32 311	RENT GSA	Rental payments to GSA	
\$ T32 321	RENTAL PYMNTS TO OTH	Rental payments to others	
\$ T32 331	COMM,UTIL&OTH	Communications, utilities, and miscellaneous charg	
\$ T32 401	PRINT & REPRO	Printing and reproduction	
\$ T32 511	ADVISORY/ASST SRVCS	Advisory and assistance services	
\$ T32 521	OTHER SERVICES	Other services	Excludes advisory and assistance services
\$ T32 531	GDS/SVCS FM OTH AGNS	Purchase of goods/services from Government accou	
\$ T32 532	PAY-FORGN NATL	Payments to foreign national indirect hire perso	
\$ T32 533	BUY FR REVOLVING FDS	Purchases from revolving funds	
\$ T32 541	O&M OF FACILITIES	Operation and maintenance of facilities	Excludes alterations and construction
\$ T32 551	R&D CONTRACTS	Research & development contracts	Excludes advisory and assistance services

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

\$\$ BA/BSA IN	ABBREVIATED NAME	FULL NAME	COMMENTS
\$ T32 601	SUPS & MATLS	Supplies and materials	
\$ T33 101	EQUIPMENT	Equipment	
\$ T33 102	MODERNIZATION RESV.	Modernization Reserve	
\$ T33 201	LAND & STRUCTS	Land and structures	
\$ T33 301	INVESTS & LOANS	Investments and loans	
\$ T34 101	GRANTS-SUBS-ETC	Grants, subsidies, and contributions	
\$ T34 201	INS CLAIMS-ETC	Insurance claims and indemnities	
\$ T34 301	INTEREST & DIVS	Interest and dividends	
\$ T34 401	REFUNDS	Refunds	
\$ T39 001	BELOW THRESHOLD	Below reporting threshold	
\$ T39 101	UNVOUCHERED	Unvouchered	
\$ T39 201	UNDISTRIBUTED	Undistributed	
\$ T39 301	LIMIT ON EXPENSES	Limitation on expenses	Revolving and trust funds
T40 000	OFFSETTING RCPT	Offsetting receipts	
\$ T49 701	OFFSETTING RCPTS	Offsetting receipts	
T50 000	DISTRIBUTED	Obligations are distributed as follows:	
\$ T50 011	ARMY	Defense-Military:Army	
\$ T50 021	NAVY	Defense-Military:Navy	
\$ T50 031	AIR FORCE	Defense-Military:Air Force	
\$ T50 041	DEFENSE-WIDE	Defense-Military:Defense-Wide	
\$ T51 021	DEPT OF TRANS	Department of Transportation	
\$ T51 031	USIA	United States Information Agency	
\$ T51 041	RSVD(SEE P/B)	Department of (specify agency)	
\$ T51 051	RSVD(SEE P/B)	Department of (specify agency)	
\$ T51 061	RSVD(SEE P/B)	Department of (specify agency)	
\$ T51 071	RSVD(SEE P/B)	Department of (specify agency)	
\$ T51 081	RSVD(SEE P/B)	Department of (specify agency)	

0106 UNIFORM BUDGET AND FISCAL ACCOUNTING CLASSIFICATIONS**010601 General**

A. This Section establishes the functional title classifications and subdivisions thereof by which appropriation and fund accounts of the Department of Defense are required to be arranged, grouped, or classified in budgetary and fiscal presentations. These classifications are designed to permit consolidation of budget and fiscal data for the several components of the Department of Defense into over-all Departmental summaries. This Section also delineates the Defense-Wide/Defense Agencies related account structures.

B. These instructions cover all appropriation and fund accounts for military functions of the Department of Defense.

010602 Functional Titles and Subdivisions

The following functional titles and subdivisions thereof are prescribed for use in appropriate budgetary and fiscal presentations:

Military Personnel

- Active Forces
- Reserve Forces

Operation and Maintenance

- Operating Forces
- Mobilization
- Training and Recruiting
- Administration and Service-Wide Activities

Procurement

- Aircraft
- Missiles
- Weapons and Tracked Combat Vehicles
- Procurement of Ammunition
- Other Procurement
- Chemical Agents Munitions Destruction
- Weapons
- Shipbuilding & Conversion
- Procurement, Marine Corps
- Procurement, Defense-Wide
- National Guard & Reserve Equipment

Research, Development, Test, and Evaluation

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

Military Construction

Family Housing

Revolving and Management Funds

Defense-Wide Contingencies

Offsetting Receipts

Trust and Trust Revolving Funds

Interfund Transactions

010603 Definitions of Functional Titles and Subdivisions

This Section provides definitions of functional titles and subdivisions thereof by enumerating the appropriations, budget activities, programs and projects which are classified thereunder. These definitions are provided on the following pages.

FUNCTIONAL TITLE AND SUBDIVISION DEFINITIONS

FUNCTIONAL TITLE - MILITARY PERSONNEL

1. The functional title "Military Personnel" for military functions is defined as comprising the appropriations listed below. Since each appropriation, in its entirety, is classified within a single first level subdivision of the functional title, the appropriations are grouped by the subdivisions.

Active Forces

21_2010 Military Personnel, Army
 17_1453 Military Personnel, Navy
 17_1105 Military Personnel, Marine Corps
 57_3500 Military Personnel, Air Force

Reserve Forces

21_2070 Reserve Personnel, Army
 17_1405 Reserve Personnel, Navy
 17_1108 Reserve Personnel, Marine Corps
 57_3700 Reserve Personnel, Air Force
 21_2060 National Guard Personnel, Army
 57_3850 National Guard Personnel, Air Force

2. Lower level subdivisions susceptible to consolidation are available under the uniform budget and accounting structure prescribed for these appropriations in Chapter 2.

FUNCTIONAL TITLE - OPERATION AND MAINTENANCE

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

21_2020 Operation and Maintenance, Army
 17_1804 Operation and Maintenance, Navy
 17_1106 Operation and Maintenance, Marine Corps
 57_3400 Operation and Maintenance, Air Force

FUNCTIONAL TITLE - OPERATION AND MAINTENANCE (CONTINUED)

97_0100	Operation and Maintenance, Defense-Wide
97/_0107	Office of the Inspector General
21_2080	Operation and Maintenance, Army Reserve
17_1806	Operation and Maintenance, Navy Reserve
17_1107	Operation and Maintenance, Marine Corps Reserve
57_3740	Operation and Maintenance, Air Force Reserve
21_2065	Operation and Maintenance, Army National Guard
57_3840	Operation and Maintenance, Air National Guard
21_1705	National Board for the Promotion of Rifle Practice, Army
97_0104	U.S. Court of Appeals for the Armed Forces
97_0105	Drug Interdiction, Defense
97X0118	<i>Overseas Contingency Operations Transfer Fund</i>
97/_0130	Defense Health Program
97/_0131	Real Property Maintenance, Defense
97/_0132	Disaster Relief
97_0133	Payment to Coast Guard
97/_0134	Former Soviet Union Threat Reduction
97X0801	Foreign Currency Fluctuations, Defense
17X0810	Environmental Restoration Fund, Navy
21X0810	Environmental Restoration Fund, Army
57X0810	Environmental Restoration Fund, Air Force
97X0810	Environmental Restoration Fund, Defense
97X0811	<i>Environmental Restoration, Formerly Used Sites</i>
97/_0819	Overseas Humanitarian, Disaster and Civil Aid
97_0827	World University Games
97/_0828	Defense Reinvestment for Economic Growth
97_0829	World Cup USA 1994
97_0832	1995 Special Olympics World Games
97X0833	<i>Emergency Response Fund, Defense</i>
97X0837	<i>Defense Against Weapons of Mass Destruction</i>
97X0838	<i>Support for International Sporting Competitions, Defense</i>
97/_0839	<i>Quality of Life Enhancements, Defense</i>
97X0840	<i>OPPLAN 34A - 35 P.O.W.</i>
17X1236	<i>Payment to Kaho'Olawe Island Fund</i>
21X5098	Restoration of the Rocky Mountain Arsenal
17X5185	Kaho' Olawe Island Conveyance Remed Env Rest Fd
97X5187	Defense Cooperation Account
97X5188	Disposal of DoD Real Property
97X5189	Lease of DoD Real Property
97X5193	Overseas Military Facility Investment Recovery
97X5195	Transfer/Disposal Commissary Fac Fd.
21X5286	National Science Center, Army
97X5441	Burdensharing and Other Cooperative Activities, Defense

FUNCTIONAL TITLE – PROCUREMENT (CONTINUED)

1. The functional title "Procurement" for military functions is defined as comprising the following appropriations:

- 21/_/2031 Aircraft Procurement, Army
 - Aircraft
 - Modification of Aircraft
 - Spares and Repair Parts
 - Support Equipment and Facilities
- 21/_/2032 Missile Procurement, Army
 - Other Missiles
 - Modification of Missiles
 - Spares and Repair Parts
 - Support Equipment and Facilities
- 21/_/2033 Procurement of Weapons and Tracked Combat Vehicles, Army
 - Tracked Combat Vehicles
 - Weapons and Other Combat Vehicles
 - Spares and Repair Parts
- 21/_/2034 Procurement of Ammunition, Army
 - Ammunition
 - Ammunition Production Base Support
- 21/_/2035 Other Procurement, Army
 - Tactical and Support Vehicles
 - Communications and Electronics Equipment
 - Other Support Equipment
 - Spares and Repair Parts
- 17/_/1506 Aircraft Procurement, Navy
 - Combat Aircraft
 - Airlift Aircraft*
 - Trainer Aircraft
 - Other Aircraft
 - Modification of Aircraft
 - Aircraft Spares and Repair Parts
 - Aircraft Support Equipment and Facilities
- 17/_/1507 Weapons Procurement, Navy
 - Ballistic Missiles
 - Other Missiles
 - Torpedoes and Related Equipment
 - Other Weapons
 - Other Ordnance
 - Spares and Repair Parts
- 17/_/1508 Procurement of Ammunition, Navy and Marine Corps
 - Ammunition, Navy
 - Ammunition, Marine Corps

FUNCTIONAL TITLE – PROCUREMENT (CONTINUED)

- 17/_1611 Shipbuilding and Conversion, Navy
-*Fleet Ballistic Missile Ships*
-Other Warships
-Amphibious Ships
-*Mine Warfare and Patrol Ships*
-Auxiliaries, Craft and Prior-Year Program Costs
- 17/_1810 Other Procurement, Navy
-Ships Support Equipment
-Communications and Electronics Equipment
-Aviation Support Equipment
-Ordnance Support Equipment
-Civil Engineering Support Equipment
-Supply Support Equipment
-Personnel and Command Support Equipment
-Spares and Repair Parts
- 17/_0380 Coastal Defense Augmentation
- 17/_1109 Procurement, Marine Corps
-Ammunition
-Weapons and Combat Vehicles
-Guided Missiles and Equipment
-Communications and Electronics Equipment
-Support Vehicles
-Engineer and Other Equipment
-Spares and Repair Parts
- 57/_3010 Aircraft Procurement, Air Force
-Combat Aircraft
-Airlift Aircraft
-Trainer Aircraft
-Other Aircraft
-Modification of In-Service Aircraft
-Aircraft Spares and Repair Parts
-Aircraft Support Equipment and Facilities
- 57/_3011 Procurement of Ammunition, Air Force
-Ammunition
-*Weapons*
- 57/_3020 Missile Procurement, Air Force
-Ballistic Missiles
-Other Missiles
-Modification of In-Service Missiles
-Spares and Repair Parts
-Other Support

FUNCTIONAL TITLE – PROCUREMENT (CONTINUED)

57/_/3080	Other Procurement, Air Force -Vehicular Equipment -Electronics and Telecommunications Equipment Other Base Maintenance and Support Equipment -Spares and Repair Parts
97/_/0300	Procurement, Defense-Wide Major Equipment -Special Operations Command -Chemical/Biological Defense
97/_/0350	National Guard and Reserve Equipment -Reserve Equipment -National Guard Equipment
97/_/0360	Defense Production Act Purchases
21/_/0390	Chemical Agents and Munitions Destruction, <i>Army</i> Chemical Agents & Munitions Destruction, RDT&E Chemical Agents & Munitions Destruction, Proc Chemical Agents & Munitions Destruction, O&M
97X0835	<i>Defense Export Loan Guarantees, Program Account</i>
97X4168	<i>Defense Export Loan Guarantees, Financing Account</i>

FUNCTIONAL TITLE - RESEARCH, DEVELOPMENT, TEST, AND EVALUATION

The functional title "Research, Development, Test, and Evaluation" for military functions is defined as comprising the following appropriations and budget activities:

21/_/2040	Research, Development, Test, and Evaluation, Army
17/_/1319	Research, Development, Test, and Evaluation, Navy
57/_/3600	Research, Development, Test, and Evaluation, Air Force
97/_/0400	Research, Development, Test, and Evaluation, Defense-Wide
97/_/0450	Developmental Test and Evaluation, Defense
97/_/0460	Operational Test and Evaluation, Defense

Budget Activity

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

FUNCTIONAL TITLE - MILITARY CONSTRUCTION

1. The functional title "Military Construction" for military functions is defined as comprising the appropriations listed below. Since each appropriation, in its entirety, is classified within a single first level subdivision of the functional title, the appropriations are grouped by the subdivisions.

Active Forces

21_/_2050	Military Construction, Army
17_/_1205	Military Construction, Navy
57_/_3300	Military Construction, Air Force
97_/_0500	Military Construction, Defense-Wide
97_/_0103	Base Realignment and Closure Account I
17X0510	<i>Base Realignment and Closure Account, Navy</i>
21X0510	<i>Base Realignment and Closure Account, Army</i>
57X0510	<i>Base Realignment and Closure Account, Air Force</i>
97X0510	Base Realignment and Closure Account, Defense
97X0803	Foreign Currency Fluctuations, Construction, Defense
97X0804	North Atlantic Treaty Organization Security Investment Program

Reserve Forces

21_/_2085	Military Construction, Army National Guard
57_/_3830	Military Construction, Air National Guard
21_/_2086	Military Construction, Army Reserve
17_/_1235	Military Construction, Naval Reserve
57_/_3730	Military Construction, Air Force Reserve

2. Lower level subdivisions susceptible to consolidation are available under the uniform accounting classifications prescribed for these appropriations in Chapter 6, Section 0602, and Chapter 7, Section 0702.

FUNCTIONAL TITLE - FAMILY HOUSING

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

97X0834	DoD Family Housing Improvement Fund
97X0836	<i>DoD Unaccompanied Housing Improvement Fund</i>
21_/_7020	Family Housing, Construction, Army
21_7025	Family Housing, Operations and Debt, Army
17_/_7030	Family Housing, Construction, Navy
17_7035	Family Housing, Operations and Debt, Navy
57_/_7040	Family Housing, Construction, Air Force
57_7045	Family Housing, Operations and Debt, Air Force
97_/_7060	Family Housing, Construction, Defense-Wide
97_7065	Family Housing, Operations and Debt, Defense-Wide
97X4090	Homeowners' Assistance Fund, Defense
97X4166	DoD Family Housing Improvement Fund, Direct oan Financing Account
97X4167	DoD Family Housing Improvement Fund, Guaranteed Loan Financing Account
97X4196	<i>Unaccompanied Housing Direct Loan Financing Account</i>
97X4197	<i>Unaccompanied Housing Guaranteed Loan Financing Account</i>
17X5429	<i>Rossmoor Liquidating Trust Settlement Account</i>

FUNCTIONAL TITLE - REVOLVING AND MANAGEMENT FUNDS

The functional title "Revolving and Management Funds" for military functions is defined as comprising the accounts listed below. Since each account, in its entirety, is classified within a single first level subdivision of the functional title, the accounts are grouped by the subdivisions.

Public Enterprise Funds

97X4555	National Defense Stockpile Transaction Fund
97X4093	William Langer Jewel Bearing Plant Fund
97X4950	Pentagon Reservation Maintenance Fund
17X4557	National Defense Sealift Fund

Intragovernmental Funds

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

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

FUNCTIONAL TITLE - DEFENSE-WIDE CONTINGENCIES

The functional title "Defense-Wide Contingencies" for military functions is defined as comprising the accounts listed below:

97 9912	Other Legislation (including Management Improvements)
97 9918	General Transfer Authority Outlay Allowance

FUNCTIONAL TITLE - OFFSETTING RECEIPTS

The functional title "Offsetting Receipts" for military functions is defined as comprising the accounts listed below:

21 0001	Offsetting Receipts, Army
17 0002	Offsetting Receipts, Navy
57 0003	Offsetting Receipts, Air Force
97 0004	Offsetting Receipts, Defense Agencies
21 0021	Rocky Mountain Arsenal Offsetting Receipts
97 0024	Defense Cooperation Receipts
97 0025	Interest on Defense Cooperation Receipts
17 0029	<i>Offsetting Receipts, Rossmoor Liquidating Trust Settlement</i>
97 0036	<i>Sales of Certain Materials in National Defense Stocpile</i>
97 0041	Contributions for Burdensharing and Other Cooperative Activities, Defense
17 0085	Offsetting Receipts, Kaho' Olawe Island Fund
21 0086	National Science Center Receipts, Army
97 0088	Offsetting Receipts, Disposal of DoD Real Property
97 0089	Offsetting Receipts, Lease of DoD Real Property
97 0093	Offsetting Receipts, DoD Overseas Military Facility Investment Recovery

FUNCTIONAL TITLE - OFFSETTING RECEIPTS (CONTINUED)

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

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

FUNCTIONAL TITLE - TRUST AND TRUST REVOLVING FUNDS

The functional title "Trust Funds" for military functions is defined as comprising the accounts listed below:

21X8063	Ainsworth Library (Trust)
97X8335	Voluntary Separation Incentive Fund
21X8927	Army General Gift Fund
17X8733	USN Academy General Gift Fund
17X8730	USN Academy Museum Fund
17X8716	Navy General Gift Fund
17X8723	Ships Stores Profit, Navy
17X8008	<i>Naval Historical Center Fund</i>
57X8928	Air Force General Gift Fund
17X8423	Midshipmen's Store, USN Academy (Trust Revolving)
57X8418	Air Force Cadet Fund (Trust Revolving)
97X8164	Surcharge Collections, Sales of Commissary Stores, Defense (Trust Revolving)
97X8165	Foreign National Employees Separation Pay, Defense
97X8168	National Security Education Trust Fund, Defense
21X8064	Fisher House Trust Fund, Army
17X8169	<i>Fisher House Trust Fund, Navy</i>
57X8170	<i>Fisher House Trust Fund, Air Force</i>
21X8174	National Science Center Gift Fund, Army
97X8337	<i>Host Nation Support for U.S. Relocation Activities, Defense</i>

FUNCTIONAL TITLE - INTERFUND TRANSACTIONS

The functional title "Interfund Transactions" for military functions is defined as comprising the accounts listed below:

17 9082	Interfund Transactions, Navy
97 9086	Interfund Transactions, Defense
97 9088	Interfund Transactions, Foreign National Employee Separation Pay
97 9089	Interfund Transactions, Voluntary Separation Incentive

NOTE: Interfund Transaction receipt accounts listed above are for Trust Fund accounts. The account numbering for these Interfund Transactions are bogus and are unique to the Budget Review System because the database will not accept a Treasury code with a decimal suffix.

0107 AUTOMATED FUTURE YEARS DEFENSE PROGRAM (FYDP) DATABASES**010701 FYDP Update System (FUSE)****A. Purpose and Objectives**

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

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

B. Applicability and Scope

The provisions of this Section apply to the Office of the Secretary of Defense (OSD), the Military Departments, and the Defense Agencies (hereafter referred to as “DoD Components”) that contribute data to the FYDP. Updating and general management of the FYDP is administered by the OUSD(Comptroller), Office of the Director (Program Analysis and Evaluation) (hereafter referred to as “OD(PA&E)”). Access to FUSE, for the purpose of providing data, is controlled by OD(PA&E).

C. Reporting Requirements

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

D. Publication of FYDP Related-Information

Section 221 of Title 10 of the United States Code (USC) requires that:

“The Secretary of Defense shall submit to Congress each year, at or about the time that the President’s budget is submitted to Congress that year under section 1105(a) of title 31, a future-years defense program (including associated annexes [now called “programs”]) reflecting the estimated expenditures and proposed appropriations included in that budget.”

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

E. Other Databases Related to the FYDP

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

F. Instructions for Updating the FYDP on FUSE

1. General

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

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

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

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

c. Program element codes and titles, resource identification codes, and DoD Component identifier codes are as prescribed by DoD 7045.7-H (FYDP Program Structure Handbook dated March 1998 and available on DefenseLINK at <http://web7.whs.osd.mil/corres.htm>, under "Publications" or <http://web7.whs.osd.mil/pdf/dod7045.pdf>) and in approved decision documents posted to the FYDP Structure Management (FSM) web site (see Section 010702) but not yet reflected in DoD 7045.7-H.

2. Submission of Changes

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

3. Military Pay Rates

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

010702 FYDP Structure Management (FSM) System**A. Purpose and Objectives**

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

B. Applicability and Scope

The provisions of this section apply to the Office of the Secretary of Defense (OSD), the Military Departments and the Defense Agencies (hereafter referred to as "DoD Components") that contribute data to the FYDP. Updating and general management of the FYDP structure is administered by OD(PA&E).

C. Reporting Requirements

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

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

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

E. Other Databases Related to FSM

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

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

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

**0108 AUTOMATED COMMUNICATIONS, COMMAND AND CONTROL, INTELLIGENCE,
SURVEILLANCE AND RECONNAISSANCE (C³ISR) DATABASE**

The C³ISR database maintained by OASD (C³I) is the only complete, automated source of resource data for C³I related activities for use by the Office of the Secretary of defense and the Joint Staff. The C³ISR database is essential to the preparation of the Intelligence and C³ 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 C³ISR database is electronically matched to relevant data in these databases prior to use. Specific instructions for the update of the C³ISR database is contained in Chapters 16 and 17 of this volume.

0109 GENERAL GUIDANCE SUBMISSION FORMATS

010901 Purpose

The formats provided on the following pages reflect guidance presented in previous sections of this chapter. Unless modified in a submission budget call, these formats should be adhered to.

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(Name of Component)
SUMMARY OF FY 20BY BUDGET ESTIMATES

Appropriation Account Title	Direct Budget Plan (TOA)				Budget Authority				Outlays			
	FY 19PY <u>Actual</u>	FY 19CY <u>Estimate</u>	FY 20BY1 <u>Estimate</u>	FY 20BY2 <u>Estimate</u>	FY 19PY <u>Actual</u>	FY 19CY <u>Estimate</u>	FY 20BY1 <u>Estimate</u>	FY 20BY2 <u>Estimate</u>	FY 19PY <u>Actual</u>	FY 19CY <u>Estimate</u>	FY 20BY1 <u>Estimate</u>	FY 20BY2 <u>Estimate</u>
BRS Account Title												
Mil Per, (Component)	<u>INSTRUCTIONS</u>											
.												
O&M, (Component)	This exhibit will display all accounts (MilPers, O&M, Procurement, RDT&E, Military Construction, Family Housing, Revolving/Management Funds, Trust Funds, Offsetting Receipts and Interfund Transactions) included in the Service/Defense Agency Budget Estimates Submission.. Dollar amounts in FY 19PY will represent the best estimate available since the submission is required prior to the close of the fiscal year. FY 19CY will be consistent with enacted appropriation bills. Initial budget submission estimates for FY 20BY1 and FY 20BY2 and the outyears will be consistent with Service/Defense Agency funding totals as set forth in the Defense Planning Guidance (DPG) and Fiscal Guidance and as modified by Program Decision Memoranda (PDMs).											
.												
Procurement, (Component)												
.												
RDT&E, (Component)												
.												
MilCon, (Component)	Stub entries, by appropriation account title and revolving fund account title, will be listed individually in the same sequence as shown in the FY 19CY Budget Document.											
.												
.												
Fam Hsg, (Component)	All amounts will be shown in rounded thousands of dollars. Do not use decimals. The "Budget Plan (TOA)," the "Budget Authority" and the "Outlay" amounts for FY 19PY through 20BY2 will agree with those shown in exhibits PB-2 and PB-2A. Trust Funds and applicable receipts need not be listed individually, but the totals shown will be supported by exhibit PB-2 to be transmitted to Office of the Under Secretary of Defense (Comptroller) at the same time that Exhibit PB-1 is submitted.											
.												
Revolving Fd, (Component)												
.												
.												
Trust Funds, (Component)												
.												
.												
Offset Receipts, (Component)												
.												
.												
Total, (Component)												

Exhibit PB-1 Summary of FY 20BY Budget Estimates

Military Personnel, Army
Program and Financing (in Thousands of dollars)

15 Sep 19PY

Identification code	21-2010-0-1-051	19PY actual	19CY est.	20BY1 est.	20BY2 est
Program by activities:					
Direct program:					
00.0101	Pay and allowances of officers	6,837,887	6,413,543	5,732,136	4,553,087
00.0201	Pay and allowances of enlisted	16,516,867	14,309,001	13,336,974	13,689,336
00.0301	Pay and allowances of cadets	36,299	36,356	36,729	37,874
00.0401	Subsistence of enlisted personnel	857,109	778,285	751,384	766,326
00.0501	Permanent change of station travel	1,374,171	1,248,467	1,145,303	1,123,222
00.0601	Other military personnel costs	<u>304,075</u>	<u>450,005</u>	<u>204,074</u>	<u>183,155</u>
00.9101	Total direct program	25,926,408	23,235,657	21,206,600	20,353,000
01.0101	Reimbursable program	<u>146,800</u>	<u>165,900</u>	249,800	<u>217,400</u>
10.0001	Total obligations	26,073,208	23,401,557	21,456,400	20,570,400
Financing:					
Offsetting collections from					
11.0001	Federal funds(-)	-134,568	-135,642	-235,500	-202,274
14.0001	Non-Federal sources(-)	-12,232	-35,258	-14,300	-15,126
25.0001	Unobligated balance expiring	<u>29</u>	<u> </u>	<u> </u>	<u> </u>
39.0001	Budget authority (net)	25,926,437	23,235,657	21,206,600	20,353,000
Budget authority:					
40.0001	Appropriation	24,176,100	23,238,457	21,206,600	20,353,000
41.0001	Transferred to other accounts (-)	<u> </u>	-2,800	<u> </u>	<u> </u>
42.0001	Transferred from other accounts	<u>1,750,337</u>	<u> </u>	<u> </u>	<u> </u>
43.0001	Appropriation (adjusted)	25,926,437	23,235,657	21,206,600	20,353,000
Relation of obligations to outlays:					
71.0001	Obligations incurred (net)	25,926,408	23,235,657	21,206,600	20,353,000
72.4001	Obligated balance, start of year (net)	1,712,782	1,485,769	1,555,952	1,498,942
74.4001	Obligated balance, end of year (net)	-1,485,769	-1,555,952	-1,498,942	-1,497,822
77.0001	Adjustments in expired accounts (net)	<u>-16,290</u>	<u> </u>	<u> </u>	<u> </u>
90.0001	Outlays (net)	26,137,131	23,165,474	21,263,610	20,354,120

Sample
Exhibit PB-2 Program and Financing/Object Class
(Page 1 of 2)

Military Personnel, Army
Object Classification (in Thousands of dollars)

15 Sep 19PY

Identification code	21-2010-0-1-051	19PY actual	19CY est.	20BY1 est.	20BY2 est.
Direct obligations:					
Personnel compensation:					
111.701	Military personnel	<u>16,679,261</u>	<u>15,610,800</u>	<u>14,155,602</u>	<u>13,304,614</u>
111.901	Total personnel compensation	16,679,261	15,610,800	14,155,602	13,304,614
Personnel Benefits: Military personnel					
112.201	Accrued retirement benefits	5,265,578	4,080,179	3,817,961	3,514,866
112.202	Other personnel benefits	2,475,056	2,186,517	1,949,146	2,232,601
113.001	Benefits for former personnel	158,029	158,251	153,323	149,893
121.001	Travel and transportation of persons	392,341	341,348	287,743	290,063
122.001	Transportation of things	859,261	747,436	732,697	744,708
125.201	Other services with the private sector	30,442	26,594	24,208	22,940
126.001	Supplies and materials	62,470	80,830	83,243	90,767
142.001	Insurance claims and indemnities	<u>3,970</u>	<u>3,702</u>	<u>2,677</u>	<u>2,548</u>
199.001	Total Direct obligations	25,926,408	23,235,657	21,206,600	20,353,000
Reimbursable obligations:					
Personnel Compensation:					
211.701	Military personnel	<u>95,672</u>	<u>104,777</u>	<u>158,769</u>	<u>148,213</u>
211.901	Total personnel compensation	95,672	104,777	158,769	148,213
Personnel Benefits: Military Personnel					
212.201	Accrued retirement benefits	39,399	50,889	73,658	50,577
212.202	Other personnel benefits	7,831	6,834	10,873	12,110
221.001	Travel and transportation of persons	1,720	1,500	2,700	2,700
222.001	Transportation of things	1,720	1,500	3,000	3,000
225.201	Other services with the private sector	172	150	300	300
226.001	Supplies and materials	<u>286</u>	<u>250</u>	<u>500</u>	<u>500</u>
299.001	Total Reimbursable obligations	146,800	165,900	249,800	217,400
999.901	Total obligations	<u>26,073,208</u>	<u>23,401,557</u>	<u>21,456,400</u>	<u>20,570,400</u>

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

Procurement of Ammunition, Army
Program and Financing (in Thousands of dollars)

15 Sep 19PY

		Budget Plan (amounts for PROCUREMENT actions programmed)			
Identification code 21-2034-0-1-051		19PY actual	19CY est.	20BY1 est.	20BY2 est.
Program by activities:					
Direct program:					
00.0101	Ammunition	1,179,936	705,774	527,218	928,147
00.0201	Ammunition production base support	<u>204,823</u>	<u>388,486</u>	<u>207,209</u>	<u>228,015</u>
00.9101	Total direct program	1,384,759	1,094,260	734,427	1,156,162
01.0101	Reimbursable program	<u>7,036</u>	<u>8,000</u>	<u>10,700</u>	<u>10,700</u>
10.0001	Total	1,391,795	1,102,260	745,127	1,166,862
Financing:					
Offsetting collections from:					
11.0001	Federal funds(-)	-5,791	-6,448	-10,700	-10,700
14.0001	Non-Federal sources(-)	-1,245	-1,552		
17.0001	Recovery of prior year obligations				
Unobligated balance available, start of year:					
21.4002	For completion of prior year budget plans				
21.4003	Available to finance new budget plans	-23,700			
21.4009	Reprogramming from/to prior year budget plans	-6,673			
Unobligated balance available, end of year:					
24.4002	For completion of prior year budget plans				
25.0001	Unobligated balance expiring	<u>6,673</u>			
39.0001	Budget authority (net)	1,361,059	1,094,260	734,427	1,156,162
Budget authority:					
40.0001	Appropriation	1,345,380	1,094,260	734,427	1,156,162
42.0001	Transferred from other accounts	<u>15,679</u>			
43.0001	Appropriation (adjusted)	1,361,059	1,094,260	734,427	1,156,162

Sample
Exhibit PB-2A Program and Financing/Object Class
(Page 1 of 3)

Procurement of Ammunition, Army
Program and Financing (in Thousands of dollars)

15 Sep 19PY

Identification code	21-2034-0-1-051	Obligations			
		19PY actual	19CY est.	20BY1 est.	20BY2 est.
Program by activities:					
Direct program:					
00.0101	Ammunition	1,281,678	558,591	662,448	968,506
00.0201	Ammunition production base support	<u>262,631</u>	<u>371,493</u>	<u>210,093</u>	<u>226,887</u>
00.9101	Total direct program	1,544,309	930,084	872,541	1,195,393
01.0101	Reimbursable program	<u>7,113</u>	<u>9,029</u>	<u>10,700</u>	<u>10,700</u>
10.0001	Total	1,551,422	939,113	883,241	1,206,093
Financing:					
Offsetting collections from:					
11.0001	Federal funds(-)	-5,626	-6,448	-10,700	-10,700
14.0001	Non-Federal sources(-)	-1,238	-1,552		
17.0001	Recovery of prior year obligations	-145,770			
Unobligated balance available, start of year:					
21.4002	For completion of prior year budget plans	-165,505	-144,803	-307,950	-169,836
21.4003	Available to finance new budget plans	-23,700			
21.4009	Reprogramming from/to prior year budget plans				
Unobligated balance available, end of year:					
24.4002	For completion of prior year budget plans	144,803	307,950	169,836	130,605
25.0001	Unobligated balance expiring	<u>6,673</u>			
39.0001	Budget authority (net)	1,361,059	1,094,260	734,427	1,156,162
Budget authority:					
40.0001	Appropriation	1,345,380	1,094,260	734,427	1,156,162
42.0001	Transferred from other accounts	<u>15,679</u>			
43.0001	Appropriation (adjusted)	1,361,059	1,094,260	734,427	1,156,162
Relation of obligations to outlays:					
71.0001	Obligations incurred (net)	1,544,558	931,113	872,541	1,195,393
72.4001	Obligated balance, start of year (net)	3,005,004	2,384,875	1,988,595	1,659,249
74.4001	Obligated balance, end of year (net)	-2,384,875	-1,988,595	-1,659,249	-1,670,948
77.0001	Adjustments in expired accounts (net)	-23,346			
78.0001	Adjustments in unexpired accounts	<u>-145,770</u>			
90.0001	Outlays (net)	1,995,571	1,327,393	1,201,887	1,183,694

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

Procurement of Ammunition, Army
Object Classification (in Thousands of dollars)

15 Sep 19PY

Identification code	21-2034-0-1-051	19PY actual	19CY est.	20BY1 est.	20BY2 est.
Direct obligations:					
122.001	Transportation of things	7,495			
125.204	Other services with the private sector	322,147	244,149	50,873	51,675
126.00	Supplies and materials	1,208,070	677,644	820,933	1,142,971
131.001	Equipment	<u>6,597</u>	<u>8,291</u>	<u>735</u>	<u>747</u>
199.001	Total Direct obligations	1,544,309	930,084	872,541	1,195,393
Reimbursable obligations:					
225.204	Other services with the private sector	1,484	7,425	2,658	2,658
226.001	Supplies and materials	5,599	1,352	8,004	8,004
231.001	Equipment	<u>30</u>	<u>252</u>	<u>38</u>	<u>38</u>
299.001	Total Reimbursable obligations	7,113	9,029	10,700	10,700
999.901	Total obligations	<u>1,551,422</u>	<u>939,113</u>	<u>883,241</u>	<u>1,206,093</u>

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

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

SCHEDULE OF CIVILIAN AND MILITARY PERSONNEL

	<u>FY PY</u>	<u>FY CY</u>	<u>FY BY1</u>	<u>FY BY2</u>	<u>FY BY2+1</u>	<u>FY BY2+2</u>	<u>FY BY2+3</u>	<u>FY BY2+4</u>
--	--------------	--------------	---------------	---------------	-----------------	-----------------	-----------------	-----------------

I. CIVILIAN PERSONNEL (Full-time Equivalents (FTE))

Operation and Maintenance, Army

U.S. Direct hire

Foreign National Direct Hire

Total Direct Hire

Foreign National Indirect Hire

Total, O&M Army

RDT&E, Army

U.S. direct hire

: :

: :

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

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

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

SCHEDULE OF CIVILIAN AND MILITARY PERSONNEL

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

	<u>FY PY</u>	<u>FY CY</u>	<u>FY BY1</u>	<u>FY BY2</u>	<u>FY BY2+1</u>	<u>FY BY2+2</u>	<u>FY BY2+3</u>	<u>FY BY2+4</u>
III. SELECTED RESERVE PERSONNEL (Cont'd)								
National Guard Personnel, Army								
Trained in Units								
Officers								
Enlisted								
Total Trained in Units								
Training Pipeline								
Officers								
Enlisted								
Total Training Pipeline								
Full-time Active Duty								
Officers								
Enlisted								
Total Full-time Active Duty								
TOTAL ARMY NATIONAL GUARD PERSONNEL								
Officers								
Enlisted								
Total National Guard Personnel, Army								
ARMY TOTAL SELECTED RESERVE								
Officers								
Enlisted								
Total								

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

Appropriation Account Title	Existing Availability FY 19CY	Supplemental Budget Authority (BA) Requirements			
		Military	Civilian	Other	Total
		Pay	Pay		
(1)	(2)	(3)	(4)	(5)	(6)
Mil. Pers., Army					
Budget Authority (\$)					
Outlays (\$)					
Military E/S					
O&M, Army					
Budget Authority (\$)					
Outlays (\$)					
Civilian FTE					
RDT&E, Army					
Budget Authority (\$)					
Outlays (\$)					
Civilian FTE					

INSTRUCTIONS

- Column (1): Stub lines will be the same as those on Exhibit PB-1 on a budget basis. Three lines of data (BA, outlays and military/civilian personnel impacts) are required for each account included in the supplemental proposal.
- Column (2): The dollar amounts in this column for BA and outlays must agree with FY 19CY amounts on Exhibit PB-2/PB-2A for the Budget Estimates Submission. Likewise, civilian FTE and Military E/S data must agree with amounts reported in the component's Budget Estimates Submission.
- Column (3), (4) and (5): Show supplemental requirements (BA, military E/S, and civilian FTE) by program.
- Column (6): Represents the sum of Columns (3), (4) and (5). The BA, outlays and military E/S and civilian FTE amounts in this column represent the total supplemental request impacting FY 19CY.

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

(Name of Component)
ADDITIONAL FY 20BY BUDGET ESTIMATES

Date _____
 Component Control No. _____
 USD (Comptroller) Serial No. _____

Appropriation Budget Subactivity Number Line Items <u>(1)</u>	<u>Change (\$000)</u>			<u>Change Personnel</u>										
	19CY <u>(2)</u>	20BY1 <u>(3)</u>	20BY2 <u>(4)</u>	<u>19CY Change</u>			<u>20BY1 Change</u>			<u>20BY2Change</u>				
				Category <u>(5)</u>	ES <u>(6)</u>	AS/FTE <u>(7)</u>	Rate <u>(8)</u>	ES <u>(9)</u>	AS/FTE <u>(10)</u>	Rate <u>(11)</u>	ES <u>(12)</u>	AS/FTE <u>(13)</u>	Rate <u>(14)</u>	
<u>INCREASES</u>														
Military Personnel, Army														
777 Budgeted Amounts (ES & AS)	-	XX	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														
<u>DECREASES</u>														
Other Procurement, Army														
777 Budgeted Amounts (\$)														
Maintenance Kit, MK-673														
Total Decreases														
Outyear Impact														
<u>INCREASES</u>														
Military Personnel, Army														
777 Budgeted Amounts (ES)														
540 Retired Pay Accrual (\$)														
Operation & Maintenance, Army														
350 Info Security (\$ and FTE)														
Total Increases														
<u>DECREASES</u>														
Other Procurement, Army														
777 Budgeted Amounts (\$)														
Maintenance Kit, MK-673														
Total Decreases														

	<u>Change \$000</u>			
	<u>20BY2+1</u>	<u>20BY2+2</u>	<u>20BY2+3</u>	<u>20BY2+4</u>
Military Personnel, Army				
777 Budgeted Amounts (ES)				
540 Retired Pay Accrual (\$)				
Operation & Maintenance, Army				
350 Info Security (\$ and FTE)				
Total Increases				

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

INSTRUCTIONS FOR PREPARATION
OF EXHIBIT PB-10

The following instructions apply to all appropriations and funds:

Indicate in the heading the name of the submitting component, subject, date, and component submission control number. Leave "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)

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

Brief Description of Issue:

(Limit entire issue to one page.)

Component Recommendation:

Major Budget Issue Format

Department of the _____
Military Personnel, _____

(Dollars in Thousands)

FY 19CY Presently Available
FY 19CY Revised Estimate
FY 19CY Proposed Supplemental

Budget Activity: Subsistence of Enlisted Personnel

Justification of Supplemental Requirements.

For increased feeding costs resulting from rising food prices. Ration rates increased from \$x.xx to \$x.xx in CONUS, and from \$x.xx to \$x.xx Overseas.

Exhibit PB-37A Justification of Supplemental Requirements

DEPARTMENT OF THE AIR FORCE
WEAPONS PROCUREMENT, AIR FORCE
BUDGET AMENDMENT SUMMARY
(\$ in thousands)

FY 19XX Pending Request

SRAM

ALCM

FY 19XX Revision

FY 19XX Revised Request

Exhibit PB-37R Budget Amendment Summary

DEPARTMENT OF THE AIR FORCE
WEAPONS PROCUREMENT, AIR FORCE
PROGRAM AND FINANCING SCHEDULE (abbreviated)
(Dollars in thousands)

<u>OBLIGATION PLAN</u>	<u>BUDGET PLAN</u>					
FY 19XX Revised <u>Program by Activities</u>			FY 19XX	FY 19XX	FY 19XX	FY 19XX
			Pending	Proposed	Revised	Pending
			<u>Request</u>	<u>Amendment</u>	<u>Request</u>	<u>Request</u>
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						
<u>1/</u> Object Class 31.0: Equipment						

Exhibit PB-37S Program and Financing Schedule (Abbreviated)

**DEPARTMENT OF AIR FORCE
WEAPONS PROCUREMENT, AIR FORCE
NARRATIVE JUSTIFICATION**

(Dollars in Thousands)

FY 19XX Pending Request

FY 19XX Proposed Amendment

FY 19XX Revised Request

Budget Activity: Other Missiles

Justification of proposed amendment.

AGM-69B SRAM. Deletes the \$xx,xxx,xxx FY 19XX requirement. Due to the recent evolution of the Air Launch Cruise Missile (ALCM) as an effect weapon system and the continued ability to use the B-52 bomber well into the 1980's, the President directed the B-1 production be halted. With the decision to not deploy the B-1, the Air Force requirement for the SRAM-B which was to be used on the B-1 is no longer valid.

Air Launched Cruise Missile. The Air Launched Cruise Missile (ALCM) is an aerodynamic air-to-ground strategic missile propelled by a turbo-fan engine. It has a high degree of accuracy through the combination of inertial guidance and terrain correlation update. The missile is designed to be carried internally and/or externally on the B-52. The ALCM is to be employed from a stand-off position against a wide variety of pre-selected lightly or undefended ground hard targets. This budget amendment requests an additional \$xx,xxx,xxx to accelerate the ALCM Initial Operating Capability (IOC).

Exhibit PB-37T Narrative Justification

(DoD Component)
FY ____ Defense (Authorization or Appropriation) Bill
Appeal

Subject: _____

Appropriation(s): _____

Summary:

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

<u>Item</u>	<u>Request</u>	<u>Budget Authority</u> <u>(Dollars in Millions)</u>		<u>Appeal</u>
		<u>House</u>	<u>Senate</u>	

DoD Position:

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

(DoD Component)

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.

RECORD OF CONGRESSIONAL TRANSCRIPT REVIEW			
TRANSCRIPT ACTION MONITOR (Name, agency and telephone number)		DATE RECEIVED FROM CONGRESS	
To: (In turn) 1. _____ 2. _____ 3. DIRECTOR, FREEDOM OF INFORMATION AND SECURITY REVIEW		DATE ACTION MUST BE COMPLETED 1. _____ 2. _____ 3. _____	
DESCRIPTION OF DOCUMENT COMMITTEE/SUBCOMMITTEE	HEARING DATE AND SUBJECT	PAGES _____ THRU _____	HEARING:
		CLASSIFICATION	
<p>The attached transcript of testimony is forwarded for editorial and security review in accordance with DoD Directive 5400.4. To meet committee requirements and allow time for final review by the Directorate for Freedom of Information and Security Review, OASD(PA), your action must be completed as indicated. Each element in the review process must give cooperative consideration to the time requirements of all elements in meeting due dates. An advance copy of this DD Form has been sent to DFOISR, OASD(PA).</p>			
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 <i>not</i> 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 <input type="checkbox"/> CLASSIFIED <input type="checkbox"/> UNCLASSIFIED PRESENTATION <i>(Check applicable term)</i>
UPON COMPLETION NOTIFY <i>(Name, agency and telephone number)</i>	
DIRECT QUESTIONS TO <i>(Name, agency and telephone number)</i>	
REQUEST CLEARANCE NLT <i>(Date)</i>	
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 National Security Committee

Hearing Date:

Subject:

Question#:

Mr. Congressman:

Witness:

HNSC QFR

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

[Subject]

Question.
Answer.

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

SAC QFR

Committee: Senate Armed Services Committee

Hearing Date:

Subject:

Question#:

Senator:

Witness:

SASC QFR

Committee:
Hearing Date:
Subject:
Insert (Page#, Line#):

The information follows:

[Left and right margins should be 1.5 inches]

Insert - All Committees

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

1. Column 1, Budget Plan: Obligation Plan data for Direct and Reimbursable budget activities will be indicated by coding a 2 over the preprinted 1 in Column 1.

2. Columns 2 thru 14, Budget Name/Code File: Enter the code exactly as it appears in the "Budget Account Title File Listing".
Columns 2 thru 5 will be the Appropriation (Treasury) Code.
Columns 6 thru 8 will be the DoD Component/Suffix Codes (Section 010506 of Volume 2A of the DoD Financial Management Regulation, DoD 7000.14-R). Values will be entered left justified.
Columns 9 thru 11 will be the Budget Activity Code. Column 9 will be blank for 2 digit Budget Activity Codes listed therein.
Columns 12 thru 14 will be the Budget Subactivity Code.

3. Column 15, Fiscal Year Program: For Procurement, RDT&E, Military Construction, Family Housing, and those Operation and Maintenance accounts with multiple year availability, enter the last digit of the applicable fiscal year program.

4. Column 16, Supplementary Code: Enter a value only when the transaction is associated with a supplemental program. The following are valid supplemental codes:
 - Q - Supplemental,
 - P - Legislative proposal, not subject to PAYGO,
 - L - Appropriation language to be transmitted later,
 - S - Legislative proposal, subject to PAYGO,
 - R - Rescission Proposal.

5. Columns 32 thru 70: Are used for recording submission estimates for PY, CY, BY1, and BY2.
Minus signs: When appropriate, will be coded to the left of the most significant digit.

NOTE: Entries in columns 32-70 for Obligation Plan, Expenditure Tail, Object Classification and Budget Plan for all Financing and Budget Authority lines will be at the level of the PB-2 & PB-2A Exhibits shown in Section 010702 of the Financial Management Regulation.

Date _____
(YY/MM/DD)

DECISION RECORDING FORM
(Coding Instructions Appear on Reverse Side)

Prepared by _____
NAME

Phone Number _____

Checked By _____
NAME

P&FC Analyst _____
NAME

BUDGET PLAN	BUDGET NAME/CODE FILE																ALTERNATIVE				P&FC Use Only	PRIOR YEAR (In Thousands of \$)										CURRENT YEAR (In Thousands of \$)										BIENNIAL YEAR 1 (In Thousands of \$)										BIENNIAL YEAR 2 (In Thousands of \$)									
	APPN (Treas) CODE				DoD COMP/SUFFIX CODE				BUD-GET ACTIV-ITY				BUD-GET SUB ACTIV-ITY				F Y P	S U P P	DECISION NUMBER			NUM BER	CHANGE										CHANGE										CHANGE										CHANGE								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	32	33	34	35	36	37	38	39	40	42	43	44	45	46	47	48	49	50	52	53	54	55	56	57	58	59	60	62	63	64	65	66	67	68	69	70	
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DD Form 2233 (\$\$\$) Decision Recording/Coding Instructions (\$\$\$)

1. Column 1, Budget Plan: Obligation Plan data for Direct and Reimbursable budget activities will be indicated by coding a 2 over the preprinted 1 in Column 1.

2. Columns 2 thru 14, Budget Name/Code File: Enter the code exactly as it appears in the "Budget Account Title File Listing."
 Columns 2 thru 5 will be the Appropriation (Treasury) Code.
 Columns 6 thru 8 will be the DoD Component/Suffix Codes (Section 010506 of Volume 2A of the DoD Financial Management Regulation, DoD 7000.14-R).
 Columns 9 thru 11 will be the Budget Activity Code. Column 9 will be blank for 2 digit Budget Activity Codes listed therein.
 Columns 12 thru 14 will be the Budget Subactivity Code.

3. Column 15, Fiscal Year Program: for Procurement, RDT&E, Military Construction, Family Housing, and those Operation and Maintenance accounts with multiple year availability, enter the last digit of the applicable fiscal year program.

4. Column 16, Supplemental Code: enter a value only when the transaction is associated with a supplemental program. The following are valid supplemental codes:
 Q - Supplemental,
 P - Legislative proposal, not subject to PAYGO,
 L - Appropriation language to be transmitted later,
 S - Legislative proposal, subject to PAYGO,
 R - Rescission Proposal.

5. Columns 17 thru 22 (OSD Use): Decision Number is the number identifying Secretarial decisions.

<u>DCN No. Illust.</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>
DCN	0	0	1			
DCN, Change (1 st)	0	0	1	C		
DCN, Change (2 nd)	0	0	1	C	2	
Other Sec Def Decision	P	0	1			

6. Column 23, Alternative Number (OSD Use): When preparing data for the numbered alternatives in a decision, use this field to identify the specific alternative. When the alternative is the service estimate, use the code "S"; otherwise use the alternative number referred to in the decision document.

7. Columns 32 thru 70: Are used for recording decision changes for PY, CY, BY1, and BY2.
Minus signs: When appropriate, will be coded to the left of the most significant digit.

NOTE: Entries in columns 32-70 for Obligation Plan, Expenditure Tail, Object Classification and Budget Plan for all Financing and Budget Authority lines will be at the level of the PB-2 & PB-2A Exhibits shown in Section 010702 of the Financial Management Regulation.

DD Form 2234 (\$\$\$) Outyear Recording/Coding Instructions (\$\$\$)

1. Columns 2 thru 14, Budget Name/Code File: Enter the code exactly as it appears in the "Budget Account Title Listing".
 Columns 2 thru 5 will be the Appropriation (Treasury) Code.
 Columns 6 thru 8 will be the DoD Component/Suffix Codes (Section 010506 of the DoD Financial Management Regulation, DoD 7000.14-R). Values will be entered left justified.
 Column 9 will be blank.
 Columns 10 and 11 will be "20".
 Columns 12 thru 14 will be the Budget Subactivity Code.

2. Columns 17 thru 22 (OSD Use): Decision Number is the number identifying Secretarial decisions.

<u>DCN No. Illust.</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>
DCN	0	0	1			
DCN, Change (1 st)	0	0	1	C		
DCN, Change (2 nd)	0	0	1	C	2	
Other Sec Def Decision	P	0	1			

3. Column 23, Alternative Number (OSD Use): When preparing data for the numbered alternatives in a decision, use this field to identify the specific alternative. When the alternative is the service estimate, use the code "S"; otherwise use the alternative number referred to in the decision document.
4. Columns 32 thru 70: Are used for recording dollar amounts for BY+1, BY+2, BY+3, and BY+4. Entries will be coded right justified with leading spaces in these columns, for each amount.
Minus signs: When appropriate, will be coded to the left of the most significant digit.

DD Form 2235 Personnel Budget Submission Recording/Coding Instructions

1. Columns 2 thru 14, Budget Name/Code File: Enter the code exactly as it appears in the "Budget Account Title File Listing."
Columns 2 thru 5 will be the Appropriation (Treasury Code).
Columns 6 thru 8 will be the DoD Component/Suffix Codes (Section 010506 of the DoD Financial Management Regulation, DoD 7000.14-R) for civilian full-time equivalents (FTEs). For military end strengths code the military component value in combination with the valid defense agency Suffix Code. Values will be entered left justified.
Column 9 will be blank.
Columns 10 and 11 will be "20".
Columns 12 thru 14 will be the Budget Subactivity Code.

2. Columns 15 and 16, Civilian FTE Personnel Category Codes are as follows:

01	Civ, US DH	03	Civ, Fgn DH	05	Civ, Fgn Ind
----	------------	----	-------------	----	--------------

3. Columns 15 and 16, Military End Strength Personnel Category Codes are as follows:

21	Off, A	23	Enl, A	25	Cadets, A
31	Off, N	33	Enl, N	35	Cadets, N
41	Off, MC	43	Enl, MC	55	Cadets, AF
51	Off, AF	53	Enl, AF		

4. Columns 15 and 16, Selected Reserve Personnel Category Codes are as follows:

61	Off, Trained in Units	71	Off, Training Pipeline
62	Enl, Trained in Units	72	Enl, Training Pipeline
63	Off, IMAs	81	Off, Full-time Active Duty
64	Enl, IMAs	82	Enl, Full-time Active Duty

These codes are valid for all Reserve appropriation accounts, and with the exception of 63 and 64, are also valid for all National Guard appropriation accounts.

5. Columns 32 thru 70: Are used for recording initial FTE estimates for Civilian Personnel and initial end strength estimates Military and Selected Reserve Personnel for PY, CY, BY1, and BY2. Entries will be coded right justified with leading spaces in these columns, for each amount.

Minus signs: When appropriate, will be coded to the left of the most significant digit.

DD Form 2236 Personnel Decision Recording/Coding Instructions

1. Columns 2 thru 14, Budget Name/Code File: Enter the code exactly as it appears in the "Budget Account Title File Listing".
 Columns 2 thru 5 will be the Appropriation (Treasury) Code.
 Columns 6 thru 8 will be the DoD Component/Suffix Codes (Section 010506 of the DoD Financial Management Regulation, DoD 7000.14-R) for civilian full-time equivalent (FTE) personnel data. For military end strengths, code the military component value in combination with the valid defense agency Suffix Code. Values will be entered left justified.
 Column 9 will be blank.
 Columns 10 and 11 will be "20".
 Columns 12 thru 14 will be the Budget Subactivity Code.

2. Columns 15 and 16, Civilian FTE Personnel Category Codes are as follows:

01	Civ, US DH	03	Civ, Fgn DH	05	Civ, Fgn Ind
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3. Columns 15 and 16, Military End Strength Personnel Category Codes are as follows:

21	Off, A	23	Enl, A	25	Cadets, A
31	Off, N	33	Enl, N	35	Cadets, N
41	Off, MC	43	Enl, MC	55	Cadets, AF
51	Off, AF	53	Enl, AF		

4. Columns 15 and 16, Selected Reserve Personnel Category Codes are as follows:

61	Off, Trained in Units	71	Off, Training Pipeline
62	Enl, Trained in Units	72	Enl, Training Pipeline
63	Off, IMAs	81	Off, Full-time Active Duty
64	Enl, IMAs	82	Enl, Full-time Active Duty

These codes are valid for all Reserve appropriation accounts, and with the exception of 63 and 64, are also valid for all National Guard appropriation accounts.

5. Columns 17 thru 22 (OSD Use): Decision Number is the number identifying Secretarial decisions.

<u>DCN No. Illust.</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>
DCN	0	0	1			
DCN, Change (1 st)	0	0	1	C		
DCN, Change (2 nd)	0	0	1	C	2	
Other Sec Def Decision	P	0	1			

6. Column 23, Alternative Number (OSD Use): When preparing data for the numbered alternatives in a decision, use this field to identify the specific alternative. When the alternative is the service estimate, use the code "S"; otherwise use the alternative number referred to in the decision document.
7. Columns 42 thru 70: Are used for recording FTE estimates for Civilian Personnel and end strength estimates for Military and Selected Reserve Personnel for CY, BY1, and BY2.
Minus signs: When appropriate, will be coded to the left of the most significant digit.

DD Form 2236-1 Personnel Outyear Recording/Coding Instructions

1. Columns 2 thru 14, Budget Name/Code File: Enter the code exactly as it appears in the "Budget Account Title File Listing."
 Columns 6 thru 8 will be the DoD Component/Suffix Codes (Section 010506 of the DoD Financial Management Regulation, DoD 7000.14-R) for *civilian* full-time equivalent (FTE) personnel data. For military end strengths code the military component value in combination with the valid defense agency Suffix Code. Values will be entered left justified.
 Column 9 will be blank.
 Columns 10 and 11 will be "20".
 Columns 12 thru 14 will be the Budget Subactivity Code.

2. Columns 15 and 16, Civilian FTE Personnel Category Codes are as follows:

01	Civ, US DH	03	Civ, Fgn DH	05	Civ, Fgn Ind
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3. Columns 15 and 16, Military End Strength Personnel Category Codes are as follows:

21	Off, A	23	Enl, A	25	Cadets, A
31	Off, N	33	Enl, N	35	Cadets, N
41	Off, MC	43	Enl, MC	55	Cadets, AF
51	Off, AF	53	Enl, AF		

4. Columns 15 and 16, Selected Reserve Personnel Category Codes are as follows:

61	Off, Trained in Units	71	Off, Training Pipeline
62	Enl, Trained in Units	72	Enl, Training Pipeline
63	Off, IMAs	81	Off, Full-time Active Duty
64	Enl, IMAs	82	Enl, Full-time Active Duty

These codes are valid for all Reserve appropriation accounts, and with the exception of 63 and 64, are also valid for all National Guard appropriation accounts.

5. Columns 17 thru 22 (OSD Use): Decision Number is the number identifying Secretarial decisions.

<u>DCN No. Illust.</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>
DCN	0	0	1			
DCN, Change (1 st)	0	0	1	C		
DCN, Change (2 nd)	0	0	1	C	2	
Other Sec Def Decision	P	0	1			

6. Column 23, Alternative Number (OSD Use): When preparing data for the numbered alternatives in a decision, use this field to identify the specific alternative. When the alternative is the service estimate, use the code "S"; otherwise use the alternative number referred to in the decision document.
7. Columns 32 thru 70: Are used for recording FTE estimates for Civilian Personnel and end strength estimates for Military and Selected Reserve Personnel for BY+1, BY+2, BY+3, and BY+4. Entries will be coded right justified with leading spaces in these columns, for each amount.
Minus signs: When appropriate, will be coded to the left of the most significant digit.

**TOTAL OBLIGATIONAL AUTHORITY/DWCF COSTS AND MANPOWER
CONTROLS FORMAT**

<u>Appropriation Totals (\$000)</u>	<u>PY</u>	<u>CY</u>	<u>BY1</u>	<u>BY2</u>	<u>BY2+1</u>	<u>BY2+2</u>	<u>BY2+3</u>	<u>BY2+4</u>
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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**

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

Military Personnel Average Annual Pay/PCS Rates

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

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Procurement Appendix

SD 463 Procurement Data Format Instructions

1. Columns 1 thru 20: - Code exactly as appears in the FYDP Procurement *Programs* Nomenclature List.
2. Column 21:-

A = Weapon System Cost (Gross)	K = Post Delivery(SCN only)
B = Advance Procurement (PY)	L = Cost Growth(SCN only)
C = Advance Procurement (CY)	M = Shipbuilding Escalation (SCN only)
D = Contract Design(Historical SCN only)	N = Completion of PY Programs
E = Contract Cancellation (SCN only)	P = Unfunded NSSN (Memo)
F = PY Unfunded Deficiencies	R = <i>Reserve Equipment (Memo Non-Add)</i>
G = Over Target	S = Anticipated Escalation (Memo for historical updates)
I = Future Cost/Growth Escalation (SCN only)	T = <i>National Guard Equipment (Memo Non-Add)</i>
J = Initial Spares (Outfitting for SCN) (Memo non-add)	
3. Column 22 thru 25: - Enter the four digits of the applicable fiscal year.
4. Column 26 thru 29: - Enter the fiscal year program against which the advance applies.
5. Column 30: - Enter "9" for all data changes.
6. Column 31 thru 36:- Enter the Program Budget Decision (PBD) Number as follows. NOTE: This only applies for the Presidential Budget Cycle.

EXAMPLE:

<u>DCN No. Illust.</u>	<u>DECISION NUMBER</u>					
	<u>31</u>	<u>32</u>	<u>33</u>	<u>34</u>	<u>35</u>	<u>36</u>
PBD	0	0	1			
PBD, Revision(1st)	0	0	1	C		
PBD, Revision(2nd)	0	0	1	C	2	
Other Sec Def Decision	P	0	1			

7. Column 37 thru 46: - Enter the program quantity in units. If the value is negative, enter a leading minus sign.(Right Justify)
8. Column 47 thru 56: - Enter the program cost in thousands of dollars. If the value is negative, enter a leading minus sign.(Right Justify)

Procurement Nomenclature Transaction Record												
APPN/5	RSV/1	BA/2	BSA/ 2	ITEM CONT. NUM/10	SAR/ 1	RSV/1	SEC/1	QTY/1	ID/1	RSV	ACOD/1	TITLE/45
1-5	6	7-8	9-10	11-20	21	22	23	24	25	26-29	30	31-76

Procurement Data Transaction Record											
APPN/5	RSV/1	BA/2	BSA/ 2	ITEM CONT. NUM/10	CTYP/1	PGFY/2	AVFY/2	ACOD/1	PBD NUMBER/6	QUAN/9	COST/9
1-5	6	7-8	9-10	11-20	21	22-25	26-29	30	31-36	37-46	47-56

Procurement Nomenclature/Data Transaction Record

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RDT&E APPENDIX		NUMBER			Alternative		
Line Item	Current Year	Biennial Year	Biennial Year 1	Biennial Year 2 +1	Biennial Year 2+ 2	Biennial Year 2 + 3	Biennial Year 2 + 4

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RDT&E Appendix

RDT&E Data Format

Treasury Code				Comp	Res	Bud Act		Program Element										PBD						Cost Type	Fiscal Year				AC	Change Value										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
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SD 463-1 RDT&E Data Format Instructions

1. Columns 1 thru 8: Treasury Code, Component Code, and Budget Activity Code - These are as specified in DoD 7000.14-R, Volume 2A, Chapter 1, the DoD Financial Management Regulation. Columns 1 through 4 will be the Treasury Code. Column 5 will be the Component Code. Column 6 is blank. Columns 7 through 8 will be the Budget Activity.
2. Columns 9 through 18: Program Element - These program element (PE) codes are published in the FYDP Program Structure Handbook (DoDI 7045.7-H) dated January 1996. Left justify this field.
3. Columns 19 through 24: Program Budget Decision (PBD) - This is the number identifying the Program Budget decisions. Left justify this field. Note: This only applies for the Presidential Budget Cycle.

Example: PBD No. Illust.

	<u>Decision Number</u>					
	<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>
PBD	0	0	1			
PBD, Change (1 st)	0	0	1	C		
PBD, Change (2 nd)	0	0	1	C	2	
Other SecDef Decision	P	0	1			

4. Column 25: Cost Type - Cost Type codes authorized for use are:

Cost Type Code
A

Cost Type
Program Value (Gross)

5. Columns 26 thru 29: Fiscal Year - Enter the applicable fiscal year. Example: 1996
6. Column 30: Action Code (AC) - AC is 9.
7. Columns 31 thru 40: Change Value - Enter the program cost in thousands of dollars. If the value is negative, enter a leading minus sign (-). Right justify this field.

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

1. Columns 1 thru 8: Treasury Code, Component Code, and Budget Activity Code - These are as specified in DoD 7000.14-R, Volume 2A, Chapter 1, the DoD Financial Management Regulation. Columns 1 thru 4 will be the Treasury Code. Column 5 will be the Component Code. Column 6 is a Reserved space. Leave it blank. Columns 7 thru 8 will be the Budget Activity.
2. Columns 9 thru 18: Program Element - These program element (PE) codes are published in the FYDP Program Structure Handbook (DoDI 7045.7-H) dated January 1996. Left justify this field.
3. Columns 19 thru 29: Reserved - Leave blank.
4. Column 30: Action Code - AC is 1.
5. Column 31: SAR Item Designator - The single character "X" in column 31 will indicate a SAR item.
6. Column 32: Security Classification - The security classification shall be in accordance with the criteria set forth in DoD 7000.14-R, Volume 2A, Chapter 1, the DoD Financial Management Regulation. Its value can be either "S", "C" or "U".

RDT&E SAR/Classification Nomenclature

Treasury Code				Comp	Res	Bud Act		Program Element										Reserved							AC	Sar	Sec Class			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	.	.	27	29	30	31	32

RDT&E Data Format

Treasury Code				Comp	Res	Bud Act		Program Element										PBD			Cost Type	Fiscal Year		AC	Change Value			
1	2	3	4	5	6	7	8	9	10	11	12	13	.	.	18	19	20	21	26	24	25	26	.	29	30	31	.	40
																					A				9			

RDT&E SAR/Classification Nomenclature Formats

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

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Construction Appendix

SD 463-2 Construction System Database Decision Recording Instructions

1. **Columns 1 thru 20: Treasury Code, Component Code, Suffix, Budget Activity Code, Location and Project ID.** - Code exactly as it appears in the Construction Nomenclature List.
2. **Column 21: Action Code** - This position is always coded "9".
3. **Columns 22 thru 23: Program Fiscal Year** - Enter the last two digits of the applicable fiscal year.
4. **Columns 24 thru 25: Reserved** - Leave these positions blank.
5. **Column 26: Cost Type** - Cost Type codes authorized for use are:

<u>Cost Type Code</u>	<u>Cost Type</u>
A	Program Cost (Adds to appropriation as well as authorization totals.)
M	Memo Non Add (Included in authorization totals but <u>not</u> included in appropriation totals.)

6. **Columns 27 thru 28: Action Document Code** - Enter one of the following codes:

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

7. **Columns 29 thru 34: Document Decision Number** - Enter the decision number as follows: (The initial budget data must show the PBD wherein the resources for this project will be addressed, and position 32 must contain an "S".)

<u>PBD No. Illust.</u>	<u>Decision Number</u>					
	<u>29</u>	<u>30</u>	<u>31</u>	<u>32</u>	<u>33</u>	<u>34</u>
PBD	3	0	1			
PBD, Change (1st)	3	0	1	C		
PBD, Change (2nd)	3	0	1	C	2	
Other SecDef Decision	P	0	1			

8. **Columns 35 thru 40: Approval Date** - Enter the date of the document decision in the format - year month day, i.e. 860823. (For the initial budget submission, use the date of the Program decision Memorandum.)
9. **Columns 41 thru 48: Program Cost** - Enter the amount (total or delta to previous figure) in thousands of dollars, right justified. If the value to be entered is negative, enter a minus sign in the column to the immediate left of the dollar value (e.g. -4328).

SD 463-2N Construction System Nomenclature recording Instructions

1. **Columns 1 thru 9:** Treasury Code, Component Code, Suffix, Budget Activity Code - Enter as shown in DoD 7000.14-R, Volume 2A, Chapter 1, the DoD Financial Management Regulation.
2. **Column 10 thru 11:** State and Country Code - Enter the two character code as given in DoD 7000.14-R, Volume 2A, Chapter 1, the DoD Financial Management Regulation.
3. **Columns 12 thru 14:** Installation Code - Enter a three digit (numeric only) code that will uniquely identify the installation within the state/country.
4. **Columns 15 thru 20:** Project Identification Number - Enter a six digit (numeric only) code that will uniquely identify a project for the installation.
5. **Column 21:** Action Code - Enter a one digit code as follows (see DoD 7000.14-R, Volume 2A, Chapter 1, the DoD Financial Management Regulation).
 - 1 - To identify the addition of a major command;
 - 2 - To identify a change to a major command title already on file;
 - 3 - To identify the addition of an installation title record;
 - 4 - To identify a change to an installation title already on file;
 - 5 - To identify changes to a project record already on file. (Complete columns 1-23 and one or more of the following to be changed: command, major FYDP program, facility category, special interest, authorization code, and/or project title.)
6. **Columns 22 thru 23:** Program Fiscal Year - Enter the last two digits of the applicable year.
7. **Columns 24 thru 25:** Major Command - Enter the two digit command code.
8. **Columns 26 thru 27:** Major FYDP Program - Enter the two digits of the applicable major FYDP program.
9. **Columns 35 thru 37:** Facility Category Code - Enter the appropriate three digit facility category code as prescribed in DoDI 4165.14.
10. **Column 38:** Special Interest - Leave blank or enter one of the following codes, as appropriate:
 - 1 - Energy Conservation
 - 2 - Air Pollution Abatement
 - 3 - Water Pollution Abatement
 - 4 - Noise Pollution Abatement
11. **Column 39:** Authorization - Enter an "X" if the project is subject to authorization. Enter a "P" if the project was authorized for Appropriation in prior year. Enter a "Y" if the project was authorized in prior year.
12. **Columns 40 thru 81:** Title - Enter the title of the major command, installation or project as appropriate.

