

CHAPTER 7
BASE REALIGNMENT AND CLOSURE APPROPRIATIONS
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BASE REALIGNMENT AND CLOSURE APPROPRIATIONS**0701 GENERAL****070101 Purpose**

A. This chapter provides instructions applicable to budget formulation and congressional justification for Base Realignment and Closure (BRAC) appropriations.

B. The following appropriations and accounts are covered:

Section**070201**

- DoD Base Closure Account (1988 Commission)

- DoD Base Closure Account 1990 (1991, 1993 & 1995 Commissions)

070102 Submission Requirements

General guidance with regard to submission requirements is presented in Chapter 1 of this volume. Chapter 7 of this volume covers specific back-up material requirements for the above accounts. The above appropriations/accounts should also submit any applicable exhibits required in Volume 2, Chapter 19 of this regulation.

070103 Preparation of Material

General guidance with regard to format and preparation of material is presented in Chapter 1 of this volume. Chapters 7 of this volume provides additional specific guidance with regard to the back-up material required for Base Realignment and Closure appropriations.

070104 References

Chapter 3 of this volume provides guidance related to Operation and Maintenance costs and Chapter 6 of this volume provides guidance and formats related to Military Construction and Family Housing costs.

0702 UNIFORM BUDGET AND FISCAL ACCOUNTING CLASSIFICATION**070201 Base Closure Account, Defense Appropriations****A. Overview**

Defense Authorization Amendments and Base Closure and Realignment Act, Public Law 100-526, established the Defense Base Closure Account (BRAC I) as a mechanism to provide the required funding to implement the approved recommendations of the Base Closure and Realignment Commissions. Public Law 101-510, Title XXIX, Defense Base Closure and Realignment Act of 1990, established Base Closure Account 1990 (BRAC II). From aspects of management, budgeting and accounting, both Accounts are treated in the same fashion. Funding approved by Congress in both Accounts is appropriated and authorized in a lump sum amount and may be spent for construction, planning and design, civilian severance pay, civilian permanent change in station, transportation of things, and other costs related to the realignment or closure of the subject bases. The management structure of the program is described below.

B. Guidance

1. The Deputy Under Secretary of Defense (Installations & Environment) is responsible for issuing policy for management of the BRAC program and overseeing the DoD Components' execution of the program.

2. To properly account for and manage appropriated fund resources, the DoD Base Closure Accounts were established on the books of the Treasury to aid the DoD Components in the closure and realignment of certain military installations. Treasury has assigned account symbol 97-0103 to identify the DoD Base Closure Account - Part I, and 97-0510 to identify DoD Base Closure Account 1990 - Part II, Part III, and Part IV.

3. Funds made available to the DoD Components are subdivided and distributed to the activities responsible for base closure actions. Separate allocations are made for each of the accounts by program year. Each DoD Component distributes the base closure funds in accordance with its normal fund distribution procedures. The applicable reporting requirements include:

- Military Construction
 - Construction
 - Planning and Design
- Family Housing
 - Construction
 - Operations
- Environmental
- Operation and Maintenance
 - Civilian Severance Pay
 - Civilian Permanent Change of Station (PCS) costs
 - Transportation of things
 - Facilities Maintenance
 - Program Management (civilian work years, TDY travel, and related support dedicated to implementation efforts)
- Military Personnel (limited to PCS expenses dedicated to implementation efforts)
- Other (including procurement-type items)

4. The Under Secretary of Defense (Comptroller) makes funds available to the DoD Components based on their official financial plans. Financial plans are prepared by the DoD Components in cooperation with and at the direction of the program manager, the Deputy Under Secretary of Defense (Installations & Environment). The DoD Components' financial plans and the subsequent allocation of funds are supported by detailed, line-item

military and family housing construction justification. Separate narrative explanations for other planned expenditures are also submitted to the Under Secretary of Defense (Comptroller) in sufficient detail to support the DoD Component's Financial plan. The DoD Components are allowed to revise planned execution as the situation dictates but must notify the Deputy Under Secretary of Defense (Installations & Environment) and the Under Secretary of Defense (Comptroller) of all changes. When a military construction or family housing construction project is to be executed, but does not appear on the approved construction project list, the prior approval of the Under Secretary of Defense (Comptroller), and Congress is required. Each DoD Component is allocated funds based upon its official budget justification and financial plan.

4. *All closures and realignments must be completed no later than the end of the six year implementation period beginning on the date on which the President transmitted to Congress the report containing the recommendations of such closures or realignments. The President transmitted the recommendations of the 1995 Commission on July 13, 1995. After July 13, 2001, funds in the DoD Base Closure Account 1990 shall be available only to incur new obligations for environmental restoration, property management and disposal, and other caretaker costs at closed or realigned installations and for the purpose of recording, adjusting and liquidating obligations property chargeable to the account under Title 31, United States Code, section 1553.*

C. Fiscal Accounting Classification

The account classification structure for the Base Closure Account, Defense is prescribed in Volume 12, Chapter 13 of this regulation.

0703 PROGRAM AND BUDGET REVIEW SUBMISSION**070301 Purpose**

A. This Section prescribes instructions for the preparation and submission of budget estimates for the Base Realignment and Closure appropriations.

B. Unless otherwise specified, these instructions apply to all Base Realignment and Closure appropriations and to all budget estimates. Data submitted must be consistent with the budget estimate being supported.

C. Examples of budget exhibits can be found in Section 0705, below.

070302 Submission Requirements

A. General Guidance. *Each Service and Defense Agency, as applicable, will prepare a Bases Closure-Part IV justification book. The justification book will include a BC-02 for each closure package as well as a summary BC-02 exhibit showing cost and savings data for FY 1996 through FY 2001. The Services will also prepare a continuing environmental restoration and caretaker cost exhibit (BC-04) for each closure package for which funds are requested beyond FY 2001. The justification book will be organized by closure package with narrative and financial summary exhibits for all Base Closure-Part IV actions. Each Service will include a BC-02 summary exhibit of cost and savings for Base Closure-Parts I, II, and III in the Base Closure-Part IV justification book. For Base Closure Account-Part I, the BC-02 will include cost and savings data for FY 1990 through FY 1995. For Base Closure Account-Part II, the BC-02 will include cost and savings data for FY 1992 through FY 1997. For Base Closure Account-Part III, the BC-02 will include cost and savings data for FY 1994 through FY 1999. Section 070502 contains sample exhibits BC 01 through BC 04 for use in preparation of justification books. Included in the sample exhibits are instructions pertaining to the substance and format of the information to be displayed.*

B. Base Realignment and Closure Service Overview Exhibit (BC-01). *Each Service will prepare an overview exhibit (BC-01) for the Base Closure-Part IV account summarizing by fiscal year, the names and locations of the affected bases, and how much of the DoD Base Closure Account will be expended in the fiscal year. The BC-01 should separately identify the amount of funds expended for environmental restoration and caretaker functions at installation closed under prior rounds of base closure. The overview will also address mission impact and environmental considerations affecting closures and realignments.*

C. Base Realignment and Closure Cost and Saving Exhibit (BC-02). *Each Service will prepare a cost and saving exhibit (BC-02) for each base closure package included in Base Closure-Part IV account and a BC-02 exhibit summarizing the packages contained in that round of closures. The Base Closure-Part IV BC-02 exhibit will show cost and savings from FY 1996 through FY 2001. Continuing environmental restoration and caretaker costs incurred after FY 2001 will be separately displayed on the BC-04 exhibit as described below. BRAC saving estimates reported in Exhibit BC-02 must be based on the best projection of what savings will actually accrue from approved realignments and closures. The budget quality savings estimates should be derived from installation reviews, actual site surveys, and the best available information during budget preparation. Prior year estimated savings must be updated to reflect actual savings when available.*

D. Base Realignment and Closure Package Description Exhibit (BC-03) *Each Service will prepare a short narrative for each package describing the actions necessary to complete the realignment or closure at that location. The narrative will also address one-time implementation costs and anticipated savings that will accrue from the partial or complete closure of the base.*

E. Continuing BRAC Environmental Restoration and Caretaker Cost Exhibit (BC-04) *Each Service will prepare a continuing environmental and caretaker cost exhibit for each closure package for which funds have*

been requested beyond FY 2001. Each Service will also prepare a BC-04 summarizing the packages for which funds have been requested beyond FY 2001.

F. Base Realignment and Closure Environmental Exhibits. Each service will prepare environmental progress and funding by priority exhibits BRAC Env-1A and 1B as provided in section 070502 below. These BRAC environmental exhibits include requirements by relative risk category and each phase of environmental restoration, as well as requirements for environmental compliance and planning. *These exhibits will be prepared for the President's Budget even though they are not forwarded to the Congress.* A diskette with installation level detail for environmental restoration activities at BRAC installations, similar to that identified for submission in Chapter 13 of this volume for environmental restoration activities at active installations, should be forwarded together with hard copy versions to OUSD (Comptroller), Military Construction Directorate (Room 3D840). Questions concerning the data file structure should be addressed to OUSD(AT&L), Deputy Under Secretary of Defense (Installation and Environment), Director for Program Integration ((703)695-2195.)

F. Budget Submission. Coincident with the hard copy submission of the Base Closure budget estimates, Military Departments and Defense Agencies, as applicable, will submit budgetary data via the Automated Construction Program Database as described in Volume 2, Chapter 1, Section 010504 of this regulation.

0704 CONGRESSIONAL JUSTIFICATION/PRESENTATION

070401 Purpose

This Section presents the justification book organization and the exhibit requirement for submission to Congress. Examples of budget exhibits can be found in Section 0705, below and reflect those addressed in Section 0703, above.

070402 Organization of Justification Books

- A. Justification material consolidated into a single volume entitled:
DoD Base Realignment and Closure
- B. The justification book will be organized as shown on the following page.

ORGANIZATION/EXHIBIT REQUIREMENTS

A. Organization

- Table of Contents

- Base Realignment and Closure Overview

- Financial Summary BRAC I (BC-02)
- Financial Summary BRAC II (BC-02)
- Financial Summary BRAC III (BC-02)
- Financial Summary BRAC IV (BC-02 and BC-04)

- Base Realignment and Closure Part IV Detail:
 - By Package (Each package will include appropriate 1391/1391C Military/Family Housing Construction Exhibits).

- Base Realignment and Closure Construction Projects
 - By Component, State, Project Description, Project Number, BRAC Round and Dollar Amount.

0705 BASE REALIGNMENT AND CLOSURE APPROPRIATION SUBMISSION FORMATS

070501 Purpose

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

070502 Exhibits in Support of Section 0703 - Budget Estimates Submission

BC-01 BRAC Service Overview	10
BC-02 BRAC Implementation Costs	11
BC-03 BRAC Package Description	13
BC-04 <i>Continuing BRAC Environmental Restoration and Caretaker Costs</i>	15
BRAC ENV-1A	16
BRAC ENV-1B	18

INSTRUCTIONS FOR PREPARATION OF
EXHIBIT BC-01
"FY ____ BASE REALIGNMENT AND CLOSURE DATA"
19__ COMMISSION

Service Overview

Schedule: Summarize by fiscal year, the names and locations of the affected bases, and how much of the DoD Base Closure Account will be expended in the fiscal year. Discuss possible problems in meeting the schedule. Highlight realignment/closure actions where the estimated implementation costs and impacts significantly differ from those determined by the Commission.

Mission Impact: Describe possible mission impact in completing the realignment/closure.

Environmental Considerations: Describe potential problems in closing an installation due to the complexity in cleaning up environmental wastes and hazards.

Address any other items/issues appropriate for the overview section.

Exhibit BC-01 BRAC Service Overview

BASE REALIGNMENT AND CLOSURE ACCOUNT - 19__ COMMISSION - 1/
2/
(DOLLARS IN 3/)

	<u>FY 1990</u>	<u>FY 1991</u>	<u>FY 1992</u>	<u>FY 1993</u>
<u>ONE-TIME IMPLEMENTATION COSTS:</u>				
Military Construction				
Family Housing - Construction				
Operations				
Environmental				
Operation and Maintenance				
Military Personnel - PCS				
Other				
Homeowners Assistant Program				
TOTAL ONE-TIME COSTS				
Revenues From Land Sales(-)				
Budget Authority Request				
 <u>FUNDED OUTSIDE OF THE ACCOUNT:</u>				
Military Construction				
Family Housing - Operations				
Operation and Maintenance				
Other				
Homeowners Assistant Program				
TOTAL OUTSIDE THE ACCOUNT				
 <u>SAVINGS:</u>				
Military Construction				
Family Housing - Construction				
Operations				
Operation and Maintenance				
Military Personnel				
Other				
Homeowners Assistance Program				
Civilian ES				
Military ES				
TOTAL SAVINGS				
 <u>NET IMPLEMENTATION COSTS:</u>				
Military Construction				
Family Housing - Construction				
Operations				
Environmental				
Operation and Maintenance				
Military Personnel				
Other				
Homeowners Assistance Program				
Revenues From Land Sales				
NET IMPLEMENTATION COSTS				
Less Estimated Land Revenues:				

BASE REALIGNMENT AND CLOSURE ACCOUNT - 19__ Commission _1/
2/

(DOLLARS IN 3/)

	<u>FY 1994</u>	<u>FY 1995</u>	<u>Total</u> <u>FY 1990-1995</u>
ONE-TIME IMPLEMENTATION COSTS:			
Military Construction			
Family Housing - Construction			
Operations			
Environmental			
Operation and Maintenance			
Military Personnel - PCS			
Homeowners Assistant Program			
Other			
TOTAL ONE-TIME COSTS			
Revenues From Land Sales(-)			
Budget Authority Request			
FUNDED OUTSIDE OF THE ACCOUNT:			
Military Construction			
Family Housing - Operations			
Operation and Maintenance			
Homeowners Assistance Program			
Other			
TOTAL OUTSIDE THE ACCOUNT			
SAVINGS:			
Military Construction			
Family Housing - Construction			
Operations			
Operation and Maintenance			
Military Personnel			
Other			
Civilian End Strength			
Military End Strength			
TOTAL SAVINGS			
NET IMPLEMENTATION COSTS:			
Military Construction			
Family Housing - Construction			
Operations			
Environmental			
Operation and Maintenance			
Military Personnel			
Other			
Homeowners Assistance Program			
Revenues From Land Sales			
NET IMPLEMENTATION COSTS			
Less Estimated Land Revenues:			
1/ 1988 Commission, 1991 Commission, 1993 Commission, etc.			
2/ Identification, e.g., DoD Financial Summary, Army Summary or Pease AFB Package, etc.			
3/ Dollars in thousands.			

EXHIBIT BC-02 (page 2 of 2)

BASE REALIGNMENT AND CLOSURE
19__ COMMISSION
PACKAGE DESCRIPTION

Service/Location/Package: Cross-reference to standard terminology employed in the Commission’s report.

Closure/Realignment Package: Brief description of the actions necessary to complete the realignment or closure at this location. A package is defined as all actions, costs and savings associated with the closing or realignment of a base or installation as recommended by the Commissions. Include how the physical plant will be affected and the missions that must be terminated or transferred to other locations. Reflect planning and design and management overhead costs in a separate package covering, overall one-time implementation cost. All military construction savings should also be addressed in this same package.

One-time Implementation Costs:

Military Construction: New facilities that must be constructed to accommodate a realignment or closure action. List the construction projects associated with the package as follows:

<u>Location/Project Title</u>	<u>Fiscal Year Amount of Award (\$ in 000)</u>
-------------------------------	--

Subtotal for Each Fiscal Year

Conjunctively-Funded Construction: Identify each project that is funded conjunctively, the total cost of each project and the amounts funded by non-Base Closure Account sources. These projects will also appear on the above list, which will reflect only that portion of the project to be funded by the Base Closure Account.

Family Housing Construction: Specify the number of units and location. As with military construction, list each family housing construction project.

Family Housing Operations: The one-time family housing operations costs associated with package implementation.

Operation and Maintenance: Includes PCS of civilian personnel, civilian severance costs, transportation of things, RPM and other one-time implementation costs as a result of closure or realignment. Program management costs should also be addressed, but only in the separate package covering overall one-time implementation costs.

Procurement Items: Items normally funded from procurement appropriations.

Revenues From Land Sales: Provide statistics and narrative to adequately describe the land being proposed for sale. Describe the method and date of appraisal.

Environmental: Indicate the environmental restoration actions that will occur at both the losing and gaining locations, the funding requirements and status of all such restoration actions.

Savings: Demonstrated savings that will accrue from the partial or complete closure of the base.

Military Construction: To be addressed in the single package addressing overall/program management costs.

Family Housing Construction: Self-explanatory.

Family Housing Operations: Savings (offset by increased recurring costs).

Operation and Maintenance: One-time and recurring savings (offset by increased recurring costs) in civilian personnel, base operations, RPMA and other costs as a result of closure or realignment. Be specific as to the category,

Military Personnel: One-time and recurring savings (offset by increased recurring costs) in military personnel as a result of closure or realignment. Be specific as to the category.

Other: Self-explanatory.

BASE REALIGNMENT AND CLOSURE ACCOUNT
CONTINUING ENVIRONMENTAL RESTORATION AND CARETAKER COST
1/
(DOLLARS IN 2/)

FY2002 FY2003 FY2004 FY2005 FY2006 FY2007 Total 3/

CONTINUING ENVIRONMENTAL AND
CARETAKER COSTS:

Environmental
Operation and Maintenance
Homeowners Assistant Program
TOTAL COSTS
Revenues From Land Sales(-)
Budget Authority Request

1/ Identification, e.g., DoD Financial Summary, Army Summary or Pease AFB Package, etc.

2/ Dollars in thousands

3/ Fiscal years should continue through the Future Years Defense Plan

BASE REALIGNMENT AND CLOSURE ENVIRONMENTAL PROGRAM
FY ____ BUDGET ESTIMATE
PROGRESS REPORT
COMPONENT: _____
(\$ In Thousands)

	<u>FY PY</u>	<u>FY CY</u>		<u>FY BY2</u>	<u>FY BY2</u>	<u>FY BY2</u>	<u>FY BY2</u>	
	<u>Actual</u>	<u>Estimate</u>	<u>FY BY1</u>	<u>FY BY1</u>	<u>+1</u>	<u>+2</u>	<u>+3</u>	<u>+4</u>
I. Cleanup								
A. Assessments								
1. Starts - # Of Sites								
2. Completions - # Of Sites								
3. Funding Level - \$								
Analysis/Investigations								
1. Starts - # Of Sites								
2. Completions - # Of Sites								
3. Funding Level - \$								
C. Interim Actions								
1. Starts - # Of Sites								
2. Completions - # Of Sites								
3. Funding Level - \$								
D. Remedial Designs								
1. Starts - # Of Sites								
2. Completions - # Of Sites								
3. Funding Level - \$								
E. Remedial Action Const.								
1. Starts - # Of Sites								
2. Completions - # Of Sites								
3. Funding Level - \$								
F. Remedial Action Ops								
1. Starts - # Of Sites								
2. Completions - # Of Sites								
3. Funding Level - \$								
G. Long Term Monitoring								
1. Starts - # Of Sites								
2. Completions - # Of Sites								
3. Funding Level - \$								
H. Prp								
1. Starts - # Of Sites								
2. Completions - # Of Sites								
3. Funding Level - \$								
I. Bddr - \$								
J. Subtotal -\$								
ii. Compliance - \$								
iii. Planning - \$								
Iv. Administration								
A. Management - \$								
B. Workyears - \$								
C. Dsmoa - \$								
D. Atsdr - \$								
E. Epa - \$								

	FY PY	FY CY			FY BY2	FY BY2	FY BY2	FY BY2
	<u>Actual</u>	<u>Estimate</u>	<u>FY BY1</u>	<u>FY BY1</u>	<u>+1</u>	<u>+2</u>	<u>+3</u>	<u>+4</u>
F. Fines - \$								

- V. Total**
- A. # Of Sites At Begin Of FY**
- B. # Installations Begin FY**
- C. Funding Requirements \$**

BASE REALIGNMENT AND CLOSURE ENVIRONMENTAL PROGRAM
FY ____ BUDGET ESTIMATE
FUNDING BY PRIORITY
COMPONENT: _____
(\$ In Thousands)

	<u>FY PY</u>	<u>FY CY</u>		<u>FY BY2</u>	<u>FY BY2</u>	<u>FY BY2</u>	<u>FY BY2</u>
	<u>Actual</u>	<u>Estimate</u>	<u>FY BY1</u>	<u>FY BY1</u>	<u>+1</u>	<u>+2</u>	<u>+2</u>
							<u>+4</u>
I. INSTALLATION RESTORATION PROGRAM (IRP)							
A. High Relative Risk with Reuse Plan							
1. Total # of sites at beginning of FY							
2. Funding requirements (\$)							
(a) Analysis (\$)							
(b) Cleanup (\$)							
B. High Relative Risk without Reuse Plan							
1. Total # of sites at beginning of FY							
2. Funding requirements (\$)							
(a) Analysis (\$)							
(b) Cleanup (\$)							
C. Medium Relative Risk with Reuse Plan							
1. Total # of sites at beginning of FY							
2. Funding requirements (\$)							
(a) Analysis (\$)							
(b) Cleanup (\$)							
D. Medium Relative Risk without Reuse Plan							
1. Total # of sites at beginning of FY							
2. Funding requirements (\$)							
(a) Analysis (\$)							
(b) Cleanup (\$)							
E. Low Relative Risk with Reuse Plan							
1. Total # of sites at beginning of FY							
2. Funding requirements (\$)							
(a) Analysis (\$)							
(b) Cleanup (\$)							
F. Low Relative Risk without Reuse Plan							
1. Total # of sites at beginning of FY							
2. Funding requirements (\$)							
(a) Analysis (\$)							
(b) Cleanup (\$)							
G. Not Evaluated for risk with Reuse Plan							
1. Total # of sites at beginning of FY							
2. Funding requirements (\$)							
(a) Analysis (\$)							
(b) Cleanup (\$)							
H. Not Evaluated for risk without Reuse Plan							
1. Total # of sites at beginning of FY							
2. Funding requirements (\$)							
(a) Analysis (\$)							
(b) Cleanup (\$)							
I. Remedial Action Operations							
Funding Requirements (\$)							
J. Long Term Monitoring							
Funding Requirements (\$)							
K. PRP							
Funding Requirements (\$)							

L. No Further Action

Total # of sites at beginning of FY

M. TOTAL IRP (\$)

II. OTHER HAZARDOUS WASTE (UXO CLEANUP)

Priority 1. Imminent Threats to Human Safety

Priority 2. Possible Threats to Human Safety

Priority 3. Marginal Threats to Human Safety

Priority 4. Remote Threats to Human Safety

Not Evaluated

Subtotal - Other Hazardous Waste (\$)

III. BUILDING DEMOLITION / DEBRIS REMOVAL PROGRAM (BDDR)

A. Imminent Threats to Human Safety, Health,
or to the Environment

B. Other

Subtotal - BDDR (\$)

IV. TOTAL PROGRAM (\$)