

## APPENDIX A

**INSTRUCTIONS FOR COMPLETION OF MC-4 EXHIBIT  
MILITARY CONSTRUCTION FUNDING REVIEW**

1. The MC-4 exhibit shall be executed at the project level for each of the program years for which the Department of Defense (DoD) Component holds unexpired obligational authority. A program year summary should be compiled by budget activity for each of the program years covered by the review.
2. Columnar entries shall be as follows:
  - a. Project and Location (1) - Each project contained in the original program approved by the Congress should be listed regardless of its status. The projects should be listed alphabetically in state sequence. Minor construction projects also should be listed with unallocated minor construction funds identified and labeled as such. Planning and Design funds may be accounted for as a lump-sum.
  - b. Current Estimate (2) - Enter the current working estimate (CWE) for the project. If the project is payable in a foreign currency, the CWE should be calculated at the budgeted rate.
  - c. Obligational Authority Issued (3) - Enter the amount of obligational authority currently issued to the command, activity, etc., for this project. The sum of obligational authority issued for each program year and budget activity cannot exceed the amount currently apportioned or, in the case of the Defense Agencies, the amount provided on the latest fund authorization.
  - d. Cumulative Obligations as of the Past June 30 (4) - Self-explanatory.
  - e. + or - Authority Required for Completion (5) - In the case of the Defense Agencies, a negative figure indicates the amount of authority that may be withdrawn, whereas a positive figure represents the amount of additional authority required. Justification should be included if the component determines that a negative value cannot be withdrawn. If the total is positive, by program year and budget activity, a statement should be entered in the remarks section of the report indicating the impact if additional funds are not provided.
  - f. Remarks (6) - In addition to impacts, etc., as described above, this column should include the status of the project stated as a percent of fiscal completion.

Exhibit MC-4