

BUDGET EXECUTION -- AVAILABILITY AND USE OF BUDGETARY RESOURCES

## TABLE OF CONTENTS

	<u>Page</u>
Foreword	
Table of Contents	
Introduction	
Publications Incorporated	
Chapter 1 Temporary Appropriation Warrants	1-1
0101 General	
0102 Background	
0103 General Guidance	
0104 Specific Guidance	
Chapter 2 Apportionment and Reapportionment	2-1
0201 General	
0202 Coverage	
0203 Submission Requirements	
0204 Notification to Component of USD(C) and OMB Action	
0205 Special Instructions	
0206 Automatic Apportionment of Reimbursements	
0207 Recissions and Deferrals	
Appendix A PB-46	
Appendix B PB-48	
Appendix C PB-49	
Chapter 3 Appropriation Transfer Authorities	3-1
0301 General	
0302 Types of Transfer Authorities	
0303 Status Report on Transfer Actions	
0304 Actions Related to Exercise of Transfer Authority	
Chapter 4 Functional Transfers	4-1
0401 Statutory Authority	
0402 Types of Transfer Authorities	

Chapter 5	Special Military Construction/Family Housing Fund Release Procedures	5-1
0501	General	
0502	Overview	
0503	Submission Requirements	
Appendix A	Format 460	
Appendix B	Memorandum for Military Construction Authorization	
Chapter 6	Reprogramming of DoD Appropriated Funds	6-1
0601	Purpose	
0602	Reprogramming Documents in General	
0603	Detailed Procedures for Base for Reprogramming Actions	
0604	Reprogramming Actions	
0605	DD 1416, Report of Programs	
0606	Reprogramming of Intelligence Resources	
0607	Reprogramming of Special Access Programs	
0608	Below-Threshold Reprogramming Actions	
0609	Replacement of Items Sold From Inventory	
0610	Reprogramming Policy for Closing Appropriation Accounts Legislation (P.L. 101-510)	
0611	National Guard and Reserve Equipment Appropriation Notification Procedures	
Appendix A	DD 1414 through 1416	
Chapter 7	Reprogramming of Military Construction and Family Housing Appropriated Funds	7-1
0701	General	
0702	Submission Procedures	
0703	Procedures	
0704	Reprogramming Request Format	
★ Chapter 8	Standards for Recording and Reviewing Commitments and Obligations	8-1
0801	Purpose	
0802	Commitments	
0803	Obligations	
★ 0804	Triannual Reviews of Commitments and Obligations	
0805	Recording Obligations for Commercial Procurement Contracts and Orders	
0806	Rental Agreements and Leases of Real and Personal Property	
0807	Reimbursable Orders Placed with DoD Components or Other U.S. Government Agencies	
0808	Orders for Material Placed with (or through) Stock Funds	
0809	Personal Services and Benefits	
0810	Permanent Change of Station	
0811	Temporary Duty Travel	
0812	Other Obligations	
0813	Approval of Adjustments in Expired Appropriation Accounts	

Chapter 9	Status of Prior Year Military Construction Accounts	9-1
0901	Funding Review of Prior Year Program Execution	
Appendix A	Exhibit MC-4	
Chapter 10	Accounting Requirements for Expired and Canceled Accounts	10-1
1001	Introduction	
1002	Policy and Procedures	
Appendix A	Accounting Entries for Crediting of Collections	
★ Appendix B	Questions and Answers Pertaining to Processing Invoices from Canceled Fiscal Year Funds	
Appendix C	Definitions	
Chapter 11	Cash, Unmatched Disbursements, and Negative Unliquidated Obligations	11-1
1101	General	
1102	Definitions	
1103	Disbursement Posting Policy	
1104	Treatment of Overaged Problem Disbursements	
1105	Responsibilities	
1106	Priorities	
1107	Minimum Research Efforts Required for All Other Disbursements	
1108	Requests to Discontinue Unsuccessful Research Efforts	
1109	Corrections and Postings of Prior Disbursements Involving Appropriated Funds	
1110	Corrections and Postings of Disbursements Involving the Working Capital Funds	
1111	Corrections and Postings of Disbursements Involving the Foreign Military Sales (FMS) Trust Fund	
1112	Corrections of Disbursements Involving Both Appropriated Funds and Revolving or Trust Funds	
1113	Corrections Requiring New Disbursements or Collections	
1114	Reporting Requirements	
1115	Maintenance of Adequate Records	
Chapter 12	Policies and Procedures Governing the Use of the Authority of Section 3732, Revised Statutes (now 41 U.S.C. 11)	12-1
1201	Overview	
1202	Policy and Procedures	
Chapter 13	Departmental Level Budgetary Resources	13-1
1301	General	
1302	Standards	
1303	Account Adjustments and Account Closing Procedures	

Chapter 14	Intermediate Level Budgetary Resources	14-1
1401	General	
1402	Standards	
1403	Account Closing Procedures	
Chapter 15	Installation Level Budgetary Resources	15-1
1501	General	
1502	Standards	
1503	Account Adjustments and Account Closing Procedures	
Chapter 16	Accrued Expenditures for Contracts	16-1
1601	Purpose	
1602	Standards	
1603	Operational Requirements	
Chapter 17	Accounting for Military Construction Projects	17-1
1701	General	
1702	Efforts to be Financed by Military Construction Appropriations	
1703	Efforts Financed by Other than Military Construction Appropriations	
1704	Authorization, Appropriation, Obligation, and Expenditure Restrictions	
1705	Documentation Standards	
Appendix A	Example - Certification of Cost Incurred	
Appendix B	Transfer and Acceptance of Military Real Property	
Appendix C	Phases of Military Construction	
Chapter 18	Public Enterprise and Trust Funds	18-1
1801	General	
1802	Background	
1803	Execution Requirements	
Chapter 19	Working Capital Funds	19-1
1901	General	
1902	Background	
1903	Execution Requirements	