

<p style="text-align: center;">SUMMARY OF MAJOR CHANGES TO DOD 7000.14-R, VOLUME 12, CHAPTER 13 “FISCAL POLICY FOR BASE CLOSURE AND REALIGNMENT”</p> <p style="text-align: center;">Substantive revisions are denoted by a ★ preceding the section or paragraph with the substantive change or revision.</p>		
PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
130302	Updates account numbers.	Update
130303	Updates account numbers.	Update
130502	Updates account numbers.	Update
<u>Army Annex</u>	Incorporates Defense Finance and Accounting Service Indianapolis Regulation 37-1, Chapter 24 “Special Programs/Projects” to create new annex.	Incorporates Guidance
<u>Air Force Annex</u>	Incorporates AFI 65-601V1, Chapter 23, “Base Closure and Realignment (BRAC) Appropriations” to create new annex.	Incorporates Guidance

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CHAPTER 13

FISCAL POLICY FOR BASE CLOSURE AND REALIGNMENT1301 OVERVIEW

130101. Purpose. This chapter specifies financial policy and procedures for base closure and realignment.

130102. General

A. Since 1988, the Congress has enacted legislation that created four separate accounts on the books of the Department of the Treasury to finance base closure and military installation realignment.

1. Section 207 of the Defense Authorization Amendments and Base Closure and Realignment Act (Public Law (P.L.) 100-526), October 24, 1988 (reference (at)), established the “DoD Base Closure Account.”

2. Section 2906 of the Defense Base Closure and Realignment Act of 1990 (P.L. 101-510), November 5, 1990 (reference (au)), created the “DoD Base Closure Account 1990.”

3. Section 2921 of the Defense Base Closure and Realignment Act of 1990 (P.L. 101-510), November 5, 1990 (reference (au)), established the “DoD Overseas Military Facility Investment Recovery Account.”

4. Section 344 of the National Defense Authorization Act for Fiscal Years 1992 and 1993 (P.L. 102-190) (reference (ar)) established the “Reserve Account.”

B. This guidance supersedes and rescinds the financial management policy and procedures for the “DoD Base Closure Account” previously issued as follows:

1. Principal Deputy Comptroller memorandum, dated January 3, 1990, subject: DoD Base Closure Account, and subsequently modified by a Deputy Comptroller (Management Systems) memorandum, dated January 24, 1990 (reference (aw)), same subject.

2. Office of the Deputy Comptroller (ODC) (Management Systems) memorandum, dated May 4, 1991, subject: Disposition of Proceeds from the Sale of Assets Resulting from DoD Base Closures.

C. Additionally, this guidance supersedes and rescinds the ODC (Management System) memorandum of June 17, 1991, subject: Guidance for DoD Overseas Military Facility Investment Recovery Account (reference (ay)), that previously established financial management guidance for the subject account.

D. This guidance also establishes funds distribution, accounting and reporting policy and procedures for the “DoD Base Closure Account 1990” and the “Reserve Account.”

1302 POLICY AND PROCEDURES

130201. General

A. DoD Components are responsible for implementing all base closure and realignment action including preparation of an economic analysis in accordance with [Volume 2B, Chapter 6](#), of this Regulation, and shall administer the allocations of base closure funds.

B. Care shall be exercised to ensure that proceeds are deposited in the appropriate account authorized by law. Transfer funds erroneously deposited into an account, or deposited to a suspense account or other interim accounts, to the appropriate account. An SF 1080 (“Voucher for Transfers Between Appropriations and/or Funds”) shall be used to transfer funds to the proper account.

130202. DoD Base Closure Account

A. The United States (U.S.) Treasury symbol for this account is 97_0103. This account is identified as the “Base Realignment and Closure Account, Part I, Defense” in the Department of the Treasury’s “Federal Account Symbols and Titles” (FAST) publication (reference (az)).

B. Except as specified in subparagraph 130202.E, below, funds deposited into this account shall be:

1. Funds authorized for, and appropriated to, the account with respect to fiscal year (FY) 1990 and fiscal years thereafter.

2. Proceeds from any Military Department or other instrumentality (including a nonappropriated fund instrumentality) within the Department that agrees to pay fair market value (FMV) for the property or facility, or portion thereof. Determine the FMV on the basis of the use of the property or facility on December 31, 1988.

3. Proceeds from the transfer or disposal of any other property or facility made as a result of a closure or realignment under the provisions of Public Law 100-526 (reference (at)).

C. Deposit proceeds resulting from the sale or disposal of property or facilities (including buildings and structures) due to the base closure process as reimbursements into the DoD Base Closure Account. Treat these reimbursements as a collection and an earned reimbursement, and credited to the appropriation as a budget source.

D. Deposit a portion of the proceeds resulting from the transfer or disposal of any real property or facility acquired, constructed, or improved (in whole or in part) with commissary store funds or nonappropriated funds into the “Reserve Account.” The amount so deposited shall be equal to the depreciated value of the investment made with such funds in the acquisition, construction, or improvement of that particular real property or facility. Complete the depreciated value of the investment in accordance with [Volume 4, Chapter 6](#), of this Regulation for property funded with commissary stores funds. Use [Volume 13, Chapter 3](#), for property funded with nonappropriated funds. The “Reserve Account” is discussed in paragraph 130205, below.

E. Subject to availability, funds in the account may be used to:

1. Carry out actions as may be necessary to close or realign any military installation. Such actions include the acquisition of such land, construction of such replacement facilities, performance of such activities, and conduct of such advance planning and design as may be required to transfer functions from an installation being closed or realigned to another military installation.

2. Provide economic adjustment assistance to any community located near an installation being closed or realigned.

3. Provide community-planning assistance to any community located near an installation to which functions will be transferred as a result of such closure or realignment.

4. Carry out activities for the purposes of environmental restoration at an installation being closed or realigned. This includes reducing, removing and recycling hazardous waste, and removing unsafe buildings and debris.

130203. DoD Base Closure Account 1990

A. The U.S. Treasury symbol for this account is 97X0510. This account is identified as the “Base Realignment and Closure Account, Part II, Defense,” in the Department of the Treasury’s (FAST) publication (reference (az)).

B. Except as provided for in subparagraph 130203.F, below, funds deposited into this account shall be:

1. Funds authorized for, and appropriated to, the account.

2. Proceeds received from the sale or disposal of any property at an installation closed or realigned under the provisions of the Defense Base Closure and Realignment Act of 1990, Public Law 101-510, (reference (au)).

C. Proceeds resulting from the sale or disposal of property or facilities (including buildings and structures) due to the base closure process shall be deposited as reimbursements into the DoD Base Closure Account 1990. Treat these reimbursements as a collection and an earned reimbursement, and credited to the appropriation as a budget source.

D. Proceeds received after September 30, 1995, from the transfer or disposal of any property at a military installation closed or realigned under the Defense Authorization Amendments and Base Closure and Realignment Act, Public Law 100-526 (reference (at)) and Title 10, United States Code, (U.S.C) section 2687 (reference (a)), shall be deposited as reimbursements into the DoD Base Closure Account 1990.

E. Deposit a portion of the proceeds resulting from the transfer or disposal of any real property or facility acquired, constructed, or improved (in whole or in part) with commissary store funds or nonappropriated funds into the "Reserve Account." The amount deposited shall be equal to the depreciated value of the investment made with such funds in the acquisition, construction, or improvement of that particular real property or facility. Complete the depreciated value of the investment in accordance with [Volume 4, Chapter 6](#), of this Regulation for property funded with commissary store funds. Use [Volume 13, Chapter 3](#), for property funded with nonappropriated funds. The "Reserve Account" is discussed in paragraph 130205, below.

F. Subject to their availability, funds in the account may be used to:

1. Carry out actions as may be necessary to close or realign any military installation. Such actions include the acquisition of such land, construction of such replacement facilities, performance of such activities, and conduct of such advance planning and design as may be required to transfer functions from an installation being closed or realigned to another military installation.

2. Provide economic adjustment assistance to any community located near an installation being closed or realigned. Additionally, provide community-planning assistance to any community located near a military installation to which functions shall be transferred as a result of such closure or realignment.

3. Carry out activities for the purposes of environmental restoration and mitigation at an installation being closed or realigned. This includes reducing, removing and recycling hazardous waste, and removing unsafe buildings and debris.

4. Offer outplacement assistance to civilian employees employed by the Department at installations being closed or realigned.

5. Reimburse other federal agencies for actions performed at the request of the Secretary of Defense with respect to any such closure or realignment.

130204. DoD Overseas Military Facility Investment Recovery Account

A. The U.S. Treasury symbol for the receipt account (funds deposited in the DoD Overseas Military Facility Investment Recovery Account Deposits, DoD) are 97X5193.017, .057, .021, and .097, as applicable. The U.S. Treasury symbol for the special fund account (expenditure of funds from the account) is 97X5193.

B. Except as offered in subparagraph 130203.C, below, funds deposited into this account shall be amounts paid to the United States, pursuant to any treaty, status of forces agreement, or other international agreement to which the United States is a party, for the residual value of real property or improvements to real property used by DoD civilian or military personnel.

1. Steps shall be taken to ensure that the United States receives, through direct payment or otherwise, consideration equal to the FMV of the improvements made by the United States at facilities scheduled for release to host countries. Determine the FMV for such improvements on a facility-by-facility basis.

2. The term “fair market value of the improvements” means the value of improvements on the basis of their highest use.

3. The term “improvements” includes new construction of facilities and all additions, improvements, modifications, or renovations made to existing facilities or to real property, without regard to whether they were carried out with appropriated or nonappropriated funds.

C. In the case of a payment for the residual value of real property or improvements at an overseas military facility, deposit the portion of the payment that is equal to the depreciated value of the investment made with nonappropriated funds into the “Reserve Account” not in the “DoD Overseas Military Facility Investment Recovery Account.”

D. Subject to availability, funds in the account may be used by the Department for payment, as shown in appropriations acts, of costs incurred by the Department in connection with:

1. Facility maintenance, repair and environmental restoration at military installations in the United States.

2. Facility maintenance, repair and compliance with environmental laws at military installations outside the United States that the Secretary of Defense anticipates shall be occupied by the U.S. Forces for an extended period of time.

130205. Reserve Account

A. The U.S. Treasury symbol for the receipt account (funds deposited into the Reserve Account) is 97X5195.1. The U.S. Treasury symbol for the special account (expenditure of funds from the Reserve Account) is 97X5195. This account is identified as “Use of Proceeds from the Transfer or Disposition of Commissary Facilities.”

B. The transfer or disposal of a commissary or nonappropriated fund (NAF) facility shall be connected with the closure or realignment of a military installation. Deposit into this account a portion of the proceeds equal to the depreciated value of the investment made in any real property or facility acquired, constructed or improved (in whole or in part) with commissary store funds or nonappropriated funds.

C. If the proceeds from the transfer or disposal of any real property or facility acquired, constructed or improved (in whole or in part) with commissary store funds or nonappropriated funds are greater than the depreciated value, then the excess amount shall be deposited into the appropriate base closure account, not the Reserve Account.

1. The term “commissary store funds” means funds received from the adjustment of, or surcharge on, selling prices at commissary stores fixed under 10 U.S.C. 2685 (reference (a)).

2. The term “nonappropriated funds” means funds received from a NAF instrumentality. (See the “Definitions” section of [Volume 13](#), “Nonappropriated Funds Policy and Procedures,” of this Regulation.)

3. The term “nonappropriated fund instrumentality (NAFI)” means an instrumentality of the United States under the jurisdiction of the Armed Forces (including the Military Exchange Services) that is conducted for comfort, pleasure, contentment, or physical or mental improvement of members of the Armed Forces. (See the “Definitions” section of [Volume 13](#) of this Regulation.)

4. The depreciated value of the investment made by NAF shall be computed in accordance with [Volume 13, Chapter 3](#), of this Regulation.

D. Subject to availability, funds in the account may be used, if appropriated in advance by the Congress, for the purpose of acquiring, constructing, or improving commissary stores, and real property and facilities for NAF instrumentalities.

E. DoD Components are responsible for ensuring that budgeting and accounting procedures can separately identify the following:

1. Commissary
2. Exchange system
3. All other NAFI balances in the Reserve Account.

1303 BUDGET AND ACCOUNTING RESPONSIBILITIES

130301. Requests for Funds

A. DoD Components. The Military Departments and Defense Agencies, in cooperation with, and at the direction of, the Under Secretary of Defense for Acquisition, Technology, and Logistics, or designee, the Director for Base Closure and Utilization, shall:

1. Submit a financial plan to the Directorate for Military Construction, Office of the Deputy Comptroller (ODC) (Program/Budget), Office of the Under Secretary of Defense (Comptroller) (OUSD(C)), supported by a “DoD Base Closure Account Financial Plan,” (Format 460-BC) (Figure 13-1), to request allocations of base closure funds. For planned military construction and family housing construction requirements, list separately on the financial plan each project to be executed using requested base closure funds. Also submit a separate narrative explanation for other planned expenditures to the Directorate for Military Construction, ODC(P/B), in sufficient detail on the Format 460-BC to support the DoD Component financial plan. Host DoD Components are responsible for coordination with all affected tenant activities, including Defense Agencies, Defense Medical Facilities Office, Reserve Components, and nonappropriated fund activities. Tenant activities shall identify specific base closure program requirements to their host DoD Component.

2. Notify the Office of the Under Secretary of Defense for Acquisition, Technology, and Logistics and the Directorate for Military Construction, ODC(P/B), of any deviations of 5 percent per quarter from, or rephasing of, the OUSD(C)-approved planned execution of allocated base closure funds. When a military construction or family housing project is to be executed, but does not appear on the approved financial plan of a DoD Component, the prior approval of the Directorate of Military Construction, ODC(P/B), is required.

B. Directorate for Military Construction, ODC(P/B). This office shall initiate the SF 132 (“Apportionment and Reapportionment Schedule”) for the appropriate base closure account for submission to the Office of Management and Budget (OMB) for its approval.

130302. Funds Distribution

A. Directorate for Military Construction, ODC(P/B). This office shall, upon approval by the OMB of the SF 132 for the base closure account, provide a Fund Authorization Document to the Director for Budget and Finance, Washington Headquarters Services (WHS), for recording in the agency-level accounting records.

B. Director, Defense Finance and Accounting Service (DFAS). The Director of the DFAS shall obtain and record, in the departmental-level accounting records, a TFS Form 6200 (“Appropriation Warrant”) for the base closure accounts. Table 13-1 illustrates the most common entries used for this account.

ACCOUNTING ENTRIES FOR RECORDING WARRANTS

Dr 4119 Other Appropriations Realized
Cr 4450 Unapportioned Authority

Dr 1010 Fund Balance With Treasury
Cr 3100 Unexpended Appropriations

To record the appropriation warrant (TFS Form 6200).

Table 13-1

C. Director for Budget and Finance WHS. The Director for Budget and Finance, WHS shall:

1. Record in the agency-level accounting records, the Fund Authorization for the base closure accounts received from the Directorate for Construction, ODC(P/B). Table 13-2 illustrates the most common entries used to accomplish this action.

ACCOUNTING ENTRIES FOR FUND AUTHORIZATION

Dr 4450 Unapportioned Authority
Cr 4510 Apportionments

To record the Fund Authorization received from ODC(P/B).

Table 13-2

2. In response to a request from the Directorate for Military Construction, ODC(P/B), effect a suballocation of base closure funds to the Military Departments and the Defense Agencies on Fund Authorization (Figure 13-2) for FY 1996 and prior years. Table 13-3 illustrates the most common entries used to accomplish this action. For FY 1997 and subsequent fiscal years, the Directorate for Military Construction distributes the Fund Authorization documents (SD 440) to the Services and Defense Agencies in the Program Budget Accounting System -- Funds Distribution (PBAS-FD). The DFAS is responsible for recording the transactions in the agency-level accounting records.

**ACCOUNTING ENTRIES FOR RECORDING THE ALLOCATION OF
OBLIGATIONAL AUTHORITY**

Dr 4510 Apportionments
Cr 4540 Internal Fund Distributions Issued

To record the allocation of obligational authority.

Table 13-3

D. DoD Components. The Military Departments and defense agencies shall:

1. Receive and record the suballocations of base closure funds received from the WHS and allot that suballocation to respective installations. The DoD Components shall subdivide their allocations of the base closure accounts by subaccount, and distribute the base closure funds to the installations responsible for base closure actions. Each DoD Component shall distribute the base closure funds to its installations in accordance with its normal fund distribution procedures. This distribution process shall include allotment, or suballotment, as appropriate, of the suballocation from the WHS. The applicable subaccounts are shown in Table 13-4, below.

BASE CLOSURE ACCOUNTS BY SUBACCOUNT

Military Construction:

Construction

- a. (Project)
- b. (Project)

Planning and Design

NOTE: The military construction subaccount shall be reserved for projects listed individually on the Format 460 accompanying the fund allocation document.

Family Housing:

Construction

- a. (Project)
- b. (Project)

Planning and Design

Operations

Table 13-4

BASE CLOSURE ACCOUNTS BY SUBACCOUNT (continued)**Operation and Maintenance (O&M):**

Civilian Severance Pay
Civilian Permanent Change of Station (PCS)
Transportation of Things
Facilities Sustainment
Program Management (civilian work years, travel, and related support dedicated to implementation efforts)

Environmental:

Includes environmental restoration, including reducing, removing, and recycling hazardous wastes, and removing unsafe buildings and debris; Memoranda of Agreements between Defense and States (DSMOA), and reimbursements to the Agency for Toxic Substance and Disease Registry (ATSDR); and mitigation efforts associated with a military installation closure or realignment. Mitigation efforts do not apply to the DoD Base Closure Account.

Community Programs:

Community Planning Assistance: For communities located near a military installation to which functions shall be transferred as a result of a closure or realignment of a military installation.

Economic Adjustment Assistance: For communities located near a military installation being closed or realigned.

Federal Agencies Reimbursement:

Includes reimbursements to other federal agencies for actions, other than for environmental activity discussed above, performed with respect to any closure or realignment.

Military Personnel:

Limited to PCS and TDY expenses dedicated to implementation efforts.

Procurement-type Items:

The procurement account should be limited to investment items in accordance with the expense/investment criteria.

Other Costs:

Expenses, other than those above, associated with base closure and realignment efforts.

Table 13-4 (continued)

2. Account for the receipt and allotment of the allocations using the entries in Table 13-5.

ACCOUNTING ENTRIES FOR RECORDING ALLOCATIONS	
Dr 4550 Internal Fund Distributions Received	
Cr 4560 Funds Available For Allotment	
Dr 1010 Fund Balance With Treasury	
Cr 3100 Unexpended Appropriations	
To record receipt of an allocation of direct program obligational authority.	
Dr 4560 Funds Available For Allotment	
Cr 4570 Allotments Issued	
Cr 3100 Unexpended Appropriations	
Dr 1010 Fund Balance With Treasury	
To record the allotment of direct program obligational authority to a subordinate activity.	

Table 13-5

★ 130303. Plan Execution. The DoD Components shall:

A. Record the allotment of base closure funds provided to installations. Table 13-6 illustrates the entries to record the allotment.

ACCOUNTING ENTRIES FOR RECORDING ALLOTMENTS FOR BASE CLOSURE ACCOUNTS	
Dr 4580 Allotments Received	
Cr 4610 Allotments--Realized Resources	
Dr 1010 Fund Balance With Treasury	
Cr 3100 Unexpended Appropriations	
To record receipt of an allotment.	

Table 13-6

B. Implement base closure and realignment actions and administer their allocation of base closure funds in accordance with their approved financial plan.

1. Table 13-7 illustrates the entries for recording expenses that result in a fund outlay and that are incurred as a result of a DoD base closure.

ACCOUNTING ENTRIES FOR RECORDING EXPENSES/EXPENDITURES FOR BASE CLOSURE ACCOUNTS	
Dr 4610 Allotments--Realized Resources	
Cr 4902 Delivered Orders Accrued Expenditures --Obligations, Paid and	
Dr 6100 Operating Expenses/Program Costs	
Cr 1010 Fund Balance With Treasury	
To record expenditure of an allotment.	

Table 13-7

2. Losses that do not result in a fund outlay and that are incurred as a result of a DoD base closure shall be accounted for as an extraordinary loss. Table 13-8 illustrates these entries.

ACCOUNTING ENTRIES FOR RECORDING AN EXTRAORDINARY LOSS (OR GAIN) THAT DOES NOT RESULT IN FUND OUTLAY	
Dr 1739 Accumulated Depreciation on Buildings, Improvements and Renovations	
Dr 1749 Accumulated Depreciation on Other Structures and Facilities	
Dr/Cr 7300 Extraordinary Items (Debit for Loss or Credit for Gain)	
Cr 1711 Land and Land Rights	
Cr 1730 Buildings, Improvements and Renovations	
Cr 1740 Other Structures and Facilities	
To record extraordinary loss (or gain) that does not result in a fund outlay from base closures.	

Table 13-8

C. Rephase planned execution of the financial plan as the situation dictates, and with the prior approval of the Under Secretary of Defense for Acquisition, Technology, and Logistics or designee, the Director for Base Closure and Utilization, and in coordination with the Directorate for Construction, ODC(P/B). A revised Format 460-BC and supporting documentation shall be prepared that reflects the changes in the financial plan.

1304 REPORTING RESPONSIBILITIES

130401. Military Departments. The Military Departments shall prepare and submit reports to the appropriate DFAS site on the status of its allotments. At a minimum, these reports shall offer detail for each subaccount specified in a Fund Authorization document provided by the WHS (see subparagraph 130302.C, above). Submit these reports in accordance with a schedule of due dates to be provided by the DFAS.

130402. Defense Agencies and the DFAS Sites. The Defense Agencies and the DFAS sites shall submit feeder reports to the WHS on the status of its suballocations. At a minimum, these reports shall offer detail for each subaccount specified in a Fund Authorization document provided by the WHS (see subparagraph 130302.C, above). Submit these reports in accordance with a schedule of due dates to be provided by the WHS.

130403. Washington Headquarters Services

A. Provide a schedule of due dates, in correlation with DFAS due dates, to accounting support organizations (e.g., the Defense Agencies, and supporting DFAS sites) to submit feeder reports.

B. Perform agency-level accounting for the base closure accounts suballocated to the Defense Agencies and Military Services in accordance with this Regulation.

C. Prepare agency-level appropriation and fund status reports at the allocation level (for those reports referenced in subparagraph 130403.E), for the base closure accounts allocated to the Defense Agencies and Military Services as required by [Volume 6, Chapter 4](#), of this Regulation.

D. Review and validate Report on Appropriation Status by Fiscal Year Program and Subaccounts (Acct Rpt(M)1002) and submit data to the Office of the Under Secretary of Defense for Acquisition, Logistics, and Technology.

E. Give the DFAS copies of appropriate financial reports submitted by DoD Components, to be included with other Treasury Index 97 financial reports.

130404. Defense Finance and Accounting Service

A. Establish base closure accounts with the Department of the Treasury.

B. Post SF 1151 (“Nonexpenditure Transfer Authorizations”) transactions, as necessary, for the base closure accounts.

C. Issue a schedule of due dates to the WHS to submit feeder reports.

D. Perform departmental-level appropriation accounting for the base closure accounts allocated to the WHS in accordance with this Regulation.

E. Prepare departmental-level appropriation and fund status reports as required by [Volume 6, Chapter 4](#), of this Regulation for the base closure accounts administered by the Military Departments and Defense Agencies. These reports include:

1. Year-end Closing Statement (FMS Form 2108)
2. Statement of Transactions (SOT)
3. Statement of Differences (TFS Form 6652) (The DFAS shall download this report from the Department of the Treasury.)
4. Undisbursed Appropriation Account Ledger (TFS Form 6653) (The DFAS shall download this report from the Department of the Treasury.)
5. Undisbursed Appropriation Accounts--Trial Balance (TFS Form 6654) (The DFAS shall download this report from the Department of the Treasury.)
6. Receipt Account Trial Balance (TFS Form 6655) (The DFAS shall download this report from the Department of the Treasury.)
7. Report on Budget Execution (Acct Rpt(M)1176)
8. Flash Report on Obligation Status (Acct Rpt(M)1445)
9. Report on Obligation Status (SF 225)
10. Report on Reimbursements (Acct Rpt(M)725)
11. Report on Appropriation Status by Fiscal Year Program and Subaccounts (Acct Rpt(M)1002). Prepare a separate report for each base closure account. Indicate on each report, by Military Department, the subaccounts identified in subparagraph 130302.C, above, or as prescribed by the ODC (Program/Budget). For example, for U.S. Treasury symbol 97X0510, "DoD Base Closure Account 1990," the WHS shall prepare a Report on Appropriation Status by Fiscal Year Program and Subaccounts that may include the following subaccounts for each Military Department
 - (a) Military construction
 - (b) Family housing
 - (c) Environmental
 - (d) Operations and maintenance
 - (e) Military personnel-PCS

(f) Other.

12. Prepare Chief Financial Officer reports for all base closure accounts.

13. Offer consolidation of appropriate financial reports to produce Treasury Index 97 financial reports on a pass-through basis.

14. Subject to the approval of the OUSD(C), supplement this guidance with additional procedures, as may be required.

1305 ADMINISTRATION OF BASE CLOSURE FUNDS

130501. Appropriated Fund Activities. Expenses, losses, or other events occurring at an appropriated fund activity as a direct result of a DoD base closure action, which result in a cash outlay, are eligible for reimbursement from the applicable DoD Base Closure Account. Expenses, losses, or other events not resulting in a cash outlay by an appropriated fund activity are not eligible for reimbursement. Expenses, losses, or other events that result in a cash outlay (vice expenses, losses, or other events that do not result in a cash outlay) are dependent largely upon the unique circumstances in existence at a particular activity subject to closure. The general guidance on those two categories of expenses and losses are:

A. Expenses that Ordinarily Result in a Cash Outlay

1. Military Construction projects, including planning and design efforts, for which base closure funds are requested.

2. Family Housing projects, including construction, planning and design, and operations for which base closure funds are requested.

3. Operations and Maintenance-type efforts including civilian severance pay, civilian permanent change of station (PCS), outplacement assistance transportation of things, facilities sustainment, and program management (civilian work years, travel, and related support dedicated to implementation efforts).

4. Environmental projects including environmental restoration (reducing, removing, and recycling hazardous wastes, and removing unsafe buildings and debris), Memoranda of Agreements between the Department and the various states, and reimbursements to the Agency for Toxic Substance and Disease Registry (ATSDR).

5. Community Programs including economic adjustment assistance to a community in which the closed base is located, or community planning assistance to the community to which functions shall be transferred as a result of a closure or realignment of a military installation.

6. Federal agencies including reimbursements to other Federal agencies for actions, other than for environmental activity discussed in subparagraph 13051.A.4, above, performed with respect to any closure or realignment.

7. Military Personnel, limited to PCS and TDY expenses dedicated to implementation efforts.

8. Procurement-type Items for those items normally purchased with procurement appropriations.

9. Other expenses associated with base closure and realignment efforts.

B. Losses that Do Not Ordinarily Result in a Cash Outlay. Losses on real property or facilities sold, leased, transferred, or disposed of in connection with the closure or realignment of a military installation.

★ 130502. Disposition of DoD Base Closure Assets. The loss (or gain) from the sale, lease, or other disposal of assets shall be recorded by the activity having financial custody of those assets. The sale, lease, or other disposal action shall only be recorded in proprietary accounts of that installation. Any proceed generated from the sale, lease, or other disposal action of assets does not add to, or otherwise affect, the budgetary accounts of that activity. Table 13-9 illustrates these entries.

**ACCOUNTING ENTRIES FOR EXTRAORDINARY LOSS (OR GAIN)
RESULTING FROM THE SALE OR OTHER DISPOSAL
OF BASE CLOSURE ASSETS**

Dr 1010 Fund Balance With Treasury
Dr 1739 Accumulated Depreciation on Buildings, Improvements and Renovations
Dr 1749 Accumulated Depreciation on Other Structures and Facilities
Dr/Cr 7300 Extraordinary Items (Debit for Loss or Credit for Gain)
 Cr 1711 Land and Land Rights
 Cr 1730 Buildings, Improvements and Renovations
 Cr 1740 Other Structures and Facilities

To record extraordinary loss (or gain) resulting from the sale or other disposal
of base closure assets.

Table 13-9

DOD BASE CLOSURE ACCOUNT FINANCIAL PLAN		SERVICE FISCAL YEAR OF APPROPRIATION (Dollars, in Thousands)			SUBMISSION NO. As of:	
INSTALLATIONS/PROJECT(S)	PROGRAM AMOUNT	CHANGE AMOUNT	PREVIOUSLY APPROVED	PROPOSED	QT	OSD APPROVED
(a)	(b)	(c)	(d)	(e)	(f)	(g)
A <u>Military Construction</u> 1. Construction a. (Project) b. (Project) 2. Planning and Design B <u>Family Housing</u> 1. Construction a. (Project) b. (Project) 2. Planning and Design 3. Operations C <u>Operation and Maintenance (O&M)</u> 1. Civilian Severance Pay 2. Civilian PCS 3. Transportation of Things 4. Facilities Sustainment 5. Program Management D. <u>Environmental</u> E <u>Community Programs</u> 1. Community Planning 2. Economic Assistance F. <u>Federal Agencies</u> G. <u>Military Personnel</u> H. <u>Procurement-type Items</u>						

Figure 13-1

FUND AUTHORIZATION

FUND AUTHORIZATION				
1. TYPE OF ACTION (<i>X applicable box</i>) <input type="checkbox"/> ALLOCATION <input type="checkbox"/> SUBALLOCATION			2. DOD COMPTROLLER REFERENCE (Number/Date)	
3. ISSUED TO:			4. ISSUED BY:	
5. APPROPRIATION/ACCOUNT SYMBOL	6. SERIAL NUMBER	7. FISCAL ACCOUNTING STATION NUMBER		
8. DIRECT OBLIGATION AUTHORITY (\$000)				
a. INITIAL OR PRIOR	b. INCREASE OR (<i>DECREASE</i>)	c. TOTAL		
0		0		
9. REIMBURSABLE OBLIGATION AUTHORITY (\$000)				
a. INITIAL OR PRIOR	b. INCREASE OR (<i>DECREASE</i>)	c. TOTAL		
0		0		
10. TOTAL OBLIGATION AUTHORITY (\$000)				
a. INITIAL OR PRIOR	b. INCREASE OR (<i>DECREASE</i>)	c. TOTAL		
0	0	0		
11. CUMULATIVE QUARTERLY LIMITATIONS (\$000)				
	a. 1ST QUARTER	b. 2ND QUARTER	c. 3RD QUARTER	d. 4TH QUARTER
(1) Direct				
(2) Reimbursable				
12. REMARKS				
13. APPROVING OFFICIAL				
a. TYPED NAME/TITLE		b. SIGNATURE	c. DATE SIGNED	

SD Form 477, FEB 92 (EG)

Previous editions are obsolete.

Designed using Perform Pro, WHS/DICR, May 95

Reset

Figure 13-2