

**VOLUME 12, CHAPTER 13: “FISCAL POLICY FOR BASE CLOSURE AND REALIGNMENT”**

**SUMMARY OF MAJOR CHANGES**

All changes are denoted by [blue font](#).

Substantive revisions are denoted by an \* symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by [bold, italic, blue, and underlined font](#).

The previous version dated August 2002 is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
Multiple	Deleted outdated references, added hyperlinks.	Update
130102.A.5	Added reference for creation of the DoD Base Closure Account 2005.	Add
130102.B	Deleted listing of guidance superseded in prior chapter updates.	Delete
130202	Deletes outdated guidance related to use of “DoD Base Closure Account” under United States (U.S.) Treasury symbol 97_0103. Remainder of section renumbered accordingly.	Delete
130202	Added guidance related to DoD Base Closure Account 2005.	Add
130301.A.2	Added guidance on BRAC 2005 reprogramming procedures.	Add
130302	Updated organizational responsibilities.	Update
1304	Updated organizational reporting responsibilities.	Update
130402.C	Deleted listing of specific reporting requirements. Reporting requirements are contained in Volume 6A, Chapter 4.	Delete
Fig. 13-2	Deleted outdated form.	Delete
Air Force Annex	Deletes Annex as it duplicates guidance contained in AFI 65-601V1, Chapter 23.	Delete

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## CHAPTER 13

## FISCAL POLICY FOR BASE CLOSURE AND REALIGNMENT

## 1301 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 **five** 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, 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, 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, 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) established the “Reserve Account.”

\* 5. Section 2906A of the Defense Base Closure and Realignment Act of 1990 created the “DoD Base Closure Account 2005.”

\* B. This guidance also establishes funds distribution, accounting and reporting policy and procedures for the “DoD Base Closure Account 1990,” “DoD Base Closure Account 2005” 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, 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 1990 and DoD Base Closure Account 2005

A. The U.S. Treasury symbol for [DoD Base Closure Account 1990](#) is 97X0510. This account is identified as the “Base Realignment and Closure Account, Part II, Defense,” in the Department of the Treasury’s [Federal Account Symbols and Titles \(FAST\)](#) publication.

\* B. The U.S. Treasury symbol for [DoD Base Closure Account 2005](#) is 97X0512. This account is identified as the “Base Realignment and Closure Account 2005, Defense,” in the Department of the Treasury’s FAST publication.

C. Except as provided for in subparagraph 130202.F. funds deposited into these accounts 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, P.L. 101-510.

D. 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 [appropriate](#) DoD Base Closure Account ([DoD Base Closure Account 1990](#) or [DoD Base Closure Account 2005](#)). Treat these reimbursements as a collection and an earned reimbursement, and credited to the appropriation as a budget source.

E. 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, P.L. 100-526 and Title 10, United States Code, (U.S.C) section 2687, shall be deposited as reimbursements into the [appropriate](#) DoD Base Closure Account.

F. 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, 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 130204.

G. 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 DoD 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.

**130203.** 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, 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 fair market value (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 DoD for payment, as shown in appropriations acts, of costs incurred by the DoD 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.

**130204.** 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.

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

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.)

4. The depreciated value of the investment made by NAF shall be computed in accordance with Volume 13, Chapter 3.

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

1. DoD Base Closure Account Financial Plan. 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, Office of the Secretary of Defense BRAC Office, shall 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. BRAC 2005 Reprogramming Procedures. Section 2905A(f) of the Defense Base Closure and Realignment Act of 1990, as amended by the FY 2008 National Defense Authorization Act, Section 2704, (P.L. 110-181) specifies certain cost and scope limits on those BRAC 2005 military construction projects with costs equal to or in excess of \$5 million, as follows:

a. Cost may not be increased or reduced by more than 20% or \$2M than the authorized amount, whichever is less.

b. Scope may not be reduced by more than 25% from the scope specified in the most recent budget justification material.

These limits do not apply if the Secretary of Defense makes a determination that an increase or reduction in cost or a reduction in the scope of work for a military construction project or military family housing project “needs to be made for the sole purpose of meeting unusual variations in cost or scope.” If such a determination is made, then the DoD must notify the congressional defense committees not later than 21 days before the date on which the variation is made (or 14 days if notification submitted electronically). DUSD(I&E) memorandum of 27 February 2008 delegated notification responsibility to the DoD Components contingent upon OUSD(C) and OSD BRAC Office concurrence.

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 applicable component 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.

Table 13-1 Accounting Entries For Recording Warrants

Dr 4119 Other Appropriations Realized
Cr 4450 Unapportioned Authority
Dr 1010 Fund Balance With Treasury
Cr 3101 Unexpended Appropriations
To record the appropriation warrant (TFS Form 6200).

C. DoD Components. The DoD Components shall:

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

Table 13-2 Accounting Entries For Fund Authorization

Dr 4450 Unapportioned Authority
Cr 4510 Apportionments

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

2. Receive and record the allocations of base closure funds received from [Directorate for Construction, ODC\(P/B\)](#), subdivide the 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. The applicable subaccounts are shown in Table 13-3.

Table 13-3 Base Closure Accounts by Sub-Account

**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

**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.

3. Account for the receipt and allotment of the allocations using the entries in Table 13-4.

Table 13-4 Accounting Entries For Recording Allocations

Dr 4550 Internal Fund Distributions Received  
 Cr 4560 Funds Available For Allotment  
 Dr 1010 Fund Balance With Treasury  
 Cr 3101 Unexpended Appropriations

To record receipt of an allocation of direct program obligational authority.

Dr 4560 Funds Available For Allotment  
 Cr 4570 Allotments Issued  
 Dr 1010 Fund Balance With Treasury  
 Cr 3101 Unexpended Appropriations

To record the allotment of direct program obligational authority to a subordinate activity.

130303. Plan Execution

The DoD Components shall:

A. Record the allotment of base closure funds provided to installations. Table 13-5 illustrates the entries to record the allotment.

Table 13-5 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 3101 Unexpended Appropriations

To record receipt of an allotment.

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

1. Table 13-6 illustrates the entries for recording expenses that result in a fund outlay and that are incurred as a result of a DoD base closure.

Table 13-6 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.	

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 13-7 illustrates these entries.

Table 13-7 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.	

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. DoD Components

The **DoD Components** 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 **OSD** (see subparagraph 130302.C). Submit these reports in accordance with a schedule of due dates to be provided by the DFAS.

## 130402. 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. Prepare departmental-level appropriation and fund status reports as required by Volume 6, Chapter 4, for the base closure accounts administered by the Military Departments and Defense Agencies.
- D. Prepare Chief Financial Officer reports for all base closure accounts.
- E. Offer consolidation of appropriate financial reports to produce Treasury Index 97 financial reports on a pass-through basis.
- F. 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 DoD 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 130501.A.4, 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 13-8 illustrates these entries.

Table 13-8 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.

Figure 13-1 DOD BASE CLOSURE ACCOUNT FINANCIAL PLAN

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&amp;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>						