

**VOLUME 12, CHAPTER 13 ANNEX 1: “AIR FORCE BASE CLOSURE AND  
REALIGNMENT APPROPRIATIONS”**

**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***.

There are no previous versions of this Annex archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
-----------	--------------------------------	---------

**Table of Contents**

VOLUME 12, CHAPTER 13 ANNEX 1: “AIR FORCE BASE CLOSURE AND REALIGNMENT APPROPRIATIONS” ..... 1

A.    APPROPRIATION STRUCTURE AND DATA CODES ..... 3

    1.    Base Realignment and Closures (BRAC) Appropriations. .... 3

    2.    Structure of the Account ..... 6

B.    FUNDS ADMINISTRATION AND BUDGET EXECUTION..... 6

    1.    Financial Responsibilities ..... 6

    2.    Budget Process ..... 7

    3.    Congressional Approval..... 7

    4.    Operating Under Continuing Resolution Authority (CRA)..... 8

    5.    Reprogramming..... 8

    6.    Tenant Requirements..... 8

C.    FUNDING GUIDANCE ..... 9

    1.    Availability of Appropriations for BRAC Costs..... 9

    2.    Election Rule ..... 10

D.    OTHER FUNDING GUIDANCE ..... 10

    1.    Military PCS Costs..... 10

    2.    Civilian Personnel Costs ..... 11

    3.    Tenant Employees Costs ..... 11

    4.    Training Costs For AFBCA Employees..... 12

    5.    Morale, Welfare and Recreation (MWR) Equipment. .... 12

    MWR Packing, Crating, and Transportation of MWR Equipment..... 12

    6.    Congressional Approval for Construction..... 12

    7.    NAF Facilities Construction ..... 12

    8.    Forms Prescribed..... 13

Table A1-1. FINANCING BRAC COSTS..... 14

ANNEX 1

**AIR FORCE ANNEX AIR FORCE BASE CLOSURE AND REALIGNMENT  
APPROPRIATIONS**

A.      APPROPRIATION STRUCTURE AND DATA CODES

1.      Base Realignment and Closures (BRAC) Appropriations.

Financing may come from appropriations, transfers in appropriations acts, and proceeds from the sale of assets made available from Base Realignments and Closures.

a.      BRAC 88 (Round I). Appropriation 97\*/50103.1102, Fund Code 20, Base Closure Account (BRAC 88), authorizes recommendations of the 1988 Base Closure Commission. Funds appropriated for this account were available for new obligation through Fiscal Year (FY) 1995. The following are bases designated for closure or realignment under BRAC 88:

- (1)      Chanute Air Force Base (AFB), Illinois
- (2)      George AFB, California
- (3)      Mather AFB, California
- (4)      Norton AFB, California
- (5)      Pease AFB, Maine

b.      BRAC 91 (Round II). Appropriation 97X0510.1102, Fund Code 2R, DoD Base Closure and Realignment Account, Part II (BRAC 91) funds closure and realignment costs associated with actions recommended by the 1991 Base Closure Commission created under Title 29, Public Law 101-510, "Defense Base Closure and Realignment Act of 1990" (reference (au)). Funds appropriated in this account shall be available for obligation until expended. The following are bases designated for closure or realignment under BRAC 91:

- (1)      Bergstrom AFB, Texas
- (2)      Carswell AFB, Texas
- (3)      Castle AFB, California
- (4)      Eaker AFB, Alaska
- (5)      England AFB, Louisiana
- (6)      Grissom AFB, Indiana

- (7) Loring AFB, Maine
- (8) Lowry AFB, Colorado
- (9) MacDill AFB, Florida
- (10) Myrtle Beach AFB, South Carolina
- (11) Rickenbacker (ANG) AFB, Ohio
- (12) Richards Gebaur AFB, Missouri
- (13) Williams AFB, Arizona
- (14) Wurtsmith AFB, Michigan

c. BRAC 93 (Round III). Appropriation 97X0510.1632, Fund Code 5F, DoD Base Closure and Realignment Account, Part II (BRAC 93) funds closure and realignment costs associated with actions recommended by the 1993 Base Closure Commission created under Title 29, Public Law 101-510, "Defense Base Closure and Realignment Act of 1990" (reference (au)). The funds appropriated in this account are available for obligation until expended. The following are bases designated for closure or realignment under BRAC 93:

- (1) Griffiss AFB, New York
- (2) Homestead AFB, Florida
- (3) K. I. Sawyer AFB, Michigan
- (4) O'Hare AFB, Illinois (The BRAC 93 Commission authorized the county to relocate the existing Reserve unit at the county's expense and directed that no BRAC funds be expended for this move.)
- (5) March AFB, California
- (6) Plattsburgh AFB, New York
- (7) Newark AFB, Ohio
- (8) Gentile AFB, Ohio

d. BRAC 95 (Round IV). Appropriation 97X0510.40B2, fund Code HP, DoD Base Closure and Realignment Account, Part IV (BRAC 95) funds closure and realignment costs associated with actions recommended by the 1995 Base closure Commission created under the Defense Base Closure and Realignment Act of 1990, Title 29 of Public Law 101-510

(reference (au)). Funds appropriated in this account shall be available for obligation until expended. The following are bases designated for closure and realignment:

- (1) Bergstrom AFB, Texas
- (2) Eglin AFB, Florida
- (3) Grand Forks AFB, North Dakota
- (4) Griffiss AFB, New York (Redirect)
- (5) Hill AFB, Utah (UTTR)
- (6) Homestead AFB, Florida (Redirect)
- (7) Kelly AFB, Texas
- (8) Lowry AFB, Colorado (Redirect)
- (9) McClellan AFB, California
- (10) O'Hare IAP, Illinois
- (11) Onizuka AS, California
- (12) Ontario IAP, California
- (13) REDCAP, New York
- (14) Reese AFB, Texas
- (15) Roslyn ANGS, New York
- (16) Malmstrom AFB, Montana

e. Redirects. In some cases, the subsequent Commission's recommendations change the base closure or realignment actions of a previous Commission. In most cases, this does not effect environmental restoration, property management, and disposal. Usually, your fund redirects with the BRAC appropriation associated with the Commission that directed the change. In the case of BRAC 91, there are three redirect actions for Mather, George, and Chanute AFBs, which are authorized payment with BRAC 91 vice BRAC 88. Prior to July 11, 1997, pay for the redirect of Mather Reserve activities to Beale AFB with BRAC 91 funds. After July 10, 1997, pay the costs of the BRAC 93 redirects (Castle AFB, Mather AFB, Chanute AFB, Rickenbacker ANGB, and Carswell AFB) with BRAC 93 funds. MacDill AFB was further redirected BRAC 95. If you are uncertain regarding appropriate funding, then contact the SAF Base Transition Division (MIIT) for guidance.

2.      Structure of the Account

The structure of the base closure accounts is by base “package” and by commodity (e.g., Military Construction, Operation and Maintenance).

a.      Program and Project Codes and Budget Activity Account Number Codes. The Air Force uses uniform program and project codes to identify these expenses for budget formulation and execution. In addition, the Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller) (SAF/FM) assigns a discrete budget activity account number (BAAN) to identify each closure or realignment package.

b.      Budget Program Codes. See AFMAN 65-604 (reference (ba)) for the detailed coding structure of the programs, projects, and BAANs used for recommendations of all the Base Closure Commissions. The budget programs include:

- (1)      100 Military Construction
- (2)      200 Military Family Housing
- (3)      300 Operation and Maintenance
- (4)      400 Military Personnel
- (5)      500 Procurement Type Items
- (6)      600 Environmental Compliance
- (7)      700 Installation Restoration

**B.      FUNDS ADMINISTRATION AND BUDGET EXECUTION**

1.      Financial Responsibilities

a.      SAF/FM. The SAF/FM prescribes financial management and comptroller actions necessary to close or realign force structure at the installations recommended for closure or realignment by the Base Closure Commission.

(1)      The Deputy Assistant Secretary for Budget (SAF/FMB) allocates BRAC funds to the Major Commands (MAJCOMs) and Field Operating Agencies (FOAs).

(2)      The SAF/FMB resolves financial management and funding issues with the Office of the Secretary of Defense (OSD), the other Services, affected MAJCOMs, FOAs, and components.

(3)      The SAF/FMB maintains a cost collection system to track relevant costs associated with pending base realignments or closures.

b. Director for Budget and Finance, Washington Headquarters Services (WHS). WHS offers departmental-level accounting and reporting for the DoD Base Closure Account.

c. MAJCOM Financial Managers (FMs). FM's suballocate BRAC funds to the affected installations.

d. Installation/FMs. Installation/FMs administer BRAC funds.

e. SAF/MIIT. The SAF/MIIT, as Program Managers, offers oversight of the Base Closure and Realignment Program Accounts. The Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller), Military Construction Division (SAF/FMBIC) gives financial expertise to SAF/MIIT to ensure fiduciary oversight and responsibilities.

## 2. Budget Process

a. MAJCOM Plans and Program Directorate (XP). The MAJCOM Plans and Programs Directorate (XP) develop initial requirements for Military Construction (MILCON), Military Family Housing, Operation and Maintenance, and Procurement. The MAJCOM owning the closing or realigning base is responsible for compiling all closure or realignment costs. Specific guidance for requirement development is provided by SAF/MIIT.

b. MAJCOM Chiefs of Environmental Divisions (CEV). The MAJCOM Chiefs of Environmental Divisions (CEV) develop initial requirements for Environmental Compliance and Restoration. The MAJCOMs cost these requirements and coordinate with their MAJCOM/FMs.

c. HQ Air Force Personnel Command (AFPC). The HQ Air Force Personnel Command (AFPC) develops Military Personnel permanent change of station (PCS) initial requirements and the Office of the Assistant Secretary of the Air Force (Financial Management & Comptroller) Military/Civilian Personnel Division (SAF/FMBOP) offers costs. Submit requirements for approval through SAF/MIIT (oversight and integration) and the Base Closure Working Group (functional area validation) to the Base Closure Executive Group (BCEG).

## 3. Congressional Approval

a. BRAC Requirements. The Base Closure and Realignment Act of 1990, section 2904(b) (Public Law 101-510) (reference (au)), stipulates that a base closure or realignment may not be carried out earlier than 45 legislative days after the date the President transmits his recommendations to the Congress, provided the Congress does not disapprove those recommendations.

(1) While congressional action is pending, the Air Force cannot carry out any closure or realignment included in those recommendations.

(2) Do not obligate BRAC 95 funds or Air Force funds to implement BRAC 95 actions until the 45 day legislative period elapses.

4. Operating Under Continuing Resolution Authority (CRA)

If enacted, A CRA will fund essential military and civil functions before enactment of the Appropriations Act. In the past, this authority has not included BRAC appropriations. Do not use CRA authority to record obligations against anticipated and unsigned BRAC appropriations unless specifically advised to do so by SAF/FMB.

5. Reprogramming

a. Funding Documents. Funding documents contain administrative limitations on moving funds between programs and projects.

(1) Do not move funds between BAANs. An over-obligation of these limitations is an Antideficiency Act violation.

(2) Do not authorize or incur obligations for more than the amount stated for each budget program or each line item (i.e., BAAN).

b. Changing BRAC Requirements. Due to the dynamic nature of the BRAC business, requirements may change unexpectedly. The MAJCOM/XPP (or equivalent) validates any increase to a project amount or additional requirements. The MAJCOMs shall request approval from SAF/MIIT, with an information copy to SAF/FMBIC, for reprogramming of funds within their approved program to meet increases or additional requirements.

(1) If reprogramming of funds within the total MAJCOM program cannot fulfill the requirement, then the MAJCOM may request reprogramming in the account from SAF/MIIT with an information copy to SAF/FMBIC.

(2) If SAF/MIIT disapproves a reprogramming request or if there are not additional funds available within the total program, then HQ AF/RTT notifies the MAJCOM to submit a request for additional funds through the normal budget process.

c. BRAC Appropriations. Current DoD practice directs that BRAC 91 and BRAC 93 funds be treated as separate appropriations. Do not use any BRAC 91 funds for BRAC 93 requirements unless the Department submits a prior notification reprogramming request to the Congress and the Congress approves that request.

6. Tenant Requirements

The MAJCOM owning the closing or realigning base is responsible for compiling all closure or realignment costs, including costs of non-Air Force DoD agency tenants. Do not include costs for non-DoD federal agencies or private sector firms or personnel, unless there is a specific contract termination cost generated by the closure or realignment.

C.      FUNDING GUIDANCE

1.      Availability of Appropriations for BRAC Costs

a.      Funding Direct Base Closure Costs under BRAC. The law authorizes the BRAC accounts to fund one-time, nonrecurring costs that are a direct result of BRAC-directed base closure or realignment actions.

(1)      Charge the BRAC account established to cover the base that is being closed or realigned (e.g., Round I, or II).

(2)      Fund redirects as directed in subparagraph A.1.e., above. Table 13-AIR FORCE-1 identifies typical costs financed by BRAC. It does not address all situations. Apply the guidance in this paragraph regarding direct, nonrecurring costs in all cases. Paragraph D, below, contains additional guidance for special situations.

b.      Reimbursing Other Agencies

Under section 2905, Base Closure and Realignment Act of 1990, the Military Services may reimburse other federal agencies for actions performed at the request of the Secretary of Defense concerning implementing any such closure or realignment, and may use for such purpose funds in the Account or funds appropriated to the Department of the Air Force and available for such purpose. (NOTE: If you are uncertain regarding a request from another agency (non-AF), then ask SAF/MIIT for guidance.)

c.      BRAC Funding Exclusions. Some costs do not qualify for BRAC funding as costs resulting from closure or realignment.

(1)      Force structure reductions or realignments made outside the BRAC process, e.g., program change request (PCR) actions.

(2)      Civilian or military salaries, except where specially authorized.

(3)      NAFI Personnel Costs (Permanent change of station (PCS) and Severance Pay for NAFI Employees). Use only nonappropriated funds for personnel costs such as PCS or severance pay.

(4)      Normal upkeep for base facilities through the closure date.

(5)      CARE office manpower and normal operating expenses.

(6)      Unit operating expenses such as telephone service, janitorial services, utilities, airfield operating costs through the closure date.

(7)      Corrections of existing deficiencies.

(8) Rotational PCS moves, both military and civilian.

(9) Includes low cost, emergency evacuation, accession, training, unit, and separation PCS moves and funded with other than BRAC funds.

d. Environmental Restoration. Since 1991, the BRAC accounts are the exclusive source of funds for environmental restoration.

(1) Do not use either Defense Environment Restoration Account (DERA) or operation and maintenance (O&M) funds to make up an environmental restoration shortfall

(2) AFMAN 65-604 (reference (ba)) lists the environmental compliance expenses projects eligible for BRAC funding. Direct technical environmental questions to AF/CEV

## 2. Election Rule

The base closure laws created a unique situation, in making both the BRAC account and AF appropriations that finance costs for O&M, planning and design, and minor construction available for realignment and closure costs. Nevertheless, once you have charged a legal appropriation for a specific BRAC-related expense (e.g., a particular civilian PCS), you cannot subsequently transfer that expense to another account.

## D. OTHER FUNDING GUIDANCE

### 1. Military PCS Costs

a. BRAC Military Permanent Change of Station. Decentralize BRAC targeted operational moves and funding limitations through the MAJCOM to the closing installation.

(1) Code these moves with a "T" (e.g., nontransoceanic) travel cost identifier by Headquarters, Air Force Military Personnel Center.

(2) Charge all PCS moves with other travel cost identifiers to the regular AF MILPERS PCS account (3500 appropriation). Base FMs shall validate all BRAC PCS fund cites on "T" coded orders processed by the local Military Personnel Flights.

b. PCS Obligation Estimates. The local Travel Accounting Section determines an actual estimate of obligations for each traveler. Report the actual obligations in the accounting system during budget execution, rather than average officer and enlisted PCS composite rates for move and travel entitlements.

c. Centrally Managed Account for PCS. Use the centrally managed account (CMA) PCS (3500) for personnel who PCS from designated closure bases to an overseas station. If you use CMA funds, then follow the normal procedures.

2.      **Civilian Personnel Costs**

This section applies to host and tenant costs but excludes nonappropriated fund (NAF) costs.

a.      Health Benefits. The organization that pays for the individual's salary is responsible to pay for the continuation of health benefits, as shown in 5 U.S.C. 8905a(d) (reference (bb)).

b.      Retirement. BRAC will not fund retirement-related costs for civilian employees who elect to retire instead of relocating to another job. Fund only lump sum leave balances from BRAC.

c.      Separation Pay and Reduction in Force (RIF). The appropriation and organization that pays for the individual's salary pays for separation or RIF costs. On a base closure or realignment base, the BRAC accounts are available for making Voluntary Separation Incentive Pay (VSIP) payments, as well as related Voluntary Early Retirement Authority (VERA) payments, provided that the payments are legitimate implementation costs associated with a base closure commission recommended closure or realignment. If the VERA or VSIP payment is not a legitimate implementation cost associated with a BRAC closure or realignment, then the organization that pays the salary of the individual is responsible to fund the separation pay as shown in Public Law 102-484, section 5597, October 23, 1992, (reference (bc)).

d.      Unemployment Compensation. Unemployment compensation is a base closure account cost. The Services pay up to 26 weeks, and do not pay for extended benefits. On the other hand, BRAC cannot fund unemployment costs related to downsizing or realignment actions outside BRAC.

e.      Severance Pay. This is funded from BRAC because it is considered a onetime cost.

3.      **Tenant Employees Costs**

Follow the rules for other civilian employees.

a.      BRAC Relocation Costs. BRAC shall fund relocation costs for employees (e.g., Defense Commissary Agency, Defense Reutilization Marketing Office, National Imagery and Mapping Agency, or a sister Service), if they are the last persons in their positions and another program does not fund them.

b.      Manpower Designated Positions. Manpower shall approve the designation of designated positions.

4.      Training Costs For AFBCA Employees

Charge the BRAC accounts for ongoing training of Air Force Base Conversion Agency (AFBCA) civilian employees. Charge BRAC accounts for training costs for HQ AFCEE BRAC employees.

5.      Morale, Welfare and Recreation (MWR) Equipment.

MWR Packing, Crating, and Transportation of MWR Equipment.

Appropriated funds may pay for the transportation of MWR equipment and supplies (appropriated and nonappropriated fund-owned) because of a base closure or realignment.

a.      Shipment of MWR Items. Funding policy for shipment of MWR items is the same as that for appropriated support equipment.

b.      Transport of MWR Equipment and Supplies. Use BRAC account funds to transport MWR equipment and supplies.

c.      Validated BRAC Requirements. In all cases, the gaining base must have a validated requirement in order to use BRAC funds.

6.      Congressional Approval for Construction

Notify the House and Senate Armed Services Committees for any project funded from base closure that exceeds the ceiling on minor construction (\$500,000) and for any projects no longer required that previously were included in budget submissions. Specific approvals are not required.

7.      NAF Facilities Construction

a.      New Commissary Construction. Do not fund any new commissary construction from the base closure accounts (according to the DoD policy stated in the 1992 hearings before the House Appropriation Subcommittee). Nevertheless, certain provisions within BRAC I and II permit using proceeds from the sale of NAF facilities and commissary real property to finance acquisition and expansion of such facilities at receiving bases. Until the Department gives new guidance, do not fund new commissary construction from Base Closure Accounts (BCA).

b.      Category A, B and C NAF Facilities. BCA funds may fund construction and renovation of Category A, B, & C NAF facilities and commissaries at receiving installations.

(1)      Be careful to ensure that these projects do not exceed the needs created by closure or realignment.

(2) Do not use BCA funds for “get well” projects unrelated to closure or realignment.

(3) Notify the Congress of all projects over \$500,000.

c. Construction or Expansion of Category B or C NAFIs. Normally, appropriated funds are not available for construction or expansion of category B or C NAFIs.

(1) Subparagraph C.1.c, of this annex, lists exceptions to the funding policies (e.g., when the transfer of new units or functions requires construction or expansion at an installation).

(2) Commands shall coordinate any proposal to use appropriated funds for construction or expansion of category B or C NAFI at receiving installations with SAF/FMBIC and SAF/FMPB.

8. Forms Prescribed

a. AF Form 401 (“Budget Authority/Allotment”)

b. AF Form 402 (“Obligation Authority/Suballotment”)

Table A1-1. FINANCING BRAC COSTS

<b>TYPICAL BRAC COSTS</b>
(Not all inclusive)
<p><b>MILCON</b></p> <p>Use Site Survey data and enter cost for the year of execution. Planning and Design. Enter project cost and description. Include land acquisition requirements. Show environmental mitigation costs (at the gaining site only) in O&amp;M costs</p> <p>Also include the following costs:</p> <p>Special use space (anything for which there are no standards in 86-2).</p> <p>Munitions' storage requirements.</p> <p>Security (e.g., Alarm system, fencing, lights).</p> <p>Utilities (isolation, rerouting, additions)</p> <p>Site preparation costs Environmental considerations and costs at the realigning location (e.g., replacement of wet lands, if required).</p> <p><b>Military Family Housing (MFH)</b></p> <p>Include land acquisition, if required, as an entry and relate it to the specific MFH project.</p> <p>Include environmental mitigation in O&amp;M</p> <p>Include Planning and Design in the same way as for MILCON</p> <p><b>Operation and Maintenance</b></p> <p>Civilian Personnel Transportation of Things.</p> <p>Include only transportation to destinations in CONUS. Show packing and shipping for both accountable and nonaccountable items.</p> <p>Also show items not going with a realigning unit, i.e., returning to the item manager. Nonaccountables (e.g., furniture, office equipment).</p>

Table A1-1 FINANCING BRAC COSTS (Continued)

**Travel**

Covers TDY expenses

Include costs for Closure Task Force (CTF) teams for closures.

Include estimated costs for Rapid Area Distribution System and Engineering Installation Group (EIG).

**Communications**

Include removal of Air Traffic Control and Landing Systems (ATCALs) base communication or computer equipment.

Include contracts for commercial services for communication or computer support such as telephone or switch installation or removal, and cranes for removing ATCALs.

Include all rehousing costs.

Include O&M costs for base communication or computer expansions.

**Utilities and Rents**

Include leases for temporary (or permanent) facilities.

Include any additional one-time utility costs for temporary facilities, i.e., install or deinstall.

Do not include the recurring cost of (e.g., heat, water, sewage) since the unit would have to pay that on a permanent facility. The gaining base budgets for this during the first Site Activation/Alteration Task Force (SATAF).

**Purchased Equipment Maintenance****Other Purchased Services**

Include one-time contracts required to close a base or realign unit.

Table A1-1 FINANCING BRAC COSTS (Continued)

**Supplies**

Include on-time materials such as plywood to board up windows, needed to pickle the base.

Do not include office supplies, software, computers, furniture, and carpeting for the closure base.

Do not include bench stock, War Reserve Material (WRM), or any other mission equipment.

**Equipment**

Include only one-time equipment purchases required to implement the closure or realignment.

**Minor Construction Projects**

Include any add, alter, or refurbishment construction project \$500,000 or more.

Include both projects for temporary and permanent bed downs.

Do not include planning and design costs.

**Procurement Type Items**

These are items bought with 3080 funds that exceed the normal O&M expense or investment threshold. Such items are communications switches, cables, base or supply computer system expansions. May include items for cantonment areas or special requirements not included in a construction project such as fuel storage tanks. Usually these items have a specific cost and require no calculation.

**Environmental Compliance and Installation Restoration** programs before closure.