

VOLUME 2B, CHAPTER 15: “OVERSEAS COST REPORT”**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 June 2007 is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
Overall	Formatting, deleted biennial budget requirements, and room location changes	Update
150302D	Added submission footnote requirement for “Other” category in OP-53, Overseas Cost Report	Addition
*150402	Added Overseas Funding Country and Appropriation Summary	Addition

Table of Contents

VOLUME 2B, CHAPTER 15: “OVERSEAS COST REPORT”	1
1501 GENERAL	3
150101. Purpose	3
150102. Submission Requirements	3
150103. Preparation of Material	3
150104. References.....	3
1502 PROGRAM AND BUDGET REVIEW SUBMISSION	4
150201. General.....	4
1503 CONGRESSIONAL JUSTIFICATION/PRESENTATION.....	4
150301. Purpose	4
150302. Submission Requirements	4
150303. Definitions	4
1504 OVERSEAS COST REPORT SUBMISSION FORMATS	5
150401. Purpose	5
*150402. Exhibits in Support of Overseas Cost Report.....	5
Exhibit OP-53 Overseas Funding.....	6
Exhibit OP-53 Overseas Funding Military Personnel Overseas Funding	8
Exhibit OP-53 Overseas Funding Country and Appropriation Summary.....	9
Exhibit OP-53 Overseas Funding Operation and Maintenance Overseas.....	10
Exhibit OP-53 Overseas Funding Civilian and Military Personnel Overseas Staffing and Costs at U.S. Embassy/ U.S. Consulates / U.S. Missions (only)	11
Exhibit OP-53 Overseas Funding Family Housing, Operation and Maintenance.....	13
Exhibit OP-53 Overseas Funding Family Housing, Family Housing, Construction.....	14
Exhibit OP-53 Overseas Funding Military Construction	15
Definitions: Overseas Personnel and Related Costs Categories	16

CHAPTER 15

OVERSEAS COST REPORT

1501 GENERAL

150101. Purpose

A. This chapter provides instructions applicable to congressional justification material for the Overseas Cost Report which consists of the OP-53 Exhibit (Overseas Funding).

B. The following appropriations and accounts are covered in the scope of the subsections of the Overseas Cost Report:

1. Military Personnel appropriations (including Reserves and National Guard)
2. Operation and Maintenance appropriations
3. Family Housing Construction and Family Housing Operations appropriations
4. Military Construction appropriations

150102. Submission Requirements

Chapter 1 provides the general guidance about submission requirements for justification material. Chapter 15 covers specific material requirements for the Overseas Cost Report (See Volume 2A, Chapter 1 of this regulation).

150103. Preparation of Material

Chapter 1 stipulates the general guidance concerning format and preparation of material. Chapter 15 provides additional specific guidance with regard to the material required for the Overseas Cost Report (See Volume 2A, Chapter 1 of this regulation).

150104. References

Chapter 1 provides general funding policies, Chapter 2 provides specific policies related to Military Personnel appropriations, Chapter 3 provides specific policies related to Operation and Maintenance costs, and Chapter 6 provides specific policies and formats related to Military Construction and Family Housing appropriations. (See Volume 2A, Chapter 1 – 3 and Volume 2B, Chapter 6)

1502 PROGRAM AND BUDGET REVIEW SUBMISSION

150201. General

General guidance with regard to submission requirements is presented in Chapter 1. Service components and Defense Agencies will submit the OP-53, Overseas Cost Report for the OSD Program/Budget Estimates Submission.

1503 CONGRESSIONAL JUSTIFICATION/PRESENTATION

150301. Purpose

This Section presents the exhibit requirement for submission to Congress and formats for the Overseas Cost report. Section 8125 of the FY 1989 DoD Appropriations Act (P.L. 100-463) as codified in Title 10 United States Code (U.S.C.), section 113, requires that the Department of Defense separately identify the amounts necessary for payment of all personnel, operations, maintenance, facilities, and support costs for all DoD overseas military units and the costs of supporting all dependents who accompany DoD personnel outside the United States.

150302. Submission Requirements

A. The Overseas Cost Report consists of the OP-53 exhibit (Overseas Funding). Chapter 1 contains general guidance on congressional justification material.

B. The OP-53 addresses all funding and personnel resources related to overseas activities as defined below.

C. Provide these exhibits to OUSD (Comptroller) P/B, Operations Directorate, Room 3C749, the Pentagon.

* D. The Military Departments will report all military personnel permanently assigned overseas and associated costs to include those assigned to Defense Agencies. Therefore, the Defense Agencies should not report data citing military personnel appropriations or line items. Input must be identified to countries that have a total cost in excess of \$5.0 million per year; all other countries will be grouped in "Other". [Identify countries included in the "Other" category in a footnote to the OP-53.](#)

150303. Definitions

The following definitions pertain to the costs to be included in Military Department and Defense Agency input:

A. Overseas costs will include amounts only from the following appropriations: military personnel; operation and maintenance; family housing operation and maintenance; family housing construction; and military construction.

B. Overseas amounts include the appropriated support of all DoD activities located outside the United States that are being performed on a permanent basis at U.S. military bases and other locations (U.S. Embassy, U.S. Consulates, U.S. Mission, etc).

C. Overseas amounts also include the cost of transporting personnel, material, and equipment to and from permanent overseas locations. The overseas amounts do not include incremental costs associated with contingency operations.

D. The United States includes all 50 states, the District of Columbia, the Commonwealth of Puerto Rico, and the territories and possessions of the United States (e.g., Guam, U.S. Virgin Islands, Puerto Rico, and Northern Mariana Islands).

E. Military and civilian personnel amounts will be based on the number of personnel assigned to permanent duty ashore outside the United States. Accordingly, personnel on temporary duty outside the United States are not included in the overseas amounts. Because personnel assigned to the deployed fleet are excluded from overseas troop strengths, amounts for deployed steaming days are not included.

F. Generally, funding for DoD activities in the United States in support of overseas activities is excluded. For example, overseas amounts exclude the funding of depot maintenance performed in the United States on components/aircraft used by an overseas unit. Similarly, flight/specialized training that is conducted in the United States would be excluded.

1504 OVERSEAS COST REPORT SUBMISSION FORMATS

150401. Purpose

The formats provided on the following pages reflect guidance presented in previous sections of this chapter. Unless modified in a submission budget call, these formats should be adhered to.

*150402. Exhibits in Support of Overseas Cost Report

OP-53 Overseas Funding

Exhibit OP-53 Overseas Funding

Department of the _____

Overseas Funding

Summary

(\$ in Millions) ^{1/2/}

Appropriation:	FY PY	FY CY	FY BY
Military Personnel (By Appn)	xxx.x	xxx.x	xxx.x
Operation & Maintenance (By Appn)	xxx.x	xxx.x	xxx.x
Family Housing, Operations	xxx.x	xxx.x	xxx.x
Family Housing, Construction	xxx.x	xxx.x	xxx.x
Military Construction	xxx.x	xxx.x	xxx.x
Total	xxx.x	xxx.x	xxx.x

Description of Operations Financed: For each appropriation, provide an explanation of the operations/activities financed with the funding identified and include an identification of major organizations and installations.

Narrative Explanation of Changes: For each appropriation, identify significant changes in programs to include functional transfers and force level changes between the current year estimate (CY) and the budget year (BY).

Summarize Requirements For Each Country and in Total:

(List countries with costs in excess of \$5.0 million in any FY. Summarize countries with total costs less than \$5.0 million in "Other".)

xxxxx

xxxxx

Other

Total

xxx.x

xxx.x

xxx.x

xxx.x

Exhibit OP-53 Overseas Funding (Continued)

Department of the _____

Overseas Funding

Summary (Cont'd)

<u>END STRENGTH SUMMARY:</u>	<u>FY PY</u>	<u>FY CY</u>	<u>FY BY</u>
Military			
Officer			
Enlisted	_____	_____	_____
Total			
<u>Civilian</u>			
USDH			
FNDH			
FNIH	_____	_____	_____
Total			

- 1/ Funding data must be rounded to nearest tenth of a million. Because data from the “by country section” of this exhibit is consolidated, the totals included on the summary exhibit must equal the total of individual country exhibits when added together in tenth of millions.
- 2/ All OP-53 appropriation exhibits should be grouped together in the submission.

Exhibit OP-53 Overseas Funding Military Personnel Overseas Funding

Department of the _____

Overseas Funding - Country by Category (Continued)

Military Personnel Overseas Funding

Appropriation: _____

Country: _____ ^{2/}		(\$ in Millions) ^{1/}	
	<u>FY PY</u>	<u>FY CY</u>	<u>FY BY</u>

Funding Category:

Pay and Allowances, Officers

Pay and Allowances, Enlisted

Permanent Change of Station

Total

End Strength:

Officer

Enlisted

Total

Description of Operations Financed: For each appropriation, provide an explanation of the operations/activities financed with the funding identified. The description should include an identification of major organizations and installations.

Narrative Explanation of Changes: For each appropriation, identify significant changes in programs to include functional transfers and force level changes between the CY and the BY.

^{1/} For funding data, round data to nearest tenth of a million; rounded data must add to the rounded total.

^{2/} Provide funding and strength data by country by categories shown. For the Active components, funding categories equate to budget activities. For the Guard and Reserve Components, the above funding break should also be used to categorize military personnel costs. List countries with costs in excess of \$5.0 million in any FY. Summarize countries with total costs less than \$5.0 million in "Other". Excludes funding and end strength for personnel in country in a temporary duty or field duty status.

Exhibit OP-53 Overseas Funding Country and Appropriation Summary

Department of the _____

**Overseas Funding (Continued)
Country and Appropriation Summary**

FY XXXX	(\$ in Millions)						Country Total
	Military Personnel	Operation & Maintenance	Family Housing, Operations	Family Housing, Construction	Military Construction		
Country:							
A	xxx.x	xxx.x	xxx.x	xxx.x	xxx.x		xxx.x
B	xxx.x	xxx.x	xxx.x	xxx.x	xxx.x		xxx.x
C	xxx.x	xxx.x	xxx.x	xxx.x	xxx.x		xxx.x

Appropriation

Total	xxx.x	xxx.x	xxx.x	xxx.x	xxx.x		xxx.x
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Prepare a Country and Appropriation Summary for each fiscal year (prior, current, and budget).

For funding data, round data to nearest tenth of a million; rounded data must add to the rounded total.

Exhibit OP-53 Overseas Funding Operation and Maintenance Overseas

Department of the _____

Overseas Funding - Country by Category (Continued)

Operation and Maintenance Overseas Funding

Appropriation: _____

Country: _____ ^{2/}	<u>PFY</u>	(\$ in Millions) ^{1/}	
		<u>CFY</u>	<u>BFY</u>

Funding Category:

U.S. Military Installation

U.S. Embassy / U.S. Consulate / U.S. Mission

Total

Civilian Full-Time Equivalents:

USDH

FNDH

FNIH

Total

Description of Operations Financed: For each appropriation, provide an explanation of the operations/activities financed with the funding identified. The description should include an identification of major organizations and installations.

Narrative Explanation of Changes: For each appropriation, identify significant changes in programs to include functional transfers and force level changes between the CY and the BY.

^{1/} For funding data, round data to nearest tenth of a million; rounded data must add to the rounded total.

^{2/} Provide funding and strength data by country by categories shown above. Funding categories equate to stationing location. List countries with costs in excess of \$5.0 million in any FY. Summarize countries with total costs less than \$5.0 million in "Other".

Exhibit OP-53 Overseas Funding Civilian and Military Personnel Overseas Staffing and Costs at U.S. Embassy/ U.S. Consulates / U.S. Missions (only)

Department of the _____

Overseas Funding - Country by Category (Continued)

**Civilian and Military Personnel Overseas Staffing and Costs at
U.S. Embassy/ U.S. Consulates / U.S. Missions (only)**

Appropriation: _____

Country: _____ ^{2/}	(\$ in Millions) ^{1/}		FY BY
	FY PY	FY CY	
<u>Direct Personnel Costs (DPC)</u> ^{3/}			
1. American Salaries	-	-	-
2. Benefits	-	-	-
3. Overtime/Availability Pay	-	-	-
4. Danger Pay	-	-	-
5. Language Incentive Pay	-	-	-
6. Post (Cost of Living) Allowance	-	-	-
7. Difficult to Staff Incentive Differential	-	-	-
8. Post (Hardship) Differential	-	-	-
9. Separate Maintenance Allowance (SMA)	-	-	-
10. Special Differential	-	-	-
<u>Military Personnel Costs</u>			
11. Pay and Allowance	-	-	-
<u>Other Personnel Costs</u>			
12. Housing	-	-	-
13. Residential Furnishings/Equipment (DPC only)	-	-	-
14. Education Allowance (DPC only)	-	-	-
15. Educational Travel (DPC only)	-	-	-
16. Post Assignment Travel (PCS costs)	-	-	-
17. Rest and Recuperation (R&R Travel)	-	-	-
18. Home Leave Travel	-	-	-
Subtotal, Other Personnel Costs	-	-	-
<u>Support Costs</u>			
19. Office Furnishings/Equipment (including classified networks)	-	-	-
20. Office Leases	-	-	-
21. Misc. Office Expenses (utilities, maintenance)	-	-	-
22. ICASS Charges	-	-	-
23. Field Travel	-	-	-
24. Representation	-	-	-
25. Security (e.g. local guards, alarms, etc.)	-	-	-
26. Other (list what is included)	-	-	-
Subtotal, Support Costs	-	-	-
TOTAL, Overseas US Personnel Costs	-	-	-

Exhibit OP-53 Overseas Funding

(Page 6 of 10)

Exhibit OP-53 Overseas Funding Civilian and Military Personnel Overseas Staffing and Costs at U.S. Embassy/ U.S. Consulates / U.S. Missions (only) (Continued)

Department of the _____

Overseas Funding - Country by Category (Continued)

**Civilian and Military Personnel Overseas Staffing and Costs at
U.S. Embassy/ U.S. Consulates / U.S. Missions (only)**

Appropriation: _____

Country: _____	(\$ in Millions)		
	<u>FY PY</u>	<u>FY CY</u>	<u>FY BY</u>
<u>U.S. Hires (Staffing #'s)</u>			
Full-time Permanent U.S. Direct Hire Civilians	-	-	-
U.S. Contracted Personal Services Contractors (PSCs)	-	-	-
<u>Locally Engaged Staff (Staffing #'s)</u>			
Foreign Service National (FSN)	-	-	-
Local PSCs or Personal Service Agreements (PSAs)	-	-	-
Third Country Nationals (TCNs)	-	-	-
Locally Hired Americans, including eligible family members	-	-	-
TDY – long-term / rolling TDY employees	-	-	-
TOTAL Staffing Overseas	-	-	-

1/ For funding data, round data to nearest tenth of a million; rounded data must add to the rounded total.

2/ Provide funding and strength data for all countries by categories shown above.

3/ See “**Definitions: Overseas Personnel and Related Costs Categories**” at end of chapter.

Exhibit OP-53 Overseas Funding Family Housing, Operation and Maintenance

Department of the _____

Overseas Funding - Country by Category (Continued)

Family Housing, Operation and Maintenance

Appropriation: _____

	(\$ in Millions) ^{1/}		
	<u>FY PY</u>	<u>FY CY</u>	<u>FY BY</u>
<u>Funding Category:</u>			
<u>Summarize Requirements For Each Country: ^{2/}</u>			
xxxxx			
xxxxx			
Other	_____	_____	_____
Total	xxx.x	xxx.x	xxx.x

Civilian Full-Time Equivalents:

USDH

FNDH

FNIH

Total

Narrative Explanation of Changes: For each appropriation, identify significant changes in programs to include functional transfers and force level changes between the CY and the BY.

^{1/} For funding data, round data to nearest tenth of a million; rounded data must add to the rounded total.

^{2/} Provide funding and strength data as shown above. The Navy and Marine Corps resources for Family Housing operations should be treated as one appropriation. List countries with costs in excess of \$5.0 million in any FY. Summarize countries with total costs less than \$5.0 million in "Other".

Exhibit OP-53 Overseas Funding Family Housing, Family Housing, Construction

Department of the _____

Overseas Funding - Country by Category (Continued)

Family Housing, Construction

Appropriation: _____

	(\$ in Millions) ^{1/}		
	<u>FY PY</u>	<u>FY CY</u>	<u>FY BY</u>
Funding Category: ^{2/}			
<u>Summarize Requirements For Each Country:</u>			
XXXXX			
XXXXX			
Other	_____	_____	_____
Total	xxx.x	xxx.x	xxx.x

Civilian Full-Time Equivalents:

USDH

FNDH

FNIH

Total

Narrative Explanation of Changes: For each appropriation, identify significant changes in programs to include functional transfers and force level changes between the CY and the BY.

^{1/} For funding data, round data to nearest tenth of a million; rounded data must add to the rounded total.

^{2/} Provide funding and strength data as shown above. The Navy and Marine Corps resources for Family Housing operations should be treated as one appropriation. List countries with costs in excess of \$5.0 million in any FY. Summarize countries with total costs less than \$5.0 million in "Other". **Data on this exhibit must match the Family Housing, Construction data on the Military Construction budget exhibit (C-1) submitted in support of the President's budget.**

Exhibit OP-53 Overseas Funding Military Construction

Department of the _____

Overseas Funding - Country by Category (Continued)

Military Construction

Appropriation: _____

	(\$ in Millions) ^{1/}		
	<u>FY PY</u>	<u>FY CY</u>	<u>FY BY</u>
<u>Funding Category:</u> ^{2/}			
<u>Summarize Requirements For Each Country:</u>			
XXXXX			
XXXXX			
Other	_____	_____	_____
Total	xxx.x	xxx.x	xxx.x

Civilian Full-Time Equivalents:

USDH

FNDH

FNIH

Total

Narrative Explanation of Changes: For each appropriation, identify significant changes in programs to include functional transfers and force level changes between the CY and the BY.

^{1/} For funding data, round data to nearest tenth of a million; rounded data must add to the rounded total.

^{2/} Provide funding and strength data by country by categories shown above. List countries with costs in excess of \$5.0 million in any FY. Summarize countries with total costs less than \$5.0 million in "Other". **Data on this exhibit must match the Family Housing, Construction data on the Military Construction budget exhibit (C-1) submitted in support of the President's budget.**

Definitions: Overseas Personnel and Related Costs Categories

U.S. Personnel

<u>Categories</u>	<u>Description</u>
1. American Salaries:	Includes salary costs for full-time U.S. direct hires overseas.
2. Benefits:	Includes standard benefits costs for full-time U.S. direct hires overseas, such as retirement contributions, health insurance, life insurance, and FICA payments.
3. Overtime/Availability Pay:	Includes costs for overtime pay and Law Enforcement availability pay for U.S. direct hires overseas.
4. Danger Pay:	Includes costs for Danger Pay Allowance, calculated as a percentage of basic compensation (15, 20 or 25%) paid for imminently dangerous conditions when the official U.S. community is the target of political violence.
5. Language Incentive Pay:	Includes costs of language incentive pay to U.S. direct hires overseas.
6. Post (Cost of Living) Allowance:	Includes costs for Cost of Living Adjustments (COLA) for U.S. direct hires overseas.
7. Difficult to Staff Incentive Differential (DTSID):	Includes costs for the DTSID allowance, which is calculated as a percentage of basic compensation (15%) for serving at a determined difficult to staff post which has a 15%, 20% or 25% Post (“Hardship”) Differential.
8. Post (“Hardship”) Differential:	Includes costs for post differential allowance, which is calculated as a percentage of basic compensation (5, 10, 15, 20 and 25%) for environmental conditions significantly worse than the U.S. In addition to being paid to permanently assigned personnel.
9. Separate Maintenance Allowance (SMA):	Includes cost for involuntary and voluntary SMA, which is paid when family members are prohibited from residing at a foreign post or when family members may go to a foreign post but opt not to for personal reasons.
10. Special Differential:	Special differentials are available to Foreign Service officers who are required because of the nature of their assignments to perform additional work on a regular basis in substantial excess of normal requirements (22 USC Sec.3972).
11. Pay and Allowance:	Includes MILPERS costs for military personnel assigned overseas at a U.S. Embassy, U.S. Consulate or U.S. Mission.
12. Housing:	Includes costs for overseas housing for U.S. direct hires, including rents, leases, housing pool costs, and/or allowances provided for private leased quarters in lieu of Government provided housing.
13. Residential furnishings/Equipment (DPC only):	Includes costs of residential furnishings, equipment, and appliances.
14. Education Allowance (DPC only):	Includes costs for the education expenses for U.S. direct hire dependents (K-12) overseas.
15. Educational Travel (DPC only):	Includes costs for one round trip annually between school attended in the U.S. and the foreign post of assignment.
16. PCS Travel (employee & family moving expenses):	Includes costs associated with permanent change of station travel of employees and eligible family members, shipment of household effects and privately-owned vehicles, and placement of household effects into storage.
17. Rest and Recuperation (R&R) Travel:	Includes the costs of R&R travel provided for U.S. direct hires overseas.
18. Home Leave Travel:	Includes costs of travel for U.S. Direct Hires overseas to provide overseas employees the opportunity to spend significant periods of time in the United States while pursuing careers overseas.
19. Office Furnishings/Equipment/Information Management:	Includes agency costs for the purchase and maintenance of office furnishings and equipment, such as computers, phones, computer networks, copiers, and communications equipment, including classified networks.
20. Office Leases:	Includes the costs of all leased office space (off embassy/consulate compound) overseas.
21. Miscellaneous Office Expenses:	Includes non-programmatic miscellaneous office expenses, such as utilities and supplies.
22. ICASS Charges:	Includes costs of participation in International Cooperative Administrative Support Services (ICASS).

Definitions: Overseas Personnel and Related Costs Categories (Continued)

23. Field Travel: Includes costs of all field travel conducted by U.S. direct hires overseas.
24. Representation: Includes costs for representation overseas in furthering the interests of the United States.
25. Security: Includes the costs of guards, alarms, cameras, etc. NOT covered under ICASS.
26. Other: Includes costs not captured above, such as language and other training, vehicles, agency specific benefits or allowances not included above, medical costs (physicals), etc. Please identify the items calculated as part of this category.

StaffingDescription

- Full-time Permanent U.S. Direct Hires: Full-time, permanent U.S. direct hire personnel
- US Military Personnel: U.S. military personnel (services members)
- US-contracted PSCs: Personal services contractors (PSCs) hired from the United States and stationed overseas, eligible for similar support benefits (i.e., travel, housing, etc.) as U.S. direct hires.
- Foreign Service National (FSN): An FSN employee is a non-U.S. citizen directly hired by a U.S. mission
- Local Personal Services Contractors (PSCs) or Personal Services Agreement (PSAs): Individuals contracted locally to perform an identifiable task under the supervision and control usual to government employees rather than to furnish an end item of supply (U.S. citizen hired locally as a PSC should be accounted for under category no. 31).
- Third Country Nationals (TCNs): Individuals who are neither citizens of the United States nor of the country in which employed, who are employed on a limited appointment or personal services contact, and who are eligible for return travel at U.S. Government expenses to their home country or country from which recruited.
- Locally Hired Americans, including Eligible Family Members: U.S. citizens (AMCITs) hired locally as temporary employees or PSC personnel.
- Long-term / rolling TDY positions: (A TDY position is defined as any position requiring workspace (desk or non-desk) for more than six months in a year or positions routinely filled by TDY personnel on a rotating basis, even though no individual ever stays for more than six months).