

**VOLUME 2B, CHAPTER 15: “OVERSEAS COST REPORT”**

**SUMMARY OF MAJOR CHANGES**

Changes are identified in this table and also 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 2010](#) is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
All	Updated hyperlinks and ensured compliance with administrative instructions.	Revision
1.2	Added Authoritative Guidance section in compliance with administrative instructions	Addition
3.2.3	Added submission to CAPE’s SNaP database	Revision
3.2.4	Added OP-53 requirements for Military Departments, Defense Agencies, and Field Activities	Revision
4.2	Deleted Exhibit OP-53 Overseas Funding Military Personnel Overseas Funding.	Deletion
4.2	Deleted Exhibit OP-53 Overseas Funding Country and Appropriation Summary.	Deletion
4.2	Deleted Exhibit OP-53 Overseas Funding Operation and Maintenance Overseas.	Deletion
4.2	Deleted Exhibit OP-53 Overseas Funding Family Housing, Operation Maintenance.	Deletion
4.2	Deleted Exhibit OP-53 Overseas Funding Family Housing, Family Housing Construction.	Deletion
4.2	Deleted Exhibit OP-53 Overseas Funding Military Construction.	Deletion
Definitions	Formatted Definitions only.	Revision

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## CHAPTER 15

### OVERSEAS COST REPORT

#### 1.0 GENERAL

#### 1.1 Purpose

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

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

1.1.2.1. Military Personnel appropriations (including Reserves and National Guard)

1.1.2.2. Operation and Maintenance appropriations

1.1.2.3. Family Housing Construction and Family Housing Operations appropriations

1.1.2.4. Military Construction appropriations

#### \*1.2 Authoritative Guidance

The instructions and related requirements prescribed in this chapter are derived primarily from, and in accordance with Title 10, United States Code, section 113 ([10 U.S.C. §113](#)).

#### 1.3 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).

#### 1.4 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).

#### 1.5 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, Chapter 6 provides specific policies and formats related to Military Construction and Family Housing appropriations, and Chapter 9 provides specific policies and

formats related to Revolving Funds. (See Volume 2A, Chapters 1 - 3 and Volume 2B, Chapter 6, and 9-10).

## 2.0 PROGRAM AND BUDGET REVIEW SUBMISSION

### 2.1 General

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

## 3.0 CONGRESSIONAL JUSTIFICATION/PRESENTATION

### 3.1 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 10 U.S.C. §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.

### 3.2 Submission Requirements

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

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

\* 3.2.3. The OP-53 data will be entered into and collected through the Office of the Director of Cost Assessment and Program Evaluation's (CAPE) Select & Native Programming Data Input System (SNaP). SNaP is available on unclassified network at <https://snap.cape.osd.mil/> and classified <https://snap.cape.osd.smil.mil/home.aspx>. The electronic submission will be the official submission of this exhibit.

\* 3.2.4. The Military Departments will report all military personnel permanently assigned overseas and associated costs to include those assigned to Defense Agencies and Field Activities. Therefore, the Defense Agencies should not report data citing military personnel appropriations or line items. All Military Departments, Defense Agencies, and Field Activities must complete the OP-53 input for each country regardless of total annual costs.

### 3.3 Definitions

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

3.3.1. 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.

3.3.2. 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). Components must ensure to report costs and number of United States Foreign and National Direct and Foreign National Indirect full-time equivalents.

3.3.3. 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.

3.3.4. 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).

3.3.5. 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.

3.3.6. 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.

#### 4.0 OVERSEAS COST REPORT SUBMISSION FORMATS

##### 4.1 Purpose

The [information](#) 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.

##### \*4.2 Exhibits in Support of Overseas Cost Report

OP-53 Overseas Funding

## \*Exhibit OP-53 Overseas Funding

Class    CountryCode    ResourceType    ManpowerType    TreasuryCode    BACode    PY    CY    BY

Description of Data Elements: The Components should provide the following data elements for each appropriation and operation/activities financed with the funding identified. Updated guidance on the OP-53 exhibit can be found on the SNaP website by clicking the “Instructions” tab, then selecting the “Data Requirements.” (<https://snap.cape.osd.mil>)

- A. Class: The Class data element is the classification of the data entered in the row.
- B. CountryCode: The Country Code is a three-digit alphabetical code used to represent a country name. The Country Code list can be found on the SNaP website within the OP-53 Overseas Report Instructions document.
- C. ResourceType: Identify the resource type for each appropriation and operation/activity. The resource type will be either a Total Obligation Authority (TOA) or manpower. If the resource type is TOA, select manpower type N/A. If the resource type is manpower, then select the manpower type civilian, enlisted, or officer.
- D. ManpowerType: Identify funding by appropriation and manpower type. The manpower type list includes civilian, enlisted, officer, or N/A. Select manpower type N/A only when the resource type is TOA.
- E. TreasuryCode: Treasury Code is a defined set of four-to-six digit numeric codes from the Comptroller that identifies resource types. The list of Treasury Code values can be found on the SNaP web site website by clicking the "Instructions" tab, then selecting the "Documents". The document is named “Appropriations List”. (<https://snap.cape.osd.mil>)
- F. BA Code: Budget Activity is a two-digit identifier for the categories within each appropriation and fund account to identify the purposes, projects, or types of activities financed by the appropriation. Utilize applicable BA codes (e.g. Military Personnel appropriations should include costs associated with BA01 (Officer Pay and Allowance), BA02 (Enlisted Pay and Allowances), BA04 (Subsistence of Enlisted Personnel – Basic Allowance for Subsistence only), and BA05 (Permanent Change of Station Travel).
- G. PY, CY, and BY: For Past Year (PY), Current Year (CY), and Budget Year (BY) provide direct funding by Country for payment of all military personnel, operation and maintenance, military construction, and family housing. 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.) 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.

Military construction costs will be computer generated from the Program Resources Collection Process for the OP-53 display. Data on this exhibit must match the Family Housing(Construction &

Operation and Maintenance) and Military Construction data in the Construction Programs (C-1) budget exhibit submitted in support of the President's budget.

\*Definitions: Overseas Personnel and Related Costs Categories

U.S. Personnel

Categories

Description

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 [Federal Insurance Contributions Act](#) 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 U.S.C. § 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.



## Definitions: Overseas Personnel and Related Costs Categories (Continued)

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. [Permanent Change of Station \(PCS\) Travel](#) (employee & family moving expenses): Includes costs associated with PCS 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. [International Cooperative Administrative Support Services \(ICASS\) Charges](#): Includes costs of participation in ICASS.
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.

## Definitions: Overseas Personnel and Related Costs Categories (Continued)

<u>Staffing</u>	<u>Description</u>
	<ul style="list-style-type: none"><li>• <u>Full-time Permanent U.S. Direct Hires</u>: Full-time, permanent U.S. direct hire personnel</li><li>• <u>US Military Personnel</u>: U.S. military personnel (services members)</li><li>• <u>US-contracted PSCs</u>: 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.</li><li>• <u>Foreign Service National (FSN)</u>: An FSN employee is a non-U.S. citizen directly hired by a U.S. mission</li><li>• <u>Local Personal Services Contractors (PSCs) or Personal Services Agreement (PSAs)</u>: 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).</li><li>• <u>Third Country Nationals (TCNs)</u>: 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 contract, and who are eligible for return travel at U.S. Government expenses to their home country or country from which recruited.</li><li>• <u>Locally Hired Americans, including Eligible Family Members</u>: U.S. citizens (AMCITs) hired locally as temporary employees or PSC personnel.</li><li>• <u>Long-term / rolling TDY positions</u>: (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).</li></ul>