

**VOLUME 3, CHAPTER 9: “STATUS OF PRIOR YEAR MILITARY
CONSTRUCTION ACCOUNTS”**

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 2008 is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
Overall	Date refresh.	Refresh

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CHAPTER 9**STATUS OF PRIOR YEAR CONSTRUCTION ACCOUNTS****0901 FUNDING REVIEW OF PRIOR YEAR PROGRAM EXECUTION****090101. Purpose**

This chapter provides guidance for the submission of status reports concerning all prior year Military Construction and Family Housing Accounts. The intent is to adjust these accounts annually, during the August/September timeframe, to reflect the latest estimate of funding requirements for these programs.

090102. Reporting Requirements

A. Annually, by August 1, each DoD Component holding Military Construction and Family Housing funding authorities shall submit recommendations in the format of Exhibit MC-4 (see Volume 3, Chapter 9 Appendix A) for financial adjustments to these authorities based on current cost estimates. Unobligated balances will be withdrawn unless supported by firm requirements. In all cases where unobligated balances for programs more than two years old are not being made available for withhold, a statement shall be transmitted to identify the status of each project and efforts made to complete the financing. Exhibits shall be submitted in duplicate to the Office of the Under Secretary of Defense Comptroller (Program/Budget) OUSDC(P/B) Military Personnel and Construction.

B. Separate Exhibits MC-4 shall be prepared and submitted for the five active program years, categorized by budget activity. Instructions for the completion of the MC-4 exhibits are contained in Volume 3, Chapter 9 Appendix A.

Exhibit MC-4

APPENDIX A

MILITARY CONSTRUCTION FUNDING REVIEW
BUDGET ACTIVITY (SPECIFY) FISCAL YEAR

(1) Project & Location	(2) Current Estimate	(3) Obligational Authority Issued	(4) Cumulative Obligations as of the Past June 30	(5) + or - Authority Required for Completion	(6) Remarks
	<u>1/</u>	<u>2/</u>		<u>3/</u>	

1/ Enter the best estimate of the total amount this project will cost when complete.

2/ Enter the amount of obligational authority issued. This amount should agree with the amounts provided by project on the Office of the Secretary of Defense (OSD) funding documents. In certain cases funds may be realigned between the various projects in accordance with prescribed programming procedures. However, in no case should the total of the projects shown in this column for a given fiscal year exceed the amount provided on the OSD obligational authority document.

3/ Enter the amount of authority required to complete the project. If the total of this column for a fiscal year program is negative those funds will be withdrawn unless a justification is provided why they should not be withdrawn. If the total of this column for a fiscal year is positive, an explanation should be provided why the additional funds are required.

Exhibit MC-4
(Page 1 of 1)

Exhibit MC-4 Instructions

APPENDIX A

INSTRUCTIONS FOR COMPLETION OF MC-4 EXHIBIT
MILITARY CONSTRUCTION FUNDING REVIEW

1. The MC-4 exhibit shall be executed at the project level for each of the program years for which the Department of Defense (DoD) Component holds unexpired obligational authority. A program year summary should be compiled by budget activity for each of the program years covered by the review.
2. Columnar entries shall be as follows:
 - a. Project and Location (1) - Each project contained in the original program approved by the Congress should be listed regardless of its status. The projects should be listed alphabetically in state sequence. Minor construction projects also should be listed with unallocated minor construction funds identified and labeled as such. Planning and Design funds may be accounted for as a lump-sum.
 - b. Current Estimate (2) - Enter the current working estimate (CWE) for the project. If the project is payable in a foreign currency, the CWE should be calculated at the budgeted rate.
 - c. Obligational Authority Issued (3) - Enter the amount of obligational authority currently issued to the command, activity, etc., for this project. The sum of obligational authority issued for each program year and budget activity cannot exceed the amount currently apportioned or, in the case of the Defense Agencies, the amount provided on the latest fund authorization.
 - d. Cumulative Obligations as of the Past June 30 (4) - Self-explanatory.
 - e. + or - Authority Required for Completion (5) - In the case of the Defense Agencies, a negative figure indicates the amount of authority that may be withdrawn, whereas a positive figure represents the amount of additional authority required. Justification should be included if the component determines that a negative value cannot be withdrawn. If the total is positive, by program year and budget activity, a statement should be entered in the remarks section of the report indicating the impact if additional funds are not provided.
 - f. Remarks (6) - In addition to impacts, etc., as described above, this column should include the status of the project stated as a percent of fiscal completion.