

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

**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 [May 2018](#) is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
All	Updated chapter to reflect new template/formatting rules.	Revision
All	Updated hyperlinks	Revision

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## CHAPTER 13

## FISCAL POLICY FOR BASE CLOSURE AND REALIGNMENT

## 1.0 GENERAL (1301)

## 1.1 Purpose (130101)

This chapter specifies financial policy for base closure and realignment.

## 1.2 Authoritative Guidance (130102)

1.2.1. Since 1988, the Congress has enacted legislation that created six separate accounts at the U.S. Department of the Treasury (Treasury) to finance base closure and military installation realignment.

1.2.1.1. 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.”

1.2.1.2. 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.”

1.2.1.3. 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.”

1.2.1.4. Section 344 of the National Defense Authorization Act for Fiscal Years (FYs) 1992 and 1993 ([\*P.L. 102-190\*](#)) established the “Reserve Account.”

1.2.1.5. Section 2906A of the Defense Base Closure and Realignment Act of 1990 created the “[\*DoD Base Closure Account 2005\*](#).”

1.2.1.6. Section 2711 of the National Defense Authorization Act ([\*NDAA for FY 2013\*](#)) establishes a new appropriation for the “Department of Defense Base Closure Account” (097X0516) and cancels existing Base Closure Accounts (097X0510 and 097X0512).

1.2.2. 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.”

## 2.0 POLICY (1302)

### 2.1 General (130201)

2.1.1. [Department of Defense \(DoD\)](#) 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 must administer the allocations of base closure funds.

2.1.2. DoD Components are to deposit the proceeds in the appropriate account authorized by law. If transfer funds were deposited into the wrong account, a suspense account, or other interim account, a Standard Form (SF) 1080, "Voucher for Transfers Between Appropriations and/or Funds," must be used to transfer funds to the proper account.

### 2.2 DoD Base Closure Account 1990 and DoD Base Closure Account 2005 (130202)

2.2.1. The Treasury symbol for DoD Base Closure Account 1990 is 097X0510. This account is identified as the "Base Realignment and Closure Account, Part II, Defense," in Treasury's Federal Account Symbols and Titles (FAST) publication. Section 2711 of the National Defense Authorization Act for FY 2013 cancels this account effective upon enactment of the National Defense Authorization Act for FY 2014. Existing unobligated balances as of December 31, 2013, transfer to the new appropriation (097X0516).

2.2.2. The Treasury symbol for DoD Base Closure Account 2005 is 097X0512. This account is identified as the "Base Realignment and Closure Account 2005, Defense," in Treasury's FAST publication. Section 2711 of the National Defense Authorization Act for FY 2013 cancels this account effective upon enactment of the National Defense Authorization Act for FY 2014. Existing unobligated balances as of December 31, 2013, transfer to the new appropriation (097X0516).

2.2.3. The U.S. Treasury symbol for DoD Base Closure Account is 097X0516. This account is identified as the "Base Realignment and Closure Account, Defense," in Treasury's FAST publication. Section 2711 of the National Defense Authorization Act for FY 2013 established this account effective upon enactment of the National Defense Authorization Act for FY 2014. Existing unobligated balances as of December 31, 2013, transfer from 097X0510 and 097X0512 to the new appropriation.

2.2.4. Except as provided for in subparagraph 2.2.6 funds deposited into these accounts must be:

2.2.4.1. Funds authorized for, and appropriated to, the account.

2.2.4.2. 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.

2.2.5. Proceeds resulting from the sale or disposal of property or facilities (including buildings and structures) due to the base closure process must 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.

2.2.6. 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, section 2687 ([10 U.S.C. § 2687](#)) must be deposited as reimbursements into the appropriate DoD Base Closure Account.

2.2.7. 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 must 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 4, for property funded with commissary store funds. See Volume 13, Chapter 3, for property funded with nonappropriated funds.

2.2.8. Subject to their availability, funds in the account may be used to:

2.2.8.1. 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.

2.2.8.2. 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 must be transferred as a result of such closure or realignment.

2.2.8.3. 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.

2.2.8.4. Offer outplacement assistance to civilian employees employed by the DoD at installations being closed or realigned.

2.2.8.5. Reimburse other federal agencies for actions performed at the request of the Secretary of Defense with respect to any such closure or realignment.

### 2.3 DoD Overseas Military Facility Investment Recovery Account (130203)

2.3.1. The Treasury symbol for the receipt account (funds deposited in the DoD Overseas Military Facility Investment Recovery Account Deposits, DoD) are 097X5193.017, .057, .021, and .097, as applicable. The Treasury symbol for the special fund account (expenditure of funds from the account) is 097X5193.

2.3.2. Except as offered in subparagraph 2.3.3, funds deposited into this account must 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.

2.3.2.1. Steps must 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.

2.3.2.2. The term “fair market value of the improvements” means the value of improvements on the basis of their highest use.

2.3.2.3. 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.

2.3.3. 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.”

2.3.4. 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:

2.3.4.1. Facility maintenance, repair and environmental restoration at military installations in the United States.

2.3.4.2. Facility maintenance, repair and compliance with environmental laws at military installations outside the United States that the Secretary of Defense anticipates must be occupied by the U.S. Forces for an extended period.

### 2.4 Reserve Account (130204)

2.4.1. The Treasury symbol for the receipt account (funds deposited into the Reserve Account) is 097X5195.003. The U.S. Treasury symbol for the special account (expenditure of funds from the Reserve Account) is 097X5195. This account is identified as “Use of Proceeds from the Transfer or Disposition of Commissary Facilities, Defense.”

2.4.2. The transfer or disposal of a commissary or nonappropriated fund (NAF) facility must 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.

2.4.3. 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 must be deposited into the appropriate base closure account, not the Reserve Account.

2.4.3.1. 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.

2.4.3.2. The term “nonappropriated funds” means funds received from a NAF instrumentality. (See [Volume 13 for additional guidance and definitions.](#))

2.4.3.3. 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 [Volume 13 for additional guidance and definitions.](#))

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

2.4.4. 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.

2.4.5. DoD Components are responsible for ensuring that budgeting and accounting procedures can separately identify the following:

2.4.5.1. Commissary

2.4.5.2. Exchange system

2.4.5.3. All other NAFI balances in the Reserve Account.

### 3.0 BUDGET AND ACCOUNTING RESPONSIBILITIES (1303)

#### 3.1 Requests for Funds (130301)

##### 3.1.1. DoD Components

3.1.1.1. 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 and Sustainment or designee, the Director, Office of the Secretary of Defense (OSD) Base Realignment and Closure (BRAC) Office, must submit a financial plan to the Director, Military Personnel and Construction, Office of the Under Secretary of Defense (Comptroller) (OUSD(C)), Program/Budget (P/B), supported by a “DoD Base Closure Account Financial Plan,” (Format 460-BC) (see 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 Director, Military Personnel and Construction, OUSD(C), 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 must identify specific base closure program requirements to their host DoD Component.

3.1.1.2. BRAC 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:

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

3.1.1.2.2. 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). The Deputy Under Secretary of Defense for Installations and Environment memorandum of February 27, 2008, delegated notification responsibility to the DoD Components contingent upon OUSD(C) and OSD BRAC Office concurrence.

3.1.2. Director, Military Personnel and Construction. This office must 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.

### 3.2 Funds Distribution (130302)

3.2.1. Director, Military Personnel and Construction. Upon OMB approval of the SF 132 for the base closure account, this office must provide a Fund Authorization Document to the applicable component for recording in the agency-level accounting records.

3.2.2. Director, Defense Finance and Accounting Service (DFAS). The Director of DFAS must obtain and record, in the departmental-level accounting records, a Financial Management Service (FMS) 6200, “Appropriation Warrant,” for the base closure accounts. Exhibit 13-1 illustrates the most common entries used for this account.

#### Exhibit 13-1. Accounting Entries for Recording Warrants

Dr 411900 Other Appropriations Realized  
     Cr 445000 Unapportioned Authority

Dr 101000 Fund Balance With Treasury  
     Cr 310100 Unexpended Appropriations – Appropriations Received

To record the appropriation warrant (FMS 6200).

### 3.2.3. DoD Components. The DoD Components must:

3.2.3.1. Record the Fund Authorization for the base closure accounts received from the Director, Military Personnel and Construction, OUSD(C), P/B. Exhibit 13-2 illustrates the most common entry used to accomplish this action.

#### Exhibit 13-2. Accounting Entries for Fund Authorization

Dr 445000 Unapportioned Authority  
     Cr 451000 Apportionments

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

3.2.3.2. Receive and record the allocations of base closure funds received from the Director, Military Personnel and Construction, OUSD(C), 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 must distribute the base closure funds to its installations in accordance with its normal fund distribution procedures. The applicable subaccounts are shown in Exhibit 13-3.

## Exhibit 13-3. Base Closure Accounts by Subaccount

**Military Construction:**

Construction

a. (Project)

b. (Project)

Planning and Design

NOTE: The military construction subaccount must 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

## Exhibit 13-3. 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 must 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 in this exhibit, performed with respect to any closure or realignment.

**Military Personnel:**

Limited to PCS and Temporary Duty (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:**

Any other expenses associated with base closure and realignment efforts.

3.2.3.3. Account for the receipt and allotment of the allocations using the entries in Exhibit 13-4.

Exhibit 13-4. Accounting Entries for Recording Allocations

Dr 455000 Internal Fund Distributions Received  
    Cr 456000 Funds Available For Allotment  
Dr 101000 Fund Balance With Treasury  
    Cr 310100 Unexpended Appropriations – Appropriations Received

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

Dr 456000 Funds Available For Allotment  
    Cr 457000 Allotments Issued  
Dr 101000 Fund Balance With Treasury  
    Cr 310100 Unexpended Appropriations – Appropriations Received

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

3.3 Plan Execution (130303)

The DoD Components must:

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

Exhibit 13-5. Accounting Entries for Recording Allotments for Base Closure Accounts

Dr 458000 Allotments Received  
    Cr 461000 Allotments--Realized Resources  
  
Dr 101000 Fund Balance With Treasury  
    Cr 310100 Unexpended Appropriations – Appropriations Received

To record receipt of an allotment.

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

3.3.2.1. Exhibit 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.

Exhibit 13-6. Accounting Entries for Recording Expenses/Expenditures for Base Closure Accounts

Dr 461000 Allotments--Realized Resources  
    Cr 490200 Delivered Orders --Obligations, Paid  
    and  
Dr 610000 Operating Expenses/Program Costs  
    Cr 101000 Fund Balance With Treasury

To record expenditure of an allotment.

3.3.2.2. Losses that do not result in a fund outlay and that are incurred as a result of a DoD base closure must be accounted for as an extraordinary loss. Exhibit 13-7 illustrates these entries.

Exhibit 13-7. Accounting Entries for Recording an Extraordinary Loss (Or Gain) That Does Not Result In Fund Outlay

Dr 173900 Accumulated Depreciation on Buildings, Improvements and Renovations  
Dr 174900 Accumulated Depreciation on Other Structures and Facilities  
Dr/Cr 730000 Extraordinary Items (Debit for Loss or Credit for Gain)  
    Cr 171100 Land and Land Rights  
    Cr 173000 Buildings, Improvements and Renovations  
    Cr 174000 Other Structures and Facilities

To record extraordinary loss (or gain) that does not result in a fund outlay from base closures.

3.3.3. Rephase planned execution of the financial plan as the situation dictates, and with the prior approval of the Under Secretary of Defense for Acquisition and Sustainment or designee, the Director for Base Closure and Utilization, and in coordination with the Director, Military Personnel and Construction, OUSD(C), P/B. A revised Format 460-BC and supporting documentation must be prepared that reflects the changes in the financial plan.

#### 4.0 REPORTING RESPONSIBILITIES (1304)

##### 4.1 DoD Components (130401)

The DoD Components must prepare and submit reports to the appropriate DFAS site on the status of its allotments. At a minimum, these reports must offer detail for each subaccount specified in a Fund Authorization document provided by OSD (see subparagraph 3.2.3). Submit these reports in accordance with a schedule of due dates to be provided by the DFAS.

## 4.2 Defense Finance and Accounting Service (130402)

4.2.1. Establish base closure accounts with Treasury.

4.2.2. Post SF 1151, “Nonexpenditure Transfer Authorizations” transactions, as necessary, for the base closure accounts.

4.2.3. Prepare departmental-level appropriation and fund status reports as required by Volume 6A, Chapter 4, for the base closure accounts administered by the Military Departments and Defense Agencies.

4.2.4. Prepare Chief Financial Officer reports for all base closure accounts.

4.2.5. Offer consolidation of appropriate financial reports to produce Treasury Index 97 financial reports on a pass-through basis.

4.2.6. Subject to the approval of the OUSD(C), supplement this guidance with additional procedures, as may be required.

## 5.0 ADMINISTRATION OF BASE CLOSURE FUNDS (1305)

### 5.1 Appropriated Fund Activities (130501)

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:

#### 5.1.1. Expenses that Ordinarily Result in a Cash Outlay

5.1.1.1. Military Construction projects, including planning and design efforts, for which base closure funds are requested.

5.1.1.2. Family Housing projects, including construction, planning and design, and operations for which base closure funds are requested.

5.1.1.3. Operations and Maintenance-type efforts including civilian severance pay, civilian PCS, outplacement assistance transportation of things, facilities sustainment, and program management (civilian work years, travel, and related support dedicated to implementation efforts).

5.1.1.4. 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).

5.1.1.5. 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 must be transferred as a result of a closure or realignment of a military installation.

5.1.1.6. Federal agencies including reimbursements to other Federal agencies for actions, other than for environmental activity discussed in subparagraph 5.1.1.4, performed with respect to any closure or realignment.

5.1.1.7. Military Personnel, limited to PCS and TDY expenses dedicated to implementation efforts.

5.1.1.8. Procurement-type Items for those items normally purchased with procurement appropriations.

5.1.1.9. Other expenses associated with base closure and realignment efforts.

5.1.2. 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.

## 5.2 Disposition of DoD Base Closure Assets (130502)

The loss (or gain) from the sale, lease, or other disposal of assets must be recorded by the activity having financial custody of those assets. The sale, lease, or other disposal action must 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. Exhibit 13-8 illustrates these entries.

Exhibit 13-8. Accounting Entries For Extraordinary Loss (Or Gain) Resulting From the Sale or Other Disposal of Base Closure Assets

Dr 101000 Fund Balance With Treasury

Dr 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations

Dr 174900 Accumulated Depreciation on Other Structures and Facilities

Dr/Cr 730000 Extraordinary Items (Debit for Loss or Credit for Gain)

    Cr 171100 Land and Land Rights

    Cr 173000 Buildings, Improvements, and Renovations

    Cr 174000 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>						