

VOLUME 12, CHAPTER 23: “CONTINGENCY OPERATIONS”**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 [September 2007](#) is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Reworded and reformatted chapter for clarity. Revised references and added electronic links.	Revision
231002	Added reference to Budgeting for Contingency Operations .	Revision
230206	Removes reference to USD(C) memorandum, April 20, 1992, “Disaster Relief Funds” (hereby rescinded) and adds reference to DoD Directive 5100.46, Foreign Disaster Relief, dated July 6, 2012.	Revision
230210	Added reference for War-Related Reporting Requirements	Addition
230211	Added reference to Report Incremental Contingency Operations costs on a Monthly Basis	Addition
230212	Added reference to the OMB memorandum on “Criteria for War/Overseas Contingency Operations Funding requests”	Addition
230307	Reworded and reformatted chapter for clarity.	Revision
230308	Added paragraph to explain the Office of the Military Advisor role in processing United Nations requests.	Addition
230406	Added explanation on cost categories and the cost breakdown structure, inserts hyperlink to Overseas Contingency Operations Guidance , and reassigns the Costs Categories Table (23-1) to Annex 4.	Revision
230409	Added paragraph on using the Contingency Operation Support Tool (COST) for developing estimates for an operation.	Addition
230701	Added guidance on the assignment of Special Program Codes .	Addition
230902.M	Reworded and reformatted chapter for clarity.	Revision
230904.B	Added guidance on cost reporting and standard operating procedure documentation.	Addition

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
230905	Added guidance for using the Program Resource Collection Process (PRCP) to request funding for Overseas Contingency Operations requirements.	Addition
231202	Reassigned Annex 2 to Annex 3.	Revision
2315	Added section to address budget justification and reporting requirements for Overseas Contingency Operations Transfer Fund (OCOTF) and Base Funded Overseas Contingency Operations.	Addition
231501	Added paragraph to explain purpose of the OCOTF.	Addition
231501	Added paragraph to address budget justification process for base funded contingency operations.	Addition
2316	Added section to address Foreign Disaster Relief (FDR) Funded by Overseas Humanitarian, Disaster, and Civic Aid (OHDACA)	Addition
231601	Added purpose/practicability for the program	Addition
231602	Added financial oversight responsibilities for Contingency Operations	Addition
231603	Added guidance for funding OHDACA	Addition
Annex 1	Added Standard Data Reporting Format	Revision
Annex 2	Added Disaster Relief and Humanitarian Assistance Reporting Format	Addition
Annex 3	Reassigned Annex 2 to Annex 3	Revision
Annex 4	Reassigned Table 23-1 to Annex 4 - Cost Breakdown Structure Listing and Definitions	Addition

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CHAPTER 23

CONTINGENCY OPERATIONS

2301 PURPOSE

230101. General

This chapter promulgates financial policy and procedures for small, medium and large-scale campaign level military contingency operations related to the Department of Defense (DoD). These might include, but are not limited to, support for peacekeeping operations, [foreign disaster relief \(FDR\)](#) efforts, and noncombatant evacuation operations (NEO). Note that the term “contingency operation,” as used in this chapter, is more [encompassing](#) than the specific definition contained in Title 10, United States Code, section 101(a), paragraph 13. Explicitly excluded from this chapter are peacetime civil emergencies occurring within the United States, the guidance for which is included in DoD Directive 3025.18, “[Defense Support of Civil Authorities \(DSCA\)](#).” [Also excluded from this chapter are steady-state DoD humanitarian assistance activities.](#)

230102. Budgeting for Contingency Operations

DoD Components normally do not budget for contingency operations as discussed in this chapter. Therefore, DoD Components must accomplish directed contingency operations using funds available to the cognizant command or unit, independent of the receipt of specific funds for the operation. The authority for DoD Components to expend available funds is issued by the Secretary of Defense. [Since the Fiscal Year 2010 President’s Budget, estimates for the Global War on Terror and Overseas Contingency Operations are included with the submission of the President’s Budget.](#)

230103. An Execute Order from the Secretary of Defense

An execute order from the Secretary of Defense is both the authority for the commander of a combatant command to [initiate military operations](#) and the authority for DoD Components to expend available funds to carry out the order. Planning orders and alert orders from the Chairman, [of the Joint Chiefs of Staff \(CJCS\)](#) constitute authority for a commander of a combatant command to expend funds available to that commander of a combatant command and authority to direct a military component to expend funds available to that component for forces assigned to the commander of a combatant command. [Refer to Joint Publication 5-0, Joint Operation Planning, for information on joint operation order types.](#)

230104. DoD Policy Requirements

DoD policy requires that controls, accounting systems, and procedures provide, in financial records, proper identification and recording of costs incurred in supporting contingency operations. For such operations, data must be collected and records maintained to support bill development and the distribution of reimbursements to the applicable organizations.

230105. Emergency Supplemental Funding

This chapter does not address wartime activities or the unique circumstances that require U.S. military forces to be placed on a wartime footing. Those situations may result in activities and costs that are not covered specifically by this chapter, but would, nonetheless, require emergency supplemental funding. Such activities will be addressed separately, on an exception basis, from the activities addressed in this chapter. Such exceptions may, for example, include purchase of munitions, replacement of major items of equipment, and repair of facilities or other infrastructure.

230106. Elimination of Potential Duplicative Efforts

DoD officials having responsibility for reviewing and approving purchases for which the source of funding is derived from a transfer account like the Overseas Contingency Operations Transfer Fund (OCOTF) shall, to the greatest extent possible, review transactions to: (1) eliminate the potential for duplicating the procurement of goods and services, and (2) ensure that contractors are reimbursed for only those services and goods provided to the government.

230107 Allowable Contingency Operations Cost

The funding derived from a contingency transfer account is available only for those incremental costs incurred in direct support of a contingency operation. As such, funds that are transferred into a Component's baseline appropriation are not to be used to finance activities and programs that are not directly related to the incremental cost of the contingency. In addition, the funds transferred to a Component's appropriation are not to be used to procure durable and expendable items in excess of what is required. Furthermore, those durable items procured with transferred funds are to be retained in support of the contingency even after the Component/unit has completed its tour of duty to support the contingency. Those durable items in the inventory, such as office equipment and expendable supplies that have not been consumed, should be made available to Components/units that are replacing the Component/unit that is departing the contingency operation area.

230108 Fiduciary Responsibility

It is vital for civilian and military personnel authorized to obligate and expend funds in support of a contingency operation, using resources derived from the transfer of funds from a centrally funded transfer account (e.g., OCOTF), to employ a fiduciary approach to ensure that the funds are used in a prudent manner. Contingency funds are not to be used for purchases that are improper or are in excess of government requirements or which might bring embarrassment to the U.S. Government. Furthermore, special attention must be given by the Components' approving officials when the government purchase card is used for purchases to be funded with funds derived from a contingency operations transfer account. Approving officials are responsible for reviewing and reconciling cardholders' statements and for verifying that all transactions were necessary government purchases made in accordance with the Federal Acquisition Regulation and all other government policies and procedures. (See Volume 10, Chapter 12, of this Regulation for more information.)

2302 REFERENCES

The following references document the authority and procedures under which contingency operations have been executed. The memoranda listed in paragraphs 230204, 230205, and 230206, issued to provide interim guidance for financial management of contingency operations, are superseded by the policies and procedures provided by this chapter.

230201. Waiver of Requirement to Reimburse Support Units

Secretary of Defense Memorandum, July 22, 1996, "Waiver of Requirement to Reimburse Support Units."

230202. Guidance on Contingency Operations and on Contributions for Defense Programs, Projects, and Activities

Under Secretary of Defense (Comptroller) (USD(C)) memorandum, February 8, 1995, "Guidance on Contingency Operations and on Contributions for Defense Programs, Projects, and Activities."

230203. Billing Procedures for U.S. Efforts Supporting Applicable United Nations (UN) Peacekeeping Efforts

USD(C) memorandum, March 29, 1994, "Billing Procedures for U.S. Efforts Supporting Applicable United Nations (UN) Peacekeeping Efforts."

230204. Cost Reporting Requirements and Applicable Billing Procedures for Support to UN Peacekeeping Operations in FY 1994

USD(C) memorandum, March 9, 1994, "Cost Reporting Requirements and Applicable Billing Procedures for Support to UN Peacekeeping Operations in FY 1994."

230205. Reimbursement of Defense Business Operations Fund Activities for Contingency Operations and Humanitarian Efforts

USD(C) memorandum, July 28, 1994, "Reimbursement of Defense Business Operations Fund Activities for Contingency Operations and Humanitarian Efforts."

[*230206. Foreign Disaster Relief](#)

[Department of Defense Directive 5100.46, "Foreign Disaster Relief," dated July 6, 2012.](#)

230207. Foreign Assistance Act, section 506, Special Authority

230208. Foreign Assistance Act, section 607, Furnishing of Services and Commodities

230209. Foreign Assistance Act, section 632, Allocation and Reimbursement Among Agencies

*230210. War-Related Reporting Requirements

National Defense Authorization Act (NDAA) for Fiscal Year 2006, Public Law 109-163, Section 1221, as amended.

*230211. Report Incremental Contingency Operations Costs on a Monthly Basis

Department of Defense Appropriations Act, 2016, Public Law 114-113, Section 8093.

*230212. Criteria for War/Overseas Contingency Operations Funding Requests

Office of Management and Budget memorandum, dated September 9, 2010, "Criteria for War/Overseas Contingency Operations Funding Requests."

2303 RESPONSIBILITIES

230301. Under Secretary of Defense for Policy (USD(P))

USD(P) has policy and management responsibility, through subordinate activities, for peace operations, and foreign disaster relief operations. For these operations, the USD(P) is responsible for accepting requests for assistance from organizations external to the Department and transmitting cost and availability data to those organizations. In coordination with the USD(C), the USD(P) determines financial responsibility for all contingency operations.

230302. Under Secretary of Defense (Comptroller) (USD(C))

USD(C) is responsible for overall financial policy for contingency operations and works with the USD(P) to determine the most responsive method of financing for contingency operations. In addition, USD(C) is responsible for pursuing prompt reimbursement to the Department from UN and other multinational organizations, other nations, and U.S. agencies for support which the Department has rendered. Additionally, USD(C) will issue guidance, as required, that provides the UN rates for reimbursements.

230303. Under Secretary of Defense for Personnel and Readiness (USD(P&R))

USD(P&R) is the NEO coordinator on behalf of the Secretary of Defense. In that capacity, the USD(P&R) ensures that existing policy and procedures for NEO remain current, **including the** memorandum of understanding with the Department of State in accordance with DoD Directive 3025.14, "Evacuation of U.S. Citizens and Designated Aliens from **Threatened** Areas Abroad" (short title: Noncombatant Evacuation Operations), and the Joint Federal Travel Regulation. USD(P&R) monitors the provisions of each to ensure compliance.

230304. Chairman, Joint Chiefs of Staff (CJCS)

CJCS is responsible for transmitting the Secretary's order to the cognizant Commander of a Combatant Command when a contingency operation is to be executed (via Deployment Orders and Execute Orders). Those orders will include a funding paragraph outlining financial guidance as directed by the USD(C) and USD(P).

230305. Director, Defense Finance and Accounting Service (DFAS)

DFAS is responsible for administering centralized cost consolidation; billing and reimbursement distribution functions in support of contingency operations; and issuing to reporting activities the necessary reporting and coding instructions, transmission links, points of contact, and other related information necessary to ensure accurate and timely reporting of costs. DFAS shall assist DoD Components, as required, in the identification and accumulation of costs. The Director, DFAS, has assigned responsibility for all contingency cost consolidations and billings to the [DFAS site supporting contingency operations](#). DFAS, to effect cost consolidation at the DoD level, shall prepare a monthly status report, by operation, appropriation, and appropriate DoD Component, as applicable, consolidating the cost reports submitted by the DoD Components. In addition, DFAS shall prepare a monthly status report on amounts billed and reimbursements received for each applicable contingency operation. DFAS shall provide copies of the monthly cost and billing status reports to OUSD (Comptroller), Program and Budget.

230306. Secretaries of the Military Departments; Heads of Defense Agencies; and the Commander for U.S. Special Operations Command

The Heads of the DoD Components cited herein are responsible for preparing cost estimates and submitting budget justifications to the USD(C), and also providing monthly incremental cost reports to DFAS in accordance with USD(C) policy stated herein. The DoD Component headquarters also are responsible for ensuring that guidance is disseminated to the appropriate unit level that details the required cost collection and reporting procedures and methodology for contingency operations.

230307. Director, Defense Security Cooperation Agency (DSCA)

[DSCA is responsible for using foreign military sales \(FMS\) systems and other acquisition mechanisms to implement sales or leases of equipment in support of contingency operations as directed by the USD\(P\). Such support may be in response to requests from the Department of State or requests from the UN for articles and services to support equipment leased under FMS procedures. DSCA provides oversight, funding, and exercises overall program management responsibility for FDR activities funded with Overseas Humanitarian, Disaster, and Civic Aid \(OHDACA\).](#)

230308. U.S. Mission to the UN (Military Advisor)

[The UN Office of the Military Advisor to the U.S. Mission determines the appropriate U.S. agency to support UN requests for assistance. For DoD support, UN requests for price and availability and letters of assist shall be forwarded directly to the USD\(P\) for approval and action. Other UN requests for assistance shall be forwarded through the Executive Secretary to the USD\(P\).](#)

230309. DoD Executive Agent for Repatriation Plans and Operations

The Deputy Chief of Staff for Personnel, Department of the Army, has been designated by the Secretary of Defense and the Secretary of the Army as the responsible DoD Component for coordinating repatriation operations of DoD noncombatants. The DoD Executive Agent develops and maintains a Joint Plan for DoD Noncombatant Repatriation. Financial responsibility remains with the affected DoD Component.

2304 ESTIMATING PROCEDURES FOR CONTINGENCY OPERATIONS

230401. Three Different Types of Contingency Operations Estimates

There are three different types of estimates that are developed and used during the course of an operation. The pre-deployment estimate is used to assess various operational assumptions and to inform the go/no-go decision-making process; the budget estimate is used to define and defend requests for reprogramming or additional appropriations; and the working estimate is used during execution of the operation against which the Military Departments measure actual costs, and which can be used as the base for determining the changes in cost that would result from changes to the operational plan. All three types of estimates are important to ensure that senior leaders have the latest and most accurate information available for use in the resource allocation process.

230402. Pre-Deployment Estimate

A. The pre-deployment cost estimate usually is required on short notice, sometimes within hours of notification. This estimate is the most difficult and unreliable of the three estimates due to lack of supporting information. The preliminary estimate typically is prepared by the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) and the Joint Staff J-8 using a cost model that uses major incremental cost drivers such as modes of transportation, operation duration, force deployment/phasing, and environmental conditions to project a rough order of magnitude cost estimate. Typically, DoD Components need additional time to develop “ground up” estimates.

B. As an adjunct to the cost model, the OUSD(C) has established a Contingency Cost Estimating Team to help develop more reliable preliminary cost estimates for contingency operations. This team is on call to OUSD(C) and consists of financial managers from the Office of the Secretary of Defense, the Joint Staff, and DoD Components, and augmented by operational and logistics planners as needed, to collect information about the operation and to formulate assumptions to support the cost estimating effort.

230403. Budget Estimate

This estimate is based on specific Commander of a Combatant Command operational plans, troop levels, location, and operating circumstances. The respective Military Services, via their financial management and logistics staffs, use data provided by the Commander of a Combatant Command and the in-theater Service Components to derive a projected incremental cost estimate for submission to OUSD(C). Data provided is examined in detail by the Office of the Secretary of Defense Joint Staff to determine the extent to which variations in the plan have been considered in developing the cost estimate. Time permitting, and on an exception basis, information briefings

may be solicited from the staffs of the cognizant Commander of a Combatant Command (and/or service Component commands) to detail anticipated requirements and factors that may prove useful in enhancing the development of the cost estimate. As a standard procedure in developing cost estimates, the Military Components shall utilize all available sources of relevant information and ensure that the field commands and headquarters personnel have applied the lessons learned from cost estimates associated with previous operations.

230404. Working Estimate

This estimate, formulated by the Military Department headquarters staff based on data provided by the respective component commands, builds on the budget estimate by adjusting periodically the budget estimate to reflect actual execution experience and changes in the operational and logistics plans. These estimates shall be revised/updated formally on a quarterly basis (through the Quarterly Contingency Cost Estimate Report) and reported to OUSD(C) as part of the effort to inform senior leadership of changes in cost. These quarterly updates shall incorporate changes to the operational plan and other policy and fact-of-life changes that have a significant impact on the cost estimate formulated prior to actual program implementation. Such changes shall be generated, at least in part, as a result of decisions made by the local commander, who sets requirements based on his assessment of the operational situation.

230405. Major Command Monthly Contingency Cost Estimate Report

These monthly reports to the DoD Component headquarters, from the component commands, identify changes to cost estimates. The reports facilitate regular communication between the Component headquarters and its subordinate commands that have responsibility for executing budgets for various contingency operations. The Component headquarters staff shall use the data submitted to prepare the Quarterly Contingency Cost Estimate Report.

*230406. Contingency Operations Cost Categories and Definitions

For estimating and reporting purposes (and, in some cases, for billing purposes), the costs associated with contingency operations are limited to the incremental costs of the operation, that is, costs that are above and beyond baseline training, operations, and personnel costs. Since both the cost estimates and execution reports are based on the same cost categories, cognizant analysts more easily can compare the estimates to actual execution experience. Using a common cost structure facilitates rational cost comparisons. The cost categories at [Annex 4](#) form the basic structure to be used by the Component headquarters to estimate and report contingency operations costs as defined in the cost breakdown structure listing (e.g., personnel, operating support, investment costs, retrograde, and reset). This document is updated annually to accommodate new cost categories and is posted online. The listing is available on the OUSD(C) Policies and Guidance website for Overseas Contingency Operations at <https://guidanceweb.ousdc.osd.mil/OCO.aspx>.

230407. Contingency Operations Estimate

For estimating purposes, the Components will prepare the Contingency Operations estimate for a deployment of military personnel and equipment as approved by the Secretary of Defense using the [Contingency Operations Support Tool \(COST\)](#) as directed by the Office of the Under Secretary (Comptroller). The OUSD(C) will issue specific guidance as necessary pertaining to factors and cost criteria for the CONOPS being estimated. The COST estimate will address the funding requirements for Operation and Maintenance, and Military Personnel costs. [For further information on the COST, see paragraph 230409.](#)

230408. Justification of Cost Estimates

To defend and explain cost estimates, Components shall consider the following factors and note the assumptions and/or facts that apply to the estimate.

<u>Factor</u>	<u>Considerations</u>
Number of Troops (Active and Reserve)	How many troops are in theater and in surrounding countries providing support? Include those afloat.
Number of Reserve Personnel	How many reservists will be deployed? Are these reservists serving beyond their normal tour of duty?
Duration	What is the assumed length of the contingency?
Terrain/Weather	Are there unique environmental factors that may affect costs?
Equipment	What type of equipment is needed to perform the mission e.g., light forces, heavy forces, or aviation support?
Threat	Is this a permissive environment or a hostile environment?
Operational Tempo	Will equipment and weapon systems be operated above the normal peace time tempo already budgeted?
Communications Support	What additional communications support is required? Is the service provided through Defense Information Systems Agency or a commercial firm?
Intelligence Support	What additional intelligence support is required? Any National Foreign Intelligence Program must be coordinated through the Assistant Secretary of Defense for Command, Control, Communications, and Intelligence.

Reconstitution	What supplies must be replaced and equipment repaired when troops and/or equipment are redeployed or rotated?
Pre-Deployment Training	Is any training required prior to deployment beyond that already budgeted?
Post-Deployment Training	Is any refresher training required after deployment for lost or degraded skills?
Quality-of-Life	Are there quality-of-life costs? Examples include, but are not limited to delivery of newspapers, establishing commissary or exchange facilities, installing telecommunications and computer email for personal use.
Host Nation Support	Will the host government provide services or support, i.e., assistance-in-kind, to offset the cost of the contingency?
Local Infrastructure	What is the condition of the local infrastructure? Are water and sewage facilities available? Is the road, rail, and air transportation adequate for the mission?
Rotations	Are force rotations planned? At what intervals? Will the equipment rotate with the personnel?
Transportation	How will equipment and personnel be transported to the contingency area? Where will they originate?

230409. Contingency Operations Support Tool (COST)

A. COST uses pre-defined cost factors and weighing coefficients, along with a user-supplied description of the contingency, to estimate the cost of an operation for a specified cost breakdown structure (CBS). The cost factors are either provided by DoD components or developed by the contractor. Users can review and change any of the factors used by a calculation. All COST calculations produce incremental costs, which are over and above budgeted peacetime operations costs.

B. COST incorporates appropriate algorithms to compute the cost of each line item in the CBS. The CBS used to report COST estimates is the same structure that has been directed for use by the Services and Agencies for reporting actual costs of contingency operations. Users can view these algorithms at any time to verify the calculations or to determine which factors were used to produce an estimate. Users can change the factors and recalculate an estimate to see the effect of the change. Cost factor tables are structured to facilitate updates, and the update process is automated to the extent feasible.

C. COST is designed to work in a joint environment. While each Component may tailor the tool to its own requirements, all the Components use the same software at the same time in a truly joint effort to build a single DoD cost estimate contingency operation. COST is one of the two joint systems, along with the Joint Planning and Execution System (JOPES), used by DoD to plan and execute contingency operations in support of crises action or campaign level

planning. The JOPES translates policy into an operation plan (OPLAN), while COST estimates the incremental cost of the OPLAN.

D. Components shall use COST to estimate the incremental operational cost for all contingency operations. Additionally, the Combatant Commands (CCMD) and Military Services will coordinate with the OUSD(C) and the Joint Staff J-8 on their cost estimates for contingency operations. The Joint Staff and Military Services will provide cost estimates based on contingency operations' requirements. The OUSD(C) will periodically review the budget estimate to reflect actual execution experience and changes in the operational and logistics plans. Updates, as required, shall incorporate changes to the operational plan and other policy and fact-of-life that have a significant impact on the cost estimate formulated prior to actual plan implementation.

E. Based upon annual component proposed assumptions, and factor updates to the COST model, the OUSD(C) Operations Directorate will review the components' methodology to ensure that the COST model output is properly informed based on historical execution. In addition, the OUSD(C) Deputy Comptroller (Program/Budget), or appointed designee, will convene a group of senior level component budget officials, as necessary, to review any improvements they believe are needed in the model to better reflect the functional requirements of each Service and to produce improved results. Their review will result in updates to the COST model, as required.

2305 GENERAL FUNDING RESPONSIBILITIES

230501. Service Component

Each service Component command shall collect all applicable costs related to specific contingency operations, and report these costs to the respective Military Department Senior Financial Manager for subsequent submission for consolidation to DFAS. To the extent that financing has not been provided for a contingency operation, the Department will pursue all options to obtain the additional funding required to ensure readiness of U.S. Forces is not reduced by participation in the operation.

230502. U.S. Transportation Command and the Defense Logistics Agency

Except as provided in section 2306 below, all requests for transportation or other services to a Working Capital Fund Activity, such as the U.S. Transportation Command and the Defense Logistics Agency, shall include a funding source. In the event that a Working Capital Fund activity receives a valid order (e.g., execute or deployment order or a commander of a Combatant Command operations order) that directs action without a funding source, the parent Military Department of the subordinate command receiving the services shall provide funding to finance the request.

2306 SPECIAL FUNDING MECHANISMS

230601. General

Title 10, United States Code, section 127a was revised to include special funding mechanisms operations for which funds are not provided in advance. The statute also requires that such operations be so designated and identified by the Secretary of Defense to the Congress. When

an operation is so designated, DoD Components immediately shall notify subordinate organizations. Also, DoD Components shall establish procedures and controls for these special funding mechanisms.

230602. Special Funding Mechanisms Participating Units

Units participating in such designated operations may not be required, under certain conditions, to reimburse (provide funded customer orders to) Working Capital Fund organizations for goods and services at the time such goods and services are ordered. These procedures apply only to units actually participating in the covered operation, and only to requirements that are directly attributable to the operation; would not have been incurred but for the operation; and have not been financed previously through an appropriation, supplemental funding, reprogramming, or a reallocation of existing appropriations.

230603. General Restrictions

The following general restrictions apply since the Department is not relieved of the legal restrictions of the Antideficiency Act, and because Working Capital Fund cash must remain positive under these legal restrictions. Prior to acceptance by a Working Capital Fund activity of an unfunded customer order, the commander of the Working Capital Fund activity involved shall determine that the unfunded customer order can be filled without incurring a violation of an Antideficiency Act. If filling the requested goods or services, without a funded customer order, would result in a violation of the Act, the Working Capital Fund activity shall notify the requesting DoD Component either to issue a funded order or arrange for the transfer of sufficient Working Capital Fund cash to the supporting Working Capital Fund activity to cover the requested service or supplies.

230604. Working Capital Fund Activities

When a participating unit of the U.S. Armed Forces orders goods or services from a Working Capital Fund activity and those goods or services meet the criteria addressed in paragraphs 230602 and 230603 above, the unit providing the unfunded customer order to the performing Working Capital Fund activity must, in each such request, notify the performing Working Capital Fund activity that the order, or specified portion thereof, is in support of a designated operations and that a funded customer order for the goods or services is not required.

230605. Working Capital Fund Activity Unfunded Customer Orders

The Working Capital Fund activity filling the unfunded customer order separately shall account for all such unfunded customer orders filled and separately report those costs, on a monthly basis, to the DoD Component Senior Financial Manager of the requesting activity. The DoD Components' Senior Financial Manager shall report separately the cumulative amounts of such unfunded customer orders to DFAS in accordance with provisions contained in this chapter. In accordance with 10 U.S.C. 127a, such amounts shall be accounted for separately and will be used to determine the amounts required to be transferred to the Working Capital Fund activities in order to restore balances to previous levels.

230606. Working Capital Fund Priorities

In order to ensure that the cash reserves of any Working Capital Fund activity are used for the highest priority requirements, the commander of the Working Capital Fund activity shall notify the Principal Deputy Under Secretary of Defense (Comptroller), in writing, and wait 5 workdays before filling the unfunded customer order.

230607. Guidance on Reporting

As needed, the OUSD(C) will provide additional guidance on reporting the use of this authority for designated operations that become eligible for the special funding mechanisms available under 10 U.S.C. 127a.

2307 COST COLLECTION

230701. Special Program Codes

Upon being alerted of an impending contingency operation, each participating DoD Component shall establish a unique special program code to capture costs. [The OUSD\(C\) Operations Directorate shall issue a Standard Financial Information Structure \(SFIS\) code for contingency operations. The SFIS Values Library Service webpage maintains a list of contingency codes at \[https://beis.csd.disa.mil/sfis-lib/sf_lib_combo.xml\]\(https://beis.csd.disa.mil/sfis-lib/sf_lib_combo.xml\).](#) Additionally, the Joint Staff shall issue a three-digit CJCS Project Code, which provides precedence for supply requisitions and facilitates cost capturing and reporting.

230702. Accounting System(s)

Each organization that supports a contingency operation shall capture related obligations and disbursements in its accounting system(s) at the lowest possible level of the organization. This provides tracking of obligations and disbursements for affected appropriations.

230703. Costs Related to Contingency Operations

Costs related to a contingency operation may be incurred both in the area of responsibility and in other locations. It is the responsibility of the organization that incurs costs in support of the operation, directly or indirectly, to ensure that information on all costs is transmitted to the appropriate DoD Component Senior Financial Manager for forwarding to DFAS, as appropriate.

230704. Cost Accounting Systems

Cost accounting systems shall not be established solely for the purpose of determining costs for contingency operations, but the data from existing systems shall be used as applicable.

230705. Incremental and Billable Costs

DoD Component Senior Financial Managers shall determine incremental and billable costs.

2308 COST REPORTING

230801. Cost Reporting Requirements

Cost reports, SFs 1080, and substantiating documents shall be submitted through the DoD Component Senior Financial Manager to DFAS. Component submissions shall be initiated in sufficient time to arrive at DFAS not later than 30 days following the month in which the cost occurs. Costs shall be reported only by the DoD Component Senior Financial Manager that incurs the cost against appropriated funds. Submissions to DFAS for reporting and billing shall be approved by the DoD Component Senior Financial Manager. See Annex 1 for the standard data reporting format for preparation of the Contingency Cost Report.

230802. DoD Component Inclusions

The DoD Component cost reports shall include all costs, including Working Capital Funds costs (common user/Component unique), that are collected in the accounting or cost accounting system. The Services shall reimburse the Working Capital Funds activity for costs, and separately reflect such costs in their cost reports.

230803. Monthly Consolidation Cost Reports

On a monthly basis, DFAS will consolidate the costs reported provided by the DoD Components and provide reports to the offices of the OUSD (Comptroller), Component Command comptrollers, DoD Component Senior Financial Managers and others, as required, no later than 15 days after receipt from the DoD Components.

2309 DETERMINING COST

The following guidelines are provided to assist the DoD Components in determining baseline and incremental costs for contingency operations.

230901. Baseline Costs

Baseline costs are the continuing annual costs of DoD operations funded by the operation and maintenance and military personnel appropriations. Essentially, baseline costs are those costs that would be incurred whether or not a contingency operation took place, i.e., programmed and budgeted costs. Examples include: scheduled flying hours, steaming days, training days, and exercises.

230902. Incremental Costs

Incremental costs are additional costs to the DoD Component appropriations that would not have been incurred had the contingency operation not been supported. Incremental costs do not include the cost of property or services acquired by the Department that was paid for by a source outside the Department or out of funds contributed by such a source. The costs of investment items, construction costs, and costs incurred to fix existing shortcomings can be categorized as incremental expenses *only if* the expenditures were necessary to support a contingency operation and would not have been incurred in that fiscal year in the absence of the contingency requirement. Costs incurred beyond what was reasonably necessary to support a

contingency operation cannot be deemed incremental expenses, since such costs are not directly attributable to support of the operation. The following are examples of allowable incremental costs:

A. Military entitlements such as premium pay, hazardous duty pay, family separation allowance, or other payments made over and above the normal monthly payroll costs.

B. Increases in the amount of allowances due to changes in geographic assignment area due to a contingency (i.e., Basic Allowance for Subsistence (BAS) or Basic Allowance for Housing (BAH)).

C. Travel and per diem of active military personnel and costs of Reserve Component personnel, called to active duty by a federal official, who are assigned solely to support the contingency.

D. Overtime, travel, and per diem of permanent DoD civilian personnel in support of a contingency.

E. Wages, travel, and per diem of temporary DoD civilian personnel hired or assigned solely to perform services supporting the operation.

F. Transportation costs of moving personnel, material, equipment, and supplies to the contingency or contingency staging area, including such things as port handling charges; packing, crating and handling charges; first and second destination charges.

G. Cost of rents, communications, and utilities that is attributable to the contingency. Examples of such incremental costs include: telephone service, computer time, satellite time, and crypto-traffic support of the contingency.

H. Cost of work, services, training, and material procured under contract for the specific purpose of providing assistance in a contingency.

I. Cost of material, equipment, and supplies from regular stocks used in providing directed assistance. Material, equipment and supplies from stock shall be priced at the standard prices that are used for issues to the DoD activities. Included in this category will be consumables such as field rations, medical supplies, office supplies, chemicals, cleaning and toilet supplies, petroleum, and items ordinarily consumed or expended within 1 year after they are put into use. Material, equipment and supplies determined to be excess to the departmental requirements may be made available for transfer under excess property disposal authority without reimbursement. In these instances, however, accessorial charges for packing, crating, handling, and transportation shall be added where applicable.

J. Costs incurred that are paid from trust, revolving, or other funds, and whose reimbursement is required.

K. Replacement costs of attrition losses directly attributable to support of the operation.

L. That portion of equipment overhaul and maintenance costs when computed on a fractional use basis when the additive cost attributable to the contingency can be identified.

M. Cost of increased flying hours in excess of the level of flying hours otherwise programmed and budgeted for, except that, in the case of foreign disaster relief undertaken under the authority of 10 U.S.C. 2561 or similar authority funded by the OHDACA appropriation, and within specific parameters authorized by the Secretary of Defense, all flying hour costs shall be included for flights made for the primary purpose of providing the disaster relief.

N. Service specific costs for increased OPTEMPO, such as steaming costs for the Navy. Such costs, however, require individual determinations. Reported incremental costs shall reflect, as closely as possible, the actual incremental costs incurred by the unit involved in the specific operation, using cost factors for the specific command or geographic area, when available, as compared to composite cost factors for the overall DoD Component.

230903. Cost Offsets

In some instances, costs for which funds have been appropriated may not be incurred as result of a contingency operation. Examples include: basic allowance for subsistence not paid, training not conducted, and base operations support not provided. In other situations, identified incremental costs may be offset in various ways, such as supply turn-ins for items not used or placed in inventory, and non-monetary contributions, such as free fuel. See Chapter 3 of this volume for reporting non-monetary contributions. These offsets shall be accurately documented and reported at the cognizant organization levels to maintain adequate accountability for reporting and audit purposes.

230904. Guidance/Instructions

Each DoD Component shall ensure that detailed guidance is disseminated to the appropriate subordinate organization levels to ensure the accuracy and reporting of costs.

A. Acquisition Requirements. For contingency operations involving extended deployment of equipment and/or the consumption of materials, leading to the depletion of war reserve stock, a Component may request funding for such procurement items directly related to the prosecution of operations as approved by OUSD(C). In general, it is anticipated that procurement costs intended to replace consumed equipment or material, will be associated with "Campaign Level Contingency Operations" characterized as military deployments of extended duration and involving the utilization of significant numbers of combat elements of the Services.

1. Cost Estimating. The replacement and reconstitution of equipment, munitions, and other end items related to the contingency operation will be handled on an exception basis. OUSD(C) will request the submission of exhibits indicating the level of consumption, cost, quantities to be procured, inventory objectives, and similar financial and programmatic data necessary to assess the requirement. OUSD(C) will provide additional instructions regarding submission of recapitalization costs at an appropriate time.

2. Major Platforms. For major platforms, the Component must demonstrate that the end item is directly associated with current operations. The request should not contain funding to support accelerations of baseline procurement end items unless specifically

approved by OUSD(C). Components will not include estimates for future combat losses in their request.

3. Funding Requests for Procurement Funds. Funding requests for procurement programs should not exceed the numerical quantity that would deliver in a normal funded delivery period for that item. Furthermore, for most situations, a Component should not request funding for obligations expected to occur beyond the current fiscal year.

4. Funding Requests for Research, Development, Test, and Evaluation (RDT&E) Funding. In limited circumstances, a Component may request funding for the development of technologies that can be fielded in support of an on-going operation if the delivery of such technology can be introduced into the area of operations in time to benefit the prosecution of the operation. In such a case, the Component may request RDT&E funding.

5. Funding Requests for Military Construction Funding. In limited circumstances, a Component may request funding for military construction projects which support an ongoing operation. This may be appropriate if the completion of such a structure can be introduced into the area of operations in time to benefit the prosecution of the operation. In such a case, the Component may request funding.

6. Funding Requests for Working Capital Funds or Other Revolving Funds. In limited circumstances, a Component may request funding for Working Capital Fund and other revolving funds which support ongoing operations if such funding is directly related to the operations.

7. Acquisition Obligation Reporting. Obligations for acquisition requirements will be codified under the cost categories (Contingency Cost Breakdown Structure (CBS)) listed in [Annex 4](#) of this chapter. Components will report to DFAS all obligations incurred in procurement, RDT&E, Working Capital, or Military Construction appropriations on a monthly basis as addressed in section 2308 of this chapter.

B. Cost Reporting. Reporting is an integral part of the Department's stewardship. Components must make every effort possible to capture and accurately report the cost of the contingency operation. Components are required to report the obligation of all funds (regardless of source) to cover the incremental costs of the contingency, including funds received in a supplemental. Each Component will develop and publish a Standard Operating Procedure (SOP) or other supplemental guidance that will cover Component specific items for cost reporting, under this chapter and validating monthly reporting. At a minimum, the SOP should cover:

1. Data Source. This section should outline the acceptable procedures and methodology used for capturing costs by CBS category. All sources of data collected for reporting costs should be identified, to include source accounting systems, in-house tracking methods, and supporting documentation. If costs are not captured by CBS category, then the methodology of cross-walking data to the CBS category should be documented.

2. Validation. Components will review and validate their reported costs as accurate and a fair representation of ongoing activities on a monthly basis. As a part of this review, the variance analysis, discussed below, will be included. Significant changes from the prior month will be summarized and reported to the OUSD (C) Operations Directorate. [The SOP](#)

must include auditable methodology for determining the portion of war-related or other contingency costs attributable to each contingency operation when actual cost by operation is not available.

3. Variance Analysis. Each Component is required to provide an analysis, in the footnotes of the report, of all significant variances to the OUSD(C) Operations Directorate. The analysis should address: Cause of variance (describe the action that caused the costs to increase or decrease), factors affecting the variance (what are the values of the related factors that impacted the changes), purpose and effect of the action; and organization or activities that are/were affected by these actions. Additionally, a point of contact should be identified to explain changes in the established variances.

For example, a fluctuation in Imminent Danger Pay might be:

“XX% variance due to Scheduled Operation FREEDOM’S SENTINEL brigade troop rotation.”

An example for an increase in operating costs might be:

“YY” number of troops deployed at a cost of “ZZ.”

Each Component should establish additional criteria for validation and analysis, based on their requirements. Each component is required to retain documentation of their monthly variance analyses and data validations.

* 4. Reporting Guidance. The OUSD(C) and DFAS will notify the Components of new or special reporting requirements, as well as, provide instructions and guidance for data collection and changes to reporting requirements such as threshold percentages for variance analysis, suspense dates for monthly submissions, and required reviews and validation of reported costs. The Component will consult with the OUSD(C) before opting to include or exclude an incremental contingency related cost in its cost reporting when it deviates from this volume or current reporting guidance. Additional guidance and instructions for reporting costs (e.g., cost of war, disaster relief, humanitarian assistance, and other contingencies) are posted on the OUSD(C) guidance website at <https://guidanceweb.ousdc.osd.mil/OCO.aspx>.

* 5. Documentation. Components will perform an annual review of the methodologies used by subordinate commands in reporting costs by contingency operations. No later than November 30th of the calendar year, the Components will provide an electronic copy of their current SOP to the OUSD(C) Operations Directorate.

C. Cost Capture

1. Each organization supporting a contingency operation is required to capture and report all related obligations and disbursements at the lowest possible level of the organization. Actual costs, as reflected in the accounting systems or subsidiary accounting records, should be reported. This activity provides tracking of obligations and disbursements for affected appropriations.

2. It is up to the DoD Component to develop adequate measures to allow for capturing actual costs from the official accounting records. Procedures could include

establishing unique coding or establishing subsidiary accounting records for use during the contingency operations that will allow it to provide accurate reports to the Department's [cost breakdown structure](#) (CBS). When actual costs are not available, an auditable methodology should be established and documented for capturing costs.

230905. Program Resource Collection Process (PRCP)

A. The PRCP is the primary management and assessment tool used by OUSD(C) and Office of Management and Budget (OMB) to manage and assess all OCO requirements.

B. The PRCP system is used to collect, validate, and report budget data. It generates the appropriation budget justification books commonly known as the M-I, Manpower Programs; O-1, Operations Programs; C-1, Construction Programs; P-1, Procurement Programs; and R-1, RDT&E Programs. It supports automated collection and reporting for other budgetary exhibit such as the OP-8, Civilian Personnel Costs; OP-32, Summary of Price and Program Growth; and PB-22 Major DoD Headquarters Activities.

C. “Ask OCO” can be found within the “Web-PRCP” and is designed to provide answers to the most critical budget questions regarding OCO.

D. By using “Ask OCO”, analysts are able to extract PRCP data in an intuitive format. The data is formatted into a series of reports designed to answer frequent questions that are not easily answered by other budgetary tools. These reports provide analysts with data based on the latest budget position.

230906. Justification Materials for Budget

This section addresses the requirement to budget for OCO incremental operational costs. This information is used to justify resource requirement for directed OCO – specifically the justification of the incremental costs for supporting a designated operation. These incremental costs will become the basis for any funding requests forwarded to the Congress through normal appropriations process or through emergency supplemental appropriation requests during the year of execution, if warranted.

A. The OCO budget submission is reviewed in concert with the baseline budget submission.

B. All Components are required to submit justification materials to support OCO budget estimates. In order to ensure that the requested funding is defensible and that the submitted data and justification material complies with congressional requirements, each Component is required to submit the contingency operation budget exhibits using the formats outlined in the respective appropriations. Components should consult chapters as applicable. Refer to Volume 2A, Chapter 1, general guidance and the specific volumes listed below:

1. Military Personnel. Refer to Volume 2A, Chapter 2, Military Personnel, for appropriation details. For specific details, contact the designated appropriation analyst.

2. Operation and Maintenance. Refer to Volume 2A, Chapter 3, Operation and Maintenance, for appropriation details. For specific details, contact the designated appropriation analyst.

3. [Procurement](#). Refer to Volume 2A, Chapter 4, Procurement, for appropriation details. For specific details, contact the designated appropriation analyst.

4. [Research, Development, Test and Evaluation \(RDT&E\)](#). Refer to Volume 2B, Chapter 5, Research, Development, Test and Evaluation, for appropriation details. For specific details, contact the designated appropriation analyst.

5. [Defense Working Capital Fund](#). Refer to Volume 2B, Chapter 9, for appropriation details. For specific details, contact the designated appropriation analyst.

2310 BILLING

231001. General

DoD Components determine their billable incremental costs. Billable incremental costs will be less than the full incremental cost when the performing DoD Component has determined to supplement or enhance their support beyond the level agreed to by the requesting organization. The DoD Component headquarters are responsible for transmitting to DFAS, on a monthly basis, a Contingency Operations Cost Report, standardized SF 1080 for each UN Letters of Assist (UNLoA) or incurred cost for which payment is requested, and sufficient supporting documentation such as receipts, invoices, copies of requisitions approved by the organization supported (e.g., UN, State Department, or other), when required by the billed organization.

A. DFAS is designated to administer centralized billing and reimbursement distribution activities in support of contingency operations. For the billing function, DFAS shall consolidate the bills from the Components for monthly transmittal to the U.S. Mission to the UN (USUN) or other organizations, as required, along with copies of the Component Contingency Cost Reports. In addition, DFAS shall prepare a monthly status report on amounts billed and reimbursements received for each applicable peace operation. Only billable costs shall be submitted to applicable agencies or international organizations in accordance with the provisions of sections 607 and 630 of the Foreign Assistance Act (FAA), other applicable U.S. statutes, and requirements of the organization being billed.

B. The billing information transmitted by the DoD Components shall include sufficient supporting documentation to satisfy the payee of the validity of the charges. Detailed lists of transactions supporting the amount billed shall be included with each bill rendered.

C. With respect to services and commodities provided under section 607 of the FAA, the Department may spend only those reimbursements received within 180 days after the end of the fiscal year in which the costs were incurred. Payments received subsequent to the 180 days shall not be available to defray the costs already incurred by the Department in providing the requested assistance. Payments received for assistance provided under the UN Participation Act and unsolicited payments received from the UN for UN Determined Costs for Participating Troops to UN peacekeeping operations shall be credited to the account or accounts that incurred the costs being reimbursed or the accounts currently available for such purposes. Given the legal restrictions on the use of reimbursed expenses, and to ensure timely recoupment of reimbursable costs to the Department, it is incumbent that each DoD Component identifies and reports on a timely basis all reimbursable billable expenses to DFAS with sufficient supporting documentation as required by the billed organization.

231002. DoD and Non-DoD Transportation Rates for Contingency Operations

DoD airlift provided in support of UN peacekeeping support, and foreign disaster relief efforts shall be billed at the DoD transportation rate (<http://www.dtic.mil/comptroller/rates/>). This rate is comparable to commercial rates for similar transportation services. Charges for DoD airlift transportation support provided to other U.S. government agencies pursuant to the Economy Act, 31 U.S.C. 1535, shall normally be billed at the non-DoD rate.

231003. United Nations Process

The UN reimburses contributing countries for the costs of their activities in accordance with its standard procedures as covered in the UN Guidelines to Contributing Governments, Aides-Memoire to the agreement, Notes Verbal, and specific and general LoAs. The UN should approve all elements of national contributions and the extent of reimbursement prior to an actual deployment, if possible. Therefore, activities undertaken, troops deployed, or costs incurred for items which are not agreed to in advance by the UN, as identified and detailed in the Guidelines, Aides-Memoire, Notes Verbal, or specific or general LoAs, normally will not be reimbursed by the UN. Only expenditures in support of an operation approved by the UN Security Council, and authorized by the General Assembly as a legitimate charge to the UN, are eligible for reimbursement. Costs related to deployment and sustainment of forces and equipment, and rotation of personnel (but not equipment) of contributing countries, based on prior agreement with the UN, are eligible for reimbursement by the UN through UN standing procedures. Financial responsibilities normally shall be included as part of the agreement between the contributing countries and the UN and shall include the details of the financial responsibilities of each party. The U.S. position normally is negotiated by the Department of Defense in coordination with the Department of State. Since costs billable to the UN may differ from the incremental costs incurred, both shall be reported. The following addresses billing procedures and allowable costs for each major type of financial arrangement.

A. UN Letters of Assist (UNLoA)

1. A UNLoA is a document, issued by the UN to a contributing government, which authorizes that government to provide goods or services to the UN. A UNLoA typically details specifically what is to be provided by the contributing government and establishes a funding limit that cannot be exceeded for that specific UNLoA. General support UNLoAs can be negotiated with the UN, if such UNLoAs are advantageous to both parties, to cover more generic categories such as subsistence, POL, sustainment, and spare parts. The UNLoAs are considered by the UN to be contracting documents and shall be signed and issued by an authorized UN official. More than one item can be included in a UNLoA.

2. The approved UNLoA is issued by the UN to the U.S. Mission to the UN (USUN) where it is acted on by the Military Advisor to the Ambassador. The Office of the Military Advisor (USUN/OMA) determines the appropriate U.S. agency (DoD or State) to receive the request. For the Department of Defense, all requests should be forwarded to OUSD(P) for approval and action. The Office of the USD(P) shall determine the appropriate action organization, and will provide a copy of the UNLoA to that organization and DFAS. DFAS is responsible for maintaining a status report on all active LoAs.

3. The UNLoA is not considered a funded order, and the UN ordinarily does not provide an advance of funds for the value of the request. Therefore, an UNLoA shall not

give a DoD Component any additional obligational authority to accomplish the order. The appropriate action office in the DoD Component shall accomplish the action using existing operation and maintenance funds or other appropriated funds, and prepare an SF 1080 bill for the cost of the goods or services provided, referencing the appropriate UNLoA. No Working Capital Fund is authorized to be used to support these operations when funds are not provided to the Working Capital Fund activity. The SF 1080 is forwarded to DFAS along with sufficient detailed documentation and a Contingency Operations Cost Report to support the bill. All bills shall include adequate documentation for accountability and certification. DFAS shall verify the UNLoA number and item for which a bill is being submitted, summarize these in a separate attachment, and forward the bill to the USUN Mission for submission to the UN.

B. Non Letters of Assist - U.S. Invoiced Costs. These include recoverable costs of specific support or items requested by the UN, or approved by the UN, in support of a peace operation mission for which a specific itemized bill can be submitted to the UN based on the Aide-Memoire guidelines for participating countries, as described below.

1. Predeployment Actions. Preparation of personnel and equipment for deployment is the responsibility of the contributing country, and includes all preparation costs involved to get the personnel or equipment to the point of embarkation. Billing the UN for reimbursement of these expenses will be based on advance negotiations with the UN. Costs associated with preparing authorized equipment to additional standards defined by UN for deployment to a mission (such as painting, UN marking, winterizing) are the responsibility of the UN. Similarly, costs for returning authorized equipment to national stocks at the conclusion of a mission (such as repainting to national colors) also are the responsibility of the UN. Costs shall be assessed and reimbursed on presentation of a claim based on the authorized equipment list contained in the contribution agreement.

2. Deployment and Redeployment Actions. Transportation to and from the mission area normally shall be by airlift or sealift, as required. Normally, the UN will organize all deployments and redeployments. These activities may be organized by the troop contributing government, but the arrangements must be agreed upon by the UN in advance. All transportation to be provided by the troop contributing country should be coordinated and approved by the UN. If reimbursement is requested, it shall be made only up to the amount it would have cost the UN to accomplish the move.

3. Self-Sustainment. The UN normally is required to provide services to troop-contributing countries. Should the UN not be able, or not wish, to provide the services, it can request a troop-contributing country to provide those services. Services which the UN can request are set out in the UN Contingent-owned Equipment Manual and Procedures (these include services such as catering, communications, minor engineering, explosive ordnance disposal, laundry and dry cleaning, tentage, medical, NBC protection, and other services). Only those services specifically requested will be reimbursable monthly at the indicated rate, on a troop strength basis, to the limits indicated in the agreement with the troop-contributing country.

4. Major Equipment, Minor Equipment and Consumables Reimbursement. Reimbursement for major equipment is provided under established rates whereby the contributing country is reimbursed for both equipment and maintenance (wet lease), or for equipment only, with the UN assuming responsibility for maintenance (dry lease). Minor equipment and consumables are reimbursed as self-sustainment based upon troop strength.

Reimbursement is dependent upon verification that the major equipment, and associated minor equipment and consumables, provided meet the undertaking of the troop-contributing country in its agreement with the UN. The UN has established performance standards so that it can verify that a troop-contributing country has met its obligations and that equipment provided is in acceptable operational order.

5. Arrival Inspection. An arrival inspection will occur immediately upon arrival, and should be completed within one month. Major equipment will be inspected to ensure that categories, groups, and number delivered correspond with the bilateral agreement and are operational. A troop-contributing country representative should explain and demonstrate the agreed self-sustainment capability. Self-sustainment will be inspected with a view to an assessment of the operational equipment and services. The UN will give an account of the services to be provided in the agreement.

6. Operational Readiness Inspection. This inspection of the contingent in the mission area shall be conducted at least once during every 6-month period, or any time when the USUN Mission believes that the equipment or services do not meet standards. The condition of the major equipment shall be inspected, and self-sustainment capability ascertained with a view to assessing whether the sustainment capability is sufficient and satisfactory.

7. Repatriation Inspection. This inspection shall account for all major equipment of the troop-contributing country to be repatriated and verify the condition of the major equipment provided under the “Dry Lease” arrangement. The inspection also shall ensure that no UN owned equipment is part of the equipment repatriated.

8. Reporting Procedures. The USUN Mission shall report to the UN Headquarters the results of all inspections. The reports shall indicate shortcomings in equipment and self-sustainment, and efforts made at mission level to rectify the situation and to bring the contingent in line with the terms of the agreement. Each month the Mission shall submit a report to the Secretariat confirming the mission strength. The monthly report shall indicate the condition of major equipment and self-sustainment.

9. Deployment, Redeployment and Rotation. The UN is responsible for the deployment and redeployment (including regular rotation) of contingent personnel authorized in the Contribution Agreement. The UN normally will make the necessary arrangements with the troop-contributing country and appropriate carriers. When a troop-contributing country offers to provide transportation, the UN may request the troop-contributing country to provide the transportation to and from the mission area under the terms of an UNLoA. The cost for rotation of troops is normally reimbursed on a 6-month basis. Rotation of equipment will not be reimbursed since it is assumed equipment will stay in the area of operation for the length of the operation.

C. Leases. Leases to the UN shall be managed by the DSCA, which also is responsible for developing requested Price and Availability data to include preparation and transportation costs, with applicable input from the affected Military Component. Development of leases for DoD equipment (major end items) shall follow normal procedures in Security Assistance Management Manual, Chapter 12, which are governed by the Arms Export Control Act (AECA). Payments from the UN related to the true lease of equipment, as governed by the AECA, revert to the miscellaneous receipts account of the U.S. Treasury. Ancillary costs related to the lease, such as

preparation and shipment costs, are governed by section 607 of the FAA, as are the provision of support and services associated with a lease. Reimbursements or payments received under section 607 authority may be credited back to the Component providing the goods or services if reimbursement is received within 180 days after the end of the fiscal year in which the support was provided. Otherwise, these payments revert to the U.S. Treasury.

D. UN Determined Costs. The UN provides reimbursement at standard rates established by the General Assembly in respect to pay and allowances of military personnel detailed or assigned to the UN to participate in a UN operation. The UN reimburses participating countries without a specific request for payment. The UN determines the number of troop days for which payment will be made based upon USUN Mission reporting of troop strength. No billing is required.

1. Payments by the UN are made directly to DFAS. The State Department receives notification from the UN of a pending reimbursement. Prior to reimbursement by the UN, the State Department transmits this information to the Office of the USD(P), along with the operation(s), time covered, and number of troop months allowed by the UN. The UN estimate is validated by the Joint Staff and the Service Components and directions are provided to the UN through the State Department regarding disposition of the reimbursement.

2. Upon validation of the estimate, the UN processes two checks: one to the DoD (DFAS) at an approved rate per person/month, as determined by the OUSD(C), to cover the incremental military personnel and related costs incurred by the DoD; and a second to the State Department, representing the difference between the UN standard rate and the amount paid to the Department of Defense. For distribution of the DoD funds, Office of the USD(P) makes an assessment of DoD Component manpower deployed during the timeframe covered by the UN payment, and directs DFAS to make the appropriate distribution to the DoD Components, as applicable.

2311 REIMBURSEMENT/DISTRIBUTION

UN Process. Within 90 days of receipt of an SF-1080 and supporting documentation from the USUN Mission, the UN will confirm with the appropriate UN organization that the goods or services were received, consolidate payment, and forward a check to DFAS. DFAS will distribute funds to appropriate recipients.

2312 NONCOMBATANT EVACUATION OPERATIONS (NEO)

*231201. Protection of U.S. Citizens and Nationals

A. NEOs are conducted to assist the DoS in evacuating U.S. citizens, DoD civilian personnel, and designated host nation (HN) and third country nationals (TCN) whose lives are in danger from locations in a foreign nation to an appropriate safe haven. The United States Government (USG) will consider evacuating TCNs and host country nationals on a case-by-case, space available, and reimbursable basis. Although normally considered in connection with hostile action, evacuations may also be conducted in anticipation of, or in response, to any natural or man-made disaster.

B. Upon receipt of a request from the President, or the Department of State, the Department will protect U.S. citizens and nationals and designated other persons, and assist in evacuating these persons from threatened areas overseas. In accordance with Executive Order 12656, as amended on February 9, 1998, the Department is authorized to deploy and use military forces to protect U.S. citizens and nationals and designated other persons in support of their evacuation from threatened areas overseas. The Department of State has the lead responsibility for such evacuations.

231202. Memorandum of Agreement (MOA)

The MOA between the Departments of State and Defense, “DOS/DoD Cost Responsibility Matrix and Definitions,” dated September 2, 1997, defines departmental cost responsibilities when an evacuation occurs. The content of the MOA is included at [Annex 3](#) and shall be used to determine all NEO cost responsibilities. In general, DoD will fund protection-related costs and DOS will fund evacuation-related costs. The DoD Component supporting the protection operation shall fund the costs of its deployment, unless otherwise specified.

231203. Cost to Transport DoD Noncombatants

In accordance with 31 U.S.C. 1535 (the Economy Act), all costs incurred by the DoD to assist in evacuating personnel from threatened areas are billable and reimbursable, except for the costs to transport DoD noncombatants to safe havens. If, however, the Department of State incurs costs for transporting DoD noncombatants to safe havens, the applicable DoD Component shall reimburse the Department of State for those costs.

231204. Contingency Operations Cost Report

After the evacuation is completed, the finance and accounting office of the supporting DoD Component shall collect the cost data and submit the following documents, through its Component Senior Financial Manager, to DFAS: an SF-1080 for all reimbursable evacuation costs, supporting cost documentation (e.g., flying hours, medical costs, or food for evacuees), and a Contingency Operations Cost Report. [The DoD Component shall work with the Department of State and DFAS to submit the bills for reimbursement from the Department of State, Attn: Bureau of Finance and Management Policy, Washington, DC 20520-7427.](#)

2313 FOLLOW-UP

In the event that billed organizations require additional information relating to submitted bill(s), DFAS shall assist the billed organization to ensure that the necessary information is provided by the appropriate Component.

2314 LARGE SCALE CONTINGENCIES

231401. Preparing Budget Estimations Guidance

DoD may be involved in a range of operations from very large to small scale contingencies. The following guidance is to be used in addition to that found throughout this regulation for purposes of preparing budget estimations, cost reporting and billing associated with large-scale, campaign level, contingency operations.

231402. Costs Related to a Contingency Operations

During large-scale contingencies costs related to a contingency operation may be incurred in both the area of responsibility (AOR) and in other locations to include home station. Additionally, because of the scale of operations, including intense combat or long-term stability or anti-insurgency operations, expenses beyond only direct incremental costs may be appropriate on a case by case basis in written coordination with OUSD(C). They can relate directly to operations in the AOR or be required as a result or consequence of the operations such as reconstitution activities (to replenish stocks, replace battle losses, or worn equipment or systems), depot maintenance and other supporting actions. In addition, during large-scale, campaign-level contingencies, these special funding authorities are often provided by the Congress in support of the operation. These may include special Train and Equip, Coalition Support, Foreign Disaster Relief or other programs. It is the responsibility of the organization that incurs costs in support of the operation, directly or indirectly, to ensure that information on all incremental costs are captured and transmitted to the appropriate DoD Component Senior Financial Manager for forwarding to DFAS, as appropriate.

231403. Determining Costs

Components are required to report the obligation of all funds (regardless of source) to cover the incremental cost of the contingency, including funds received in a supplemental. Baseline costs should not be reported. The following guidelines are provided to assist the DoD Components in determining baseline and incremental costs for contingency operations.

A. Incremental Costs. In coordination with OUSD(C), DoD Component Senior Financial Managers shall determine incremental and billable costs. Incremental costs are additional costs to the DoD Component appropriations that would not have been incurred had the contingency operation not been supported. Incremental costs do not include the cost of property or services acquired by the Department that was paid for by a source outside the Department or out of funds contributed by such a source. The costs of investment items, construction costs, and costs incurred to fix existing shortcomings can be categorized as incremental cost if the expenditures were necessary to support a contingency operation and would not have been incurred in that fiscal year in the absence of the contingency requirement. Costs incurred beyond what is reasonably necessary to support a contingency operation cannot be deemed reimbursable incremental expenses, since such costs are not directly attributable to support of the operation. Incremental costs may be recorded against supplemental funding, baseline funding, or any source of funds. Base budget funding diverted to pay incremental costs in support of contingency operations are not the same as baseline costs.

B. Baseline Costs. Baseline costs are the continuing annual costs of DoD operations funded by the Components base appropriations. Baseline costs are those costs that would be incurred whether or not the Component is participating in a contingency operation.

C. Service-Specific Costs. Service-specific costs for increased OPTEMPO, such as steaming costs for the Navy or Service flying hours should be determined as accurately as possible based on “official” accounting data. Such costs, however, due to the complexity of the operation may require individual determinations on a case by case basis. Reported incremental costs shall reflect, as closely as possible, the actual incremental costs incurred by the unit involved

in the specific operation, using cost factors for the specific command or geographic area, when available, as compared to composite cost factors for the overall DoD Component.

231404. Spending Constraints

Each DoD Component shall ensure that detailed guidance is disseminated to the appropriate subordinate organization levels to ensure the accuracy and reporting of costs. The DoD Components are responsible to employ a fiduciary approach to ensure that the funds are used in a prudent manner. As operations mature, steps should be taken to evaluate and establish spending constraints.

2315 OVERSEAS CONTINGENCY OPERATIONS TRANSFER FUND (OCOTF) AND BASE FUNDED OVERSEAS CONTINGENCY OPERATIONS

231501. Overseas Contingency Operations Transfer Fund (OCOTF)

The OCOTF was established to meet operational requirements in support of emerging overseas contingency operations without disrupting approved program execution or force readiness. The OCOTF is a “no-year” transfer account that provides the Department additional flexibility to meet operational requirements by transferring funds to the Military Services and Components based on actual execution experience as events unfold during the year of execution.

231502. Base Funded Overseas Contingency Operations

Military Services and Components supporting overseas contingency operations with base funding will submit estimated base budget estimates and obligations electronically through the Select and Native Programming (SNaP) input system during program and budget reviews. Operations include but are not limited to: Bosnia Operations; Kosovo Operations; Operation NOBLE EAGLE; Operation ENDURING FREEDOM (OEF) - TRANS SAHARA; Joint Task Force Bravo – Honduras; Operation OEF-Caribbean and Central America; or other based funded contingency operations.

2316 FOREIGN DISASTER RELIEF (FDR) FUNDED BY OVERSEAS HUMANITARIAN, DISASTER, AND CIVIC AID (OHDACA)

231601. Purpose/Applicability

The purpose of this section is to provide responsibilities and instructions for the development of DoD FDR cost estimates and the request for funding or subsequent reimbursement from DSCA. In accordance with DoDD 5100.46, DoD FDR activities are conducted outside the U.S. and at the request of the U.S. Agency for International Development (USAID), when civilian capacity is overwhelmed and DoD possesses unique capabilities to support life-saving/sustaining humanitarian activities. USAID uses a Mission Tasking Matrix (MiTaM) process to request DoD support. DoD support activities align with validated expenses incurred as a direct result of providing FDR to a foreign country and which comply with the legal purposes of 10 U.S.C. 2561 or similar authority shall be paid or reimbursed with the OHDACA appropriation, as authorized by the Secretary of Defense.

231602. Responsibilities

A. The Under Secretary of Defense for Policy (USD(P)) has overall policy, guidance and management responsibility, through subordinate activities, for conducting FDR. For these contingency operations, the USD(P) is responsible for accepting requests for assistance from USG Departments and Agencies, and organizations external to the Department and responding to those Departments, Agencies, or organizations.

B. The Chairman Joint Chiefs of Staff (CJCS) issues an execute order from the Secretary of Defense, to the Commander of a Combatant Command, which gives the Combatant Commander the authority to order the Military Component into action and the authority for DoD components to expend available funds to carry out the order.

C. The Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) is responsible for the overall financial oversight and determining financial responsibility for all contingency operations.

D. The Defense Security Cooperation Agency (DSCA) is responsible for program management of the OHDACA appropriation, approving FDR cost estimates in coordination with OUSDP, and issuing funds to Combatant Commands to support validated cost reimbursements.

E. The Combatant Command (CCMD) is responsible for collecting and preparing estimated costs from the DoD Components responsible for executing FDR operations within their geographic area of responsibility (AOR). The CCMD is responsible for submitting costs reports to DSCA, the OUSD(C), and others as required. In addition, the CCMD will validate and reimburse the DoD Components for incremental costs incurred in support of FDR operations.

231603. Funds Management of OHDACA Funded Operations

This section identifies specific OHDACA financial responsibilities and procedures of the CCMD and Military Services to ensure the accountability and management of OHDACA funds distributed in support of FDR operations.

A. The DSCA will work closely with OSD Policy and Comptroller to coordinate efforts across OSD, the Joint Staff, and the interagency community to provide for a common understanding of resource funding requirements for the relief mission and to focus efforts necessary to obtain additional OHDACA resources, if required, in a timely manner. The DSCA will ensure the approved amount of OHDACA funds set aside by the Secretary of Defense for CCMD FDR operations will be available to the CCMD. DSCA will also provide an OHDACA Funding Authorization Document (FAD) to the CCMD to execute the mission.

B. The CCMD has the responsibility to establish effective financial management oversight of OHDACA funds provided for the FDR operation. The CCMD will collect daily estimated costs, commitments, and obligations from the supporting components and defense agencies and will ensure that OHDACA funded operations are necessary and applicable, within authorized OHDACA purposes and fund ceilings. The CCMD will report daily funds estimates and expenditures to DSCA and the OUSD(C) Operations Directorate using the Foreign Disaster Relief (FDR) Reporting format at Annex 2.

C. The Military Component will execute the FDR operations as directed by the CCMD using their available funds, capture actual operation obligations/costs, and code transactions, as necessary, to ensure that all operational costs recorded in the accounting systems are auditable. The Military Component will request OHDACA reimbursement from the CCMD.

1. The request for reimbursement shall be traceable to its costs as included in the cost reports required under paragraph 230904 of this guidance.

2. Once the DoD Components submit their OHDACA reimbursement request to the CCMD, the CCMD will validate that the costs were incurred in direct support of the mission and comply with legal purposes for the use of OHDACA. Upon validation of these costs, the CCMD will issue an OHDACA FAD or Military Interdepartmental Purchase Request (MIPR) to the DoD Component for reimbursement.

D. In certain circumstances, a Military Component may need OHDACA funds prior to the humanitarian mission being completed. The CCMD will issue an OHDACA FAD or MIPR to the Military Component, as required.

1. The Military Component is still required to report their estimated daily costs to the CCMD and to execute funds as directed by the CCMD. The CCMD will validate that the costs were incurred to support the humanitarian mission.

2. The Military Component will report all costs as required under section 2308 of this guidance.

3. The CCMD will make every effort to reimburse OHDACA funds to the Military Component in a timely manner, so the Military Component does not lose buying power from having to utilize its current funds available.

4. The CCMD is required to submit validated cost reports for reimbursement no later than 60 days following the expiration of the Department of Defense Executive Secretary response to the request for assistance. Reimbursement requests received after the 60 day period will be reimbursed by exception based on funds availability.

Annex 1

Standard Data Reporting Format

Contingency	Component	Reporting Period (eg. October-08)	Treasury Index	Basic Symbol	Beginning FY (yyyy)	Ending FY (yyyy)	Funding Category Code [Disaster Relief only]	Operation	BAG
SAG/BLIN/PE	CBS Line Item	Monthly Commitments	Monthly Obligations	Monthly Disbursements	Data Source (ACCT SYS, ADJUSTMENT, COST MODEL, COST ALLOC)		Comments		

- Contingency: CoW (Cost of War), CRE (Contingency Response Events), or **FDR (Foreign Disaster Relief)**
- Component: Participating DoD Military Service, Defense Agency or Combatant Command; e.g. Army
- Reporting Period: e.g. October-08
- Treasury Index: Treasury’s Department identifier; e.g. 57 - Air Force
- Basic Symbol: Appropriation code; e.g. 2020 - Operation & Maintenance for Army
- Beginning FY (yyyy): e.g. 2016
- Ending FY (yyyy): e.g. 2016
- Funding Category Code: For **Foreign Disaster** Relief Operations Only; e.g. OHDACA (Overseas Humanitarian, Disaster, and Civic Aid) and Baseline
- Operation: Contingency/Disaster, Humanitarian Relief Event or Activity
- BAG: Budget Account Group; e.g. 01
- SAG/BLIN/PE: Sub Account Group / Budget Line Item Number / Program Element; e.g. 011C
- CBS Line Item: Cost Breakdown Structure; Cost Category e.g. 1.2.1
- Monthly Commitments: Blank (place holder for future use)
- Monthly Obligations: e.g. 7,000.00 (Dollars)
- Monthly Disbursements: e.g. 6,900.00 (dollars)
- Data Source: Accounting System, Cost Model or Allocation
- Comments: As needed

Annex 1 (Continued)

Additional Cost Reporting Considerations and Requirements

1. Be prepared to separately identify offsets to Reserve and Guard accounts due to Reserve/Guard call-up to active duty. Reserve personnel called to active duty shall be funded from the active duty appropriation.
2. [Depending on the operation reporting requirements, Component may be required to](#) separately identify other offsets (e.g., training not accomplished, base operating support not required, supplies returned/not utilized, non-monetary contributions, such as free fuel, as applicable).
3. To include dependents (per diem/transportation for NEO or safehaven support): The DoD Component military pay and permanent change of station accounts have been designated fund cites for military dependent evacuations. Related transportation costs addressed here are those from the repatriation center to the evacuees' final safehaven locations. (If CONUS is the designated safehaven, all dependents shall be brought to a repatriation center for processing, then provided additional transportation to a final safehaven location). These costs are separate from the airlift/sealift provided by the DoD or the Department of State for noncombatants during the evacuation; those costs would be reported under Operation and Maintenance, Transportation.
4. [Be prepared to provide](#) the most current manpower data for inclusion into the monthly reports to provide a basis for funds distribution for potential United Nations determined cost reimbursements.

Annex 2

Foreign Disaster Relief (FDR) Reporting Format

Foreign Disaster Relief / OPERATION (Title/Country): Month/Year
Summary Budget Data

* All figures are in thousands of dollars (\$000K)		Report Date:				
COSTS	Humanitarian Relief Supplies & Materials	Day 1	Day 2	Day 3	Day 4 (continued)	FINAL
	Medical Supplies	0.0	0.0	0.0	0.0	\$0,000
	Health & Comfort Packages	0.0	0.0	0.0	0.0	\$0,000
	Water & Water Storage	0.0	0.0	0.0	0.0	\$0,000
	Humanitarian Daily Rations	0.0	0.0	0.0	0.0	\$0,000
	All Other Humanitarian Relief Supplies	0.0	0.0	0.0	0.0	\$0,000
	Total Humanitarian Supplies & Materials	0.0	0.0	0.0	0.0	\$0,000
	Operational Support Costs	Day 1	Day 2	Day 3	Day 4 (continued)	FINAL
	Personnel Costs	0.0	0.0	0.0	0.0	\$0,000
	Temporary Duty Costs	0.0	0.0	0.0	0.0	\$0,000
	Health Services, Clothing, & Misc Personnel Support	0.0	0.0	0.0	0.0	\$0,000
	Base Support (Billeting, mess, C4I, & other support for US forces)	0.0	0.0	0.0	0.0	\$0,000
	Airlift & Aviation Costs	0.0	0.0	0.0	0.0	\$0,000
	Sealift & Steaming Costs	0.0	0.0	0.0	0.0	\$0,000
	Port Handling & Misc Transportation Costs	0.0	0.0	0.0	0.0	\$0,000
	Other Operational Support Costs	0.0	0.0	0.0	0.0	\$0,000
	Total Operational Support	0.0	0.0	0.0	0.0	\$0,000
	<i>Total Operation Costs (Humanitarian Supplies & Materials plus Operational Costs)</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>\$0,000</i>

Annex 2 (Continued)

OPERATION / Humanitarian Mission (Title/Country): Month/Year
Summary Budget Data

		AUDIT	AUDIT	AUDIT	AUDIT	AUDIT
		Day 1	Day 2	Day 3	Day 4 (continued)	FINAL
STATUS OF FUNDS	Resource Authority					
	OHDACA Provided to Combatant Command	0.0	0.0	0.0	0.0	\$0,000
	Less: Costs to Date	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>\$0,000</u>
	Resources remaining after costs	0.0	0.0	0.0	0.0	\$0,000
Daily Rate of Expenditure (\$000K per day) is		0.0	0.0	as calculated from Dates of Operation (Day/Month/Year to Day/Month/Year)		
COSTS PER DAY & OHDACA AVAILABLE	Transaction Date	OHDACA Received (non- cumulative)	Total Operation OHDACA (cumulative)	OHDACA Distributed to Components (non- cumulative)	Total OHDACA Distributed (cumulative)	Amount held at Command/ DSCA (cumulative)
	0-Jan-00	0.0	0.0	0.0	0.0	\$0,000
	0-Jan-00	0.0	0.0	0.0	0.0	\$0,000
	0-Jan-00	0.0	0.0	0.0	\$0.0	\$0,000

Additional information and guidance:

CCMDs will receive OHDACA funding through the Defense Agencies Initiative (DAI) or Program Budget Accounting System (PBAS) from DSCA within 48 hours of the signed Department of Defense Executive Secretary (EXECSEC) memorandum to Department of State.

CCMDs are responsible for reimbursement of all validated expenses related to an EXECSEC or Disaster Response.

Annex 3

Evacuations
 Department of State/Department of Defense
 Cost Responsibility Matrix and Definitions

**Evacuation/Protection
Cost Responsibility**

Evacuation Related Costs: 1/

A. Evacuee transportation/backhaul	State
B. Landing fees	State
C. Positioning of evacuee transportation assets solely for evacuation	State

Protection Related Costs: 2/

D. Positioning of transportation assets when assets are to be used for protection and evacuation	DoD
E. Special Pays (Imminent Danger, etc.)	DoD
F. Protection Forces (including all support)	DoD
G. Deploy/redeploy/reconstitute protection element	DoD
H. Protection of evacuees/DoD assets & personnel	DoD
I. Tactical Airlift Control Element	DoD
J. Per Diem	DoD
K. Communications	DoD
L. NEO command structure	DoD

1/ If other evacuation efforts are requested specifically by the Department of State, those efforts shall be billed under the Economy Act (31 U.S.C. 1535).

2/ If other protection efforts are performed during an evacuation, the associated costs shall be borne by DoD.

Annex 4

Cost Breakdown Structure

1.1 Military Personnel		
1.1.1	Reserve Components Called To Active Duty	The fully-burdened cost for pay and allowances for Reserve and National Guard personnel called to active duty to support a contingency operation (excludes mobilized Reserve AGRs since there is no incremental cost for their mobilization, but includes mobilized National Guard AGRs). Excludes Imminent Danger Pay, Family Separation Allowance, and Hardship Duty Pay which are accounted for in CBS codes 1.1.2, 1.1.3 and 1.1.4 and Stop Loss and Deployment Extension pays which are recorded in 1.1.7.1. Does not include TRICARE accrual costs, which for reservists, are not an incremental cost. It includes, but is not limited to Basic Pay, Basic Allowance for Housing (BAH), Basic Allowance for Subsistence (BAS), Retired Pay Accrual, government's portion of Federal Insurance Contribution Act taxes, and all special and incentive pays not included in 1.1.2, 1.1.3, 1.1.4 and 1.1.7.1.
1.1.2	Imminent Danger or Hostile Fire Pay	When authorized by the directing authority, a monthly special pay provided to active and reserve component military personnel participating in or supporting the contingency operation.
1.1.3	Family Separation Allowance	A monthly special allowance paid to all active and reserve component personnel who are separated from their families for 30 days or more.
1.1.4	Hardship Duty Pay	Hardship Duty Pay (HDP) is a monthly special pay for both mission (HDP-M) and location (HDP-L) paid to all Active and Reserve Component personnel who are eligible based upon the appropriate designations for personnel who are at a location outside of the continental U.S. (OCONUS).
1.1.5	Subsistence-in-Kind	Includes the costs of water, food, and ice and other subsistence items (Army Class I) which are purchased expressly to support personnel engaged in or supporting the contingency operation. Does not include Basic Allowance for Subsistence (BAS) which will be reported in 1.1.1 or 1.1.8 as applicable.

1.1.6	Reserve Components Pre-Mobilization/ Post- Mobilization Training	Includes all pay and allowance costs, as well as travel and per diem for training specially required prior to or post activation, and not included within normal Annual Training (AT) and Inactive Duty Training (IDT) periods. Additional AT or IDT required to meet general Military Occupation Specialty individual and collective training standards are excluded.
1.1.6.1	Yellow Ribbon	Includes costs to assist National Guard and Reserve service members and families for reintegration training through the pre and post deployment phases.
1.1.7.1	Other Milpers Special and Incentive Pays	Active Duty special pays and incentives not reportable in 1.1.2, 1.1.3, 1.1.4, or 1.1.8. Special and incentive pays for Reserve Components called to Active Duty should be reported in 1.1.1 if not reportable in 1.1.2, 1.1.3 or 1.1.4. However, Stop Loss pays and Deployment Extension pay will be reported in 1.1.7.1 for both the Active and Reserve Components.
1.1.7.2	Permanent Change of Station - Military	Military personnel PCS costs associated with moving a servicemember in preparation for deployment or mobilization and upon return.
1.1.7.3	Temporary Storage - Military	Includes costs incurred to provide temporary storage for household goods and privately owned vehicles for servicemembers during deployments and mobilization in support of contingency operations.
1.1.7.4	Casualty and Disability Benefits	Costs incurred to pay death gratuities; Servicemembers Group Life Insurance (SGLI); Traumatic Injury Protection under SGLI (T-SGLI); and SGLI and T-SGLI insurance premiums.
1.1.7.5	Recruiting and Retention	Incentives and bonuses to recruit and retain personnel in critical military positions.
1.1.7.6	Additional Mobilization/Deployment Costs	Miscellaneous programs (e.g., Reserve Income Replacement Program, Unemployment Compensation, and Interest on Uniformed Services).

1.1.8	Active Component Overstrength	The situation where a Military Service administratively retains a military member in an active duty status beyond a previously scheduled separation from the Armed Forces or brings on additional members in a temporary status to meet wartime requirements. Includes the cost of the fully-burdened composite rate of pay, allowances, taxes, and accruals for approved active component end strength in excess of Congressional authorized manning levels while supporting a contingency operation or war. Includes personnel retained as a result of stop loss actions. Excludes Imminent Danger Pay, Family Separation Allowance, Hardship Duty Pay, Stop Loss and Deployment Extension pays which are accounted for in other categories. It includes, but is not limited to Basic Pay, BAH, BAS, special and incentive pays, Retired Pay Accrual, TRICARE accrual, and the governments portion of Federal Insurance Act Contribution taxes.
1.2 Civilian Personnel		
1.2.1	Civilian Premium Pay	Includes certain types of pay such as overtime pay, night/shift differential pay, Sunday pay, holiday pay, hazard duty pay, environmental differential pay, danger pay allowance, and allowances and differentials in foreign areas that are incurred solely as a result of the employee's participation in or support to the contingency operation. Covers premium pay for both permanent and temporary DoD civilian employees.
1.2.2	Civilian Temporary Hires	Includes the basic salary and benefit costs of DoD civilian employees hired, on a temporary/nonpermanent basis, to directly support contingency operations or to provide backfill support with duty station in CONUS or OCONUS. Includes reimbursement for Working Capital Fund employees utilized in direct support of a contingency.
1.2.3	MRAP Vehicles	Obligations for civilian premium pay for deployed civilians and workload peaks at mobilization/demobilization and deployment/redeployment sites in the Continental United States (CONUS).

2.0 Personnel Support		
2.1	Temporary Duty (TDY)/Additional Duty (TAD)	Includes the costs of travel, per diem, and lodging for military and civilian personnel that result from participation in or support to the contingency operation. Also includes the cost of invitational travel orders for non-DoD personnel who travel at the request of a DoD Component on an assignment directly related to the contingency operation. Excludes the TDY/TAD costs of Reserve Component personnel called to active duty. These costs are to be reported as Reserve Component activation costs.
2.1.1	Per Diem - Military Dependents Only	Per Diem - Military Dependents Only
2.1.2	Per Diem - Military Members	Per Diem - Military Members
2.1.3	PCS Transportation - Military	PCS Transportation - Military
2.1.4	Dislocation Allowance	Dislocation Allowance
2.1.5	Per Diem - DoD Civilians	Per Diem - DoD Civilians
2.1.6	Per Diem - DoD Civilian Dependents	Per Diem - DoD Civilian Dependents
2.1.7	PCS Transportation - DoD Civilians	PCS Transportation - DoD Civilians
2.1.8	Miscellaneous Expense Allowance - DoD Civilians	Miscellaneous Expense Allowance - DoD Civilians
2.1.9	TDY Per Diem and Travel	TDY Per Diem and Travel
2.2	Individual Equipment	Costs associated with government owned, issued, and controlled personal protective gear temporarily issued to military Service members for use at no cost to the military Service members. Examples of personal protective gear include Load Bearing Equipment, helmets, ballistic eyewear, steel toe boots, gloves, goggles, ear protection, and hard armor ballistic inserts. For Service specific definition, see Service respective uniform regulation(s). Input procurement and operation and maintenance funding for individual equipment.

2.2.1	Organizational Clothing	Costs associated with government owned, issued, and controlled uniform garments temporarily issued to military Service members for use at no cost to the military Service member. Examples of uniform garments include the Extended Cold Weather Clothing System, Aviation Combat Uniform, Flight Suit, Fire Resistant Combat Uniform, and the Improved Combat Vehicle Crewmember Coverall. For Service specific definitions, see Service respective uniform regulation(s). Input procurement and operation and maintenance funding for organizational clothing.
2.3	Medical Support/Health Services	Additive costs associated with providing medical services to military (Active or Reserve) and civilians (DoD or contractor) in clinics, hospitals, hospital ships, or other medical treatment facilities. Includes predeployment medical examinations, immunizations, medical materials (Army Class VIII supplies; e.g., blood, fluids, and specialized medical repair parts), medical supplies, operation of Mobile Army Surgical Hospital units, patient evacuation, and other nonpay and allowance expenses associated with medical backfill. Includes required communications costs associated with provision of medical services via telemedicine.
2.4	Reserve Component Activation/Deactivation	Includes costs to activate (mobilize) and deactivate(demobilize) Reserve units or individual Reservists. Includes transportation from home station to active duty station in CONUS. Training to bring Reserve Components up to active force readiness standards are considered activation costs. Excludes costs of pay, allowances, active duty TDY/TAD, and transportation to and from the area of operation, training, and other costs which are reported elsewhere.
2.4.1	Yellow Ribbon	Includes costs to assist National Guard and Reserve servicemembers and families with local resources before, during, and after deployments.
2.5	Other Personnel Support	Personnel support costs not included in one of the above items. This category would include unusual costs such as permanent change of station, end of term of service, or special actions associated with household goods or privately-owned vehicle storage.
2.5.1	Permanent Change of Station - Civilian	Includes costs associated with moving a civilian in preparation for deployment and upon return.

2.5.2	Temporary Storage - Civilian	Includes costs incurred to provide temporary storage for household goods and privately owned vehicles for civilians during deployments to contingency operations.
2.5.3	Subsistence - Civilian	Includes costs incurred to provide subsistence for civilians during deployments to contingency operations.
2.6	Rest & Recreation	Funds obligated by a DoD Component to provide a U.S. Government civilian or a military member of the Armed Services with an occasion away from a contingency operation duty station for the purpose of rest and recreation. Includes the cost of transportation from and to the contingency operation duty station.
2.7	Body Armor	Costs associated with government owned, issued, and controlled ballistic projectile protection equipment temporarily issued to military Service members for use at no cost to the military Service members. Examples of body armor include helmets, armored vests, body armor plates, small arms protective inserts, side ballistic Insert, and tactical vests. Body armor is a subset of individual equipment. For Service specific definition, see Service respective uniform regulation(s). Input procurement and operation and maintenance funding for body armor.
3.0 Operations		
3.1	Training	Includes the costs associated with predeployment training of units and personnel to participate in or support an operation as well as the costs associated with training troops and personnel during the contingency operation. Includes antiterrorism training if required. Includes ancillary costs associated with proficiency training.
3.1.0	Care-in-Store	The cost to receive, preserve, store, and issue equipment for repair/restoration.
3.1.2	MRAP Vehicles Training	Obligations incurred to provide a variety of training in support of MRAP operational capability.

3.2	Operations (OPTEMPO) (Fuel, Other POL, Parts)	<p>Includes the incremental cost to operate units that conduct or support the contingency operation such as materials and services used during an operation to include: petroleum, oils and lubricants (POL) (Army Class III items) and spare and consumable parts such as repair components, kits, assemblies, repairable and nonrepairable items for equipment maintenance support (Army Class IX items). Only those additional OPTEMPO costs that the Department incurs as a direct result of the contingency operation should be included.</p> <p>Includes all equipment maintenance required to prepare equipment for deployment and to maintain equipment during the contingency operation. Excludes charges for the use of DoD assets and also excludes cost of ammunition of all types (chemical, radiological, and special weapons), bombs, explosives, mine, fuse detonators, propellants, missiles, pyrotechnics and other associated items (Army Class V items).</p>
3.2.1	MRAP Vehicles Operation	Obligations incurred to provide operation and maintenance of deployed MRAPs.
3.2.2.1	Air Reconnaissance(P3)	Air Reconnaissance(P3)
3.2.2.2	Other Flying Hours	Other Flying Hours
3.2.3	Steaming Days	Steaming Days
3.2.4.1	TAD Non-Medical Personnel (USNS Comfort)	TAD Non-Medical Personnel (USNS Comfort)
3.2.4.2	TAD Medical Personnel (USNS Comfort)	TAD Medical Personnel (USNS Comfort)
3.2.5	Medical Supplies	Medical Supplies
3.2.6	Other Steaming Days	Other Steaming Days
3.2.7	Other	Other
3.2.8	USNS Mercy	USNS Mercy
3.2.8.1	TAD Non-Medical Personnel (USNS Mercy)	TAD Non-Medical Personnel (USNS Mercy)
3.2.8.2	TAD Medical Personnel (USNS Mercy)	TAD Medical Personnel (USNS Mercy)
3.3.1	Mine and Ballistic Protection Kits	Includes cost for the purchase, repair and maintenance for equipment and kits designed to increase personnel and vehicle ballistic protection.

3.3.2	Supplies and Equipment	Includes costs for supplies and equipment that is directly attributable to a contingency operation, but is not associated with operating tempo.
3.4	Facilities/Base Support	Includes establishment, maintenance & ops of billeting, camps, airfields, staging areas, relief centers, etc., similar to base operating support and real property maintenance. While this applies to costs incurred away from home station, costs may be included if they are incurred solely to support the contingency op. This category includes leases, rents and utilities to operate bases, camps, relief centers, airfields, and other operating/support facilities established. This category includes fortifications and barriers (Army Class IV) and other physical security costs and costs associated to protect forces at the facility (i.e. lease of land for required stand-off distance, special sewage removal or water hauling) and other base/center operating expenses such as food prep/serving service, storage and distribution warehousing or local area shuttle services. Includes materials and services provided by DoD Components or contractors and all logistics civil augmentation program costs.
3.4.1	MRAP Vehicles Facilities and Base Support	Obligations incurred to provide CONUS base support services, intermediate maintenance, and supplies and equipment in support of operation and maintenance of MRAPs.
3.5.1	Organization Level Maintenance	The cost of equipment maintenance activities performed at the organizational/unit level. Includes the cost to clean, inspect, and maintain organic equipment to the required condition at the conclusion of the contingency operation or unit deployment. Covers equipment organic to the participating unit and war reserve stock prior to replacement into storage. Excludes the cost to transport equipment being repaired/restored.
3.5.1.1	Non-Reset Organizational Level Maintenance	Organizational level cost of equipment maintenance activities, other than reset.

3.5.1.2	Reset Organizational Level Maintenance	<p>Reset organizational level maintenance.</p> <p>Definition: For Operation and Maintenance activities, reset includes a series of actions taken to restore units that have participated in contingency operations to a desired level of combat capability commensurate with the units' future mission. It encompasses both maintenance and supply activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by repairing, rebuilding, or procuring replacement equipment. These maintenance and supply activities involve both recapitalization and Depot and Field Level repairs/overhauls centrally managed to specified standards.</p> <p>Included are Procurement and Operation and Maintenance funded major repairs/overhauls and recapitalization (Rebuild or Upgrade) that enhance or restore existing equipment inventories through the insertion of new technology or restoration of selected equipment to a zero-miles/zero-hours condition. Reset includes replacement of equipment lost during operations in theater.</p>
3.5.2	Intermediate Level Maintenance	<p>The cost of equipment maintenance activities performed at the intermediate level facility, to include the cost to clean, inspect, and maintain organic equipment to the required condition at the conclusion of the contingency operation or unit deployment. Covers equipment organic to the participating unit and war reserve stock prior to replacement into storage. Excludes the cost to transport equipment being repaired/restored.</p>
3.5.2.1	Non-Reset Intermediate Level Maintenance	Intermediate level cost of equipment maintenance activities, other than reset.
3.5.2.2	Reset Intermediate Level Maintenance	Reset intermediate level maintenance. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.

3.5.3	Depot Level Maintenance	The cost of equipment maintenance activities performed at the depot level facility, to include the cost to overhaul, clean, inspect, and maintain organic equipment to the required condition at the conclusion of the contingency operation or unit deployment. Covers equipment organic to the participating unit and war reserve stock prior to replacement into storage. Excludes the cost to transport, receive, preserve, store, and issue equipment being repaired/restored.
3.5.3.1	Non-Reset Depot Level Maintenance	Depot level cost of equipment maintenance activities, other than reset.
3.5.3.2	Reset Depot Level Maintenance	Maintenance actions at the Depot level to accomplish Reset. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.
3.5.4	Contractor Logistics Support	The cost included when required material and maintenance of an end item or system is performed by contract support.
3.5.4.1	Non-Reset Contractor Logistics Support	Contractor logistics support cost, excluding reset costs.
3.5.4.2	Reset Contractor Logistic Support	Maintenance actions through Contractor Logistics Support to accomplish Reset. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.
3.5.5	Up-Armored HMMWV Repair	Obligations incurred to repair, modify, or upgrade Up- Armored High Mobility Multipurpose Wheeled Vehicle
3.5.6	MRAP Vehicles Equipment Maintenance	MRAP Vehicles Equipment Maintenance
3.6	C4I	Includes the cost of designing, engineering, installing, and maintaining C4I systems required to support the contingency operations such as: purchase and lease of communications equipment, lease of commercial satellites and long-haul lines; and collection, analysis, and dissemination of information or intelligence information (to include cartography, imagery, and other mapping activities and joint surveillance attack radar system and unmanned aerial vehicles.
3.7.1	Miscellaneous Supplies	Includes costs of procuring, leasing, or renting miscellaneous supplies or services used during the contingency operation. Includes general support and administrative equipment not identified in another category. Includes contract services such as linguists not identified in another category.

3.7.2	Contract Services	Includes costs associated with providing contract services (non C4I) used during the contingency operation not covered in any other CBS category.
3.7.3	General Support and Administrative Equipment	Includes costs incurred to maintain and operate equipment with multi-use administrative purposes.
3.7.4	LOGCAP	Obligations incurred to pay for contract costs related to the Logistics Civilian Augmentation Program.
3.8	IED Operation	Obligations incurred to operate or repair equipment to defeat or counter the use of improvised explosive devices.
3.9	Psychological Operations (Information Operations)	Planned operations to convey selected information and indicators to foreign audiences to influence their emotions, motives, objective reasoning, and ultimately the behavior of foreign governments, organizations, groups, and individuals.
4.0 Transportation		
4.1	Airlift	Includes transportation of personnel, equipment, and material by commercial or military air ; retrograde costs should be reported in CBS 4.8.
4.2	Sealift	Includes transportation of personnel, equipment, and material by sea using commercial or active duty naval ships; retrograde costs should be reported in CBS 4.8.
4.3	Ready Reserve Force (RRF)/Fast Sealift Ships (FSS)	Includes transportation of personnel, equipment, and material by sea using RRF/FSS. Includes the cost to activate/deactivate and make vessels ready for use in contingency operations; retrograde costs should be reported in CBS 4.8.
4.4	Port Handling/Inland Transportation	Includes port handling costs and transportation of personnel, equipment, and material by land. Also includes any contracted services to support port handling or inland transportation. Includes transportation between peacetime operating locations (home station) and ports and transportation between ports and the area of operation during deployment, sustainment, and redeployment; retrograde costs should be reported in CBS 4.8.
4.5	Other Transportation	Includes transportation not included as airlift, sealift, ready reserve forces, or port handling/inland transportation; retrograde costs should be reported in CBS 4.8.

4.6	Second Destination Transportation	Includes the cost of delivery of end item(s) to a location in support of a contingency operation. Also includes Defense Logistics Agency second destination costs; retrograde costs should be reported in CBS 4.8.
4.7	MRAP Vehicles Transportation	Obligations incurred for transportation for MRAP vehicles in support of contingency operations ; retrograde costs should be reported in CBS 4.8.
4.8	Retrograde of Personnel & Equipment	Amounts obligated to retrograde personnel and equipment. Equipment retrograde refers to the movement of non-unit equipment and material from a forward location to a reset program or another directed area of operation.
5.0 Revolving Funds		
5.1	Depot Level Repairables	Includes the cost of depot level repairables obligations incurred in support of a contingency operation within a Working Capital Fund.
5.10	Def Reutilization & Marketing Service OPS	Includes the cost of reutilization and marketing service operations obligations incurred in support of a contingency operation within a Working Capital Fund.
5.11	Other	Includes the cost of other obligations incurred in support of a contingency operation within a Working Capital Fund.
5.2	Depot Maintenance	Includes the cost of depot maintenance obligations incurred in support of a contingency operation within a Working Capital Fund.
5.3	Non-Flying Hours Spares (War Reserve Stock)	Includes the cost of nonflying hours spares obligations incurred in support of a contingency operation within a Working Capital Fund.
5.4	War Reserve Stock Secondary Items	Includes the cost of War Reserve Stock Secondary Items obligations incurred in support of a contingency operation within a Working Capital Fund.
5.5	Prepositioning Equipment Replacement - War Reserve	Prepositioning Equipment Replacement - War Reserve
5.6	Prepositioning Munitions Replacement - War Reserve	Prepositioning Munitions Replacement - War Reserve
5.8	Theater Distribution	Includes the cost of theater distribution obligations incurred in support of a contingency operation within a Working Capital Fund.

5.9	Fuel Transportation and Fuel Combat Losses	Includes the cost of fuel transportation and fuel combat losses obligations incurred in support of a contingency operation within a Working Capital Fund.
6.1 Procurement		
6.1.1	Aircraft Procurement	<p>The obligation of funds in the Components aircraft procurement accounts that include actions taken to restore units to a desired level of combat capability commensurate with the unit's future mission. It encompasses procurement activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by procuring replacement equipment.</p> <p>Included are Procurement funded major repairs/overhauls and recapitalization (Rebuild or Upgrade) that enhances existing equipment through the insertion of new technology or restores selected equipment to a zero-miles/zero-hours condition.</p>
6.1.1.1	Aircraft Procurement Reset	Includes the obligation of funds in the Components aircraft procurement accounts, incurred in support of a contingency operation for reset. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.
6.1.1.2	Aircraft Procurement Non-Reset	Includes the obligation of funds in the Components aircraft procurement accounts, incurred in support of a contingency operation excluding reset. Included are purchases of specialized, theater-specific equipment or operationally required modifications to equipment used in theater or in direct support of combat operations.
6.1.2	Munition Procurement	<p>The obligation of funds in the Components munitions procurement accounts that include actions taken to restore units to a desired level of combat capability commensurate with the unit's future mission. It encompasses procurement activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by procuring replacement equipment.</p> <p>Included are Procurement funded major repairs/overhauls and recapitalization (Rebuild or Upgrade) that enhances existing equipment through the insertion of new technology or restores selected equipment to a zero-miles/zero-hours condition.</p>

6.1.2.1	Munition Procurement Reset	Includes the obligation of funds in the Components munitions procurement accounts, incurred in support of a contingency operation for reset. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.
6.1.2.2	Munition Procurement Non-Reset	Includes the obligation of funds in the Components munitions procurement accounts, incurred in support of a contingency operation excluding reset. May include munitions procurement based on projected combat operations expenditures, in cases where existing munitions stocks are insufficient to sustain theater combat operations.
6.1.3	Vehicle Procurement	The obligation of funds in the Components vehicle procurement accounts that include actions taken to restore units to a desired level of combat capability commensurate with the unit's future mission.
6.1.3.1	Vehicle Procurement Reset	Includes the obligation of funds in the Components vehicle procurement accounts, incurred in support of a contingency operation within the procurement title for reset. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.
6.1.3.2	Vehicle Procurement Non-Reset	Includes the obligation of funds in the Components vehicle procurement accounts, incurred in support of a contingency operation excluding reset.
6.1.3.3	MRAP Vehicles Procurement	Includes the obligation of funds in the Components vehicle procurement accounts for MRAPs, incurred in support of a contingency operation.
6.1.4	Communication & Electronic Equip Procurement	The obligation of funds in the Components communication and electronic equipment procurement accounts that include actions taken to restore units to a desired level of combat capability commensurate with the unit's future mission. It encompasses procurement activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by procuring replacement equipment. Included are Procurement funded major repairs/overhauls and recapitalization (Rebuild or Upgrade) that enhances existing equipment through the insertion of new technology or restores selected equipment to a zero-miles/zero-hours condition.
6.1.4.1	Communication & Electronic Equip Reset	Includes the obligation of funds in the Components communication & electronic procurement accounts, incurred in support of a contingency operation within the procurement title for reset. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.

6.1.4.2	Communication & Electronic Equip Non-Reset	Includes the obligation of funds in the Components communication & electronic procurement accounts, incurred in support of a contingency operation within the procurement title excluding reset.
6.1.5	Non-IED/Up-Armored Humvees Combat Support	<p>The obligation of funds in the Components non-IED/up- armored humvees combat support procurement accounts that include actions taken to restore units to a desired level of combat capability commensurate with the unit's future mission. It encompasses procurement activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by procuring replacement equipment.</p> <p>Included are Procurement funded major repairs/overhauls and recapitalization (Rebuild or Upgrade) that enhances existing equipment through the insertion of new technology or restores selected equipment to a zero-miles/zero-hours condition.</p>
6.1.5.1	Non-IED/Up-Armored Humvees, Combat Reset	Includes the obligation of funds in the Components non- IED/up-armored humvees combat support procurement accounts, incurred in support of a contingency operation within the procurement title for reset. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.
6.1.5.2	Non-IED/Up-Armored Humvees, Combat Non-Reset	Includes the obligation of funds in the Components non- IED/up-armored humvees combat support procurement accounts, incurred in support of a contingency operation within the procurement title excluding reset.
6.1.6	Up-Armored Humvees Procure and Modify	The obligation of funds in the Components up-armored humvee procurement accounts procurement accounts that include actions taken to restore units to a desired level of combat capability commensurate with the unit's future mission. It encompasses procurement activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat.
6.1.6.1	Up-Armored Humvee Procurement Reset	Includes the obligation of funds in the Components up- armored humvee procurement accounts, incurred in support of a contingency operation for reset. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.
6.1.6.2	Up-Armored Humvee Procurement Non-Reset	Includes the obligation of funds in the Components up- armored humvee procurement accounts, incurred in support of a contingency operation excluding reset.

6.1.7	Reset	<p>Includes the obligation of funds in the Components procurement accounts, incurred in support of a contingency operation for reset.</p> <p>Definition: For Procurement activities, reset includes a series of actions taken to restore units that have participated in contingency operations to a desired level of combat capability commensurate with the units' future mission. It encompasses both maintenance and supply activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by repairing, rebuilding, or procuring replacement equipment. These maintenance and supply activities involve both recapitalization and Depot and Field Level repairs/overhauls centrally managed to specified standards.</p> <p>Included are Procurement and Operation and Maintenance funded major repairs/overhauls and recapitalization (Rebuild or Upgrade) that enhance or restore existing equipment inventories through the insertion of new technology or restoration of selected equipment to a zero-miles/zero-hours condition. Reset includes replacement of equipment lost during operations in theater.</p>
6.1.8	Joint Counter IED	<p>Obligations incurred to procure, modify, upgrade or replace equipment to defeat or counter the use of improvised explosive devices. Includes the Joint Improved – Threat Defeat Fund (JIDF).</p>
6.2 Research and Development		
6.2.1	Basic Research	<p>The obligation of funds in the Components Basic Research program, RDT&E title, that include actions taken to restore units to a desired level of combat capability commensurate with the units future mission. It encompasses procurement activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by procuring replacement equipment. Included are Procurement funded major repairs/overhauls and recapitalization (Rebuild or Upgrade) that enhances existing equipment through the insertion of new technology or restores selected equipment to a zero- miles/zero-hours condition.</p>

6.2.1.1	Basic Research Reset	Includes the obligation of funds in the Components Basic Research program, within the RDT&E title, incurred in support of a contingency operation for reset. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.
6.2.1.2	Basic Research Non-Reset	Includes the obligation of funds in the Components Basic Research program, within the RDT&E title, incurred in support of a contingency operation excluding reset.
6.2.2	Applied Research	The obligation of funds in the Components Applied Research program, RDT&E title, that include actions taken to restore units to a desired level of combat capability commensurate with the units future mission. It encompasses procurement activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by procuring replacement equipment. Included are Procurement funded major repairs/overhauls and recapitalization (Rebuild or Upgrade) that enhances existing equipment through the insertion of new technology or restores selected equipment to a zero-miles/zero-hours condition.
6.2.2.1	Applied Research Reset	Includes the obligation of funds in the Components Applied Research program, within the RDT&E title, incurred in support of a contingency operation for reset. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.
6.2.2.2	Applied Research Non-Reset	Includes the obligation of funds in the Components Applied Research program, RDT&E title, incurred in support of a contingency operation excluding reset.
6.2.2.3	Applied Research MRAP Vehicles	Includes the obligation of funds in the Components Applied Research program, RDT&E title, incurred in support of MRAPs for a contingency operation.

6.2.3	Advanced Technology Development	The obligation of funds in the Components Advanced Technology programs, within the RDT&E title, that include actions taken to restore units to a desired level of combat capability commensurate with the units future mission. It encompasses procurement activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by procuring replacement equipment. Included are Procurement funded major repairs/overhauls and recapitalization (Rebuild or Upgrade) that enhances existing equipment through the insertion of new technology or restores selected equipment to a zero-miles/zero-hours condition.
6.2.3.1	Advanced Technology Reset	Includes the obligation of funds in the Components Advanced Technology Development program, within the RDT&E title, incurred in support of a contingency operation for reset. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.
6.2.3.2	Advanced Technology Non-Reset	Includes the obligation of funds in the Components Advanced Technology programs, within the RDT&E title, incurred in support of a contingency operation excluding reset.
6.2.4	Advanced Component Development & Prototype	The obligation of funds in the Components Advanced Component Development and Prototype programs, within the RDT&E title, that include actions taken to restore units to a desired level of combat capability commensurate with the units future mission. It encompasses procurement activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by procuring replacement equipment. Included are Procurement funded major repairs/overhauls and recapitalization.
6.2.4.1	Advanced Component Development & Prototype Reset	Includes the obligation of funds in the Components advanced Component Development and Prototype program, within the RDT&E title, incurred in support of a contingency operation for reset. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.
6.2.4.2	Advanced Component Development & Prototype Non- Reset	Includes the obligation of funds in the Components advanced Component Development and Prototype program, within the RDT&E title, incurred in support of a contingency operation excluding reset.

6.2.5	System Development & Demonstration	<p>The obligation of funds in the Components System Development and Demonstration programs, within the RDT&E title, that include actions taken to restore units to a desired level of combat capability commensurate with the units future mission. It encompasses procurement activities that restore and enhance combat capability to unit and pre- positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by procuring replacement equipment.</p> <p>Included are Procurement funded major repairs/overhauls and recapitalization (Rebuild or Upgrade) that enhances existing equipment through the insertion of new technology or restores selected equipment to a zero-miles/zero-hours condition.</p>
6.2.5.1	System Development and Demonstration Reset	<p>Includes the obligation of funds in the Components System Development and Demonstration program, within the RDT&E title, incurred in support of a contingency operation for reset. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.</p>
6.2.5.2	System Development and Demo Non-Reset	<p>Includes the obligation of funds in the Components System Development and Demonstration program, within the RDT&E title, incurred in support of a contingency operation excluding reset.</p>
6.2.6	Management Support	<p>The obligation of funds in the Components Management Support programs, within the RDT&E title, that include actions taken to restore units to a desired level of combat capability commensurate with the units future mission. It encompasses procurement activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by procuring replacement equipment. Included are Procurement funded major repairs/overhauls and recapitalization (Rebuild or Upgrade) that enhances existing equipment through the insertion of new technology or restores selected equipment to a zero-miles/zero-hours condition.</p>
6.2.6.1	Management Support Reset	<p>Includes the obligation of funds in the Components Management Support programs, within the RDT&E title, incurred in support of a contingency operation for reset. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.</p>

6.2.6.2	Management Support Non- Reset	Includes the obligation of funds in the Components Management Support programs, within the RDT&E title, incurred in support of a contingency operation excluding reset.
6.2.7	Operational System Development	The obligation of funds in the Components Operational System Development programs, within the RDT&E title, that include actions taken to restore units to a desired level of combat capability commensurate with the units future mission. It encompasses procurement activities that restore and enhance combat capability to unit and pre-positioned equipment that was destroyed, damaged, stressed, or worn out beyond economic repair due to combat operations by procuring replacement equipment. Included are Procurement funded major repairs/overhauls and recapitalization (Rebuild or Upgrade) that enhances existing equipment through the insertion of new technology or restores selected equipment to a zero-miles/zero-hours condition.
6.2.7.1	Operational System Development Reset	Includes the obligation of funds in the Components Operational System Development programs, within the RDT&E title, incurred in support of a contingency operation for reset. See CBS Code 3.5.1.2 and 6.1.7 for reset definition.
6.2.7.2	Operational System Development Non-Reset	Includes the obligation of funds in the Components Operational System Development programs, within the RDT&E title, incurred in support of a contingency operation excluding reset.
6.2.7.3	Operational System Development MRAP Vehicles	Includes the obligation of funds in the Components Operational System Development programs, within the RDT&E title, incurred in support of MRAPs for a contingency operation.
6.3 Military Construction		
6.3.1	Major Construction	Includes the obligation of funds in the Military Construction title incurred in support of a contingency operation.
6.3.2	Minor Construction	Includes the obligation of funds in the Components (Operation & Maintenance) program for minor construction incurred in support of a contingency operation.
6.3.3	Family Housing (Construction)	Includes the obligation of funds in the Components family housing (construction) program, within the Military Construction title, incurred in support of a contingency operation.

6.3.4	Family Housing (Operation & Maintenance)	Includes the obligation of funds in the Components family housing (Operation & Maintenance) program, within the Military Construction title, incurred in support of a contingency operation.
7.1 Coalition Support		
7.1.01	Pakistan	Coalition Support - Pakistan
7.1.02	Mongolia	Coalition Support - Mongolia
7.1.03	Poland	Coalition Support - Poland
7.1.04	Ukraine	Coalition Support - Ukraine
7.1.05	Uzbekistan	Coalition Support - Uzbekistan
7.1.06	Slovakia	Coalition Support - Slovakia
7.1.07	Azerbaijan	Coalition Support - Azerbaijan
7.1.08	Bosnia	Coalition Support - Bosnia
7.1.09	Macedonia	Coalition Support - Macedonia
7.1.10	Romania	Coalition Support - Romania
7.1.11	Thailand	Coalition Support - Thailand
7.1.12	Jordan (OEF)	Coalition Support - Jordan (OEF)
7.1.13	Jordan (OIF)	Coalition Support - Jordan (OIF)
7.1.14	Georgia (OIF)	Coalition Support - Georgia (OIF)
7.1.15	Estonia	Coalition Support - Estonia
7.1.16	El Salvador	Coalition Support - El Salvador
7.1.17	Nicaragua	Coalition Support - Nicaragua
7.1.18	Hungary	Coalition Support - Hungary
7.1.19	Kyrgyz Republic	Coalition Support - Kyrgyz Republic
7.1.20	Tonga	Coalition Support - Tonga
7.1.21	Romania	Coalition Support - Romania
7.1.22	Czech Republic	Coalition Support - Czech Republic
7.1.23	Georgia (OEF)	Coalition Support - Georgia (OEF)
7.1.24	Moldova	Coalition Support - Moldova
7.1.26	Mongolia (OEF)	Coalition Support – Mongolia (OEF)
7.1.90	CRSP	Coalition Readiness Support Program
7.2 Lift and Sustain		
7.2.1	Transportation Support	Lift and Sustain - Transportation Support
7.2.2	Logistic Support	Lift and Sustain - Logistic Support
7.2.3	Other Support	Lift and Sustain - Other Support
7.2.4	Lift & Sustain	Global Lift & Sustain – Operation Unified Protection
7.3 Security Force Funds		
Applies to Afghanistan Security Forces Fund (2091) and Iraq Security Forces Fund (2092)		
7.3.01	Defense Forces	Train and Equip - Defense Forces
7.3.02	Defense Forces Sustainment	Train and Equip - Defense Forces Sustainment
7.3.03	Defense Forces Infrastructure	Train and Equip - Defense Forces Infrastructure
7.3.04	Defense Forces Equipment and Transportation	Train and Equip - Defense Forces Equipment and Transportation

7.3.05	Defense Forces Training and Operations	Train and Equip - Defense Forces Training and Operations
7.3.06	Interior Forces	Train and Equip - Interior Forces
7.3.07	Interior Forces Sustainment	Train and Equip - Interior Forces Sustainment
7.3.08	Interior Forces Infrastructure	Train and Equip - Interior Forces Infrastructure
7.3.09	Interior Forces Equipment	Train and Equip - Interior Forces Equipment
7.3.10	Interior Forces Training and Operations	Train and Equip - Interior Forces Training and Operations
7.3.11	Quick Response Fund	Train and Equip - Quick Response Fund
7.3.12	Quick Response Fund	Train and Equip - Quick Response Fund
7.3.13	Other Support	Train and Equip - Other Support
7.3.14	Detainee Operations Sustainment	Train and Equip - Detainee Operations Sustainment
7.3.15	Detainee Operations Infrastructure	Train and Equip - Detainee Operations Infrastructure
7.3.16	Detainee Operations Equipment and Transportation	Train and Equip - Detainee Operations Equipment and Transportation
7.3.17	Detainee Operations Training and Operations	Train and Equip - Detainee Operations Training and Operations
7.3.18	Prosthetics Clinic	Train and Equip - Prosthetics Clinic
7.3.19	Prosthetics Clinic	Train and Equip - Prosthetics Clinic
7.3.20	Other	Train and Equip – OTHER (e.g., FMS Cases)
7.3.30	Pakistan Counterinsurgency Capability Fund (PCCF)	Defense Security Forces Funds provided by Department of State under §632.
7.3.31	PCCF Defense Security Forces infrastructure	Defense Security Forces Infrastructure
7.3.32	PCCF Defense Security Forces Equipment	Defense Security Forces Equipment
7.3.33	PCCF Defense Security Forces Training	Defense Security Forces Training
7.3.40	PCCF Frontier Corps	Frontier Corps
7.3.41	PCCF Frontier Corps Infrastructure	Frontier Corps Infrastructure
7.3.42	PCCF Frontier Corps Equipment	Frontier Corps Equipment
7.3.43	PCCF Frontier Corps Training	Frontier Corps Training
7.3.50	PCCF Humanitarian Assistance	Humanitarian Assistance
7.3.60	PCCF Other	Other

7.4 Commander's Emergency Response Program (CERP)		
7.4.1	Afghanistan (CERP)	Commander's Emergency Response Program - Afghanistan
7.4.2	Iraq (CERP)	Commander's Emergency Response Program - Iraq
7.4.3	Philippines	Commander's Emergency Response Program - Philippines
7.4.4	Afghanistan Reintegration	Afghanistan Reintegration
7.5 Afghanistan Infrastructure Fund (Expired)		
7.5.1	Power	Afghanistan Infrastructure Fund - Power
7.5.2	Transportation	Afghanistan Infrastructure Fund – Transportation
7.5.3	Water	Afghanistan Infrastructure Fund – Water
7.5.4	Other Related Activities	Afghanistan Infrastructure Fund – Other Related Activities
7.6 Syria Train & Equip <i>Applies to C-ISIL Train and Equip Fund (2099)</i>		
7.6.1	Trainee Equip/Support	Train and Equip funds used for supporting the vetted Syrian opposition by providing for equipping; training; base operations support, expeditionary facilities and infrastructure; leasing cost; construction and operation of firing ranges; force protection; stipends; transportation, and life support.
7.6.2	U.S. Trainer/Enabler	U.S. Trainer and Enabler funds used for Service expenses directly relating to U.S. forces involved with training the Syrian opposition.
7.7 Iraq Train & Equip <i>Applies to Iraq Train and Equip Fund (2097) and C-ISIL Train and Equip Fund (2099)</i>		
7.7.1	Defense Forces	Train and Equip - Defense Forces
7.8 CISIL Iraq Train & Equip <i>C-ISIL Train and Equip Fund (2099)</i>		
7.8.1	Other Activities	Counter-ISIS train and equip activities outside of Iraq and Syria, and programs to enhance the border security of nations adjacent to conflict areas resulting from ISIS actions.
8.0 Not in Use		

9.0 Humanitarian Relief		
9.1	Security	Includes the costs to provide urgent, temporary, and emergency security of people, facilities, and things in direct support of the operation.
9.11.1	Health and Comfort Packages	Health and Comfort Packages
9.11.2	Blankets	Blankets
9.11.3	Human Remains Pouches	Human Remains Pouches
9.11.4	Human Transfer Cases	Human Transfer Cases
9.11.5	Plastic Sheeting	Plastic Sheeting
9.12	Sanitation	Includes the costs to provide urgent, temporary, and emergency sanitation to prevent disease and further damage to people and property in support of the operation.
9.13	Humanitarian Daily Rations	Includes the costs to provide urgent and emergency food direct support of the operation. Includes Meals ready-to-eat.
9.14	Child Care	Includes the costs to provide urgent, temporary, and emergency child care in direct support of the operation.
9.15	Mortuary Services/Support	Includes the costs to provide mortuary services in direct support of the operation.
9.16	Fuel	Includes the obligation of funds to obtain and provide fuel in direct support of the operation.
9.17	Vehicle Rental	Includes the costs for the urgent, temporary, and emergency rental of vehicles in direct support of the operation.
9.18	Vehicle Purchase	Includes the costs of the purchase of vehicles in direct support of the operation.
9.19	Other Procurement	Includes obligation of funds in the Other Procurement accounts for urgent, temporary, and emergency humanitarian relief in direct support of the operation.
9.2	Water	Humanitarian Relief - Water
9.2	Contractor Support	Includes the costs of procuring contractor services used in direct support of the operation.
9.21	All Other Supplies & Materials	Includes the costs of procuring, leasing, or renting miscellaneous supplies or materials used during operation. Includes general support and administrative equipment not identified in another category.
9.22.1	Migrant Costs (CONUS)	Migrant Costs (CONUS)
9.22.2	Migrant Costs (OCONUS)	Migrant Costs (OCONUS)

9.3	Health Care	Humanitarian Relief - Health Care
9.4	Medical Supplies (Excluding Comfort Supplies)	Humanitarian Relief - Medical Supplies (Excluding Comfort Supplies)
9.5	Infrastructure Support	Humanitarian Relief - Infrastructure Support
9.5.1	Temporary/Urgent repairs	Temporary/Urgent repairs
9.5.2	Utility/engineering inspections	Utility/engineering inspections
9.5.3	Facility rental	Facility rental
9.5.4	In-Country Support	In-Country Support
9.6	Power/Lighting	Humanitarian Relief - Power/Lighting
9.7	Communication/C3I	Humanitarian Relief - Communication/C3I
9.8	General Transportation	Humanitarian Relief - General Transportation
9.9	Clean-up Costs	Humanitarian Relief - Clean-up Costs