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## *Introduction*

The Department of the Navy (DoN) Budget Guidance Manual is the authoritative source of information with respect to budget formulation and presentation of the DoN budget. The primary purpose of the manual is to provide detailed guidance to budget submitting organizations for the preparation and submission of budget estimates and preparation of requests for reconsideration in response to budget adjustments made by higher authority. Additionally, the manual contains general information about the Federal budget process, the Department of Defense (DoD) Planning, Programming, Budgeting and Execution System (PPBE), and budgeting within the DoN. This information is intended to convey an understanding of how the process works so that those involved in budgeting can better perform their functions.

The manual is organized to permit ready access to guidance and procedures associated with specific budget calendar events. The Table of Contents provided at the beginning of the manual is designed to facilitate easy and quick reference to desired information. The manual is arranged into four parts plus appendices. Part I provides general information including an overview of the process, organizational responsibilities, detailed description of how the budget process works for the DoN, Office of the Secretary of Defense (OSD)/Office of Management and Budget (OMB) and the President's Budget submissions, and general guidance applicable to all submissions such as issuance of controls, pricing, and general budget exhibit preparation and submission requirements.

Parts II, III and IV of the manual outline budget preparation guidance associated with the DoN, OSD/OMB and the President's Budget submissions, respectively. Each Part also contains submission requirements tables and specific guidance for the preparation of budget estimates for each appropriation, the Navy Working Capital Fund (NWCF), trust and special funds, civilian personnel and special interest areas. These tables are cross-referenced to the DOD 7000.14-R, Financial Management Regulation, Volume 2A and Volume 2B, or this manual's appendices, as applicable, to permit rapid access to exhibit preparation instructions and formats. Guidance on supplemental and amended appropriation requests and procedures for appealing Congressional actions is also contained in Part IV. The appendices to this manual contain formats and instructions for DON unique budget exhibits and guidelines for price estimating. The standard guidance and procedures contained in this manual will be supplemented by Budget Guidance Memoranda for each budget submission to provide specific submission and review dates and other information which varies from year to year. Formal changes to this manual will be issued by FMB.

This manual is available on the [Program Budget Information System \(PBIS\)](http://www.financi.hq.navy.mil/fmb/guidance/bgm/bgm.htm) web site: <http://www.financi.hq.navy.mil/fmb/guidance/bgm/bgm.htm>. It is intended primarily for use electronically by Budget Submitting Offices, Appropriation Sponsors and Resource Sponsors. Questions concerning the content of this manual should be referred to the Office of Budget, Program/Budget Coordination Division (FMB31) at 703-692-4807.