

Part II

Budget Submission to the Office of Budget and the Department of the Navy Review

CHAPTER 1

General Submission Guidance

This chapter provides guidance for the preparation and submission of the initial DON estimates.

1. Scope of Submission.

The submission consists of summary and detailed backup material and exhibits for each appropriation, fund, civilian personnel, and military end strength based on the programmatic content underlying the DON Program Objectives Memorandum. The purpose of this submission is to document reasons for changes from the POM, maintain a historical record of key changes made during the DON review, provide a control mechanism to ensure consistency with fiscal guidance, derive DON control numbers as a basis for the preparation of estimates for submission to OSD/OMB, and provide the required inputs to the USD(C) control data base (Comptroller Information System (CIS)). Submission of estimates via automated media is also required. Budget estimates in this material are required for the prior year (PY), current year (CY), and budget year one (BY1), and for certain exhibits, the outyears (BY2, BY3, BY4, BY5).

2. Total Obligational Authority (TOA) Controls.

TOA controls by appropriation are not to be exceeded except as authorized in specific budget guidance memoranda. Submissions will be in accordance with policies contained in this manual, applicable DON instructions, and any policy revisions contained in Budget Guidance Memoranda.

3. Basis of Estimates.

All budget exhibits will display data for the prior year (PY), current year (CY), budget year (BY1), and outyear estimates (BY2, BY3, BY4, BY5) based on the programmatic content underlying the Program Objectives Memoranda (POM).

4. Preparation and Submission of Justification Materials.

Chapters 2 through 9 of this Part contain guidance material tailored to each appropriation, the Navy Working Capital Fund, trust/revolving/special funds, civilian personnel, and special interest areas. Submission requirements tables provide sources and references to the FMR, this manual's Appendices, or the PBIS on-line web site for individual exhibit formats and instructions.

a. Preparation.

The approved program changes are to be identified by appropriation, budget activity, BSO, and line item and a reason stated for changes. Line items are defined as activity/subactivity

groups for the O&M appropriations, P-1 line items for the procurement appropriations, program elements and projects for RDT&E, and unit identification codes and project numbers for military construction. These changes will be provided for PY, CY, BY1 and the outyears through BY5.

b. Deadlines for Submission.

- (1) FMB requires that budget materials be submitted by a specific date, generally by mid-June. Budget Guidance Memoranda establish submission due dates often including a deferred due date for budget materials required somewhat later than the initial submission date. BSOs must submit the material on the dates set by FMB, to allow adequate time for the DON review.
- (2) Although the issuance of control totals is sometimes delayed, it is still imperative that budget submissions be received in accordance with the published schedule. Budget submitting offices must make every effort to submit on schedule by beginning preparation based on advanced information (e.g. Sponsor Program Proposals(SPP)/Tentative POM(T-POM)), and by the judicious use of overtime and temporary manpower.

CHAPTER 2

Submission Requirements for All Budget Submitting Offices

1. General Guidance.

This chapter provides guidance applicable to all BSOs for submission of budget materials. Many of these exhibits involve multiple appropriations and are not required for justification of a particular appropriation or fund request. These exhibits provide information about certain programs or elements of expense which also cross BSO budget lines. Included in this category are exhibits for Management Headquarters; Environmental; and Combating Terrorism resources, among others.

2. Special Interest/Multi-Appropriation Exhibits.

BSOs will prepare budget materials in accordance with the instructions contained in the FMR, FMB Budget Guidance Memoranda and this manual. The submission requirements table shows sources and references for individual exhibit formats and instructions.

3. Civilian Personnel.

For this submission, civilian resources include end strength, workyears, and costs, prepared by appropriation, fund, budget line item, resource sponsor, program element, and type hire (U.S. Direct, Foreign National Direct, and Foreign National Indirect; direct and reimbursable), based on civilian resource estimates proposed by the Department of the Navy POM. The civilian resource estimates are a baseline projection of civilian resources necessary to fulfill programming objectives. Submitting offices may adjust civilian resource estimates to reflect a balanced program of civilian resources to funded workload. The submission requirements table shows sources and references for individual exhibit formats and instructions.

4. Information Technology (IT) and National Security Systems (NSS).

Special interest IT budget exhibit reporting requirements include automated information systems, programs or initiatives, budget and workyears, prepared by appropriation/fund, budget line item, program element, global information grid area, and IT line item. Exhibits are to be based on IT budget estimates contained within the overall program/ budget proposed by the Department of the Navy integrated PPBE process. General IT budget guidance and definitions are contained in Appendix H of this manual.

a. Submission Requirements.

- (1) The submission requirements table at the end of this chapter shows sources and references for individual exhibit formats and instructions.
- (2) IT budget exhibits are to be submitted by BSOs, Department of the Navy Chief Information Officer (DON CIO), Deputy DON CIO (Navy), and Deputy DON CIO (Marine Corps) to FMB, to Select and Native Programming Data Input System-IT (SNaP-IT), and Justification Management System (JMS) in accordance with this manual and supplementary FMB budget guidance memoranda.

5. Environmental.

Specific guidance and requirements applicable to the submission of Environmental related exhibits is contained in this section.

a. General.

- (1) All budget submitting offices are required to submit budget exhibits for Environmental Quality (PB-28), ONR is required to submit Environmental Security Technology (PB-28A) exhibit, and NAVSEA, FFC, and PACFLT are required to submit budget exhibits for Operations Range Sustainment and Environmental Management (PB-28B).

b. Submission Requirements.

- (1) The Environmental submission consists of backup material as specified in the submission requirements table.
- (2) Submissions must reflect all changes resulting from the POM and any other action affecting Environmental issues.
- (3) Formats and instructions for preparation of the exhibits required for Environmental exhibits are referenced in the Environmental requirements table. Detailed formats and instructions for some of these exhibits are available at the PBIS on-line web site.
- (4) All budget material must be submitted electronically to the JMS.

c. Automated Submission Requirements.

- (1) NAVFAC is required to submit the Summary of Price and Program Change Exhibit (OP-32).
- (2) Submission of automated data to the Budgetary Object Classification System (BOCS) is required. These data reflect planned obligations for the Environmental Restoration, Navy appropriation by object class. Detailed instructions and formats are available at the PBIS on-line web site.

6. Budget and Performance Metrics Integration.

The President's Management Agenda (PMA) targets the most apparent deficiencies in the government where the opportunity to improve performance is the greatest. The Office of Management and Budget (OMB) developed standards for success in the government-wide Budget and Performance Integration Initiative of the PMA. As a result, OMB requires federal agencies to use performance metrics in managing and justifying program resources.

BSOs are to use performance measures to justify resources requested in the Budget Year (BY1). The Program Assessment Rating Tool (PART) is a diagnostic tool that formalizes performance evaluation. PART measures and metrics are to be included in budget justification material. Absent a PART, BSOs may use existing, or create new, meaningful performance measures.

7. Financial Management Activities.

OMB Circular A-11 requires preparation and submission of budget material to fulfill Section 52, Data on Financial Management Activities. FMO has the lead for reviewing and consolidating the information for submission to OSD. Further information is available in the [FMR 19-1](#) (FMR Vol 2B, Chapter 19, section 1905).

8. Submission Requirements Tables.

The submissions requirements tables for the submission for Special Interest/Multi-Appropriation exhibits; Civilian Personnel; Information Technology and National Security Systems; and Environmental exhibits follow.

Special Interest Exhibits for: All Appropriations

DON Submission Requirements

Exhibit No.	Title	Approp.	Source	Reference
CbT-1	Combating Terrorism Activities Detail	Various	BSO	FMR 19-4/21
<p><i>Description:</i> Required to identify combating terrorism resources: dollars and personnel by Antiterrorism, counterterrorism, terrorism consequence management, and Intelligence Support. Exhibit includes data for PY through BY5, and will be prepared based on final budget exhibits contained in the previous budget submission, which will be provided to BSOs by FMB1. Existing records must be updated, with any changes explained; new records will be added to the bottom of the template.</p>				
CbT-2	Combating Terrorism and Narrative	Various	BSO	FMR 19-26
<p><i>Description:</i> This exhibit requires a detailed narrative overview that describes combating terrorism activities and programs. Exhibit will include data for fiscal years PY through BY5, and will be prepared based on final budget exhibits contained in the previous budget submission, which will be provided to BSOs by FMB1. Existing records must be updated, with any changes explained; new records will be added to the bottom of the template.</p>				
CbT-3	Vulnerability Assessments	Various	DONAA/NCIS	FMR 19-33
<p><i>Description:</i> Exhibit will include data for PY through BY5. FMB1 shall provide a copy of the approved CY submission to AAUSN, who will coordinate with NCIS to update the exhibit. AAUSN shall also provide a list of all scheduled/completed vulnerability assessments within DON, by facility and assessment type, for fiscal years PY through BY1, and if possible through BY5.</p>				
NC-2	Audit Findings and Recommendations	All	BSO	Appendix H
<p><i>Description:</i> To identify potential cost savings reflected in audit reports for possible incorporation into budget estimates.</p>				

Exhibit

No.	Title	Approp.	Source	Reference
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OP-29	Overseas Military Facility Investment Recovery Account	N/A	NAVFAC	FMR 8-12
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Description: This exhibit breaks down Real Property Assets Disposed and Proposed Real Property Maintenance or Environmental Restoration/Compliance Projects at Military Installations proposed to be funded from proceeds.

PB-15	Advisory and Assistance Services	All	BOCS	FMR 19-63
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Description: Obligations for advisory and assistance services acquired by contract from non-governmental sources to support or improve organization policy development, decision making, management, and administration; support program and/or project management and administration; provide management and support services for Research and Development activities; provide engineering and technical support services; or improve the effectiveness of management processes or procedures. Prepare for fiscal years PY, CY, and BY1.

PB-18	Foreign Currency Exchange Data	Various	BSO	PBIS on-line; FMR 19-68
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Description: Fiscal years PY – BY1, U.S. \$ Requiring Conversion. U.S. dollar value of program purchased with foreign currency at prescribed exchange rate. The value of the overseas program will agree with the obligations incurred at the budget rate reflected on the DD-Comp(M). Amounts requiring conversion for COLA will be component's estimate of military spendable income. Approved Execution Rates, express foreign currency in terms of units of foreign currency that can be purchased with one U.S. dollar.

PB-22	Major DoD Headquarters Activities (MHA)	Various	BSO	PBIS on-line; FMR 19-69
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Description: This exhibit provides manpower, payroll and non-labor cost data directly related to the Major Headquarters mission. Prepare for fiscal years PY – BY5.

PB-23	Acquisition, Technology and Logistics Workforce Transformation Program	Various	BSO	PBIS on-line; FMR 19-71
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Description: This exhibit provides manpower for the designated acquisition career fields for each FY, along with the TOA associated with the workforce. Prepare for fiscal years PY – BY5.

PB-42	Competitive and Strategic Sourcing	Various	BSO	<u>PBIS on-line;</u> <u>FMR 19-98</u>
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Description: Prepare for fiscal years PY-5, PY-4, PY-3, PY-2, PY-1, PY, CY, BY1, BY2, BY3, BY4, and BY5; except for NWCF prepare fiscal years PY, CY, BY1, BY2, BY3, BY4, and BY5.

JPAC	Joint POW/MIA Accounting Command (JPAC) Exhibit	Various	BSO	<u>SnaP</u>
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Description: Word file only at DON submit.

1) Data entries will include the following elements by object class and element of expense/cost category:

- a. The initial budget estimate (entered as required amount) for the activity;
- b. The amount budgeted for the activity for the budget year and four subsequent years;
- c. Actual or estimated expenditures for the Current Year and the Prior Year.

2) For every required entry (FundingType), there must be an additional entry identifying the amount programmed.

3) Identify the Resource Type (TOA and manpower) programmed and required for each POW/MPA activity. For Resource Type TOA, identify funding by Treasury Code, Budget Activity and Budget Line Item. For each Resource Type dealing with manpower, identify the number of military billets and FTEs for civilians and contractors.

4) For JPAC, include deployment costs by country for excavation/investigations.

5) Provide a detailed explanation (by Treasury code and Budget Line Item) of the shortfalls, if any, between the Initial Estimate and Programmed funding. The explanation should also note whether new years funds may not have been fully approved; if a change in requirements was made during the execution year; or if prior year execution was less than 100 percent. In such instances, explain the change, (e.g., access to a particular country was denied or environmental or weather conditions precluded some investigations).

6) Funding is provided in thousands.

Civilian Personnel

DON Submission Requirements

Exhibit No.	Title	Source	Reference
CP-1	Civilian Manpower by Activity Group/Type of Hire/RS/PE	BSO	PBIS on-line
<i>Description:</i> Civpers Relation in PBIS, Prepare for fiscal years PY – BY5.			
CP-2	Analysis of Civilian Personnel Costs	BSO	PBIS on-line
<i>Description:</i> End strength and FTE levels and associated funding. Prepare for fiscal years PY – BY1. CP-2 E/S and FTE must match CP-1 E/S and FTE.			
CP-7	Civilians by Activity	BSO	PBIS on-line
<i>Description:</i> This exhibit provides activity level breakout of civilians for fiscal years PY-BY1.			
CP-10	Civilians Outside the 50 States	BSO	PBIS on-line
<i>Description:</i> The purpose of this exhibit is to provide breakout of civilians for FY PY-BY1.			
CP-23	Sources of Funding for Reimbursable Civilians	BSO	PBIS on-line
<i>Description:</i> This exhibit provides sources of funding by appropriation for FY PY to BY1.			
CP-24	SIP/RIF Budget Plan	BSO	PBIS on-line
<i>Description:</i> This exhibit is required for fiscal years PY – BY1 for SIP/RIFs.			
OP-8 Parts 1&2	Civilian Personnel Costs	BSO	FMR 3-72
<i>Description:</i> This exhibit is required for fiscal years PY – BY1. It displays funding for civilian personnel. (FMB 4 Prepares)			

Exhibit No.	Title	Source	Reference
OP-9	Analysis of Changes in FTE Costs	FMB	PBIS on-line; FMR 3-71/75
<i>Description:</i> This exhibit provides the factors that have an impact on changes in average salary and average FTE costs from fiscal year to fiscal year.			
PB-54	Civilian Personnel Hiring Plan	BSO	PBIS on-line ; FMR 19-112
<i>Description:</i> The purpose of this exhibit is to prepare monthly gains and losses.			
PB-61	NSPS Termination and Conversion Costs	BSO	OSD FY2012 Guidance
<i>Description:</i> This exhibit is required for fiscal years PY – BY1. It displays funding for civilian personnel related to the termination of NSPS and the conversion to the previous personnel system.			
Pricing Model	Civilian Personnel Cost Model	BSO	PBIS on-line
<i>Description:</i> Prepare for fiscal years PY – BY1. Required to complete Exhibit OP-9.			

Information Technology (IT) and National Security Systems (NSS) DON Submission Requirements

Exhibit No.	Title	Source	Reference
300 CIR	Capital Investment Report	BSO	Appendix H FMR Vol 2B, Ch 18 <u>OMB A-11, Sec 300</u>

Description: The Exhibit 300 CIR is designed to coordinate OMB's collection of agency information for its reports to the Congress required by the Federal Acquisition Streamlining Act of 1994 (FASA Title V) and the Clinger-Cohen Act of 1996; to ensure the business case for investments are made and tied to the mission statements, long-term goals and objectives, and annual performance plans developed pursuant to the GPRA. Exhibit 300s are designed to be used as one-stop documents for many of IT management issues such as business cases for investments, IT security reporting, Clinger Cohen Act implementation, E-Gov Act implementation, Government Paperwork Elimination Act implementation, agency's modernization efforts, and overall project (investment) management.

Instructions: Complete following data elements in Select and Native Programming Data Input System-IT (SNaP-IT): type of investment, summary and justification, program manager information, President's Management Agenda information, Program Assessment Rating Tool information, summary of funding, funding changes from previous President's submission, acquisition strategy, contracts, security and privacy, enterprise architecture, alternative analyses, risk management, cost and schedule performance, E-Gov and lines of business.

SNaP-IT is available at link: <https://snap.pae.osd.mil/snapit/home.aspx>.

SnaP-IT accounts may be requested at link: <https://paesso.pae.osd.mil/>.

Exhibit No.	Title	Source	Reference
NC-33	Justification of Increases and Decreases	BSO	<u>Appendix H</u>

Description: Provides justification and explanation of changes of \$500 thousand or more by Budget Initiative Number (BIN) and appropriation/fund between Budget Year column of current submission and corresponding column from previous President's submission, and between the Current Year and Budget Year of the current submission. NC-33 information is also submitted to SnaP-IT to satisfy reporting requirements from OSD, OMB and Congress.

Instructions: Generate NC-33 BIN via NITE/STARweb, Exhibits, NC-33 BIN menu, download as Excel.csv, save as Excel.xls, complete required entries and post to JMS. Justify and explain changes of \$500 thousand or more between FYBY column of current submission and corresponding column from previous President's submission, and between FYCY and FYBY of current submission. See Appendix H, IT, for detailed justification and explanation requirements.

NC-36	Naval IT Exhibits/Standard Reporting-web (NITE/STARweb) IT Budget Database	BSO	Appendix H <u>FMR Vol 2B, Ch 18</u>
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Description: NITE/STARweb provides the Department of the Navy with a standard, enterprise-wide database management system to capture, maintain and report on IT budget data for: 1) compliance with OSD, OMB and congressional direction; 2) fiscal control of IT resources; and 3) submission to SNaP-IT.

Instructions: Report all IT resources in NITE/STARweb by entering funding changes from previous submission as delta records. Ensure NITE/STARweb Automated Information System (AIS) table is consistent with Defense IT Portfolio Repository (DITPR-DON) inventory.

NITE/STARweb is available at link: <https://fmbweb2.nmci.navy.mil/nitestarweb/index.php>

Exhibit

No.	Title	Source	Reference
SOC	Joint Statement of Compliance from Comptroller and Command IO	BSO	Appendix H <u>FMR Vol 2B, Ch 18</u>

Description: Provides assurance from the BSO Comptroller and Command Information Officer (IO) that the IT budget exhibits have been jointly coordinated, are complete and accurate, consistent with primary budget, program and acquisition materials and decisions, and are consistent amongst IT budget exhibits. Provides basis for the Department of the Navy joint ASN(FM&C) and DON CIO compliance memo, which FMB coordinates and posts to SnaP-IT as required by OASD(NII).

Instructions: The BSO Comptroller and Command Information Officer (IO) are required to coordinate and jointly certify budget exhibits for each submission by including following assertion(s) as applicable in a memorandum and posting to JMS.

“We jointly certify that the IT budget exhibits are complete and accurate, consistent with primary budget, program and acquisition materials; are consistent amongst IT budget exhibits; and that NITE/STARweb AIS table is consistent with the Defense IT Portfolio Repository (DITPR-DON) inventory.

In addition, we certify that our Exhibit 300s are complete and consistent with supporting business case analyses; comply with DON and DoD policy, guidance and reporting requirements; and are in compliance with the requirements of the Clinger-Cohen Act.”

Environmental DON Submission Requirements

Exhibit No.	Title	Source	Reference
Environmental Restoration, Navy			
Environmental Quality			
PB-28	Funds Budgeted for Environmental Quality	BSO	FMR 19-81/91

Description: The purpose of this exhibit is to provide a summary of funds budgeted in fiscal years PY-BY5 for Environmental Projects. The PB-28 is the format for capturing all environmental compliance, pollution prevention, and conservation funding within the DoD, including amounts in compliance used for cleanup at overseas locations.

PB-28A	Funds Budgeted for Environmental Security Technology	ONR	FMR 19-86/95
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Description: This exhibit is designed to provide a summary of RDT&E,N amounts by budget activity associated with the Environmental Technology Program for fiscal years PY-BY5.

PB-28B	Operational Range Sustainment and Environmental Management	SEA/FFC/PACFLT	FMR 19-88/96
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Description: The purpose of this exhibit is to provide the range inventory for PY-BY5 and associated funding for range management, studies, response actions, sustainment actions and surveys.

CHAPTER 3

Submission Guidance for Military Personnel Appropriations

1. General Guidance.

This chapter provides guidance and prescribes the justification materials required to support budget estimates for the military personnel appropriations.

a. Military Personnel Appropriations.

The Department of the Navy military personnel appropriations include Military Personnel, Navy (MPN), Military Personnel, Marine Corps (MPMC), Reserve Personnel, Navy (RPN) and Reserve Personnel, Marine Corps (RPMC). Medicare-Eligible Retiree Health Fund Contribution (MERHFC) appropriations include Medicare-Eligible Retiree Health Fund Contribution, Navy (DHAN), Medicare-Eligible Retiree Health Fund Contribution, Marine Corps (DHAMC), Medicare-Eligible Retiree Health Fund Contribution, Reserve Navy (DHANR) and Medicare-Eligible Retiree Health Fund Contribution, Reserve Marine Corps (DHAMCR).

b. Budget Estimates/TOA Controls.

Military personnel budget estimates should be prepared such that pay and allowances, subsistence, permanent change-of-station travel, and other military personnel costs reflect approved guidance. Additionally, military end strength requirements must be consistent with approved operating forces and related operation and maintenance funding estimates.

2. Submission Requirements.

The submission requirements tables include information regarding the sources for exhibits as well as references for instructions and formats for each exhibit. Budget exhibits should be submitted electronically via the JMS.

a. General Guidance.

- (1) All exhibits must include both direct and reimbursable personnel.
- (2) Active military personnel subsistence-in-kind (SIK) average daily food allowances are calculated based upon a Food Cost Index (FCI) which reflects actual food consumption patterns. Reserve military personnel SIK estimates are based on the daily sale of meals rate and any contract messing and field ration costs. Daily sale of meals rate is established by NAVSUPNOTE 7330. SIK information will be prepared by Navy and Marine Corps budget submitting offices.

b. Automated Submission Requirements.

- (1) Changes by budget activity/budget line item must be submitted via automated format and must be consistent with controls issued by FMB.
 - (2) Submission of automated data in support of estimates is required for both active and reserve Navy and Marine Corps military end strength by officer and enlisted and defense component or agency, if applicable.
- d.** Submission of automated data to the Budgetary Object Classification System (BOCS) is required. These data reflect planned obligations for military appropriations by Object Class. BOCS data should be consistent with the Object Classification display reflected in DoD FMR, Vol 2A, Chapter 2, [Pgs 2-18](#) (Active) and [2-42](#) (Reserve).

Military Personnel, Navy and Marine Corps DON Submission Requirements

Exhibit No.	Title	Source	Reference
PB-30A	Summary of Requirements by Budget Program	BUPERS/HQMC	FMR 2-51
<i>Description:</i> This exhibit requires fiscal years PY actual, CY-BY1 estimates for Direct Program, Reimbursable Program, and Total Program.			
PB-30B thru PB-30F	Personnel Summaries	BUPERS/HQMC	FMR 2-53
<i>Description:</i> This exhibit requires fiscal years PY – BY1 estimates for Direct Program, Reimbursable Program, and Total Program for military personnel strength.			
PB-30K	Analysis of Appropriation Changes and Supplemental Requirements	BUPERS/HQMC	FMR 2-65
<i>Description:</i> The purpose of this exhibit is to analyze the changes in appropriations and supplemental requirements from congressional action for FY CY.			
PB-30O	Schedule of Increases and Decreases Summary	BUPERS/HQMC	FMR 2-69
<i>Description:</i> This schedule will address principal pricing and program changes as well as other actions resulting in increases or decreases between fiscal years CY – BY1. A separate exhibit will be prepared for each budget activity.			
PB-30P	Schedule of Increases and Decreases – Summary	BUPERS/HQMC	FMR 2-70
<i>Description:</i> This schedule requires principal pricing and program changes as well as other actions resulting in increases or decreases between fiscal years CY – BY1. The purpose of this exhibit is to summarize the information contained in the budget activity level PB-30O exhibits.			

Exhibit No.	Title	Source	Reference
PB-30S	Reserve Officer Candidates (ROTC) Enrollment	BUPERS/HQMC	FMR 2-74
<i>Description:</i> The purpose of this exhibit is to note fiscal years PY – BY1 estimates for Reserve Officer Candidates Enrollment.			
PB-30T	Reserve Officer Candidates (ROTC) Program	BUPERS/HQMC	FMR 2-75
<i>Description:</i> This exhibit requires data fiscal years PY – BY1 on number of schools and Civilian/Military Personnel associated with the ROTC program.			
PB-30V	Incentive/Bonus Payment Stream	BUPERS/HQMC	FMR 2-76
<i>Description:</i> This exhibit is designed to illustrate the number and amount of Prior Obligations and Payments for all incentives and bonuses that have a payment stream. A separate exhibit is required for each respective incentive and bonus. The exhibit is required for fiscal years PY – BY5.			
PB-30Y	Performance Measures and Evaluation Summary	BUPERS/HQMC	FMR 2-78
<i>Description:</i> The purpose of this exhibit is to illustrate the fiscal years PY – BY1 planned end strength and recruiting performance measures.			
PB-30Z	Monthly End Strengths by Pay Grade	BUPERS/HQMC	FMR 2-79
<i>Description:</i> The purpose of this exhibit is to illustrate the fiscal years PY – BY1 planned end strength by month and pay grade.			
MP-2 (Part 1)	Dependents, Housing, and BAH Estimates	BUPERS/HQMC	FMR 2-80
<i>Description:</i> This exhibit estimates Dependents, Military Housing Occupancy, and population for Basic Allowance for Housing With Dependents (both domestic and overseas) for fiscal years PY, CY-BY1.			

Exhibit

No.	Title	Source	Reference
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MP-2 (Part 2)	Basic Allowance for Housing Costs Summary	BUPERS/HQMC	FMR 2-82
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Description: This exhibit is required for fiscal years PY – BY5 estimates for Basic Allowance for Housing for Officers and Enlisted broken out by direct and reimbursable funding and domestic and overseas. Supplemental appropriations must be displayed separately.

MP-3	Summary of Outyear Data	BUPERS/HQMC	FMR 2-85
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Description: This exhibit requires outyear (fiscal years BY1 – BY5) estimates for Officer/Enlisted End Strength, Gains, Losses and obligations by budget activity.

MP-4	Military Personnel by Region and Country (End Strength)	BUPERS/HQMC	FMR 2-86
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Description: The purpose of this exhibit is to indicate fiscal years PY, CY- BY1 end strength by region and country for all Active Duty Military end strength.

MP-11	Gains Phased by Month	BUPERS/HQMC	FMR 2-98
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Description: This exhibit is designed to show the gains phased by month for officers and enlisted For fiscal years PY, CY-BY1.

MP-13	Medicare-Eligible Retiree Health Fund Contributions	BUPERS/RESFOR/ HQMC	FMR 2-100
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Description: This exhibit requires the average Medicare-Eligible Retiree Health Fund Contributions rate by officer and enlisted for fiscal years PY – BY5.

MP-16	Recruiting and Retention Data	BUPERS/HQMC	FMR 2-106
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Description: This exhibit is to reflect number, Average Rate and Amounts for selected recruiting and retention programs for FYs PY – BY5.

1/The MP-13 exhibit is prepared by BUMED and submitted directly to Defense, Health Affairs.

Reserve Personnel, Navy and Marine Corps DON Submission Requirements

Exhibit No.	Title	Source	Reference
PB-30A	Summary of Requirements by Budget Program	BUPERS/BUMED CNRF/HQMC	FMR 2-109
<i>Description:</i> The purpose of this exhibit requires fiscal years PY, CY-BY1 estimates for the Summary of Requirements by Budget Program.			
PB-30F	Schedule of Gains and Losses to Selected Reserve Strength	BUPERS/CNRF/ HQMC	FMR 2-111
<i>Description:</i> This exhibit requires the Gains and Losses for fiscal years PY, CY-BY1 for Selected Reserve Strength.			
PB-30G	Summary of Personnel	BUPERS/CNRF/HQMC	FMR 2-113
<i>Description:</i> The purpose of this exhibit is to describe the number of Drills, number of active duty Days Training, and Strength for the Summary of Personnel.			
PB-30H	Reserves on Active Duty-Strength by Grade	BUPERS/HQMC	FMR 2-114
<i>Description:</i> This exhibit measures strength by grade from Reserve On Active-Duty in fiscal years PY, CY-BY1.			
PB-30I	Strength by Month	BUPERS/CNRF/HQMC	FMR 2-115
<i>Description:</i> The purpose of this exhibit is to show the Strength by Month for Officer/Enlisted Reserve Personnel. A separate exhibit is required for fiscal years PY, CY-BY1.			
PB-30K	Analysis of Appropriation Changes	BUPERS/BUMED CNRF/HQMC	FMR 2-121
<i>Description:</i> The purpose of this exhibit is to analyze the Appropriation Changes and Supplemental Requirements of Active and Inactive Duty Training for CY.			

Exhibit No.	Title	Source	Reference
PB-30M	Summary of Basic Allowance for Housing (BAH) Costs	BUPERS/CNRF/ HQMC	FMR 2-128
<i>Description:</i> The purpose of this exhibit is to summarize the Basic Allowance for Housing for Officers/Enlisted Reserve Personnel for fiscal years PY, CY-BY1.			
PB-30N	Summary of Travel Costs	BUPERS/BUMED CNRF/HQMC	FMR 2-130
<i>Description:</i> This exhibit requires a summary of Travel Costs for Officer/Enlisted Reserve Personnel for fiscal years PY, CY-BY1.			
PB-30O	Schedule of Increases and Decreases-Summary	BUPERS/BUMED CNRF/HQMC	FMR 2-69/132
<i>Description:</i> This exhibit tracks the amount of increases and decreases in pricing and programs for Military Personnel between fiscal years CY-BY1.			
PB-30P	Schedule of Increases and Decreases	BUPERS/BUMED CNRF/HQMC	FMR 2-70
<i>Description:</i> This schedule requires the principal pricing and program changes as well as other actions resulting in increases or decreases between fiscal years CY-BY1.			
PB-30R	Reimbursable Program	CNRF/HQMC	FMR 2-73
<i>Description:</i> This exhibit requires fiscal years PY, CY-BY1 estimates for the Military Personnel Reimbursable program.			
PB-30V	Incentive/Bonus Payment Stream	BUPERS/CNRF	FMR 2-76
<i>Description:</i> The purpose of this exhibit is to identify prior obligations, accelerated payments, initial payments and anniversary payments for bonus programs for fiscal years PY – BY5.			

Exhibit No.	Title	Source	Reference
PB-30W	Full-Time Support Personnel	BUPERS/BUMED CNRF/HQMC	FMR 2-134
<i>Description:</i> This exhibit requires data on Officer/Enlisted Reserve Personnel Full-Time Support Personnel. A separate exhibit is required for fiscal years PY, CY-BY1.			
PB-30Y	Performance Measures and Evaluation Summary	BUPERS/ CNRF/HQMC	FMR 2-78
<i>Description:</i> The purpose of this exhibit is to illustrate the fiscal years PY, and CY-BY1 planned end strength and recruiting performance measures.			
MPR-1	Initial Active Duty for Training Program and Prior Service Enlistments	BUPERS/CNRF/ HQMC	FMR 2-136
<i>Description:</i> This exhibit requires monthly Strengths for Reserve Personnel Initial Active Duty for Training Program and Prior Service Enlistments. Separate exhibits are required for fiscal years PY, CY-BY1.			
MPR-2	Basic Allowance for Housing Costs Summary	BUPERS/CNRF/HQMC	FMR 2-138
<i>Description:</i> This exhibit requires a summary of BAH estimates (Direct and Reimbursable) by officer and enlisted for fiscal years PY – BY5.			
MPR-4	Education Benefits (Title 10 USC, Chapter 106)	BUPERS/CNRF/HQMC	FMR 2-141
<i>Description:</i> This exhibit is required for fiscal year PY – BY5 estimates for Reserve Personnel Education Benefits.			
MPR-5	Summary of Basic Pay and Retired Pay Accrual Costs	BUPERS/CNRF BUMED/HQMC	FMR 2-143
<i>Description:</i> This exhibit requires a summary of Basic and Retired Pay Accrual Costs for Full/Part Time Reserve Officer/Enlisted Personnel for fiscal years PY – BY5.			

Exhibit No.	Title	Source	Reference
MPR-6	Active Reserve/Guard (AGR) Personnel Cost	BUPERS/HQMC	FMR 2-144
<i>Description:</i> This exhibit requires an analysis of fiscal year PY, CY-BY1 estimates for Reserve Personnel Active Reserve/Guard Costs.			
MPR-8	Summary of Defense Health Program Accrual	BUPERS/HQMC RESFOR	FMR 2-146
<i>Description:</i> This exhibit provides the average rate by officer and enlisted in the various paygroups for fiscal years PY – BY5.			
MPR-9	Selected Officer Occupation Specialties	BUPERS/RESFOR/ HQMC	FMR 2-149
<i>Description:</i> This exhibit requires the number of selected specialties by designated grades for fiscal years PY to BY5 and narrative explaining significant increases and decreases in end-strength.			
MPR-11	Summary of Recruiting and Retention Data	BUPERS/RESFOR/ BUMED/HQMC	FMR 2-153
<i>Description:</i> This exhibit displays all recruiting and retention programs (number, rate and amount) for fiscal years PY – BY5.			

CHAPTER 4

Submission Guidance for Operation and Maintenance Appropriations

1. General Guidance.

This chapter prescribes the justification materials required to support budget estimates for the operation and maintenance (O&M) appropriations.

a. Operation and Maintenance Appropriations.

The Department of the Navy O&M appropriations include Operation and Maintenance, Navy (OMN), Operation and Maintenance, Marine Corps (OMMC), Operation and Maintenance, Navy Reserve (OMNR), and Operation and Maintenance, Marine Corps Reserve (OMMCR).

b. Budget Estimates/TOA Controls.

Budget estimates must agree with TOA controls issued by FMB. O&M estimates should be prepared in accordance with fact-of-life changes and guidance on operating tempo factors, civilian pay raises, price escalation indices, fuel prices, foreign currency exchange rates and Navy Working Capital Fund rates. The budget estimates must be in support of an executable program.

c. FTE and Military End Strength.

Civilian full-time equivalent (FTE) and active duty military end strength and workyears will be included in active O&M appropriation exhibits and supporting material, where applicable. Budget Submitting Offices (BSOs) are to maintain close liaison with the various program and resource sponsors regarding changes in manpower requirements.

2. Submission Requirements.

The submission requirements table includes information regarding the sources for exhibits as well as references for instructions and formats for each exhibit. Budget exhibits should be submitted electronically via the JMS.

a. General Guidance.

Detailed exhibits must be consistent with summary budget exhibits, budget justification materials, automated submissions and funding controls. Automated submissions should be in accordance with the automated submission guidance provided at the PBIS on-line web site.

b. Automated Submission Requirements.

(1) The following automated submissions are required:

OP-32 Summary of Price and Program Change

(2) Data submitted to the Budgetary Object Classification System (BOCS) is used to prepare a consolidated OP-32 and OP-26.

Operation and Maintenance Appropriations DON Submission Requirements

Exhibit No.	Title	Approp.	Source	Reference
OM-4	MSC Charter by Ship Hull	OMN	FFC PACFLT/SSP	Appendix B

Description: This exhibit is designed to measure the Operation and Maintenance MSC Charter in Units and Dollars for fiscal years PY-BY1.

OP-5	Instructions for Summary and Justification of Changes in Resources	All	BSO	FMR 3-17; 8-4/6/9; 6-26/30-39/84
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Description: Provides increases and decreases (program and pricing) between and within fiscal years (for fiscal years PY-BY1). *Note special requirements for JCS exercises, base support, transportation, FSRM, and training.

OP-5 Attach 11	Navy Shipyards	Various	BSO	PBIS on-line
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Description: This exhibit captures direct and indirect cost and workload information for ship depot maintenance, reflecting the work at the shipyards that are no longer funded through the Working Capital Funds for fiscal years PY - BY1.

OP-14	Individual Training Data (Parts A-F, Attachments 1 & 2)	OMN/MC	FSA/ BUPERS/ HQMC	FMR 3-82
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Description: This exhibit requires service academy attrition, training manpower, undergraduate flight training, ROTC, VOLED, and professional development institutions for fiscal years PY-BY1.

OP-20	Flying Hours Program	OMN/R	N43	FMR 3-114
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Description: The OP-20 exhibit illustrates the hours, funding, crews, and utilization for fiscal years PY – BY5.

OP-25	Ground Vehicle Operations	O&M	BSO	FMR 3-121
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Description: The purpose of this exhibit is to provide weapon system detail for fiscal years PY – BY5.

Exhibit

Exhibit No.	Title	Approp.	Source	Reference
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OP-26 A/B/C	POL Consumption and Costs	All	BOCS	FMR 3-124
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Description: The purpose of this exhibit is to illustrate the FYs PY-BY1 POL Consumption and Costs, in Barrels, Unit Cost, and sources.

OP-30	Depot Maintenance Program	All	BSO	FMR 3-127
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Description: This exhibit represents funding requirements for the military depot maintenance program. For BSOs with depot maintenance in more than one SAG, an OP-30 exhibit is required to be submitted at the SAG level vice the command level. Template provided in PBIS must be used.

OP-30S	Ship Depot Maintenance Program	OMN/ OMNR	FFC/ NAVSEA/ PACFLT	FMR 3-130
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Description: This exhibit provides an evaluation tool for estimating Supplemental Ship Depot Maintenance and Inactivation Programs. Exhibit must be in Excel format for all appropriations.

OP-31	Spares and Repair Parts	OMNR/ OMMC/R	BSO	FMR 3-132
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Description: The purpose of this exhibit is to provide the quantity and funding for each commodity group within each O&M appropriation used to purchase depot level reparable and consumable supplies from the DWCF for fiscal years PY-BY1, and CY-BY1 change.

OP-32	Summary of Price and Program Change	All	BOCS	FMR 3-133
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Description: This exhibit provides a summary of price and program changes due to Foreign Currency Fluctuations, Price Growth, and Program Growth.

Exhibit No.	Title	Approp.	Source	Reference
OP-32A	Summary of Price and Program Change (peacetime level)	All	BOCS	FMR 3-133

Description: This exhibit provides a summary of price and program changes due to Foreign Currency Fluctuations, Price Growth, and Program Growth. **This exhibit must exclude all supplemental funding.**

OP-40	Ship Fuel and Operating Tempo Data	OMN/ OMNR	FFC/ PACFLT/N43	FMR 3-166
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Description: The purpose of this exhibit is to represent the OMN/OMNR Ship Fuel and Operating Tempo Data for the Deployed and Non-Deployed Fleet. The template provided in PBIS must be used.

OP-41	Ship Operations	OMN/ OMNR	FFC/ PACFLT/N43	FMR 3-167
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Description: This exhibit provides data on the cost of ship operations by ship type. The template provided in PBIS be used.

PB-24	Professional Military Education Schools	Various	BSO	FMR 19-73
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Description: Professional Military Education budget for fiscal years PY-BY1.

CHAPTER 5

Submission Guidance For Procurement Appropriations

1. General Guidance.

This chapter provides general guidance and prescribes the justification materials required to support budget estimates for the procurement appropriations.

a. Procurement Appropriations.

The Department of the Navy procurement appropriations include Aircraft Procurement, Navy (APN), Weapons Procurement, Navy (WPN), Shipbuilding and Conversion, Navy (SCN), Other Procurement, Navy (OPN), Procurement, Marine Corps (PMC), and Procurement of Ammunition, Navy and Marine Corps (PANMC).

b. Approval for Production

- (1) A key consideration in preparation of procurement estimates is the readiness of an item to enter production. Some form of production approval (either Approval for Full Production (AFP) or Approval for Limited Production (ALP)) must be granted prior to the signing of a production contract. Accordingly, initial production funds may be budgeted if full or limited production approval can be reasonably expected to be provided in time to allow full program execution during the fiscal year for which funds are requested.

A carefully-structured and well-defined plan leading to production approval must be available to support any budget estimates for initial production funding. Factors that could affect successful execution include the potential for program slippage due to technical problems, personnel shortages, or other administrative limitations based on historical experience with similar programs and the adequacy and proper phasing of required funding budgeted in other appropriations. Every effort should be made to budget for funds in the year in which they will be executed.

- (2) Whenever approval for production cannot be attained prior to submission of the budget to the Congress, decisions to include funding in the budget request will only be made on a case-by-case basis. In such instances, recommendations to budget for procurement prior to ALP/AFP will be based on as much corroborative information as is available at the time of the budget review (for example, OT&E and other test results, statements of urgent priority). For such a program to be considered for inclusion in the budget, it must be of critical importance to the national security.

c. Full Funding.

It is generally required that the total cost of a procurement end-item be fully funded in one fiscal year. Each procurement program is budgeted to encompass all of the costs associated with the acquisition of an approved quantity of usable end-items through completion of deliveries. This practice ensures that the Congress and the public can see the full cost of an acquisition program at the time a decision on funding is to be made, and that a successor Congress is not committed to appropriating funds to complete production of an item initiated in a prior fiscal year. Approved exceptions to budgeting on a fully funded basis include the limited use of advance procurement for major weapon systems and economic order quantity (EOQ) procurement for multiyear procurement. Economic order quantity procurements are only permitted in support of multiyear contracts. It should be noted that the only deviation from the full funding policy permitted in the OPN appropriation is for EOQ associated with multiyear procurement. No advance procurement for long lead-time material is permitted in the OPN appropriation. Advance procurement is budgeted in a separate P-1 line item and requires the P-10 and P-10A exhibits.

d. Multiyear Procurement (MYP).

An alternative to the full funding concept may be approved by the Office of the Secretary of Defense if it is determined that a multiyear procurement contract permits more economic and efficient acquisition of an item. Details of the contracting and financing alternatives, as well as the criteria for making MYP decisions are contained in the Department of the Navy Financial Management Policy Manual.

e. Lead-Time Away Procurement.

Related to the full funding concept is the time phased procurement of certain equipment and spares needed to support end item procurement. Such equipment will be budgeted procurement lead time away from need. However, standard items of government furnished equipment (GFE) which are integral to the configuration of a weapon system or sensor system are considered to be part of the end item and should be fully funded in the same fiscal year as the end item rather than lead time away.

f. Weapons Systems Costs.

Guidance for the costs to be included within P-1 line items for weapons systems and other equipment is contained in the Department of the Navy Financial Management Policy Manual.

g. Product Improvement Programs/Modification.

Procurement of fully developed product improvements to be installed in inventory equipment is properly budgeted in procurement appropriations. In addition, installation of improvements in existing equipment is considered a capital investment and should be budgeted in the appropriate procurement appropriation. Expense/investment criteria are discussed in more detail in of the Department of the Navy Financial Management Policy Manual.

h. Installation Funding.

Costs associated with the installation of weapon systems or other equipment procured by procurement appropriations is considered a capital investment and should be budgeted in the appropriate procurement appropriation.

i. Funded Delivery Period.

The funded delivery period begins with the first deliveries of a fiscal year program and ends with the last deliveries of that fiscal year program. This period should not exceed 12 months for a budget year program.

j. Construction of Facilities.

DoD guidance provides that construction projects at Government-Owned, Contractor-Operated (GOCO) industrial production or RDT&E facilities is funded by procurement or RDT&E appropriations. Exhibit P-15 (Summary Listing of Production Support and Facilities Projects) will be submitted for applicable P-1 line items when procurement funds are used to finance construction at Government-Owned, Contractor-Operated industrial production facilities. Construction is defined as the erection, installation, or assembly of buildings or structures and/or the addition, expansion, extension, alteration, conversion or replacement of existing buildings or structures. Industrial real property acquired or constructed at Government-Owned, Government-Operated (GOGO) facilities will be budgeted in Military Construction appropriations.

2. Submission Requirements.

The submission requirements table includes information regarding the sources for exhibits as well as references for instructions and formats for each exhibit. Budget exhibits should be submitted electronically via the JMS.

a. General Guidance.

Detailed exhibits must be consistent with summary budget exhibits, budget justification materials, automated submissions and funding controls. Automated submissions should be in accordance with the automated submission guidance provided at the PBIS on-line web site.

b. Automated Submission Requirements

- (1) Changes by P-1 line item must be submitted via automated format in accordance with the instructions available on the PBIS web site and must be consistent with controls issued by FMB.
- (2) BSOs are required to provide an automated submission to BOCS. This information reflects planned obligations for all procurement appropriations.

Procurement Appropriations DON Submission Requirements

Exhibit No.	Title	Approp.	Source	Reference
P-1	Procurement Program	All	PBIS	PBIS on-line; FMR 4-12
<i>Description:</i> Line item control from PBIS.				
P-1M	Procurement Program Mod Summary	All	PBIS	PBIS on-line; FMR 4-14
<i>Description:</i> Line item control from PBIS.				
P-1R	Procurement Programs for the Reserves	All but SCN	PBIS	PBIS on-line; FMR 4-15
<i>Description:</i> Line item control from PBIS.				
P-3a	Individual Modification	All but SCN	BSO	FMR 4-20
<i>Description:</i> This exhibit is requires a description of what additional capability is added to a system by this modification, and why the modification is necessary (i.e., to increase reliability, maintainability, or mission capability).				
P-5	Cost Analysis	All	BSO	FMR 4-25
<i>Description:</i> The purpose of this exhibit is to provide detailed cost information in support of Exhibit P-1 line items consistent with the appropriate work breakdown structure (WBS) elements for the programs. It is essential that this exhibit be complete and accurate, as it is the most important exhibit in the backup book.				
P-5a	Procurement History and Planning	All	BSO	FMR 4-34
<i>Description:</i> This exhibit provides detailed information on the P-5 entries regarding all prior years having contracts with undelivered assets, and FYs PY-BY1. Contract information is used to compare cost estimates between fiscal years by comparing unit costs on previous contracts.				

Exhibit

Exhibit No.	Title	Approp.	Source	Reference
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P-5b	Analysis of Ship Cost Estimate-Basic/Escalation	SCN	NAVSEA	FMR 4-38
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Description: This exhibit details the start/issue, complete/response, reissue, complete/response of the Design Schedule, Classification of Cost Estimate, Basic Construction/Conversion, Escalation and Other Basic (Reserves/Misc).

P-8a	Analysis of Ship Cost Estimates-Major Equipment	SCN	NAVSEA	FMR 4-39
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Description: This exhibit depicts the PY/CY/BY Qty. and Amount For Electronics Equipment, Ordnance Equipment, Propulsion Equipment and HME Equipment.

P-10	Advance Procurement Requirements Analysis	All but OPN	BSO	FMR 4-40
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Description: This exhibit requires an explanation for differences between requested leadtimes and actual leadtimes, requested contract award dates and actual contract award dates, and requested cost and actual contract cost.

P-17	Layaway and/or Distribution	As applicable	BSO	FMR 4-48
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Description: The purpose of this exhibit is to provide the funding requirements for layaway and distribution projects at GOGO facilities, GOCO facilities, and COCO facilities.

P-18	Initial and Replenishment Spares and Repair Parts Justification	All but SCN	BSO	FMR 4-50
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Description: The purpose of this exhibit is to provide the funding requirements for the procurement of initial and replenishment spares and repair parts in support of end items of equipment and in support of modifications to existing end items of equipment where end items of equipment are being supported by procurement appropriations.

P-20	Requirements Study	All	BSO	FMR 4-52
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Description: This exhibit provides detailed information regarding the determination of asset availability and requirements.

Exhibit No.	Title	Approp.	Source	Reference
P-21	Production Schedule	All but SCN	BSO	FMR 4-56
<i>Description:</i> The purpose of this exhibit is to provide detailed information with regard to the monthly production of all applicable items.				
P-23a	Installation Data	All but SCN	BSO	FMR 4-59
<i>Description:</i> The purpose of these exhibits is to provide detailed information with regard to the quarterly requirements and production of all applicable installed items.				
P-25	Production Support and Industrial Facilities Cost Analysis	As applicable	BSO	FMR 4-63
<i>Description:</i> The exhibit is used to display costs for each funded production project at all GOGO and GOCO facilities. In addition the exhibit will display the costs associated with a facilities project for those government owned lines that are located at COCO facilities.				
P-26	Maintenance of Inactive Facilities	Various	BSO	FMR 4-65
<i>Description:</i> This exhibit provide funding breakout for PY to cost-to-compete for inactive lines at active plants and contractor plants by contractor.				
P-27	SCN - Ship Production Schedule	SCN	NAVSEA	FMR 4-67
<i>Description:</i> The purpose of this exhibit is to provide the funding requirements for the Ship Production Schedule.				
P-29	SCN Outfitting Costs	SCN	NAVSEA	FMR 4-68
<i>Description:</i> The purpose of this exhibit is to provide the costs of the Shipbuilding and Conversion Outfitting.				

Exhibit No.	Title	Approp.	Source	Reference
P-29a	SCN Outfitting Costs- Comparison	SCN	NAVSEA	FMR 4-69
<i>Description:</i> This exhibit compares the previous President's budget request to the current Budget Estimate Submission or the current President's budget request as appropriate.				
P-30	SCN Post Delivery Costs	SCN	NAVSEA	FMR 4-70
<i>Description:</i> The purpose of this exhibit is to provide the Post Delivery Costs for Shipbuilding and Conversion.				
P-30a	SCN Post Delivery Costs-Comparison	SCN	NAVSEA	FMR 4-71
<i>Description:</i> This exhibit also compares the previous President's budget request to the current Budget Estimate Submission or the current President's budget request as appropriate.				
P-35	Major Ship Component Fact Sheet	SCN	NAVSEA	FMR 4-72
<i>Description:</i> The purpose of this exhibit is to identify and estimate the costs for Major Ship Components.				
P-36	Depot Level Ship Maintenance Schedule	OPN	BSO	FMR 4-74
<i>Description:</i> The purpose of this exhibit is to provide schedule and budgetary data for the ships planned for a modernization availability using FYs PY-BY1 funds in support of the availability.				
P-40	Budget Item Justification	All	BSO	FMR 4-75
<i>Description:</i> The purpose of this exhibit is to provide overall narrative justification and total procurement costs for each P-1 line item. Include all advance procurement, initial spares and repair parts for acquisition category 1 programs.				

Exhibit No.	Title	Approp.	Source	Reference
P-40a	Budget Item Justification for Aggregated Items	All	BSO	FMR 4-78
<p><i>Description:</i> The purpose of this exhibit is to provide the quantities and funding covering the procurement programs included in aggregated P-1 line items such as “Items Less Than \$5.0 million.” A P-5 is not required for items included on a P-40a.</p>				
MYP-1	Multiyear Procurement Criteria	As applicable	BSO	FMR 4-80
<p><i>Description:</i> This exhibit illustrates the benefits, savings, and advantages to the Government from the Multiyear Procurement Criteria.</p>				
MYP-2	Total Program Funding Plan	As applicable	BSO	FMR 4-82
<p><i>Description:</i> The purpose of this exhibit is to estimate Procurement Quantity, Annual Procurement, Multiyear Procurement, Multiyear Savings and Outlays.</p>				
MYP-3	Contract Funding Plan	As applicable	BSO	FMR 4-83
<p><i>Description:</i> The purpose of this exhibit is to illustrate the multiyear funding process in Contract Funding that identifies the costs in the budget and current years.</p>				
MYP-4	Present Value Analysis	As applicable	BSO	FMR 4-84
<p><i>Description:</i> This exhibit identifies the Present Value of a project, a then year cost, and also cost in constant real dollars.</p>				
NC-50	Ship Modernization Installation	All	BSO	Appendix C
<p><i>Description:</i> This exhibit will be completed for all ship installation funding directly tied to a P-1 line item for which the equipment is required to modernize ships/subs.</p>				
NC-53	Non-Equipment Nuclear Alterations	OPN	BSO	Appendix C
<p><i>Description:</i> This exhibit will be completed for non-equipment nuclear alterations required to modernize ships and subs.</p>				

Exhibit No.	Title	Approp.	Source	Reference
NC-61	Non-Aircraft Mod/Ship Modernization Installation	BSO	Appendix C	

Description: This exhibit is required for installation efforts, other than aircraft mod kits and ship modernization, associated with equipment procured by the procurement appropriations.

CHAPTER 6

Submission Guidance for the Research, Development, Test and Evaluation, Navy (RDT&E,N) Appropriation

This chapter prescribes the justification materials required in support of budget estimates for the RDT&E,N appropriation.

1. General Guidance.

a. Incremental Funding.

The RDT&E,N estimates are prepared on an incrementally funded basis, as opposed to the full funding basis used in preparing procurement budget estimates. Generally, the budget year estimates of the amounts to be programmed for individual research and development programs are formulated to cover all costs expected to be incurred during the twelve-month period, but including only those costs which are necessary to further the program toward its objective during that increment of the total schedule. "Costs" may include estimated expenditures for work to be performed during the incremental time period (for example, salaries and wages paid and material consumed), as well as other liabilities which have to be created during the time period to further the program (for example, long lead time orders for project-related material and equipment and subcontracts awarded). Details of the incremental funding policy, as it applies to various types of R&D contracts and programs, are contained in the Department of the Navy Financial Management Policy Manual.

b. Submission by Program Element/Project.

DON submission material is prepared by program elements. The R-2 Budget Item Justification Exhibit and the R-3, Program Element/Project Cost Breakdown are submitted by project within each program element. An R&D project is defined as a grouping of tasks or efforts directed toward a single end result. It contains effort unique to a single program element and the budget activity of which that element is a part.

2. Submission Requirements.

The RDT&E,N submission requirements table includes information regarding the sources for exhibits as well as references for instructions and formats for each exhibit. RDOCS will be used to prepare unclassified RDTEN exhibits. RDOCS will be pre-loaded with the PBIS controls down to the project level. For classified exhibits, use existing templates and submit via classified e-mail to individual FMB analysts.

a. General Guidance.

Detailed exhibits must be consistent with summary budget exhibits, budget justification materials, automated submissions and funding controls. Automated submissions should be in accordance with the automated submission guidance provided at the PBIS on-line web site.

b. Automated Submission Requirements

- (1) Authorized changes by program element and project must be submitted via automated format in accordance with the instructions available on the PBIS web site and must be consistent with controls issued by FMB.
- (2) Submission of automated data to BOCS is required. These data reflect planned obligations for the RDT&E, N appropriation by object class.

Research, Development, Test and Evaluation, Navy DON Submission Requirements

Exhibit No.	Title	Source	Reference
--	Project Listing by Budget Activity	PBIS	PBIS on-line
<i>Description:</i> The purpose of this exhibit is to define the project element number, BA, and TOA.			
DD 1391/ 1391C	Military Construction Project Data	BSO	FMR 6-59
<i>Description:</i> This exhibit is designed to record Military Construction Project Data. The DD Form 1391 will be used, as applicable, by the Active, Guard, and Reserve Forces to support each project proposed for inclusion in the Military Construction Program.			
MRTFB-1	Installation Financial Summary	BSO	FMR 19-41
<i>Description:</i> This exhibit reflects total funds from all sources to be expended at each MRTFB activity.			
MRTFB-2a	Element of Expense Listing	BOCS	FMR 19-43
<i>Description:</i> This exhibit shows the elements of expense and the fiscal years PY-BY1 totals for each item.			
MRTFB-2b	MRTFB Activity Schedule of Increases & Decreases	BSO	FMR 19-45
<i>Description:</i> This exhibit provides a schedule of increases and decreases covering year-to-year changes in the total institutional entry on Exhibit MRTFB-1 to include changes in work years, maintenance and repair and other items with changes in excess of \$1 million.			
MRTFB-2c	Workyears	BSO	FMR 19-46
<i>Description:</i> This exhibit requires the fiscal years PY-BY1 estimates for Military Officer, Civilian and Contractor at MRTFBs.			

Exhibit

No.	Title	Source	Reference
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MRTFB-2d	Source of Direct Funds	BSO	FMR 19-47
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Description: This exhibit shows by major program, the sources of the Direct Funds contained in Exhibit MRTFB-1, Direct (User) Funding. Provide a subtotal for each appropriation or category shown on the MRTFB-1 Exhibit.

MRTFB-3a	Improvement & Modernization Funds Summary	BSO	FMR 19-50
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Description: Provide an I&M priority listing for fiscal years PY-BY1 for all funding at the MRTFB activity for I&M.

MRTFB-3b	Military Construction and BRAC projects	BSO	FMR 19-51
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Description: MILCON and BRAC projects that are programmed to support the MRTFB mission at the activity and are funded in fiscal years PY-BY1 of the budget estimates submission.

R-1	RDT&E Programs	PBIS	PBIS on-line; FMR 5-10
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Description: Provides line item funding values.

R-1C	RDT&E Programs – Comparison Report	PBIS	PBIS on-line; FMR 5-11
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Description: This exhibit provides comparison between the last President's Budget and the current estimate.

R-2	RDT&E Budget Item Justification	BSO	FMR 5-12
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Description: This exhibit identifies the cost of the item and a quantity of articles.

R-2a	RDT&E Project Justification	BSO	FMR 5-13
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Description: The purpose of the exhibit is to identify the project cost.

Exhibit

Exhibit No.	Title	Source	Reference
R-3	Project Cost Analysis	BSO	FMR 5-18
<i>Description:</i> This exhibit illustrates the fiscal years PY-BY1 costs and award dates.			
R-4	Schedule Profile	BSO	FMR 5-22
<i>Description:</i> This exhibit requires a Milestone schedule by program element.			
R-4a	Schedule Detail	BSO	FMR 5-23
<i>Description:</i> This exhibit requires a tabular display of the major program Milestones identified in the R-4 exhibit.			
R-5	Termination Liability	BSO	FMR 5-25
<i>Description:</i> This exhibit reports the funds budgeted for termination liability within ACAT I programs with RDT&E funding for PY to BY5 by major program.			
R-32	Summary of Price and Program Changes	BOCS	PBIS on-line
<i>Description:</i> This exhibit provides a summary of price and program changes due to Foreign Currency Fluctuations, Price Growth, and Program Growth.			

CHAPTER 7

Submission Guidance for the Military Construction, Base Realignment and Closure (BRAC), and Family Housing Appropriations

1. General Guidance.

This chapter provides general guidance and prescribes the justification materials required to support budget estimates for the Military Construction, Base Realignment and Closure, and Family Housing appropriations.

a. Appropriations.

The Department of the Navy Military Construction appropriations are Military Construction, Navy (MCN) and Military Construction, Naval Reserve (MCNR). Family Housing appropriations are Family Housing, Operations (FHOPS) and Family Housing, Construction, Navy and Marine Corps (FHCON). Base Realignment and Closure (BRAC) is also included in this chapter.

b. Design Status.

As a general rule, construction projects funded by the Military Construction and Family Housing appropriations should not be budgeted in BY unless the 35 percent design status milestone is planned to occur by 30 November CY. Exceptions to this policy will be made on a case-by-case basis only for those crucial, high priority projects where there is a high confidence level in the cost estimates and where the operational requirements are such that deferral until the following year would have an adverse effect on national security.

c. Full Funding Policy

- (1) Construction projects funded by the Military Construction and Family Housing appropriations will be budgeted on a fully funded basis in order to define the scope and total costs of the proposed projects and to avoid the uncertainties associated with approval of subsequent years' funding.
- (2) MILCON projects may be budgeted on a phased basis in exceptional circumstances. Such projects must cost in excess of \$100 million and each phase must be complete and segregable without requiring legislation for funding of the next phase. Full authorization for the entire project must be requested in the first year of funding. Full funding requirements for construction projects are discussed in more detail in the Department of the Navy Financial Management Policy Manual.

2. Submission Requirements.

The submission requirements table includes information regarding the sources for exhibits as well as references for instructions and formats for each exhibit. Budget exhibits should be submitted electronically via JMS.

a. General Guidance.

Detailed exhibits must be consistent with summary budget exhibits, budget justification materials, automated submissions and funding controls. Automated submissions should be in accordance with the automated submission guidance provided at the PBIS on-line web site.

- (1) Authorization year estimates are required on the Reconciliation of Estimates - Appropriation to Authorization exhibit only.
- (2) Economic analyses are required on a selected basis as requested for certain projects justified primarily on economic grounds.

b. Automated Submission Requirements

- (1) Authorized changes by program element and project must be submitted via automated format in accordance with the instructions available on the PBIS web site and must be consistent with controls issued by FMB.
- (2) Submission of automated data to BOCS is required. These data reflect planned obligations for all appropriations by object class.

Military Construction, Navy
Military Construction, Naval Reserve
DON Submission Requirements

Exhibit No.	Title	Source	Reference
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DD 1390	Military Construction Program (by state only)	NAVFAC	FMR 6-51
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Description: This exhibit is designed to list Inventory Data, Projects Requested in Program, Future Projects, Mission and Outstanding Pollution and Safety Deficiencies.

DD 1390S/ 1/2	Guard and Reserve Military Construction	NAVFAC	FMR 6-55
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Description: This exhibit is the DD Form 1390 used by the Guard and Reserve Forces to supplement the data entered in the DD Form 1391.

DD 1391/ 1391C	Military Construction Project Data (by state only)	NAVFAC	FMR 6-59
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Description: This exhibit is designed to record Military Construction Project Data. The DD Form 1391 will be used, as applicable, by the Active, Guard, and Reserve Forces to support each project proposed for inclusion in the Military Construction Program.

MC-1	Implementation of Major Initiatives	NAVFAC	FMR 6-61
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Description: Identifies funding , CY-BY5, for individual GDP initiatives. Includes a brief explanation of what is funded for each appropriation, as well as a narrative explanation of the Department's strategic objective for each GDP initiative and the benefits to the DoD mission..

MC-2	USMC Relocation to Guam	NAVFAC	OSD FY2012 Guidance
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Description: Identifies funding by appropriation, CY-BY5, to support USMC relocation to Guam.

Base Realignment and Closure DON Submission Requirements

Exhibit No.	Title	Source	Reference
BC-01	BRAC Service Overview	NAVFAC	FMR 7-13
<i>Description:</i> This exhibit summarizes by fiscal year, the names and locations of the affected bases, and how much of the DoD Base Closure Account will be expended in the fiscal year. Also, describe possible mission impact in completing the realignment/closure.			
BC-02	BRAC Implementation Costs	NAVFAC	FMR 7-14
<i>Description:</i> This exhibit lists the Costs and Savings for each year in Base Realignment.			
BC-03	BRAC Package Description	NAVFAC	FMR 7-16
<i>Description:</i> This exhibit gives a brief description of the actions necessary to complete the realignment or closure at this location.			
BC-04	Continuing BRAC Environmental Restoration and Caretaker Costs	NAVFAC	FMR 7-18
<i>Description:</i> This exhibit provides a breakout of caretaker costs from PY to BY5.			
DD 1391/ 1391C	Military Construction Project Data	NAVFAC	FMR 6-59
<i>Description:</i> This exhibit is designed to record Military Construction Project Data. The DD Form 1391 will be used, as applicable, by the Active, Guard, and Reserve Forces to support each project proposed for inclusion in the Military Construction Program.			

Family Housing, Navy and Marine Corps DON Submission Requirements

Exhibit No.	Title	Source	Reference
DD 1391/ 1391C	Military Construction Project Data	NAVFAC	FMR 6-59
<i>Description:</i> This exhibit is designed to record Military Construction Project Data. The DD Form 1391 will be used, as applicable, by the Active, Guard, and Reserve Forces to support each project proposed for inclusion in the Military Construction Program.			
DD 1523	Military Family Housing Justification	NAVFAC	FMR 6-27
<i>Description:</i> This exhibit is required for new construction and mobile home space projects only. Refer to DoD 4165.64-M			
FH-1	Tri-Service Family Housing Cost Model	NAVFAC	FMR 6-70
<i>Description:</i> This exhibit provides formula frameworks in order to calculate Baseline, Project Factors, Housing Cost, Supporting Costs, and Summary for Tri-Service Family Housing Cost Model.			
FH-2	Family Housing Operation and Maintenance	BSO	FMR 6-71
<i>Description:</i> The purpose of this exhibit is to show figures and estimates for Inventory Data and Funding Requirement for Family Housing Operation and Maintenance Summary.			
FH-3	Furnishings Summary	BSO	FMR 6-72
<i>Description:</i> This exhibit is a Furnishings Summary for US, Foreign, Public, and Private Family housing.			
FH-4	Analysis of Leased Units	BSO	FMR 6-74
<i>Description:</i> The purpose of this exhibit is to indicate the details of Domestic and Foreign Leasing Activities.			

Exhibit No.	Title	Source	Reference
FH-5	General and Flag Officers' Quarters	BSO	FMR 6-75
<i>Description:</i> This exhibit lists the Operation and Maintenance Expenditures for General and Flag Officer's Quarters anticipated to Exceed \$35,000 per Unit for Fiscal Year . *See endnote.			
FH-6	Family Housing Privatization	BSO	FMR 6-76
<i>Description:</i> The basis of this exhibit is to follow the status of the privatization process involved in Family Housing.			
FH-10	Reprogramming & Proposed Funding Realignment	BSO	Appendix E
<i>Description:</i> This exhibit is subdivided into three parts (Account/Subaccount, Amount FY PY, and FY CY), then for each item a Reason Action Taken/Proposed is listed.			
FH-12	Privatized GFOQ Private Sector Costs Exceeding \$50K		FMR 6-83
<i>Description:</i> Exhibit shows operations, maintenance and repair costs incurred by private sector developers/partners/owners exceeding \$50K per housing unit.			
MC-1	Implementation of Major Initiatives	NAVFAC	FMR 6-61
<i>Description:</i> Identifies funding , CY-BY5, for individual GDP initiatives. Includes a brief explanation of what is funded for each appropriation, as well as a narrative explanation of the Department's strategic objective for each GDP initiative and the benefits to the DoD mission..			
OP-5 (Part 2)	Attachment 1: Reconciliation of Increases and Decreases	BSO	FMR 6-84
<i>Description:</i> Provides increases and decreases (program and pricing) between and within fiscal years (for fiscal years PY-BY1). *Note special requirements for JCS exercises, base support, transportation, FSRM, and training.			

Exhibit No.	Title	Source		Reference
PB-18	Foreign Currency Exchange Data	Various	BSO	PBIS on-line; FMR 19-68

Description: Fiscal years PY – BY1, U.S. \$ Requiring Conversion. U.S. dollar value of program purchased with foreign currency at prescribed exchange rate. The value of the overseas program will agree with the obligations incurred at the budget rate reflected on the DD-Comp(M). Amounts requiring conversion for COLA will be component’s estimate of military spendable income. Approved Execution Rates, express foreign currency in terms of units of foreign currency that can be purchased with one U.S. dollar.

* Note: To satisfy Congressional reporting requirements, a report identifying each family housing unit used, or intended for use, as a quarters for a general officer or flag officer for which the total operation, maintenance, and repair costs are anticipated to exceed \$35,000 in the next fiscal year. For each family housing unit so identified specify the total of such anticipated operation, maintenance, and repair costs for the unit. This shall be reported in the format of Exhibit FH-5 General and Flag Officers Quarters (Anticipated expenditures for O&M exceeding \$35,000).

CHAPTER 8

Submission Guidance for the Navy Working Capital Fund

1. General Guidance.

This chapter provides general guidance and prescribes the justification materials required for the Navy Working Capital Fund (NWCF) which includes supply management activity groups and non-supply (industrial) activity groups. Additional guidance on policy, rate setting, and definitions for Defense Working Capital Fund (DWCF) activities is contained in DoD FMR Volume 2B, Chapter 9.

2. Supply Management Activity Groups.

a. Budget Estimate Controls.

The budget estimates must be in support of an executable program and prepared in accordance with pricing guidance and fact-of-life changes.

b. Pricing Guidance

- (1) An effective pricing program is a critical element of overall financial management responsibilities for supply activity group budget development. Budget execution for the supply activity group and customer accounts depends heavily on accurate reflection of procurement and repair costs.
- (2) Estimates for costs are prepared in accordance with the pricing guidance contained in Part I, Chapter 6, "General Guidance for All Submissions" section of this manual. These estimates should be based upon the latest actual prices and fully escalated to the fiscal year in which the costs are budgeted.
- (3) Standard and net prices charged supply activity group customers in PY and CY are those developed for the previously approved PY and CY President's Budget.
- (4) The budget submission to FMB is the beginning of the development of the standard prices for BY1.
 - (a) Standard prices for DON managed items used to develop supply activity group sales projections will be based on the latest actual prices, adjusted for inflation. Unless otherwise specified, standard prices will be developed using the price escalation indices approved for the Other Procurement, Navy (OPN) appropriation and adjusted for the recommended surcharge. Where the most recent actual purchase data occurred prior to PY, this data will be indexed to PY using approved (OPN) price escalation indices. The total costs of sales in PY will then be indexed to BY1 using the approved OPN price escalation indices.

- (b) Net repair prices for BY1 will reflect the estimated designated overhaul point repair prices (fully escalated to BY1 prices, as appropriate) plus a recommended surcharge. For industrially funded activities use the approved price escalation for Navy NWCF. For commercial and non-industrial activity organic activities, unless otherwise specified, use the approved OPN price escalation.
- (c) Prices for non-DON managed items will be based on CY prices, increased to reflect the approved price escalation indices for BY1. Specific fuel prices will be provided in FMB Budget Guidance Memoranda.
- (5) Total supply activity group sales and orders projections for CY and BY1 will reflect the currently approved percent of value of annual demand changes programmed for customer budgets.
- (6) The factor required to adjust supply activity group prices for estimated gains or losses through the end of CY will be developed during the DON budget review.

c. Other Guidance.

- (1) Budget submitting offices (BSOs) must maintain close liaison with the various resource sponsors to be fully aware of the logistics implications of approved programs, particularly those where major changes may have occurred during, and since establishment of the approved program.
- (2) The vast majority of material acquired by supply activity groups is through the sale of inventory items and the reinvestment of proceeds to replenish the inventory. However, budget authority will be requested for war reserve requirements needed to achieve war reserve inventory goals. Such requirements will be based upon the approved program and will not exceed control totals except as specified.
- (3) BSOs will prepare and consolidate estimates as specified and submit the material and exhibits in accordance with the submission requirements table.

d. Budget Submitting Offices

- (1) The Naval Supply Systems Command (NAVSUP) is responsible for the preparation and submission of Navy supply management activity group justification material.
- (2) Marine Corps stockage requirements and budget estimates are prepared by the Marine Corps Inventory Control Point at Albany, Georgia. These requirements are based on the same considerations as for the Navy and submitted to HQMC (RF) for consolidation and submission to FMB.

e. Submission Requirements

- (1) The DON budget review submission consists of narrative justification and exhibits contained in backup books as well as other exhibits submitted separately by the Navy and Marine Corps.
- (2) Definitions of terms for the supply management activity groups are contained in the FMR, Volume 2B, Chapter 9.
- (3) Stratification products will be submitted on a routine basis. A copy of the transition from the stratification to the budget will be provided for each wholesale division.
- (4) Exhibit requirements are referenced to the FMR or this manual's appendices on the submissions requirements table.

f. Automated Submission Requirements.

All budget material must be submitted electronically via JMS.

Supply Management Activity Groups DON Submission Requirements

Exhibit No.	Title	Reference
SM-1	Supply Management Summary by Division	FMR 9-49
<i>Description:</i> The purpose of this exhibit is to provide summary justification of the Supply Management request.		
SM-3a	Operating Budget	BSO FMR 9-51
<i>Description:</i> The purpose of this exhibit is to provide backup information to support the obligations.		
SM-3b	Operating Requirement by Weapon System by Division	BSO FMR 9-57
<i>Description:</i> The purpose of this exhibit is to provide a breakout of the operating obligation request by type of supply system action (procurement versus repair) and by weapon system or category.		
SM-4	Inventory Status	BSO FMR 9-59
<i>Description:</i> The purpose of this exhibit is to show estimated inventory levels that will result from the proposed budgets and operating levels.		
SM-5a	Wholesale Only - Surcharge Calculation	BSO FMR 9-62
<i>Description:</i> The purpose of this exhibit is to show the surcharge elements for the wholesale decisions of supply management activity groups.		
SM-5b	Customer Price Change	BSO FMR 9-66
<i>Description:</i> This exhibit provides the percent change in cost to the customer for fiscal years CY to BY2.		

Exhibit

No.	Title	Source	Reference
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SM-6	War Reserve Material	BSO	FMR 9-67
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Description: The purpose of this exhibit is to notify Congress of the Departments' intentions regarding the management of secondary item war reserves.

SM-16	Total Cost Per Output Summary		FMR 9-69
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Description: This exhibit breaks down Output, Operating Budget and Cost per dollar of Sales into Gross Sales, Unit Cost and Total Cost for fiscal years PY- BY1.

Fund-1	Summary of Price and Program Changes - Costs		FMR 9-70
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Description: This exhibit reflects the total operating costs to accomplish the workload represented by all measured and unmeasured outputs.

Fund-1a	Details of Price and Program Changes - Costs		FMR 9-72
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Description: This exhibit reflects the total costs of supporting the applicable activity group for fiscal years PY- BY1.

Fund-9a	Activity Group Capital Investment Summary		FMR 9-94
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Description: The purpose of this exhibit is to represent the summary data associated with an individual capital investment as reported on the Capital Investment Justification (Fund 9b) Exhibit.

Fund-9b	Activity Group Capital Investment Justification		FMR 9-99
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Description: The purpose of this exhibit is to provide detailed cost data and narrative justification in support of each line item listed on the Fund-9a.

Fund-9c	Capital Budget Execution		FMR 9-102
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Description: The purpose of this exhibit is to analyze the changes in approved projects between the FY CY President's Budget Submission and the FY BY1 submission.

Exhibit No.	Title	Reference
Fund-11	Source of New Orders and Revenue	FMR 9-103
<i>Description:</i> This exhibit requires the identification of customers of each activity group.		
Fund-13	Cash Management Plan	FMR 9-108
<i>Description:</i> This exhibit provides a monthly phasing plan of disbursements, collections, and net outlays.		
Fund-14	Revenue and Expenses	FMR 9-110
<i>Description:</i> Revenue and Expense analysis of the Defense Working Capital Fund.		
Fund-15	Fuel Data	FMR 9-112
<i>Description:</i> The purpose of this exhibit is to provide a reconciliation between the supply management, the Defense Logistics Agency, and the customer budgets.		
Fund-19	Military and Civilian Personnel by End Strength and FTEs	FMR 9-116
<i>Description:</i> This exhibit describes the End Strength for DON.		
Fund-20	Military Personnel, Work Years by Grade (Active)	Appendix F
<i>Description:</i> The purpose of this exhibit is to calculate the fiscal years PY-BY1 Military Personnel workyears.		
Fund-22	Summary of Base Support	BSO FMR 9-117
<i>Description:</i> This exhibit provides funding and narrative explanation of changes in levels of support by effort for PY to BY1.		
Fund-26	Revenue and Expense Phasing Plan	BSO FMR 9-119
<i>Description:</i> The purpose of this exhibit is to provide a monthly and cumulative phasing of revenue, costs, and net operating results for the current and budget years.		

Exhibit No.	Title	Source	Reference
Fund-27	DFAS Customer Funding Summary	BSO	Appendix F
<p><i>Description:</i> This exhibit requires a narrative explanation of the estimated DFAS cost for each business area.</p>			
Fund-28	Execution Performance Analysis	BSO	FMR 9-120
<p><i>Description:</i> This exhibit summarizes actual execution performance compared to planned execution.</p>			
Fund-SRM	Sustainment, Restoration, and Modernization		Appendix F
<p><i>Description:</i> The purpose of this exhibit is to provide a funding breakout of facilities sustainment, restoration, modernization, backlog, critical maintenance, deferrable maintenance, plant value, replacement value, demolition costs and minor construction investment costs for fiscal years CY – BY1.</p>			

Non-supply Activity Groups.

a. Basis of Estimates.

The budget is a translation into financial terms of workload and administrative operations planned by the activity (or activity group).

- (1) The basic factors governing the preparation of non-supply activity group estimates include, but are not limited to:
 - (a) Anticipated workload based on planned customer programs. A distinction should be made between work accomplished and work contracted out.
 - (b) Expenses, categorized as Direct, Service Center, Production or General and Administrative.
 - (c) Civilian personnel requirements.
 - (d) Military personnel costs at civilian equivalency rates.
 - (e) Direct material requirements.
 - (f) Services and necessary supporting expenses planned for furnishing tenant support and other services not related to the mission of the activity.
 - (g) Purchases of material and supplies for inventory.
 - (h) Depreciation expenses.
 - (i) Capital investment to include ADP and non-ADP equipment, telecommunications equipment, Minor Construction, and software development.
- (2) In general, resource requirements for an activity are totally financed by the NWCF; however, there are certain exceptions which are funded from appropriated funds. These exceptions to NWCF financing are detailed in the FMR volume 2B, Chapter 9.

b. Pricing Guidance for Cost of Operations.

Annual FMB Budget Guidance Memoranda will provide specific pay rates, price escalation indices, NWCF rates, and fuel prices to be used in computing costs.

c. Estimates of Revenues and Customer Rates.

- (1) For the prior year and current year, revenue estimates will be based on previously approved stabilized rates.

- (2) For BY1, projected costs and surcharges will determine customer rates. For the DON submission, revenue and customer order estimates will be consistent with proposed rates in the NWCF submission for BY1.

d. Accumulated Operating Results (AOR).

- (1) Industrial activities should carefully forecast financial operating results for the end of PY, since the estimated AOR for end PY is an important factor in computing rates required to achieve the break-even goal in BY1.
- (2) Change in AOR for CY should reflect anticipated operating results based on approved stabilized rates and surcharges, fixed price agreements and other adjustments. Change in AOR for BY1 should result in a zero AOR for BY1. No transfers or passthroughs should be incorporated in BY without direction from FMB.

e. Cash and Outlay Estimates.

The Department of the Navy retains 1517 Anti-deficiency Act responsibility for the DON portion of the NWCF. Emphasis must be placed on all facets of cash management in order for the Navy NWCF to remain solvent. Activity groups must ensure case estimates and phasing plans incorporate the best possible information available at each iteration of the budget process. Collection and disbursement should incorporate all budget decisions and, at minimum, reflect consideration of the following:

- (1) Cash collections based on workload estimates priced at approved/proposed rates.
- (2) Proposed operating expenses and capital outlays.
- (3) The timing of payrolls, or significant outlays which may be annual in nature, like FECA or ship lease payments.
- (4) The timing of the impact on cash of fixed price gains or losses.
- (5) The impact on future collections of current cash advances.

f. Budget Alignment.

- (1) Non-supply activity group budgeting requires a dual alignment: (1) an alignment with cost accounting and reporting systems prepared on the basis of estimates generated by the activity, and (2) an alignment with customer appropriation budgets. The following guidance applies to customer appropriation alignment.
- (2) As discussed earlier, industrial customers will use FMB escalation guidance. These percentage price factors will be readjusted if necessary during the FMB review and program dollars realigned to reflect FMB approved billing rate levels for purposes of the OSD/OMB submission. Non-supply NWCF budgets serve as a baseline for customer budgets. Therefore, to the extent that non-supply budgets do not support customer budgets because of inconsistencies in submission or as a result of FMB adjustments during the DON review, non-supply budgets will be aligned to the approved customer budgets.

g. Control Totals.

At the completion of the DON Review, control totals are established by activity group. No deviations can be made after controls are issued.

Non-Supply Activity Groups **DON Submission Requirements**

Exhibit No.	Title	Reference
--	Narrative Summary of Operations	FMR 9-45
<i>Description:</i> This provides a narrative summary of Operations.		
CP-17	Civilian Manpower Requirements for MSC	Appendix F
<i>Description:</i> The purpose of this exhibit is to provide civilian workyear estimates for MSC.		
CP-19	Civilian Manpower Requirements for FRCs	Appendix F
<i>Description:</i> The purpose of this exhibit is to provide civilian workyear estimates for Fleet Readiness Centers.		
DM-1	Overhaul and Repair of Major Equipment (FRCs and MC Depots only)	Appendix F
<i>Description:</i> The purpose of the DM-1 is to identify Service specific weapons systems and pieces of equipment that are being repaired, or are projected to be repaired, at DOD depot repair and overhaul facilities.		
Fund-1	Summary of Price and Program Changes - Costs	FMR 9-70
<i>Description:</i> This exhibit reflects the total operating costs to accomplish the workload represented by all measured and unmeasured outputs. (Extracted from DONIBIS)		
Fund-1a	Details of Price and Program Changes - Costs	FMR 9-72
<i>Description:</i> This exhibit reflects the total costs of supporting the applicable activity group for FYs PY- BY1. (Extracted from DONIBIS)		

Exhibit No.	Title	Source	Reference
Fund-2	Changes in the Costs of Operation		FMR 9-80
<p><i>Description:</i> This exhibit will explain the changes in the operating budget (expenses) from one fiscal year to the next at a meaningful level of detail, relating program changes to changes in the level of work load (unit cost outputs) to the maximum extent possible.</p>			
Fund-3	Labor Cost Breakdown		FMR 9-82
<p><i>Description:</i> The Fund-3 exhibit stratifies, by fiscal year, the total activity group costs in the operating budget by Direct, Indirect, and General and Administrative (G&A) categories, which respond differently to changes in work load. In addition it displays total workload in terms of direct labor hours or other measure and the applicable unit cost. For the G&A category, only the personnel carried in and paid for by the activity group should be reflected in the personnel strength numbers. This includes personnel paid from the activity group payroll such as assigned security guards and personnel working in the office of the activity group director. However, this does not include the personnel assigned to a General & Administrative activity that provides base operations support to the activity group unless they are carried in the end strength of the business activity. (Extracted from DONIBIS)</p>			
Fund-5	Total Cost Per Output Summary		FMR 9-84
<p><i>Description:</i> This exhibit specifies, by fiscal year, the operating budget by the costs and outputs associated with each activity group.</p>			
Fund-6	Depot Maintenance-Six percent Capital Investment Plan		FMR 9-85
<p><i>Description:</i> The purpose of this exhibit is to provide and identify minimum capital investment levels for DoD maintenance depots in accordance with Section 332 of the FY 2007 National Defense Authorization Act.</p>			
Fund-7a	Summary of Sources of Revenue	BSO	FMR 9-88
<p><i>Description:</i> This exhibit is for depot maintenance business areas only and shows must balance revenue carry-in orders to revenue carry-out orders.</p>			
Fund-7b	Customer Rate Computations		FMR 9-90
<p><i>Description:</i> The purpose of this exhibit is to record the direct labor hours and program costs associated with Customer Rate Computation.</p>			

Exhibit No.	Title	Source	Reference
Fund-9a	Activity Group Capital Investment Summary		FMR 9-94
<i>Description:</i> The purpose of this exhibit is to represent the summary data associated with an Individual capital investment as reported on the Capital Investment Justification (Fund 9B) Exhibit.			
Fund-9b	Activity Group Capital Purchase Justification		FMR 9-99
<i>Description:</i> The purpose of this exhibit is to provide detailed cost data and narrative justification in support of each line item listed on the Fund 9-a.			
Fund-9c	Capital Budget Execution		FMR 9-102
<i>Description:</i> The purpose of this exhibit is to analyze the changes in approved projects between the FY CY President's Budget Submission and the FY BY1 submission.			
Fund-10	Price Changes		Appendix F
<i>Description:</i> This exhibit should list each output and the computed change in customer price from the previous year.			
Fund-11	Source of New Orders and Revenue		FMR 9-103
<i>Description:</i> This exhibit requires the identification of customers of each activity group. (Extracted from DONIBIS)			
Fund-11a	Carryover Reconciliation	BSO	FMR 9-105
<i>Description:</i> This exhibit compares the funded carryover reported for each activity group to allowable carryover levels as determined by applying customer outlay rates to carryover workload for PY to BY1. (Extracted from DONIBIS)			
Fund-13	Cash Management Plan		FMR 9-108
<i>Description:</i> This exhibit provides a monthly phasing plan of disbursements, collections, and net outlays. Data submitted via the Cash Management System.			

Exhibit

Exhibit No.	Title	Reference
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Fund-14	Revenue and Expenses	FMR 9-110
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Description: Revenue and Expense analysis of the Defense Working Capital Fund. (Extracted from DONIBIS)

Fund-15	Fuel Data	FMR 9-112
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Description: The purpose of this exhibit is to provide a reconciliation between the supply management, the Defense Logistics Agency, and the customer budgets. (Extracted from DONIBIS)

Fund-16	Material Inventory Data	BSO	FMR 9-114
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Description: This exhibit is designed to evaluate the purchases and material inventory adjustments for non-supply activity groups in the Defense Working Capital Fund for fiscal years PY – BY1.

Fund-19	Military and Civilian Personnel by End Strength and FTEs	FMR 9-116
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Description: This exhibit describes the End Strength for DON. (Extracted from DONIBIS)

Fund-20	Military Personnel, Work Years by Grade (Active)	Appendix F
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Description: The purpose of this exhibit is to calculate the fiscal years PY – BY1 Military Personnel workyears.

Fund-22	Summary of Base Support	BSO	FMR 9-117
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Description: This exhibit provides funding and narrative explanation of changes in levels of support by effort for PY to BY1.

Fund-24	Summary of Personnel Data - Part II	BSO	FMR 9-118
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Description: The purpose of this exhibit is to provide a detailed breakout of hours, FTEs and workyears for fiscal years PY, CY, and BY1.

Exhibit

No.	Title		Reference
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Fund-26	Revenue and Expense Phasing Plan	BSO	FMR 9-119
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Description: The purpose of this exhibit is to provide a monthly and cumulative phasing of revenue, costs, and net operating results for the current and budget years.

Fund-27	DFAS Customer Funding Summary	BSO	Appendix F
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Description: This exhibit requires a narrative explanation of the estimated DFAS cost for each business area.

Fund-30	Underutilized Plant Capacity	BSO	FMR 9-122
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Description: This exhibit displays plant capacity indices and mobilization funding requirements for WCF industrial activities.

NC-6	Revenue by Program/Ship (MSC)		Appendix F
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Description: This exhibit analyzes Revenue by Program/Ship for MSC.

NC-7	Allocation of Overhead Expenses (MSC)		Appendix F
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Description: The purpose of this exhibit is to provide fiscal year PY – BY1 estimates for MSC Allocation of Overhead Expense.

NC-8	Revenue and Expense by Program (MSC)		Appendix F
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Description: This exhibit requires Revenues and Expenses based on FY PY actual data, FY CY approved estimate, and FY BY1 estimates for MSC.

NC-9	Fleet Inventory		Appendix F
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Description: The purpose of this exhibit is to provide data on FY PY actual Ship years, Approved FY CY Ship Years, estimated FY CY Ship Years, and FY BY1 Ship Years estimates for Fleet Inventory.

Exhibit

No.	Title	Reference
Fund-SRM	Sustainment, Restoration, and Modernization	<u>Appendix F</u>

Description: The purpose of this exhibit is to provide a funding breakout of facilities sustainment, restoration, modernization, backlog, critical maintenance, deferrable maintenance, plant value, replacement value, demolition costs and minor construction investment costs for fiscal years CY – BY1.

Chapter 9

Submission Guidance for Other Accounts

This chapter prescribes the budget materials for public enterprise, management, and trust funds.

1. Public Enterprise Funds.

Public Enterprise Funds are expenditure accounts authorized by Congress to be credited with collections, primarily from the public, that are generated by, and earmarked to finance, a continuing cycle of business-type operations.

a. DON Public Enterprise Fund.

The only DON public enterprise fund is the National Defense Sealift Fund (NDSF).

b. Budget Submitting Office.

CNO (N09BF) is responsible for submission to FMB of the Ready Reserve Force (RRF) exhibits. Additionally, when there are acquisition resources, Naval Sea Systems Command (NAVSEA) is also responsible for submission of these exhibits.

c. Submission Requirements.

The submission requirements table references the source of formats and instructions for the RRF exhibits. All budget material must be submitted electronically via the JMS.

National Defense Sealift Fund DON Submission Requirements

Exhibit No.	Title	Source	Reference	
P-5	Cost Analysis	NDSF	BSO	FMR 4-25
<p><i>Description:</i> The purpose of this exhibit is to provide detailed cost information in support of Exhibit P-1 line items consistent with the appropriate work breakdown structure (WBS) elements for the programs. It is essential that this exhibit be complete and accurate, as it is the most important exhibit in the backup book.</p>				
P-5b	Analysis of Ship Cost Estimate-Basic/Escalation	NDSF	NAVSEA	FMR 4-38
<p><i>Description:</i> This exhibit details the start/issue, complete/response, reissue, complete/response of the Design Schedule, Classification of Cost Estimate, Basic Construction/Conversion, Escalation and Other Basic (Reserves/Misc).</p>				
P-8a	Analysis of Ship Cost Estimates-Major Equipment	NDSF	NAVSEA	FMR 4-39
<p><i>Description:</i> This exhibit depicts the PY/CY/BY Qty. and Amount For Electronics Equipment, Ordnance Equipment, Propulsion Equipment and HME Equipment.</p>				
P-10	Advance Procurement Requirements Analysis	NDSF	BSO	FMR 4-40
<p><i>Description:</i> This exhibit requires an explanation for difference between requested leadtimes and actual leadtimes, requested contract award dates and actual contract award dates, and requested cost and actual contract cost.</p>				
P-27	SCN - Ship Production Schedule	NDSF	NAVSEA	FMR 4-67
<p><i>Description:</i> The purpose of this exhibit is to provide the funding requirements for the Ship Production Schedule.</p>				
P-29	SCN Outfitting Costs	NDSF	NAVSEA	FMR 4-68
<p><i>Description:</i> The purpose of this exhibit is to provide the costs of the Shipbuilding and Conversion Outfitting.</p>				

Exhibit

Exhibit No.	Title		Source	Reference
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P-30	SCN Post Delivery Costs	NDSF	NAVSEA	FMR 4-70
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Description: The purpose of this exhibit is to provide the Post Delivery Costs for Shipbuilding and Conversion.

P-35	Major Ship Component Fact Sheet	NDSF	NAVSEA	FMR 4-72
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Description: The purpose of this exhibit is to identify and estimate the costs for Major Ship Components.

P-40	Budget Item Justification	NDSF	BSO	FMR 4-75
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Description: The purpose of this exhibit is to provide overall narrative justification and total procurement costs for each P-1 line item. Include all advance procurement, initial spares and repair parts for acquisition category 1 programs.

R-2	RDT&E Budget Item Justification	NDSF	BSO	FMR 5-12
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Description: This exhibit identifies the cost of the item and a quantity of articles.

R-2a	RDT&E Project Justification	NDSF	BSO	FMR 5-13
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Description: The purpose of the exhibit is to identify the project cost.

R-3	Project Cost Analysis	NDSF	BSO	FMR 5-18
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Description: This exhibit illustrates the fiscal years PY - BY1 costs and award dates.

R-4	Schedule Profile	NDSF	BSO	FMR 5-22
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Description: This exhibit requires a Milestone schedule by program element.

R-4a	Schedule Detail	NDSF	BSO	FMR 5-23
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Description: This exhibit requires a tabular display of the major program Milestones identified in the R-4 exhibit.

Exhibit

Exhibit No.	Title		Source	Reference
RRF-1	Budget Item Justification	NDSF	NAVSEA/ CNO(09BF)	FMR 10-17

Description: The purpose of this exhibit is for justification for the FYs BY1 - BY5 budget request.

*Note all SCN exhibits are also required for NDSF procured ships.

RRF-2	Ship Composition Funding Requirements	NDSF	CNO(09BF)	FMR 10-18
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Description: This exhibit provides annual funding requirements for each ship type by ROS category.

RRF-3	Ship Readiness Operational Status (ROS) Composition	NDSF	CNO(09BF)	FMR 10-19
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Description: The purpose is to provide the composition of the RRF by FY for each ship type.

2. Management Funds.

A management fund is authorized by law to credit collections from two or more appropriations or funds to finance an activity not involving a continuing cycle of business-type operations. Additional background information on management funds is contained in FMR Vol.2B, Chapter 10.

3. Trust, Trust Revolving and Special Funds.

There are three types of trust fund accounts: trust fund receipt accounts, trust fund expenditure accounts, and trust revolving funds. Background information on these accounts is contained in FMR Volume 12, Chapter 1.

a. DON Trust and Special Funds.

The Department of Navy trust funds include accounts for deposits, Department of the Navy General Gift Fund; profits from Sale of Ships Stores, Navy; contributions to the United States Naval Academy Museum Fund; contributions to the United States Naval Academy General Gift Fund; and contributions to the Naval Historical Fund. The only DON Special fund is Wildlife Conservation Fund.

b. Budget Submitting Offices.

The U.S. Naval Academy is responsible for preparation and submission of backup material for the Naval Academy General Gift Fund and the Naval Academy Museum Fund. NAVSUP is responsible for preparation and submission of Ship's Stores Profits estimates. [DON/AA](#) prepares the necessary backup for the Navy General Gift Fund. N09BF is responsible for preparation and submission of backup material for the Naval Historical Fund. NAVFAC is responsible for the preparation and submission of backup material for the Wildlife Conservation Fund.

c. Submission Requirements.

- (1) The submission requirements table references the FMR or this manual's Appendices for DON submission exhibit requirements.
- (2) DON trust and special fund BSOs are required to provide a Narrative Summary of Operations. The narrative should provide a brief description of the fund's mission and operations, define all major activity components and their responsibilities, identify major funding requirements and customers, explain significant changes in financial condition between budget years, provide civilian and military manpower data, and highlight significant issues affecting the fund.
- (3) Six copies of the submission material are required.

Trust and Special Funds

DON Submission Requirements

Exhibit No.	Title	Reference
--	Narrative Summary of Operations	

Description: This provides a narrative summary of Operations.

Naval Academy General Gift Fund

I	Trust Fund	<u>Appendix G</u>
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Description: This exhibit provides anticipated cash gifts, interest, trust income, budget authority, obligations and expenditures for fiscal years PY-BY1.

II	Object Class	<u>Appendix G</u>
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Description: This exhibit provides object class detail for fiscal years PY-BY1.

IV	Museum & General Gift Fund	<u>Appendix G</u>
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Description: This exhibit provides estimated value of investments and Treasury balance for each fund for PY-BY1.

Naval Academy Museum Fund

I	Trust Fund	<u>Appendix G</u>
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Description: This exhibit provides anticipated cash gifts, interest, trust income, budget authority, obligations and expenditures for fiscal years PY-BY1.

II	Object Class	<u>Appendix G</u>
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Description: This exhibit provides object class detail for fiscal years PY-BY1.

IV	Museum & General Gift Fund	<u>Appendix G</u>
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Description: This exhibit provides estimated value of investments and Treasury balance for each fund for fiscal years PY-BY1.

Exhibit

No.	Title	Reference
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General Gift Fund, Navy

I	Trust Fund	<u>Appendix G</u>
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Description: This exhibit provides anticipated cash gifts, interest, trust income, budget authority, obligations and expenditures for fiscal years PY-BY1.

Ships' Stores Profits, Navy

I	Trust Fund	<u>Appendix G</u>
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Description: This exhibit provides anticipated cash gifts, interest, trust income, budget authority, obligations and expenditures for fiscal years PY-BY1.

Naval Historical Fund

I	Trust Fund	<u>Appendix G</u>
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Description: This exhibit provides anticipated cash gifts, interest, trust income, budget authority, obligations and expenditures for fiscal years PY-BY1.

II	Object Class	<u>Appendix G</u>
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Description: This exhibit provides object class detail for fiscal years PY-BY1.

Wildlife Conservation Fund

I	Trust Fund	<u>Appendix G</u>
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Description: This exhibit provides anticipated cash gifts, interest, trust income, budget authority, obligations and expenditures for fiscal years PY-BY1.

II	Object Class	<u>Appendix G</u>
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Description: This exhibit provides object class detail for fiscal years PY-BY1.

4. Receipt Accounts.

The DON budget review also requires submission of estimates for anticipated receipts. These include offsetting receipts, intragovernmental trust funds, and civil receipts from the sale of hunting and fishing permits. These estimates are updated during the OSD/OMB review and used by OMB, OSD, and the DON in various summary budget tables. Guidance on budget justification requirements is contained in Volume 2B, Chapter 11 of the FMR. Budget submitting offices will be contacted separately by FMB for any assistance needed on this budget submission material.