

# Part III

## *Budget Submission to the Office of the Secretary of Defense (OSD)/Office of Management and Budget (OMB) and the OSD/OMB Review*

# **CHAPTER 1**

## **General Submission Guidance**

This chapter provides guidance for the preparation and submission of the annual DON budget estimates to the Office of the Secretary of Defense (OSD) and the Office of Management and Budget (OMB).

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### **1. Scope of Submission.**

The submission consists of a memorandum from the Secretary of the Navy to the Secretary of Defense describing highlights and significant items of interest and is accompanied by narrative and tabular information concerning all DON appropriations and funds. Additionally, the submission consists of summary and detailed backup material and exhibits for each appropriation, fund, civilian personnel, and military end strength. 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).

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### **2. Total Obligational Authority (TOA) Controls.**

Controls are issued for all years and are based on certain pricing and program factors which have been established during the DON budget review, and include any changes to the factors resulting from revised DoD budget guidance. Such changes are promulgated by Budget Guidance Memoranda following receipt of guidance from USD(C).

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### **3. Basis of Estimates.**

All budget exhibits in support of DON budget estimates will display data for the prior year (PY), current year (CY), budget year one (BY1) and outyears (BY2, BY3, BY4, BY5). The primary basis for the preparation and submission of exhibits and backup material to OSD/OMB is prior year actual data, current year revised estimates, and budget and outyear estimates based on the Program Objectives Memoranda (POMs) as modified by SECDEF approved Program Decision Memorandum (PDM)/Resource Management Decisions (RMD) and by SECNAV approved changes resulting from the DON budget review, and other adjustments driven by Congressional action, policy and fact-of-life changes.

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### **4. Supplemental Appropriation Estimates.**

A supplemental request is a formal budget request for additional funds for current year costs which cannot be accommodated within existing resources. Supplementals are generally limited to direct emergency requirements and must usually be accompanied by offsets of equal or greater value. Occasionally, specific guidance is received from OSD/OMB which allows the DON to submit a program supplemental requesting additional funds for high priority items which cannot

be accommodated within the total funding as appropriated by Congress. In such cases, approved program supplemental estimates are included as an integral part of all appropriation exhibits for the OSD/OMB submission. Section 010306 Part A of the FMR contains guidance on the submission requirements for supplemental appropriations.

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## **5. Preparation and Submission of Justification Materials.**

Chapters 3 through 10 of this Part contain guidance material tailored to each appropriation, fund, civilian personnel, and special interest area.

### **a. Preparation of Submission.**

Submission requirements tables provide sources and references to the FMR, this manual, or to the PBIS on-line web site for exhibit formats and instructions.

### **b. Deadlines for Submission.**

- (1) OSD requires that all budget submission materials be submitted by a specific date, generally early September. Budget Guidance Memoranda establish submission dates in advance of that date in order to allow DASN (Budget)/FMB time to consolidate, clear, and distribute the material. In order to meet the OSD submission dates, it is mandatory for budget submitting offices to submit the material on the dates set by FMB.
- (2) Although the issuance of budget guidance and control totals is sometimes delayed because of late decisions, it is still necessary 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 and controls provided by the cognizant FMB analyst, and by the judicious use of overtime and temporary manpower.

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## **6. Automated Submission Requirements.**

Automated requirements for the OSD/OMB submission include TOA estimates by appropriation, budget activity, and decision category; Procurement/RDT&E/Construction Programs Data Bases; Program and Financing information; Military Personnel end strength and Civilian Personnel full-time equivalents; and selected budget exhibits. Most of the information required for this submission is derived from the Program Budget Information System (PBIS). FMB uses this data base to develop TOA controls, and to submit the TOA estimates and Procurement / RDT&E /Construction Programs Data Bases required for the OSD/OMB submission. Requirements for automated submissions are included for each appropriation or area in this Part and are available at the PBIS on-line web site.

## **7. Amended Budget Submissions.**

Following the initial budget estimate submission amended budget submissions (ABSs) may be made, where warranted by specific changes in circumstances, within approved TOA control totals.

### **a. General.**

Such submissions are subject to restrictions by OSD contained in Part A of Section 010307 of the FMR. Only those submissions formally transmitted by the Secretary of the Navy will be considered.

### **b. Submission Requirements.**

- (1) An ABS is comprised of a formal memorandum to the Secretary of Defense signed by the Secretary of the Navy accompanied by an Exhibit PB-10 which outlines the adjustments by appropriation and by line item. A complete narrative justification is required with the exhibit PB-10. The organization desiring submission of an ABS is responsible for preparing a proposed SECNAV memorandum and submitting it to FMB which prepares the exhibit PB-10 and coordinates the package within the DON. The format for exhibit PB-10 is contained in the FMR.
- (2) USD(C) requires the submission of all ABSs, depending on unique scheduling for each cycle.

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## **8. Prior Year Update.**

Following the budget submission to OSD/OMB, OSD requires that prior year budget estimates be updated to reflect actual execution data, consistent with 30 September "Report of Budget Execution and Budgetary Resources" (SF133), "Appropriation Status by Fiscal Year Program and Subaccount" (DD1002), and AR1307 reports. FMB updates the prior year budget estimates with input, as required, from budget submitting offices and the Defense Finance and Accounting Service.

### **a. O&M Update.**

OSD requires an update of the Summary of Price and Program Change, Exhibit OP-32, for Operation and Maintenance appropriations as part of the prior year update. Budget submitting offices provide the necessary updated information via automated submissions.

### **b. Civilian Personnel Update.**

Each year by mid-November, budget submitting offices are required to submit prior year actual on-board end strength, workyears (FTEs) and associated costs in the automated format of exhibits CP-1 and CP-2. FMB consolidates this information for submission to OSD. This actual year-end data is also used to update the Object Class and personnel summary portions of the P&F schedules.

**c. Military Personnel Update.**

Actual Military Personnel end strength information is required for the prior year usually in late November. The Bureau of Naval Personnel (BUPERS) and Headquarters Marine Corps (HQMC) are required to provide automated submissions of actual active and reserve military personnel strength by personnel type, Program Budget Decision (for National Foreign Intelligence Program (NFIP) and Working Capital Fund Activity Groups only) and defense component or agency, if applicable.

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**9. Security Classification.**

Guidance on classification of budget material for the OSD/OMB submission is contained in Volume 2A, Chapter 1 of the FMR.

## **CHAPTER 2**

### **Submission Guidance for Summary Requirements**

This chapter provides guidance for the preparation and submission of the material which constitutes the official Department of the Navy submission to OSD/OMB. This material includes summary data and exhibits that provide the information necessary to complete Program and Financing schedules, and to prepare the automated submission.

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#### **1. General Guidance.**

The official OSD/OMB budget submission consists of a transmittal memorandum, “Blue Book,” and summary exhibits for use by the Secretary of Defense and other management officials. Also included are an automated submission and detailed backup material required for review and tracking of individual programs. The summary and automated requirements are completed and submitted by FMB. Budget submitting offices prepare the detailed data, which are reviewed by FMB prior to the OSD/OMB submission.

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#### **2. Transmittal Memorandum.**

The Department of the Navy budget estimates are forwarded to the Secretary of Defense by means of a transmittal memorandum signed by the Secretary of the Navy. This memorandum highlights significant programs and special interest areas in the DON budget estimates and is used by the Secretary of the Navy as a major policy document. The transmittal memorandum is prepared by FMB and coordinated within the DON prior to SECNAV signature.

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#### **3. Blue Book.**

The transmittal memorandum is accompanied by an overview book which provides a summary of the DON budget and highlights of each appropriation request in both narrative and tabular form. The Blue Book is prepared by FMB with limited copies provided to various OSD, DON and other interested offices. All supporting data are required to be consistent with Blue Book estimates.

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#### **4. Exhibit PB-1, Summary of Budget Estimates.**

This exhibit displays TOA, Budget Authority, and Outlays for the prior, current, and budget years and is prepared by FMB using the Program and Financing (P&F) schedules. No input is required from budget submitting offices.

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#### **5. Exhibit PB-4, Schedule of Military and Civilian Personnel.**

This exhibit displays military officer and enlisted end strength and civilian full-time equivalents by U.S. and Foreign Direct and Indirect Hire personnel for the prior, current and budget years.

FMB prepares this exhibit ensuring that the numbers in this exhibit agree with those contained in the automated submission.

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## **6. Exhibit PB-8, CY Supplemental Appropriation Requirements.**

This exhibit displays supplemental requirements by appropriation. It is prepared by FMB; no input is required from budget submitting offices.

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## **7. Automated Submission Requirements.**

OSD requires submission of certain exhibits and other electronic data in automated format for this submission.

### **a. Exhibit Submissions from BSOs.**

Specific guidance for automated submissions is provided in Budget Guidance Memoranda with additional detailed instructions available at the PBIS on-line web site.

### **b. TOA.**

(1) OSD requires that TOA estimates be submitted for PY through BY5.

(a) For PY through BY1 these estimates must include the following information:

- Appropriation
- Budget Activity
- Special Program Code (SPC)

(b) For the second, third, fourth and fifth years of the Future Years Defense Program (FYDP) (BY2 through BY5), these estimates must include the following information:

- Appropriation
- Special Program Code (SPC)

(2) This submission is prepared by FMB from the Program Budget Information System (PBIS) which is also used to produce control totals for the OSD/OMB submission.

### **c. Military and Civilian Personnel Data.**

(1) OSD requires that military end strength and civilian personnel end strength and full-time equivalents (FTEs) be submitted in automated format for PY through BY5 as follows:

- Appropriation
- Defense Component or Agency, as applicable
- Special Program Code (SPC)(for NFIP and WCF Activity Group)
- Personnel Category

- (2) BUPERS and HQMC are responsible for providing these data for Navy and Marine Corps military personnel to FMB for subsequent submission to the OUSD(Comptroller) control data base (Comptroller Information System (CIS)).

**d. Procurement/RDT&E/Construction Programs Data Bases.**

OSD requires automated data submissions for the Procurement, Research and Development, and Military Construction appropriations. These data provide line item (procurement) and program element (R&D) and project (MILCON) detail. The Procurement Program (P-1), RDT&E Programs (R-1), and Construction Annex (C-1) exhibits are prepared and distributed by OSD from the information contained in these data bases.

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## **CHAPTER 3**

### **Submission Guidance for All Budget Submitting Offices**

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#### **1. General Guidance.**

This chapter provides guidance applicable to all Budget Submitting Offices (BSOs) for submission of budget materials. Some exhibit requirements contained in this chapter are satisfied by BSO submissions while others are satisfied by DASN (Budget)/FMB using automated submissions received from BSOs. 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 multiple budget lines. Included in this category are exhibits for Management Headquarters; Environmental; Morale, Welfare, and Recreation (MWR); and Combating Terrorism resources, among others. Information on automated submissions are also included.

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#### **2. Special Interest/Multi-Appropriation Exhibit Requirements.**

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

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#### **3. Civilian Personnel.**

Estimates will reflect final civilian resource controls (end strength, FTEs, and costs) as a result of the DON review 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). The submission requirements table shows sources and references for individual exhibit formats and instructions.

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#### **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 work years, 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 planning, programming, budgeting and execution (PPBE) process. General IT budget guidance and definitions are contained in Appendix H of this manual.

##### **a. Submission Requirements.**

- (1) The submission requirements table shows sources and references for individual exhibit formats and instructions.

- (2) IT budget exhibits are to be submitted by Budget Submitting Offices (BSOs), Department of the Navy Chief Information Officer (DON CIO), Deputy DON CIO (Navy), and Deputy DON CIO (Marine Corps) to DASN (Budget)/FMB, 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.

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## **5. Morale, Welfare and Recreation (MWR) Activities.**

Specific guidance and requirements applicable to the submission of MWR budget estimates are contained in this section.

### **a. General.**

- (1) Budget submissions are to be made through a budget submitting office, reflecting MWR estimates for all appropriations under that BSO's cognizance.
- (2) Submissions must reflect all changes resulting from the DON Review and any other action affecting the MWR estimates.

### **b. Submission Requirements.**

- (1) The MWR submission consists of backup material as specified in the submission requirements table.
- (2) MWR data on forces afloat is not required.
- (3) Formats and instructions for preparation of the exhibits are referenced in the MWR requirements table.
- (4) Definitions for MWR activities will be promulgated separately by USD(C).
- (5) All budget material must be submitted electronically to the Justification Management System (JMS).

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## **6. Environmental.**

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

### **a. General.**

- (1) Budget exhibits in support of the Environmental Restoration program (ENV 30 Part 1, 2, and 3) are to be provided to FMB by the Naval Facilities Engineering Command (NAVFAC).

- (2) All budget submitting offices are required to submit budget exhibits for Environmental Quality (PB-28), ONR will submit the Environmental Technology (PB-28A) exhibit and NAVSEA, FFC and PACFLT will submit the Operations Range Sustainment and Environmental Management (PB-28B) exhibit.
- (3) NAVFAC is also required to submit Installation Level Detail.

**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 DON Review 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 Justification Management System (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.

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## **7. Select and Native Programming (SNaP) Data Collection System.**

**a. General.**

- (1) The SNaP is a web-based data collection system maintained by D, CAPE in coordination with OUSD(C). The SNaP originated so that exhibits could be submitted electronically to a single database and be used for both the Program and Budget Reviews.
- (2) The websites for input of exhibits are found on the NIPRNet at <https://snap.pae.osd.mil> or the SIPRNet at <https://snap.pae.osd.smil.mil/>. Current instructions for the preparation and submission of SNaP exhibits are found on the SNaP website.

**b. Submission Requirements.**

- (1) DON responsibility for all program/budget exhibits resides with FMB.
- (2) Data should be entered to the SNaP data collection system by the assigned DON point of contact (POC).
- (3) In many instances, program information not specifically required in the Financial Management Regulation (FMR) has been assigned to separate Navy and Marine Corps POCs for direct submission to OSD. However, such material still must be consistent with approved program/budget decisions and the PBIS database.
- (4) For the exhibits submitted through the SNaP database, assigned DON POCs and brief descriptions of each are provided in the submission requirements tables at the end of this chapter. Since exhibit requirements for SNaP are revised for each new budget cycle, BSOs should refer to the SNaP website <https://snap.pae.osd.mil/> for the most current information about this submission.

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**8. 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 published DoD performance budget measures and DON performance metrics to justify resources requested.

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**9. Submission Requirements Tables.**

The submissions requirements tables for the submission for Special Interest/Multi-Appropriation exhibits; Civilian Personnel; Information Technology; Morale, Welfare, and Recreation; and Environmental exhibits follow.

## Special Interest Exhibits for: All Appropriations OSD/OMB Submission Requirements

Exhibit No.	Title	Approp.	Source	Reference
--	Appropriation by Object Classification	All	BOCS	PBIS on-line
<p><i>Description:</i> This exhibit provides a summary of price and program changes due to Foreign Currency Fluctuations, Price Growth, and Program Growth at the appropriation level.</p>				
--	Overview Book	All	FMB	<a href="#">FMR 1-56/90</a>
<p><i>Description:</i> This book provides the highlights of the DON budget.</p>				
CbT-1*	Combating Terrorism Activities Detail	Various	BSOs	<a href="#">FMR 19-4/21</a>
<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, provided to BSOs by FMB. 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	BSOs	<a href="#">FMR 19-26</a>
<p><i>Description:</i> This exhibit requires a detailed narrative overview that describes combating terrorism activities and programs. Exhibit will include data for PY through BY5, and will be prepared based on final budget exhibits contained in the previous budget submission, provided to BSOs by FMB. Existing records must be updated, with any changes explained. New records will be added to the bottom of the template.</p>				

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
CbT-3*	Vulnerability Assessments	Various	DON AA/NCIS	<u>FMR 19-33</u>
<p><i>Description:</i> Exhibit will include data for PY through BY5. FMB shall provide a copy of the approved CY submission to DON AA, who will coordinate with NCIS to update the exhibit. DON AA shall also provide a list of all scheduled/completed vulnerability assessments within DON, by facility and assessment type, for PY through BY1, and if possible through BY5.</p>				
HD*	Homeland Defense Activities/ Defense Support Activities (DSCA) Detail	Various	DON AA/NCIS	<u>SNaP</u>
<p><i>Description:</i> The purpose of this exhibit is to collect data on activities involved in supporting HD and DSCA activities</p>				
CONOPS-1	Contingency Operations	Various	BSOs	<u>FMR 17-13</u>
<p><i>Description:</i> The purpose of this exhibit is to provide detailed cost estimates for each contingency operation. Prepare for fiscal years PY, CY and BY1.</p>				
EX-52	Information on Financial	Various	BSOs	<u>PBIS on-line</u> <u>Management</u> <u>FMR 19-13</u> OMB A-11 S.52
<p><i>Description:</i> The purpose of this exhibit is to provide funding levels for financial management activities to ensure their use is in accordance with the government-wide 5 year financial management plan prepared by OMB as required by the Chief Financial Officers Act of 1990, implementation detailed cost estimates for each contingency operation.</p>				
Sec 52 FII	Financial Improvement Initiative	Various	FMO	<u>FMR 19-13</u> <u>PBIS on-line</u>
<p><i>Description:</i> This exhibit shows the resources that are budgeted to achieve an unqualified audit opinion and to finance the costs of annual financial statement audits.</p>				

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
OP-26 A/B/C	POL Consumption and Costs	All	BOCS	<a href="#">FMR 3-124</a>
<i>Description:</i> The purpose of this exhibit is to illustrate the FYs PY, CY and BY1 POL Consumption and Costs, in Barrels, Unit Cost, and sources.				
PB-1	Summary of FY20BY Budget Estimates	All	FMB	<a href="#">FMR 1-62</a>
<i>Description:</i> The purpose of this exhibit is to display all accounts included in the Service program and budget review submission for FYs PY, CY and BY1.				
PB-1A	Fiscal Guidance Track	All	FMB	<a href="#">FMR 1-155</a>
<i>Description:</i> The purpose of this exhibit is to display a track from the Fiscal Guidance, Functional Transfers and other adjustments for FYs BY1, BY2, BY3, BY4 and BY5.				
PB-3	Reprogramming/Transfers Between Appropriations	All	FMB	<a href="#">FMR 1-156</a>
<i>Description:</i> The purpose of this exhibit is to provide a detailed explanation for each program for which an increase is required or why a reduction is possible and an impact statement on the program(s) if the reprogramming is not approved. Prepare for FYCY.				
PB-4	Schedule of Military and Civilian Personnel	Various	FMB	<a href="#">FMR 1-158</a>
<i>Description:</i> This exhibit provides civilian direct and reimbursable funded FTEs by appropriation, and active and reserve military personnel detailed end strength amounts for FY PY to BY1.				
PB-8	FY 20CY Supplemental Appropriation Requirements	Various	FMB	<a href="#">FMR 1-162</a>
<i>Description:</i> This exhibit provides budget authority, outlays and civilian/military personnel impacts for the current year supplemental proposal.				

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
PB-10	Additional FY 20BY Budget Estimates	Various	FMB	<a href="#">FMR 1-164</a>
<p><i>Description:</i> This exhibit outlines adjustments by appropriations and line item as well as any civilian and military personnel affected by the change for FY CY and BY1. A complete narrative justification is required.</p>				
PB-14	Functional Transfers	Various	FMB	<a href="#">FMR 19-62</a>
<p><i>Description:</i> This exhibit provides the total adjustment to the top line as a result of functional transfers included in the program and budget submission but not included in the program review.</p>				
PB-15	Advisory and Assistance Services	All	BOCS	<a href="#">FMR 19-63</a>
<p><i>Description:</i> 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.</p>				
PB-16	Legislative Proposals	Various	FMB	<a href="#">FMR 19-67</a>
<p><i>Description:</i> This exhibit provides a total for each proposal, each appropriation fund and a grand total to reflect the cost or savings. All proposed legislation should be included in the submission and must be fully funded for each budget year throughout the FYDP. A narrative justification must be provided identifying the merits of each proposal.</p>				
PB-18	Foreign Currency Exchange Data	Various	BSO	<a href="#">PBIS on-line;</a> <a href="#">FMR 19-68</a>
<p><i>Description:</i> Fiscal years PY, CY and 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.</p>				

Exhibit No.	Title	Approp.	Source	Reference
	Foreign Currencies Purchased/Used	Various	BSO	PBIS on-line
<i>Description:</i> Required for all currencies not currently included in the Foreign Currency Fluctuation (FCF) process. The amounts for FYPY and FYCY should be equal to the total amount of U.S. dollars used to purchase the foreign currency. The FYBY amount should be the best estimate of the total amount of U.S. dollars to be used in that fiscal year to purchase the foreign currency.				
PB-22	Major DoD Headquarters Activities (MHA)		BSO	PBIS on-line; <u>FMR 19-69</u>
<i>Description:</i> This exhibit provides manpower, payroll and non-labor cost data directly related to the Major Headquarters mission. Prepare for FYs PY - BY5.				
PB-23*	Acquisition, Technology and Logistics Workforce Transformation Program	Various	BSO	<u>FMR 19-71</u> <u>PBIS on-line;</u>
<i>Description:</i> 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-41	Administrative Motor Vehicle Operations	Various	NAVFAC/ HQMC	<u>FMR 19-97</u>
<i>Description:</i> FYs PY, CY, BY1 and CY-BY1 Change; Change for Operating Costs for Non-Tactical Fleets, Accident Damage (Net loss to Government), Vehicle Procurement Costs, Commercial Leases, Interagency Fleet Management System (IFMS) Leases, Disposal Costs, Capital Expenditures for Facilities and Equipment Privately Operated Vehicles.				
PB-42*	Competitive and Strategic Sourcing	Various	BSO	<u>PBIS on-line;</u> <u>FMR 19-98</u>
<i>Description:</i> 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.				

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
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PB-50	Child Development, School Age Care, Family Centers and Family Advocacy Programs	Various	BSO	<u>FMR 19-103</u>
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*Description:* The purpose of this exhibit is to identify costs/personnel/workload by appropriation and category for FYs PY, CY and BY1.

PB-53	Budgeted Military and Civilian Pay Raise	Various	BSO	<u>FMR 19-111</u>
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*Description:* This exhibit provides the amount, date, and percentage of the pay raise by military and civilian personnel for O&M and other applicable appropriations for CY and BY1.

PB-59	Overseas Staffing Report	Various	BSO	<u>FMR 19-123</u> OMB A-11, S.25
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*Description:* This exhibit reports the number of overseas employees assigned to a Chief of Mission staff and the cost of new positions being assigned.

PB-60	Lifecycle Sustainment	Various	BSO	<u>FMR 19-116</u>
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*Description:* The PB-60 provides essential materiel readiness and sustainability information for at the end item level for the selected pilot program for all appropriations related to the specified item level.

Personnel Security Investigations	Various	BSO	PBIS on-line
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*Description:* This purpose of this exhibit is to identify the personnel security investigations workload and funding schedule.

Facilities Energy Baseline	Various	BSO	SNaP
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*Description:* This purpose of this exhibit is to provide a reference point from which each Service will measure their performance against established targets for reducing consumption of utilities, tracking growth of renewable power usage, and reducing petroleum consumption for transportation.

**Exhibit**

<b>No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
	Facilities Energy	Various	BSO	SNaP

*Description:* This exhibit captures direct spending on energy efficiency efforts, reduction of utility usage consumed, and progress on utilities generated or purchased from renewable sources.

JPAC*	Joint POW/MIA Accounting Command (JPAC) Exhibit	Various	BSO	<u>SNaP</u>
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*Description:*

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.

\*Required in SNaP

## **Civilian Personnel**

### **OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
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 FYs 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 FYs PY, CY, and 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 FY 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	<u>PBIS on-line</u>
<i>Description:</i> This exhibit is required for fiscal years PY, CY and BY1 for SIP/RIFs.			
OP-8 Part 1	Civilian Personnel Costs	PBIS	PBIS on-line; <a href="#">FMR 3-72</a>
<i>Description:</i> This exhibit provides a breakout of direct hire/indirecthire/foreign nationals/reimbursable personnel costs for basic compensations, overtime, holiday pay, and benefits. Exhibit is prepared by FMB.			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
OP-8 Part 2	Reimbursable Civilian Personnel Costs	PBIS	PBIS on-line; <a href="#">FMR 3-74</a>
<i>Description:</i> This exhibit provides a breakout of reimbursable civilian pay costs by source. Exhibit is prepared by FMB.			
OP-9	Analysis of Changes in FTE Costs	FMB	PBIS on-line; <a href="#">FMR 3-71/75</a>
<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; <a href="#">FMR 19-112</a>
<i>Description:</i> The purpose of this exhibit is to reflect planned monthly gains and loses. The FY CY PB 54 also becomes the basis for the CIVPERS monthly execution phasing plan.			

## **Information Technology (IT) and National Security Systems (NSS) OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
Overview	IT Overview	DON CIO	Appendix H FMR Vol 2B, Ch 18 OMB A-11, Sec 300

*Description:* The IT Overview is a high level summary and justification of the Department of the Navy's strategic plan, portfolio selections, goals and priorities.

*Instructions:* Prepare in MSWord and forward to FMB for incorporation into the IT Overview module in SNaP-IT.

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/>.

300	Capital Investment Report (CIR)	BSO	Appendix H FMR Vol 2B, Ch 18 OMB A-11, Sec 300
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*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/>.

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

*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 FMR Vol 2B, Ch 18
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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 Select and Native Programming Data Input System-IT (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 FMR Vol 2B, Ch 18

*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.

*Instructions:* BSO Comptroller and Command Information Officer (IO) 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.”

**Morale, Welfare, and Recreation**  
**OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
OP-34*	Fund Support for Selected Quality of Life Activities	BSO	<u>FMR 3-153</u>

*Description:* The purpose of this exhibit is to provide a breakout of funding by category, activity, and appropriation.

\*Required in SNaP

## **Environmental OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
<b>Environmental Restoration</b>			
ENV-30 Part 1*	DERA & BRAC Funds Budgeted for Env Cleanup Part 1	NAVFAC	<a href="#">FMR 13-7</a>
<i>Description:</i> The exhibit illustrates the FY PY actual amount, CY estimate, and the CY-BY5 change for Installation Restoration Program and Munitions Response.			
ENV-30 Part 2*	DERA & BRAC Funds Budgeted for Env Cleanup Part 2	NAVFAC	<a href="#">FMR 13-10</a>
<i>Description:</i> The exhibit requires the estimates for fiscal years PY-BY5 for the ten restoration phases.			
ENV-30 Part 3*	Performance Metrics	NAVFAC	<a href="#">FMR 13-23</a>
<i>Description:</i> The exhibit requires the estimates for PY-1 to BY4 for DERA performance metrics.			
PB-28*	Funds Budgeted for Environmental Quality	BSO	<a href="#">FMR 19-81/91</a>
<i>Description:</i> 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	<a href="#">FMR 19-86/95</a>
<i>Description:</i> 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.			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
PB-28B*	Operational Range Sustainment and Environmental Management	SEA/PACFLT/FFC	<a href="#">FMR 19-88/96</a>

*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.

\*Required in SNaP

## CHAPTER 4

### **Submission Guidance for Military Personnel Appropriations**

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#### **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 includes 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. Budgeting for Inflation.**

Anticipated inflation will be included in the OSD/OMB submission for clothing, subsistence-in-kind, the commercial portions of permanent change of station travel, and temporary lodging allowances overseas. The inflation rates to be used will be based upon approved price indices provided in Budget Guidance Memoranda.

Rates for BAS, BAH, accrual accounts, education benefits, cadet rations and MERHFC as well as payraise assumptions will be the same as those used to develop the previous President's Budget submission.

##### **c. Control Totals.**

BSOs should adjust funding within the control level as necessary to reflect decisions made during the DON review and to properly price and justify the budget estimates. These changes should also be coordinated with the cognizant FMB analyst.

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#### **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 Justification Management System (JMS).

**a. General Guidance.**

Detailed exhibits must be consistent with all 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 PBIBS on-line web site.

**b. Automated Submission Requirements.**

- (1) 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. Data are also required by special program code (SPC) for the National Foreign Intelligence Program (NFIP) and the Working Capital Fund Activity Group. BUPERS and HQMC are responsible for providing these data to DASN (Budget)/FMB for subsequent submission to the OUSD (Comptroller) Comptroller Information System (CIS).
- (2) Submission of automated data to the Budgetary Object Classification System (BOCS) is required. These data reflect planned obligations for military personnel appropriations by object class. BOCS data should be consistent with the Object Classification display reflected in DoD FMR, Vol 2A, Chapter 3, for both Active and Reserve.

## **Military Personnel, Navy and Marine Corps OSD/OMB Submission Requirements**

Exhibit No.	Title	Source	Reference
PB-30A	Summary of Requirements by Budget Program	BUPERS/HQMC	<u>FMR 2-51</u> <u>PBIS on-line</u>

*Description:* This exhibit is required for fiscal year PY, CY and BY1 estimates for Direct Program, Reimbursable Program, and Total Program.

PB-30B to PB-30F	Personnel Summaries	BUPERS/HQMC	<u>FMR 2-53/8</u> <u>PBIS on-line</u>
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*Description:* This exhibit is required for fiscal year PY, CY and 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	<u>FMR 2-65</u>
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*Description:* 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	<u>FMR 2-69</u>
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*Description:* This schedule will address principal pricing and program changes as well as other actions resulting in increases or decreases between fiscal years CY and BY1. A separate exhibit will be prepared for each budget activity.

PB-30P	Schedule of Increases and Decreases – Summary	BUPERS/HQMC	<u>PBIS on-line</u> <u>FMR 2-70</u>
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*Description:* This schedule requires principal pricing and program changes as well as other actions resulting in increases or decreases between fiscal years CY and BY1. The purpose of this exhibit is to summarize the information contained in the budget activity level PB-30O exhibits.

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
PB-30Q	Military Personnel Assigned Outside DOD (End Strength)	BUPERS/HQMC	<u>FMR 2-71</u>
<i>Description:</i> This exhibit requires FYs PY, CY and BY1 estimates for Military Personnel Assigned Outside DoD.			
PB-30R	Reimbursable Program	BUPERS/HQMC	<u>FMR 2-73</u>
<i>Description:</i> This exhibit requires estimates for fiscal years PY, CY and BY1 for the Reimbursable Program.			
PB-30S	Reserve Officer Candidates (ROTC) Enrollment	BUPERS/HQMC	<u>FMR 2-74</u>
<i>Description:</i> The purpose of this exhibit is to note fiscal years PY, CY and BY1 estimates for Reserve Officer Candidates Enrollment.			
PB-30T	Reserve Officer Candidates (ROTC) Program	BUPERS/HQMC	<u>FMR 2-75</u>
<i>Description:</i> This exhibit requires data fiscal years PY, CY and BY1 on number of schools and Civilian/Military Personnel associated with the ROTC program.			
PB-30V	Incentive/Bonus Payment Stream	BUPERS/HQMC	<u>FMR 2-76</u>
<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	<u>FMR 2-78</u>
<i>Description:</i> The purpose of this exhibit is to illustrate the FYs PY actual, and CY, BY1planned end strength and recruiting performance measures.			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
PB-30Z	Monthly End Strengths By Pay Grade (Active)	BUPERS/HQMC	<u>PBIS on-line</u> <u>FMR 2-79</u>

*Description:* The purpose of this exhibit is to illustrate the FYs PY, CY and BY1 planned end strength by month and pay grade.

MP-2 (Part 1)	Dependents, Housing, and BAH Estimates	BUPERS/HQMC	<u>FMR 2-80</u>
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*Description:* This exhibit estimates Dependents, Military Housing Occupancy and population for Basic Allowance Housing with Dependents (both domestic and overseas) for fiscal years PY, CY and BY1.

MP-2 (Part 2)	Basic Allowance for Housing Costs Summary	BUPERS/HQMC	<u>FMR 2-82</u>
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*Description:* This exhibit is required for fiscal years PY – BY5 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	<u>FMR 2-85</u>
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*Description:* This exhibit requires outyear (FYs BY1, BY2, BY3, BY4 and BY5) estimates for Officer/Enlisted End Strength, Gains, or Losses and obligations by budget activity.

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

MP-6	Education Benefits	BUPERS/HQMC	<u>FMR 2-92</u>
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*Description:* The exhibit is required for fiscal year PY, CY and BY1 amounts for Educational Benefits, including amortization payments budgeted in BA-6.

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
MP-7	Aviation Retention Bonus	BUPERS/HQMC	<u>FMR 2-94</u>
<i>Description:</i> The exhibit requires FYs PY – BY5 amounts to evaluate the Aviation Retention Bonus.			
MP-9	Summary of Basic Pay and Retired Pay Accrual Costs	BUPERS/HQMC	<u>FMR 2-97</u>
<i>Description:</i> This exhibit requires the Basic and Retired Pay Accrual for Officer and Enlisted Personnel in fiscal years PY – BY5.			
MP-11	Gains Phased by Month	BUPERS/HQMC	<u>FMR 2-98</u>
<i>Description:</i> This exhibit is designed to show the gains phased by month for officers and enlisted for fiscal years PY, CY and BY1.			
MP-12	Pay Raise Data	BUPERS/HQMC	<u>FMR 2-99</u>
<i>Description:</i> This exhibit is designed to illustrate Pay Raise data in fiscal years PY, CY and BY1. This exhibit should reflect only the amounts budgeted that are affected by the pay raise. The numbers in this exhibit will be used to develop pay raise estimates.			
MP-13	Medicare-Eligible Retiree Health Fund Contributions	BUPERS/RESFOR/ HQMC	<u>FMR 2-100</u>
<i>Description:</i> This exhibit requires the average Medicare-Eligible Retiree Health Fund Contributions rate by officer and enlisted for fiscal years PY – BY5.			
MP-14	Selected Officer Occupation Specialties	BUPERS/RESFOR/ HQMC	<u>FMR 2-101</u>
<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.			

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
MP-15	Monthly Obligation Phasing Plan	BUPERS/HQMC		<u>FMR 2-105</u>
<i>Description:</i> This exhibit provides estimated monthly and cumulative obligations for the FY CY by each budget subactivity for each military personnel appropriation.				
MP-16	Recruiting and Retention Data	BUPERS/HQMC		<u>FMR 2-106</u>
<i>Description:</i> This exhibit is to reflect number, Average Rate and Amounts for selected recruiting and retention programs for FYs PY – BY5.				
MP-17	Reimbursable Program (Reimbursing Customers)	BUPERS/HQMC		<u>FMR 2-108</u>
<i>Description:</i> This exhibit is to reflect number, Average Rate and Amounts for FYs PY – BY1 for each reimbursing activity.				
	USFK Tour Normalization			SNaP
<i>Description:</i> Exhibit shows the manpower resources and costs to achieve full tour normalization in Korea.				

## Reserve Personnel, Navy and Marine Corps OSD/OMB Submission Requirements

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

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
PB-30L	Summary of Basic Pay and Retired Pay Accrual Costs	BUPERS/BUMED CNRF/HQMC	<a href="#">FMR 2-126</a>
<i>Description:</i> This exhibit is designed to summarize the Basic Pay and Retired Pay Accrual Costs for Officers/Enlisted Reserve Personnel for fiscal years PY, CY and BY1.			
PB-30M	Summary of Basic Allowance for Housing (BAH) Costs	BUPERS/CNRF/ BUMED/HQMC	<a href="#">FMR 2-128</a>
<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 and BY1.			
PB-30N	Summary of Travel Costs	BUPERS/BUMED CNRF/HQMC	<a href="#">FMR 2-130</a>
<i>Description:</i> This exhibit requires a summary of Travel Costs for Officer/Enlisted Reserve Personnel for fiscal years PY, CY and BY1.			
PB-30O	Schedule of Increases and Decreases-Summary	BUPERS/BUMED CNRF/HQMC	<a href="#">FMR 2-69/132</a>
<i>Description:</i> This exhibit tracks the amount of Increases and Decreases in pricing and programs for Military Personnel.			
PB-30P	Schedule of Increases and Decreases	BUPERS/BUMED CNRF/HQMC	<a href="#">FMR 2-70</a>
<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 and BY1.			
PB-30R	Reimbursable Program	CNRF/HQMC	<a href="#">FMR 2-73</a>
<i>Description:</i> This exhibit is required for fiscal year PY, CY and BY1 estimates for the Military Personnel Reimbursable program.			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
PB-30V	Incentive/Bonus Payment Stream	BUPERS/CNRF BUMED/HQMC	<a href="#">FMR 2-76</a>
<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.			
PB-30W	Full-Time Support Personnel	BUPERS/ HQMC	<a href="#">FMR 2-134</a>
<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 and BY1.			
PB-30Y	Performance Measures and Evaluation Summary	BUPERS/ CNRF/HQMC	<a href="#">FMR 2-78/135</a>
<i>Description:</i> The purpose of this exhibit is to illustrate fiscal years PY, CY and BY1 planned end strength and recruiting performance measures.			
MPR-1	Initial Active Duty for Training Program and Prior Service Enlistments	CNRF/ HQMC	<a href="#">FMR 2-136</a>
<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/BUMED CNRF/HQMC	<a href="#">FMR 2-138</a>
<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	<a href="#">FMR 2-141</a>
<i>Description:</i> This exhibit requires fiscal years PY – BY5 estimates for Reserve Personnel Education Benefits.			

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
MPR-5	Summary of Basic Pay and Retired Pay Accrual Costs	BUPERS/CNRF BUMED/HQMC		<u>FMR 2-143</u>
<i>Description:</i> This exhibit requires a summary of Basic and Retired Pay for Full/Part Time Reserve Officer/Enlisted Personnel for fiscal years PY – BY5.				
MPR-6	Active Reserve/Guard (AGR) Personnel Cost	BUPERS/HQMC		<u>FMR 2-144</u>
<i>Description:</i> This exhibit requires an analysis of fiscal year PY, CY and BY1 estimates for Reserve Personnel Active Reserve/Guard Costs.				
MPR-7	Pay Raise Data	BUPERS/HQMC BUMED/RESFOR		<u>FMR 2-145</u>
<i>Description:</i> This exhibit requires the direct and reimbursable pay raise data for fiscal years PY – BY1.				
MPR-8	Medicare-Eligible Retiree Health Fund Contributions	BUPERS/HQMC RESFOR		<u>FMR 2-146</u>
<i>Description:</i> This exhibit provides the average rate by officer and enlisted in the various paygroups for PY – BY5.				
MPR-9	Selected Officer Occupation Specialties	BUPERS/RESFOR HQMC		<u>FMR 2-149</u>
<i>Description:</i> This exhibit requires the number of selected specialties by designated grades for fiscal years PY-1 – BY5 and narrative explaining significant increases and decreases in end-strength.				
MPR-10	Monthly Obligation Phasing Plan	BUPERS/RESFOR HQMC		<u>FMR 2-45</u>
<i>Description:</i> This exhibit provides estimated monthly and cumulative obligations for the FY CY by each budget subactivity for each military personnel appropriation.				

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
MPR-11	Summary of Recruiting And Retention Data	BUPERS/RESFOR/ BUMED/HQMC	<a href="#">FMR 2-153</a>

*Description:* This exhibit displays all recruiting and retention programs (number, rate and amount) for FYs PY – BY5.

MPR-12	Reimbursable Program (Reimbursing Customers)	BUPERS/HQMC RESFOR/BUMED	<a href="#">FMR 2-156</a>
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*Description:* This exhibit is to reflect number, Average Rate and Amounts for FYs PY – BY1 for each reimbursing activity.

## CHAPTER 5

### **Submission Guidance for Operation and Maintenance Appropriations**

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#### **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.**

Control totals are established by special program code (SPC), Program Budget Decisions (PBD) (National Foreign Intelligence Program only), BSO, activity/sub-activity group, PE, and special interest category. No changes can be made after controls are finalized. BSOs should coordinate with the cognizant FMB analyst if it is necessary to shift funds before the control totals are published. BSOs should adjust funding within the control level as necessary to reflect decisions made during the DON review and to properly price and justify the budget estimates. These changes should also be coordinated with the cognizant FMB analyst.

##### **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. BSOs are to maintain close liaison with the various program and resource sponsors regarding changes in manpower requirements.

##### **d. Funding Policies, Definitions and Expense/Investment Criteria.**

Chapter 1 of the FMR, Section 010201, contains policies and definitions concerning costs that are to be financed by the O&M appropriations as opposed to other appropriations in the R&D area. The same section of the FMR also provides policies and definitions regarding the application of expenses and investment criteria for budgetary purposes.

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## **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 Justification Management System (JMS).

### **a. General Guidance.**

Detailed exhibits must be consistent with all 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 OSD/OMB Submission Requirements

Exhibit No.	Title	Approp.	Source	Reference
Exhibit 54	Space Budget Justification	O&M	BSO	OMB Circular No. A-11, Sec. 54

*Description:* This exhibit shows rental payments to GSA, which reconcile the GSA rent estimate with actual, planned, and requested changes in inventory; funding sources for these rental payments to GSA; rental payments to others, both non-Federal and Federal sources; and, supporting detail on all changes from the GSA rent bill or GSA estimates of rental costs. Fiscal Years to be reflected are PY, CY and BY1.

O-1	O&M Funding by Budget Activity/Activity Group/ Subactivity Group	All	PBIS	PBIS on-line; FMR 3-16
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*Description:* Provides funding data for each O&M Budget Activity, Activity Group, and Subactivity subtotal funding levels for FYs PY, CY and BY1.

O-1A	O&M Funding by Budget Activity/Activity Group/ Subactivity Group (peacetime level)	All	PBIS	PBIS on-line; FMR 3-16
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*Description:* Provides funding data for each O&M Budget Activity, Activity Group, and Subactivity subtotal funding levels for FYs PY, CY and BY1. **This exhibit must exclude all supplemental funding.**

OM-1Q	Quarterly Obligation Authority	All	BSO	<u>Appendix B</u>
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*Description:* The purpose of this exhibit is to reflect planned quarterly obligation authority for direct and unfunded reimbursable authority.

OM-4	MSC Charter by Ship Hull	OMN	FFC PACFLT/SSP	<u>Appendix B</u>
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*Description:* This exhibit is designed to measure the Operation and Maintenance MSC Charter in Units and Dollars for FYs PY, CY and BY1.

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
OP-5	Instructions for Summary and Justification of Changes in Resources	All	BSOs	<a href="#">FMR 3-17</a>
<p><i>Description:</i> Provides increases and decreases (program and pricing) between and within FYs (for FYs PY, CY and BY1). *Note special requirements for JCS exercises, base support, transportation, FSRM, and training.</p>				
OP-5 Attach 11	Navy Shipyards	Various	BSO	PBIS on-line
<p><i>Description:</i> 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 Fund for fiscal years PY - BY1.</p>				
OP-14	Individual Training Data (Parts A-F, Attachments 1 & 2)	OMN/MC	CNO/BUPERS/ HQMC	<a href="#">FMR 3-82</a>
<p><i>Description:</i> This exhibit requires service academy attrition, training manpower, undergraduate flight training, ROTC, VOLED, and professional development institutions for PY-BY1.</p>				
OP-20	Flying Hours Program	OMN/R	N43	<a href="#">FMR 3-114</a>
<p><i>Description:</i> The OP-20 exhibit illustrates the hours, funding, crews, and utilization for FYs PY-1, PY, CY, BY1, BY2, BY3, BY4 and BY5.</p>				
OP-24	Emergency and Extraordinary Expense Limitation			<a href="#">FMR 3-117</a>
<p><i>Description:</i> The purpose of this exhibit is to detail those expenditures that were not anticipated and to justify the budget request for funds that fall under the emergency and extraordinary expense authority.</p>				
OP-25	Ground Vehicle Operations	O&M	BSO	<a href="#">FMR 3-121</a>
<p><i>Description:</i> The purpose of this exhibit is to provide weapon system detail for PY1 to BY5.</p>				

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
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OP-30	Depot Maintenance Program	All	BSO	<u>FMR 3-127</u>
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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 claimant level. Exhibit must be in Excel format for all appropriations, and must match template in PBIS.

OP-30S	Ship Depot Maintenance Program	OMN/ OMNR	FFC/ NAVSEA/ PACFLT	<u>FMR 3-130</u>
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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	BSOs	<u>FMR 3-132</u>
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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 repairables and consumable supplies from the DWCF for FYs PY, CY and BY1 and CY-BY1 change.

OP-32	Summary of Price and Program Change	All	BOCS	<u>FMR 3-133</u>
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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, capturing all budget adjustments made during the review.

OP-32A	Summary of Price and Program Change (peacetime level)	All	BOCS	<u>FMR 3-133</u>
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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. **This exhibit must exclude all supplemental funding.**

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
OP-40	Ship Fuel and Operating Tempo Data	OMN/ OMNR	N43/FFC/ PACFLT	<u>FMR 3-166</u>
<i>Description:</i> 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	<u>FMR 3-167</u>
<i>Description:</i> This exhibit provides data on the cost of ship operations by ship type. The template provided in PBIS must be used.				
OP-53	Overseas Cost Report	OMN/ OMNR	BSO	<u>FMR 15-6</u>
<i>Description:</i> Provides budget estimates and requirements by appropriation for various countries. Exhibit includes both data by funding category as well as Civilian FTEs.				
OP-81	O&M Monthly Obligation Phasing Plan	All	BSOs	<u>FMR 3-178</u>
<i>Description:</i> This exhibit provides estimated monthly and cumulative obligations for the CY by budget subactivity group for each appropriation in the O&M Title.				
PB-20 Part 1	Aircraft Inventory	Various	N88	<u>FMR 3-234</u>
<i>Description:</i> This exhibit provides a breakout by aircraft T/M/S for PY-BY1.				
PB-24	Professional Military Education Schools	Various	BSO	<u>FMR 19-73</u>
<i>Description:</i> Professional Military Education budget for Fiscal Years FYPY-BY1.				
PB-25	Host Nation Support	Various	BSO	<u>FMR 19-76</u>
<i>Description:</i> Host Nation Support costs for Fiscal Years FYPY-BY1.				

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
PB-31D	Summary of Increases and Decreases	OMMC/ OMMCR	HQMC	<u>FMR 3-236</u>
<i>Description:</i> Summary of Increases and Decreases by Budget Activity for FYs PY, CY and BY1.				
PB-31R	Personnel Summary	OMMC/ OMMCR	HQMC	<u>FMR 3-239</u>
<i>Description:</i> Personnel Summary for Fiscal Years PY, CY and BY1; Outyear data for Fiscal Years BY3, BY4 and BY5.				
PBA-2	Air Operations	OMN/ OMNR	BSO	<u>FMR 3-180</u>
<i>Description:</i> Report on this exhibit all flying hours costs direct funded in the O&M appropriations including those funded in the Air Operations Activity Groups as well as those funded in the flying hour programs of the Army, USSOCOM, and the Defense Health Program. Include all other direct funded flying hour-related costs (fuel, supplies/DLRs, consumables)				
PBA-3	Ship Operations	OMN/ OMNR	BSO	<u>FMR 3-183</u>
<i>Description:</i> Report on this exhibit all Activity Group ship operations. Include all other direct funded related costs (fuel, supplies/DLRs, consumables). Do not include indirect support costs such as Base Operations, Facilities Sustainment Repair and Modernization etc.				
PBA-4	Land Operations	OMN/ OMNR	BSO	<u>FMR 3-187</u>
<i>Description:</i> Report on this exhibit all land operations financed by each Component. List each subactivity group and include separate descriptions for each functional program within the subactivity group. Identify land forces operating costs by major category of costs (repair parts, fuel, contractor logistics support, etc.				

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
PBA-5	Depot Maintenance	OMN/ OMNR	BSO	<u>FMR 3-190</u>
<i>Description:</i> This exhibit represents funding requirements for the military depot maintenance program. Template provided in PBIS must be used.				
PBA-7	Facilities, Sustainment, Restoration and Modernization, and Demolition Programs	OMN/ OMNR	BSO	<u>FMR 3-192</u>
<i>Description:</i> Component should provide a detailed description of resources supporting sustainment, restoration and modernization, and demolition programs.				
PBA-8	Training and Education	OMN/ OMNR	BSO	<u>FMR 3-197</u>
<i>Description:</i> This exhibit represents funding requirements for training. Include data by component training program. Template provided in PBIS must be used.				
PBA-10	Base Operations Support	OMN/ OMNR	BSO	<u>FMR 3-205</u>
<i>Description:</i> This exhibit represents funding requirements for Base Communications, Base Operating Support, Child Development Centers, Family Centers, Visual Information Activities, Environmental Conservation and Pollution Prevention. This exhibit includes costs associated with utility operations and Other Engineering Support. Template provided in PBIS must be used.				
PBA-12	Command, Control and Communications	OMN/ OMNR	BSO	<u>FMR 3-211</u>
<i>Description:</i> This exhibit represents funding requirements for Command, Control and Communications (C3) Budget data and must support data provided in the Congressional Justification book. Template provided in PBIS must be used.				

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
PBA-13	Transportation	OMN/ OMNR	BSO	<u>FMR 3-213</u>

*Description:* This exhibit represents funding requirements for transportation amounts for the active components funded from the Servicewide Transportation subactivity group in BA4 of the OM&N appropriation.

PBA-17	Recruiting, Advertising and Examining	OMN/ OMNR	BSO	<u>FMR 3-215</u>
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*Description:* This exhibit represents funding requirements for Recruiting, Advertising and Examining activities. Workload indicators should show enlisted accession plan, advertising dollars and production testing workload and medical testing workload.

PBA-19	Appropriation Highlights	OMN/ OMNR	BSO	<u>FMR 3-217</u>
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*Description:* Report on this exhibit total O&M funding financed by the appropriation by Budget Activity/Activity Group/Sub-Activity Group and Detail by Budget Activity and Activity Group. Identify significant inter-appropriation transfers in and transfers out of the program.

PBA-22	Mobilization	OMN/ OMNR	BSO	<u>FMR 3-221</u>
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*Description:* This exhibit represents funding requirements for all of Budget Activity 2, Mobilization plus the Marine Corps Prepositioning activity group included in Budget Activity 1. Show total number of ships, number of planned exercises and total amount budgeted.

PBA-26	Special Operations Forces			<u>FMR 3-226</u>
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*Description:* This exhibit requires a funding breakout for fiscal years PY, CY and BY1 for special operations forces to special operations operational support.

PBA-27	Psychological Operations			<u>FMR 3-229</u>
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*Description:* This exhibit shows all funding by Combatant Command for Psychological Operations.

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<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
PBA-28	Body Armor and Other Protective Gear			<a href="#">FMR 3-233</a>

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*Description:* This exhibit shows the sets of body armor and other protective equipment required and currently held in both quantity and funding level.

## CHAPTER 6

### Submission Guidance For Procurement Appropriations

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#### 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. Control Totals.

Control totals are established by P-1 line item. No changes can be made at the line item level after controls are issued. Budget submitting offices (BSOs) should coordinate with the cognizant FMB analyst if it is necessary to shift funds between line items before the control totals are published. BSOs should adjust funding below the line item level as necessary to reflect decisions made during the OSD/OMB review and to properly price and justify the budget estimates. These changes should also be coordinated with the cognizant FMB analyst.

##### c. Reserve Procurement.

The Department of the Navy is required to identify separately the quantities and costs of procurement items planned for the Navy Reserve and the Marine Corps Reserve. For major systems, a separate, non-add cost estimate exhibit (P-5 or P-5A) should be prepared for Reserve procurement. For non-major systems, the appropriate exhibit should be annotated to identify quantity and cost of equipment for both Reserve Components.

#### 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. [PDOCS will be used to prepare PANMC exhibits. PDOCS will be pre-loaded with the PBIS controls down to the sub-line item level.](#) All other budget exhibits should be submitted electronically via the Justification Management System (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) Procurement Programs Data Base. The Department of the Navy is required to maintain an automated Procurement Programs Data Base to supplement the procurement justification materials. The Procurement Programs Data Base is also used by OSD to track PBDs, PDMs, MIDs, RMDs and RDDs at the line item level, track Congressional action on the President's budget submission, and provide the baseline data required for special analyses. The Procurement Programs Data Base is prepared by DASN (Budget)/FMB.
- (2) Budgetary Object Classification System (BOCS). BSOs are required to provide an automated submission to BOCS. This information reflects planned obligations for all procurement appropriations.

## **Procurement Appropriations** **OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
P-1	Procurement Program	All	PBIS	PBIS on-line; <a href="#">FMR 4-12</a>
<i>Description:</i> Line item control from PBIS.				
P-1M	Procurement Program Mod Summary	All	PBIS	PBIS on-line; <a href="#">FMR 4-14</a>
<i>Description:</i> Line item control from PBIS.				
P-1R	Procurement Programs for the Reserves	All but SCN	PBIS	PBIS on-line; <a href="#">FMR 4-15</a>
<i>Description:</i> Line item control from PBIS.				
P-3a	Individual Modification	All but SCN	BSO	<a href="#">FMR 4-20</a>
<i>Description:</i> This exhibit 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	<a href="#">FMR 4-25</a>
<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	<a href="#">FMR 4-34</a>
<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, CY and BY1. Contract information is used to compare cost estimates between fiscal years by comparing unit costs on previous contracts.				

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
P-5b	Analysis of Ship Cost Estimate-Basic/Escalation	SCN	NAVSEA	<a href="#">FMR 4-38</a>
<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 Basics (Reserves/Misc).</p>				
P-8a	Analysis of Ship Cost Estimates-Major Equipment	SCN	NAVSEA	<a href="#">FMR 4-39</a>
<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	All but OPN	BSO	<a href="#">FMR 4-40</a>
<p><i>Description:</i> 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>				
P-17	Layaway and/or Distribution	As applicable	BSO	<a href="#">FMR 4-48</a>
<p><i>Description:</i> The purpose of this exhibit is to provide the funding requirements for layaway and distribution projects at government-owned, government-operated (GOGO) facilities, at government-owned, contractor-operated (GOCO) facilities, and contractor-owned, contractor-operated (COCO) facilities.</p>				
P-18	Initial and Replenishment Spares and Repair Parts Justification	All but SCN	BSO	<a href="#">FMR 4-50</a>
<p><i>Description:</i> 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>				
P-20	Requirements Study	All	BSO	<a href="#">FMR 4-52</a>
<p><i>Description:</i> This exhibit provides detailed information regarding the determination of asset availability and requirements.</p>				

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
P-21	Production Schedule	All but SCN	BSO	<a href="#">FMR 4-56</a>
<i>Description:</i> The purpose of this exhibit is to provide detailed information with regard to the monthly production of all applicable items.				
P-23	Time Phased Requirements Schedule	All	BSO	<a href="#">FMR 4-59</a>
<i>Description:</i> The purpose of this exhibits is to provide detailed information with regard to the quarterly requirements and production of all applicable installed items. A P-23 is not required if a P-3a modification exhibit is submitted.				
P-23a	Installation Data	All but SCN	BSO	<a href="#">FMR 4-59</a>
<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	<a href="#">FMR 4-63</a>
<i>Description:</i> The exhibit is used to display costs for each funded production project at all government owned, government operated (GOGO) and government owned, contractor operated (GOCO) facilities. In addition the exhibit will display the costs associated with a facilities project for those government owned lines that are located at contractor owned, contractor operated (COCO) facilities.				
P-26	Maintenance of Inactive Facilities	Various	BSO	<a href="#">FMR 4-65</a>
<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	<a href="#">FMR 4-67</a>
<i>Description:</i> The purpose of this exhibit is to provide the funding requirements for the Ship Production Schedule.				

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
P-29	SCN Outfitting Costs	SCN	NAVSEA	<u>FMR 4-68</u>
<i>Description:</i> The purpose of this exhibit is to provide the costs of the Shipbuilding and Conversion Outfitting.				
P-29a	SCN Outfitting Costs- Comparison	SCN	NAVSEA	<u>FMR 4-69</u>
<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	<u>FMR 4-70</u>
<i>Description:</i> The purpose of this exhibit is to provide the Post Delivery Costs for Shipbuilding and Conversion.				
P-35	Major Ship Component Fact Sheet	SCN	NAVSEA	<u>FMR 4-72</u>
<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	<u>FMR 4-74</u>
<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, CY and BY1 funds in support of the availability.				
P-40	Budget Item Justification	All	BSO	<u>FMR 4-75</u>
<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.				

<b>Exhibit No.</b>	<b>Title</b>	<b>Approp.</b>	<b>Source</b>	<b>Reference</b>
P-40a	Budget Item Justification for Aggregated Items	All	BSO	<u>FMR 4-78</u>
<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.				
MYP-1	Multiyear Procurement Criteria	As applicable	BSO	<u>FMR 4-80</u>
<i>Description:</i> This exhibit illustrates the benefits, savings, and advantages to the Government from the Multiyear Procurement Criteria.				
MYP-2	Total Program Funding Plan	As applicable	BSO	<u>FMR 4-82</u>
<i>Description:</i> The purpose of this exhibit is to estimate Procurement Quantity, Annual Procurement, Multiyear Procurement, Multiyear Savings and Outlays.				
MYP-3	Contract Funding Plan	As applicable	BSO	<u>FMR 4-83</u>
<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.				
MYP-4	Present Value Analysis	As applicable	BSO	<u>FMR 4-84</u>
<i>Description:</i> This exhibit identifies the Present Value of a project, a then year cost, and also cost in constant real dollars.				
NC-50	Ship Modernization Installation	All	BSO	<u>Appendix C</u>
<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.				
NC-53	Non-Equipment Nuclear Alterations	OPN	BSO	<u>Appendix C</u>
<i>Description:</i> This exhibit will be completed for non-equipment nuclear alterations required to modernize ships and subs.				

## CHAPTER 7

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

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#### **1. General Guidance.**

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

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#### **2. Control Totals.**

Control totals are established by program element/project. No changes can be made at the project level after controls are issued. The budget submitting office should coordinate with the cognizant FMB analyst if it is necessary to shift funds between projects before the control totals are published. Budget submitting offices should adjust funding below the project level as necessary to reflect decisions made during the DON review and to properly justify the budget estimates. These changes should be coordinated with the cognizant FMB analyst.

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#### **3. 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 [RDOCS](#) System. 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) R&D Programs Data Base. The Department of the Navy is required to establish an automated R&D Programs Data Base to supplement the justification materials. The R&D Programs Data Base is also used by OSD to track Program Budget Decisions (PBDs, PDMs, MIDs, RMDs, RDDs) at the line item level, track Congressional action on the President's budget submission, and provide the baseline data required for special analyses. The R&D Programs Data Base is prepared by DASN (Budget)/FMB.

- (2) Submission of automated data to the Budgetary Object Classification System (BOCS) is required. These data reflect planned obligations for the RDT&E, N appropriation by object class.

## Research, Development, Test and Evaluation, Navy OSD/OMB Submission Requirements

Exhibit No.	Title	Source	Reference
--	Project Listing by Budget Activity	PBIS	PBIS on-line

*Description:* The purpose of this exhibit is to define the project element number, BA, and TOA.

DD 1391/ 1391C	Military Construction Project Data	BSO	<u>FMR 6-59</u>
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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.

MRTFB-1	Installation Financial Summary	BSO	<u>FMR 19-41</u>
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*Description:* This exhibit reflects total funds from all sources to be expended at each MRTFB activity.

MRTFB-2a	Element of Expense Listing	BOCS	<u>FMR 19-43</u>
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*Description:* This exhibit shows the elements of expense and the FYs PY, CY and BY1 totals for each item.

MRTFB-2b	MRTFB Activity Schedule of Increases & Decreases	BSO	<u>FMR 19-45</u>
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*Description:* 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	<u>FMR 19-46</u>
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*Description:* This exhibit requires the FYs PY, CY and BY1 estimates for Military Officer, Civilian and Contractor at MRTFBs.

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
MRTFB-2d	Source of Direct Funds	BSO	<a href="#">FMR 19-47</a>
<i>Description:</i> 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	<a href="#">FMR 19-50</a>
<i>Description:</i> Provide an I&M priority listing for FYs PY, CY and BY1 for all funding at the MRTFB activity for I&M.			
MRTFB-3b	Military Construction and BRAC projects	BSO	<a href="#">FMR 19-51</a>
<i>Description:</i> MILCON and BRAC projects that are programmed to support the MRTFB mission at the activity and are funded in FYs PY, CY and BY1 of the budget estimates submission.			
R-1	RDT&E Programs	PBIS	PBIS on-line; <a href="#">FMR 5-10</a>
<i>Description:</i> Provides line item funding values.			
R-1C	RDT&E Programs – Comparison Report	PBIS	PBIS on-line; <a href="#">FMR 5-11</a>
<i>Description:</i> This exhibit provides comparison between the last President’s Budget and the current estimate.			
R-2	RDT&E Budget Item Justification	BSO	<a href="#">FMR 5-12</a>
<i>Description:</i> This exhibit identifies the cost of the item and a quantity of articles.			
R-2a	RDT&E Project Justification	BSO	<a href="#">FMR 5-13</a>
<i>Description:</i> The purpose of the exhibit is to identify the project cost.			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
R-3	Project Cost Analysis	BSO	<a href="#">FMR 5-18</a>
<i>Description:</i> This exhibit illustrates the FYs PY, CY and BY1 costs and award dates.			
R-4	Schedule Profile	BSO	<a href="#">FMR 5-22</a>
<i>Description:</i> This exhibit requires a Milestone schedule by program element.			
R-4a	Schedule Detail	BSO	<a href="#">FMR 5-23</a>
<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	<a href="#">FMR 5-25</a>
<i>Description:</i> This exhibit reports the funds budgeted for termination liability within ACAT I programs with RDT&E funding for FYPY to FYBY5 by major program.			
R-32	Summary of Price and Program Changes	BOCS	<a href="#">PBIS on-line</a>
<i>Description:</i> This exhibit provides a summary of price and program changes due to Foreign Currency Fluctuations, Price Growth, and Program Growth.			

## **CHAPTER 8**

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

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#### **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 and Debt (FHOPS) and Family Housing, Construction, Navy and Marine Corps (FHCON). Base Realignment and Closure (BRAC) is also included in this chapter.

##### **b. Control Totals.**

Control totals are established by PBDs, PDMs, MIDs, RMDs, RDDs and by project. No changes can be made at the project level after controls are issued. The budget submitting office should coordinate with the cognizant FMB analyst if it is necessary to shift funds between projects before the control totals are published. The budget submitting office should adjust funding below this level as necessary to reflect decisions made during the DON review and to properly justify the budget estimates. These changes should be coordinated with the cognizant FMB analyst.

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#### **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 Justification Management System (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) Construction Programs Data Base. The Department of the Navy is required to maintain an automated Construction Programs Data Base to supplement the military construction

justification materials. The Construction Programs Data Base is also used by OSD to track PBDs, PDMs, MIDs, RMDs, RDDs at the project level, track Congressional action on the President's budget submission, and provide the baseline data required for special analyses. The Construction Programs Data Base is prepared by DASN (Budget)/FMB for submission to OSD.

- (2) Budgetary Object Classification System (BOCS). BSOs are required to provide an automated submission to BOCS. This information reflects planned obligations for all appropriations. Detailed instructions are available at the PBIS on-line web site.

**Military Construction, Navy**  
**Military Construction, Naval Reserve**  
**OSD/OMB Submission Requirements**

Exhibit No.	Title	Source	Reference
C-1	Construction Annex	PBIS	PBIS on-line

*Description:* This exhibit provides funding profile by project.

DD 1390	Military Construction Program (by state only)	NAVFAC/CNI	<u>FMR 6-51</u>
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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/CNI	<u>FMR 6-55</u>
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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/CNI	<u>FMR 6-59</u>
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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	CNI	<u>FMR 6-61</u>
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*Description:* This exhibit provides the impact of major initiatives, what will be accomplished in the budget year to support the initiative including its impact on force structure.

MC-2	USMC Relocation to Guam	NAVFAC	OSD <u>Guidance</u>
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*Description:* Identifies funding by appropriation, CY-BY5, to support USMC relocation to Guam.

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
MC-4	Military Construction Funding Review	NAVFAC	<a href="#">FMR 6-61</a>
<i>Description:</i> This exhibit identifies MILCON funding.			
UH-1a	Inventory and Condition of Permanent Party, Government-owned Unaccompanied Housing	BSO	<a href="#">FMR 6-93</a>
<i>Description:</i> Identifies number of bedrooms in inventory, CY-BY5, and the strategy to meet requirements/goals.			
UH-1b	Inventory and Condition of Raining/Mobilization, Gov't-owned Unaccomp. Housing	BSO	<a href="#">FMR 6-96</a>
<i>Description:</i> Exhibit includes data and narrative to show the strategy to achieve space requirements and meet training/mobilization unaccompanied housing goals.			
UH-2	Configuration and Privacy of Permanent Party Unaccompanied Housing	BSO	<a href="#">FMR 6-99</a>
<i>Description:</i> Exhibit shows housing configuration by bedroom across Government-owned, privatized, and leased units.			
UH-3	Summary of Military Construction Unaccompanied Housing Projects	BSO	<a href="#">FMR 6-100</a>
<i>Description:</i> Identifies the number of bedrooms, projects, and funding across unaccompanied housing projects.			

## **Base Realignment and Closure OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
BC-01	BRAC Service Overview	DON/AA	<u>FMR 7-13</u>
<p><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.</p>			
BC-02	BRAC Implementation Costs	DON/AA	<u>FMR 7-14</u>
<p><i>Description:</i> This exhibit lists the Costs and Savings for each year in Base Realignments.</p>			
BC-03	BRAC Package Description	DON/AA	<u>FMR 7-16</u>
<p><i>Description:</i> This exhibit gives a brief description of the actions necessary to complete the realignment or closure at this location.</p>			
BC-04	Continuing BRAC Environmental Restoration and Caretaker Costs	DON/AA	<u>FMR 7-18</u>
<p><i>Description:</i> This exhibit provides a breakout of caretaker costs from PY to BY5.</p>			
DD 1391/ 1391C	Military Construction Project Data	NAVFAC	<u>FMR 6-59</u>
<p><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.</p>			

## Family Housing, Navy and Marine Corps OSD/OMB Submission Requirements

Exhibit No.	Title	Source	Reference
DD 1391/ 1391C	Military Construction Project Data	NAVFAC/CNI	<u>FMR 6-59</u>
<p><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.</p>			
FH-1	Tri-Service Family Housing Cost Model	NAVFAC/CNI	<u>FMR 6-70</u>
<p><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.</p>			
FH-2	Family Housing Operation and Maintenance	CNI	<u>FMR 6-71</u>
<p><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.</p>			
FH-3	Furnishings Summary	CNI	<u>FMR 6-72</u>
<p><i>Description:</i> This exhibit is a Furnishings Summary for US, Foreign, Public, and Private Family housing.</p>			
FH-4	Analysis of Leased Units	CNI	<u>FMR 6-74</u>
<p><i>Description:</i> The purpose of this exhibit is to indicate the details of Domestic and Foreign Leasing Activities.</p>			
FH-5	General and Flag Officers' Quarters	CNI	<u>FMR 6-75</u>
<p><i>Description:</i> This exhibit lists the Operation and Maintenance Expenditures for General and Flag Officer's Quarters <b>anticipated to exceed \$35,000 per unit for Fiscal Year. *See endnote.</b></p>			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
FH-6	Family Housing Privatization	CNI	<a href="#">FMR 6-76</a> <a href="#">PBIS on-line</a>
<i>Description:</i> The basis of this exhibit is to follow the status of the privatization process involved in Family Housing.			
FH-8	Inadequate Family Housing Elimination	CNI	<a href="#">FMR 6-77</a>
<i>Description:</i> This exhibit provides the beginning FY total inventory, total units privatized, total units demolished/divested/or otherwise permanently removed from family housing inventory, and total EOY units by individual projects/installations.			
FH-9	General and Flag Officers Expenditures	CNI	<a href="#">FMR 6-78</a>
<i>Description:</i> Exhibit shows operations and maintenance expenditures for general and flag officers' quarters.			
FH-10	General and Flag Officers Quarters (6000 NSF Units)	CNI	<a href="#">FMR 6-79</a>
<i>Description:</i> This exhibit identifies each family housing unit used as quarters for a general officer or flag officer which is in excess of 6,000 square feet.			
FH-11	Inventory and Condition Of Gov't-owned Housing	CNI	<a href="#">FMR 6-82</a>
<i>Description:</i> This exhibit identifies each government owned family housing unit and an inventory and condition of each housing unit.			
MC-1	Implementation of Major Initiatives	CNI	<a href="#">FMR 6-61</a>
<i>Description:</i> This exhibit provides the impact of major initiatives, what will be accomplished in the budget year to support the initiative including its impact on force structure.			

**Exhibit**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
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OP-5	Reconciliation of Increases and Decreases	CNI	<a href="#">FMR 6-84</a>
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*Description:* Provides increases and decreases (program and pricing) between and within FYs (for FYs PY, CY and BY1). \*Note special requirements for JCS exercises, base support, transportation, FSRM, and training.

PB-18	Foreign Currency Exchange Data	Various	BSO	<a href="#">FMR 19-68</a>
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*Description:* Fiscal years PY, CY and 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.

Foreign Currencies Purchased/Used	Various	BSO	PBIS on-line
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*Description:* Required for all currencies not currently included in the Foreign Currency Fluctuation (FCF) process. The amounts for FYPY and FYCY should be equal to the total amount of U.S. dollars used to purchase the foreign currency. The FYBY amount should be the best estimate of the total amount of U.S. dollars to be used in that fiscal year to purchase the foreign currency.

Legislative Language	CNI	<a href="#">FMR 6-27</a>
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*Description:* This exhibit provides the required authorization and appropriation language for the budget year. The current year language should serve as the base, with changes and omissions bracketed.

<a href="#">Awarded Privatization Projects</a>	BSO	<a href="#">FMR 6-38</a>
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*Description:* This exhibit provides a narrative overview of the Military Housing Privatization Initiative (MHPI), current status of MHPI, and future plans for the program. The exhibit should include funds required to administer the program and detailed justification for these funds.

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<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
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\* 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 9**

### **Submission Guidance for the Navy Working Capital Fund**

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#### **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. Control Totals.**

Control totals are established by budget project. No changes can be made between the budget projects or material categories after controls are issued. Budget submitting offices should coordinate with the cognizant FMB analyst if it is necessary to shift funds before the control totals are published.

##### **b. Basis of Estimates.**

Supply management activity group estimates are based on inventory levels, usage, estimated maintenance capabilities, planned tempo of operations, and other factors as adjusted during the DON review.

##### **c. Budget Submitting Offices**

The Naval Supply Systems Command (NAVSUP) is responsible for the preparation and submission of Navy supply management activity group justification material. 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.

##### **d. Submission Requirements**

- (1) Definitions of terms for the supply management activity groups are contained in the FMR, Volume 2B, Chapter 9.
- (2) 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 Justification Management System (JMS).

## Supply Management Activity Groups OSD/OMB Submission Requirements

Exhibit No.	Title	Source	Reference
SM-1	Supply Management Summary by Division	BSO	<a href="#">FMR 9-49</a>
<i>Description:</i> The purpose of this exhibit is to provide summary justification of the Supply Management request.			
SM-3a	Operating Budget	BSO	<a href="#">FMR 9-51</a>
<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	<a href="#">FMR 9-57</a>
<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	<a href="#">FMR 9-59</a>
<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	<a href="#">FMR 9-62</a>
<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	<a href="#">FMR 9-66</a>
<i>Description:</i> This exhibit provides the percent change in cost to the customer for CY to BY1.			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
SM-6	War Reserve Material	BSO	<a href="#">FMR 9-67</a>
<i>Description:</i> 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	BSO	<a href="#">FMR 9-69</a>
<i>Description:</i> This exhibit breaks down Output, Operating Budget and Cost per dollar of Sales into Gross Sales, Unit Cost and Total Cost for FYs CY, PY and BY1.			
Fund-1	Summary of Price and Program Changes-Costs	BSO	<a href="#">FMR 9-70</a>
<i>Description:</i> 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	BSO	<a href="#">FMR 9-72</a>
<i>Description:</i> This exhibit reflects the total costs of supporting the applicable activity group for FYs CY, PY and BY1.			
Fund-9a	Activity Group Capital Investment Summary	BSO	<a href="#">FMR 9-94</a>
<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 Investment Justification	BSO	<a href="#">FMR 9-99</a>
<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-9a.			
Fund-9c	Capital Budget Execution	BSO	<a href="#">FMR 9-102</a>
<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.			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
Fund-11	Source of New Orders and Revenue	BSO	<u>FMR 9-103</u>
<i>Description:</i> This exhibit requires the identification of customers of each activity group.			
Fund-13	Cash Management Plan	BSO	<u>FMR 9-108</u>
<i>Description:</i> This exhibit provides a monthly phasing plan of disbursements, collections, and net outlays.			
Fund-14	Revenue and Expenses	BSO	<u>FMR 9-110</u>
<i>Description:</i> Revenue and Expense analysis of the Defense Working Capital Fund.			
Fund-15	Fuel Data	BSO	<u>FMR 9-112</u>
<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/Civilian Personnel by E/S and FTEs	BSO	<u>FMR 9-116</u>
<i>Description:</i> This exhibit describes the End Strength for DON.			
Fund-20	Military Personnel, Work Years by Grade (Active)	BSO	<u>Appendix F</u>
<i>Description:</i> The purpose of this exhibit is to calculate the FYs PY, CY and BY1 Military Personnel workyears.			
Fund-22	Summary of Base Support	BSO	<u>FMR 9-117</u>
<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	<u>FMR 9-119</u>
<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.			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
Fund-27	DFAS Customer Funding Summary	BSO	<u>Appendix F</u>
<i>Description:</i> This exhibit requires a narrative explanation of the estimated DFAS cost for each business area.			
Fund-28	Execution Performance Analysis	BSO	<u>FMR 9-120</u>
<i>Description:</i> This exhibit summarizes actual execution performance compared to planned execution.			
Fund-SRM	Sustainment, Restoration, and Modernization	BSO	<u>Appendix F</u>
<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 FY CY and FY BY1.			

### **3. Non-supply Activity Groups.**

#### **a. Control Totals.**

Control totals are established by activity group. Budget submitting offices should adjust the budget backup material within the activity groups as necessary to reflect decisions made during the DON review and to properly justify the budget estimates. These changes must be coordinated with the cognizant FMB analyst.

#### **b. Automated Submission Requirements.**

All budget material must be submitted electronically to the Justification Management System (JMS).

## **Non-Supply Activity Groups**

### **OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
--	Narrative Summary of Operations	BSO	<u>FMR 9-3</u>
<i>Description:</i> This provides a narrative summary of Operations.			
CP-17	Civilian Manpower Requirements for MSC	BSO	<u>Appendix F</u>
<i>Description:</i> The purpose of this exhibit is to provide civilian workyear estimates for MSC.			
CP-19	Civilian Manpower Requirements for FRCS	BSO	<u>Appendix F</u>
<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)		<u>OUSD(C)Memo 19 Jul 07</u>
<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	BSO	<u>FMR 9-70</u>
<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	BSO	<u>FMR 9-72</u>
<i>Description:</i> This exhibit reflects the total costs of supporting the applicable activity group for FYs CY, PY and BY1. (Extracted from DONIBIS)			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
Fund-2	Changes in the Costs of Operation	BSO	<a href="#">FMR 9-80</a>
<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 and Unit Cost Breakdown	BSO	<a href="#">FMR 9-82</a>
<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&amp;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&amp;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 &amp; 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	BSO	<a href="#">FMR 9-84</a>
<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		<a href="#">FMR 9-85</a>
<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	<a href="#">FMR 9-88</a>
<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>			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
Fund-7b	Customer Rate Computations	BSO	<u>FMR 9-90</u>
<i>Description:</i> The purpose of this exhibit is to record the direct labor hours and program costs associated with Customer Rate Computation. Note: Include for all activity groups that use direct labor hours in their rate computation.			
Fund-9a	Activity Group Capital Investment Summary	BSO	<u>FMR 9-94</u>
<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	BSO	<u>FMR 9-99</u>
<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	BSO	<u>FMR 9-102</u>
<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	BSO	<u>Appendix F</u>
<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	BSO	<u>FMR 9-103</u>
<i>Description:</i> This exhibit requires the identification of customers of each activity group. (Extracted from DONIBIS)			
Fund-11a	Carryover Reconciliation	BSO	<u>FMR 9-105</u>
<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)			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
Fund-13	Cash Management Plan	BSO	<u>FMR 9-108</u>
<i>Description:</i> This exhibit provides a monthly phasing plan of disbursements, collections, and net outlays.			
Fund-14	Revenue and Expenses	BSO	<u>FMR 9-110</u>
<i>Description:</i> Revenue and Expense analysis of the Defense Working Capital Fund.			
Fund-15	Fuel Data	BSO	<u>FMR 9-112</u>
<i>Description:</i> The purpose of this exhibit is to provide a reconciliation between the supply management, the Defense Logistics Agency, and the customer's budget for PY actual, CY, and BY(s).			
Fund-16	Material Inventory Data	BSO	<u>FMR 9-114</u>
<i>Description:</i> This exhibit is designed to evaluate the purchases and material inventory adjustments for non-supply activity groups in the Defense Working Capital Fund for FYs PY, CY and BY1.			
Fund-19	Military/Civilian Personnel by E/S and FTEs	BSO	<u>FMR 9-116</u>
<i>Description:</i> This exhibit describes the End Strength for DON.			
Fund-20	Military Personnel, Work Years by Grade (Active)	BSO	<u>Appendix F</u>
<i>Description:</i> The purpose of this exhibit is to calculate the FYs PY, CY and BY1 Military Personnel workyears.			
Fund-22	Summary of Base Support	BSO	<u>FMR 9-117</u>
<i>Description:</i> This exhibit provides funding and narrative explanation of changes in levels of support by effort for PY to BY1.			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
Fund-24	Summary of Personnel Data - Part I & II	BSO	<a href="#">FMR 9-118 Appendix F</a>
<i>Description:</i> The purpose of this exhibit is to provide a detailed breakout of hours, FTEs and workyears for FYs PY, CY and BY1.			
Fund-26	Revenue and Expense Phasing Plan	BSO	<a href="#">FMR 9-119</a>
<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.			
Fund-27	DFAS Customer Funding Summary	BSO	<a href="#">Appendix F</a>
<i>Description:</i> This exhibits requires a narrative explanation of the estimated DFAS cost for each business area.			
Fund-30	Underutilized Plant Capacity	BSO	<a href="#">FMR 9-122</a>
<i>Description:</i> This exhibit displays plant capacity indices and mobilization funding requirements for WCF industrial activities.			
Fund-SRM	Sustainment, Restoration, and Modernization	BSO	<a href="#">Appendix F</a>
<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 FY CY and FY BY1.			
NC-6	Revenue by Program/Ship (MSC)		<a href="#">Appendix F</a>
<i>Description:</i> This exhibit analyzes Revenue by Program/Ship for MSC.			
NC-7	Allocation of Overhead Expenses (MSC)		<a href="#">Appendix F</a>
<i>Description:</i> The purpose of this exhibit is to provide FY PY, CY and BY1 estimates for MSC Allocation of Overhead Expense.			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
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NC-8	Revenue and Expense by Program (MSC)		<u>Appendix F</u>
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<i>Description:</i> This exhibit requires Revenues and Expenses based on FY PY actual data, FY CY approved estimate and FY BY1 estimates for MSC.			
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NC-9	Fleet Inventory		<u>Appendix F</u>
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<i>Description:</i> 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.			
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## **Chapter 10**

### **Submission Guidance for Other Accounts**

This chapter prescribes the OSD/OMB submission 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.

##### **b. Budget Submitting Office.**

Field Support Activity (FSA) is responsible for submission to FMB of the Ready Reserve Force (RRF) exhibits. Additionally, when there are acquisition resources, Naval Sea Systems Command 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 Justification Management System (JMS).

## **National Defense Sealift Fund**

### **OSD/OMB Submission Requirements**

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
OP-5	NDSF O & M Cost	BSO	OSD Guidance
<p><i>Description:</i> The purpose of this exhibit is to provide sealift operations and maintenance requirements for shipping and tanker contracts for National Defense Sealift vessels.</p>			
P-5	Cost Analysis	BSO	<a href="#">FMR 4-25</a>
<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-8a	Analysis of Ship Cost Estimates-Major Equipment	NAVSEA	<a href="#">FMR 4-39</a>
<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	BSO	<a href="#">FMR 4-40</a>
<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	NAVSEA	<a href="#">FMR 4-67</a>
<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	NAVSEA	<a href="#">FMR 4-68</a>
<p><i>Description:</i> The purpose of this exhibit is to provide the costs of the Shipbuilding and Conversion Outfitting.</p>			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
P-30	SCN Post Delivery Costs	NAVSEA	<a href="#">FMR 4-70</a>
<i>Description:</i> The purpose of this exhibit is to provide the Post Delivery Costs for Shipbuilding and Conversion.			
P-35	Major Ship Component Fact Sheet	NAVSEA	<a href="#">FMR 4-72</a>
<i>Description:</i> The purpose of this exhibit is to provide the Post Delivery Costs for Shipbuilding and Conversion.			
P-40	Budget Item Justification	BSO	<a href="#">FMR 4-75</a>
<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.			
R-2	RDT&E Budget Item Justification	BSO	<a href="#">FMR 5-12</a>
<i>Description:</i> This exhibit identifies the cost of the item and a quantity of articles.			
R-2a	RDT&E Project Justification	BSO	<a href="#">FMR 5-13</a>
<i>Description:</i> Exhibit R-2a shall be prepared for each program element having more than one project and shall break out and discuss each project that has funding greater than \$1 million in budget year 1 or budget year 2, but also include any Current Year Congressional adds regardless of amount. An exception to this criterion would be that projects with funding less than \$1 million that contain a new start effort beginning in the budget year. Exhibits must be prepared for new start project.			
R-3	Project Cost Analysis	BSO	<a href="#">FMR 5-18</a>
<i>Description:</i> The R-3 exhibit is required only for projects with funding greater than \$1 million in budget year 1 or budget year 2 for programs funded in budget activities 4, 5, and 7 only. A separate R-3 exhibit shall be prepared for each project in an applicable R-1 line item.			

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
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R-4	RDT&E Schedule Profile	BSO	<a href="#">FMR 5-22</a>
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*Description:* The R-4 exhibit is required only for projects with funding greater than \$1 million in budget year 1 or budget year 2 for programs funded in budget activities 4, 5, and 7 only. A separate R-3 exhibit shall be prepared for each project in an applicable R-1 line item.

R-4a	RDT&E Schedule Detail	BSO	<a href="#">FMR 5-23</a>
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*Description:* The R-4 exhibit is required only for projects with funding greater than \$1 million in budget year 1 or budget year 2 for programs funded in budget activities 4, 5, and 7 only. A separate R-3 exhibit shall be prepared for each project in an applicable R-1 line item. Schedule Detail, provide a tabular display of the major program milestones identified on the R-4 as well as any additional programmatic events that contribute to and support the schedule profile identified on the R-4.

RRF-1	Budget Item Justification	NAVSEA/ FSA	<a href="#">FMR 10-17</a>
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*Description:* The purpose of this exhibit is for justification for the FYs BY1, BY2, BY3, BY4 and BY5 budget request.

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

RRF-2	Ship Composition Funding Requirements	FSA	<a href="#">FMR 10-18</a>
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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	FSA	<a href="#">FMR 10-19</a>
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*Description:* The purpose is to provide the composition of the RRF by FY for each ship type.

## **2. Trust, Trust Revolving and Special Funds.**

There are three types of trust fund accounts identified in Volume 2B, Chapter 10 of the FMR: trust fund receipt accounts, trust fund expenditure accounts, and trust revolving funds.

### **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, Military Reservation Account.

### **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. FSA 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) 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.
- (2) Six copies of the submission material are required.

**Trust and Special Funds**  
**OSD/OMB Submission Requirements**

Exhibit No.	Title	Source	Reference
--	Narrative Summary of Operations	BSO	
<i>Description:</i> This provides a narrative summary of Operations.			

**Naval Academy Gift and Museum Fund**

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

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

IV	Museum & General Gift Fund	BSO	<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.

**General Gift Fund, Navy**

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

**Ships' Stores Profits, Navy**

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

<b>Exhibit No.</b>	<b>Title</b>	<b>Source</b>	<b>Reference</b>
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### **Naval Historical Fund**

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

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

### **Wildlife Conservation Fund**

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

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

### **3. 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.