

DEPARTMENT OF THE ARMY
HEADQUARTERS FORT MONROE
FORT MONROE, VIRGINIA 23651-6840

FM Pamphlet
Number 11-2

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Army Programs
INSTALLATION BUDGET DEVELOPMENT AND REVIEW

1. PURPOSE. The purpose of this pamphlet is to:
 - a. Establish installation responsibilities for budget development and review.
 - b. Provide standardized formats and instructions to be used by activities of this installation to submit data to the Director of Resource Management (DRM) for inclusion in the various budget submissions and reviews required by higher headquarters.
 - c. Identify local publications closely related to budget development and review.
2. SCOPE.
 - a. Major Activity Directors (MAD's) and Activity Directors. This regulation is applicable to all activities receiving funds issued to HQ Ft Monroe by HQ TRADOC.
 - b. Appropriations and Funds. This regulation is applicable to the following appropriations and funds:
 - (1) Operation and Maintenance Army.
 - (2) Army Family Housing (Operation and Maintenance Portion).
 - c. Budget Submissions. This regulation is applicable to the standard budget submissions required by the Army budget cycle which include:
 - (1) Program Analysis and Review (PARR) Input. The PARR input is the installation's opportunity to identify requirements for new projects and initiatives for the fiscal year which will begin two years hence.
 - (2) Command Operating Budget (COB). The COB presents the installation's requested plan for use of funds provided by HQ TRADOC in

*This pamphlet supersedes FM Pam 11-2, 6 Feb 80.

the Budget Manpower Guidance (BMG) for the budget year and identification of those plans and programs which cannot be financed. It is prepared four months before the start of the fiscal year.

(3) Budget Contract Negotiation. This is a refinement of the COB based upon the Approved Operating Budget (AOB) provided by HQ TRADOC to the installation at the beginning of the fiscal year. Remaining Un-financed Requirements are negotiated and a revised AOB is established on the Installation Contract.

(4) Budget Execution Review (BER). The BER is a review of the status of the execution of the budget, conducted after the fourth month of operations. It is used as a basis for redistribution of funds and the financing of unfinanced requirements.

3. RESPONSIBILITIES.

a. Commanding Officer. Approves the operating budget and major reprogramming actions.

b. Program-Budget Advisory Committee (PBAC). Recommends actions to the Commanding Officer on major budget issues.

c. Director of Resource Management (DRM).

(1) Reviews program and budget guidance issued by HQ TRADOC in the Budget Manpower Guidance (BMG) and letters of instruction.

(2) Distributes tentative budget and manpower guidance and budget submission guidance to the Major Activity Directors (MAD).

(3) Reviews, coordinates and consolidates budget requirements and recommends distribution to the PBAC.

(4) Prepares installation budget submissions and reviews for HQ TRADOC.

(5) Distributes programs/ceilings to MAD's.

(6) Provides fund Authorization Documents, allotment distribution and program/ceilings to the Finance and Accounting Officer.

(7) Conducts continuous reviews of fund utilization to ensure funding balance is maintained, high priority requirements are financed and funding shortages are alleviated.

(8) Recommends reprogramming actions to the PBAC.

d. Major Activity Directors:

(1) Review changes in objectives and policies for their effect on operations, workload and resource requirements.

(2) Review resources available for their operations.

(3) Develop their portions of the various budget submissions.

(4) Prepare feeder data required for budget reviews and reports.

(5) Participate in the PBAC.

(6) Continuously analyze fund utilization including recommending reprogramming to maintain alignment of resources and missions.

(7) Conform with cost targets, limitations, program objectives, etc., established by higher headquarters for activities under their staff supervision.

4. SCHEDULES. Local schedules and instructions used in preparation of the various budget submissions are at Appendices A thru E. All other data requirements will be submitted on TRADOC Forms in accordance with reporting directives issued by the DRM for each budget submission.

5. RELATED PUBLICATIONS.

a. FM Budget-Manpower Guidance.

b. FM Pam 11-1.

c. FM Cir 37-XX-1.

d. FM Reg 11-1.

Appendix A

PHASED EXECUTION PLAN (PEP)
(FM Form 338 (Rev 1 Feb 85))

1. GENERAL. The Phased Execution Plan (PEP) presents data by Army Management Structure Code (AMSCO) and element of expense (EOE) for specified time periods as designated. It is used to submit requirements for the COB, to update program at contract negotiation time, to request reprogramming for the BER, and as Feeder for the Status of Operating Resources (RCS ATRM-2). (See Fig A-1.)
2. PREPARATION INSTRUCTIONS.
 - a. Level of Reporting: Prepare Phased Execution Plans for all accounts specified in reporting directive.
 - b. Completion instructions will be provided by requiring directives.
 - c. All data will be reported in obligations unless otherwise specified in specific reporting directives.

PHASED EXECUTION PLAN

Feeder for

DATE: _____ PERIOD ENDING: _____

Budget Contract AMS CODE: _____ ACTIVITY: _____

Negotiation _____

SOR (ATRM-2) _____

COB (ATRM-105) _____

BER (ATRM-105) _____

See requiring DRM directive
for completion instructions

	CURRENT AOB	ACTUAL OBLIG THRU _____							
CONTRACTS & OTHER									
210 Travel									
220 Trans									
231/233 Rents/Util									
240/250 Contracts									
277 Plant Rental									
SUPPLIES & EQUIPMENT									
261 Opr Supplies									
262/264 POL									
265/267 ADP/AVN									
310 Equipment									
UNDIST/SPIRIT									
SUBTOTAL									
Personnel									
TOTAL									

FM Form 338 (Revised)
1 Feb 85

Previous edition is obsolete.

Figure A-1 FORMAT SAMPLE

Appendix B

FY ____ COB

ANALYSIS OF APPROPRIATION REIMBURSEMENTS

1. GENERAL. Analysis of Appropriation Reimbursements (ATZG-RM Form 54-1) identifies reimbursement data shown on the Phased Execution Plan by customer, source code and AOB, with a breakout by element of expense. See Figure B1.
2. LEVEL OF REPORTING. As specified in reporting directives.
3. Total by EOE must equal total Automatic Reimbursement (AR) AOB.
4. Total AR AOB must agree with AR AOB shown on Phased Execution Plan.
5. All activities receiving Automatic Reimbursement from AFH must coordinate amount with the DEH (AFH).

Appendix C

FY ____ COB

IDENTIFICATION OF REQUIREMENTS

1. GENERAL. Additional detail is required to identify items within certain EOE's. Information will compare Current Year (CY) and Budget Year (BY) requirements and recommended financing. Format is at Figure C-1.
2. LEVEL OF REPORTING. To be established by budget directive.
3. STUB ITEM. To be established by the budget directive.
4. FY ____ AOB (CY). Amount financed for current fiscal year by Direct and Automatic Reimbursement Funds.
5. FY ____ COB (BY). Amount financed for the budget year by direct and auto reimb funds, unfinanced requirements.

Appendix D

FY ____ COB

PERFORMANCE DATA

1. GENERAL. Both finance and unfinanced workload is required to be reported on the COB. Format is at Figure D-1.
2. LEVEL OF REPORTING. Reporting levels and performance titles will be furnished as required by higher headquarters directive for individual budget submissions.
3. PERFORMANCE DEFINITIONS. See AR 37-100-XX.
4. In Columns 4 and 5, report total workload financed (include direct and reimbursable) as a total line, followed by breakout of direct and reimbursable, as applicable.
5. In Column 6, show by unfinanced direct workload.

FY COB
PERFORMANCE DATA

	ACTIVITY				
<u>AMSCO</u>					
(1)					
		<u>PERFORMANCE FACTOR TITLE</u>			
		(2)			
		<u>PERFORMANCE CODE</u>			
		(3)			
		<u>FY TOTAL (CY)</u>			
		FINANCED WORKLOAD			
		(4)			
		<u>FY TOTAL (BY)</u>			
		FINANCED WORKLOAD			
		(5)			
		<u>FY UNFINANCED WORKLOAD</u>			
		(6)			

Figure D-1 SAMPLE PERFORMANCE DATA

Appendix E

FY ____ COB

DECREMENT LIST

1. GENERAL. The decrement list is a list of lowest priority direct fund requirements (less personnel) listed in order of elimination, i.e., lowest priorities are listed first. The list is required to assist PBAC in distribution of funds. Format is at Figure E-1.
2. PREPARATION INSTRUCTIONS. A separate list will be prepared for each primary program, with all P8 Base Operations activities of a Major Activity Director listed together.

<u>ORDER OF ELIMINATION</u>	<u>AMS CODE</u>	<u>EOE</u>	<u>DESCRIPTION</u>	<u>DOLLAR AMOUNT</u>	<u>PROGRAM</u> <u>MAD</u>	<u>WHAT WILL NOT BE ACCOMPLISHED</u>
(1)	(2)	(3)	(4)	(5)		(6)

FIGURE E-1 - SAMPLE DECREMENT LIST

(ATZG-RMB)

FOR THE COMMANDER:


LOIS E. BRYANT
CPT, AGC
Adjutant

DISTRIBUTION:

DPCA - 10
DPTSEC - 3
DOL - 3
DEH - 5
DRM - 10
HQ Comdt - 1
DCP-TCM - 1
TTA - 2
DPFO - 2
TRAMEA - 2
TRALINET - 2
Printing Plant - 1
Publications Stockroom - 10

