ASMC PDI
Workshop 43

Budget
Execution 101

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3 June 2010, 1530-1645
Objectives

- Explain process used in apportioning budget authority
- Identify sequence of fiscal events -- from commitment to outlay – in budget execution process
- Identify federal laws pertaining to use of appropriated funds
- Explain rules governing use of expired and canceled budget authority
- Define purpose of obligation and expenditure plans
- Identify parts of a reclama to a proposed budget reduction
- Explain rules governing reprogramming of funds
Overview

- Apportionment Process
- Monetary Concepts
- Fiscal Laws
- Spending Plans
- Reprogramming

Obligational Accounting
Apportionment Process

Appropriation

Apportionment

Congress

OMB

OSD Comptroller

Service Comptroller

MAJCOM/PEO Comptroller

PMO Program Management Office

• Provides Budget Authority
• Investment – Annual
• Expense – Quarterly
• Defer/ Rescind
Budget and Impoundment Control Act of 1974

**DEFERRAL**

- **Temporary impoundment** due to technical problems/schedule slip
- President notifies Congress of his intent to defer
- If either House or Senate pass resolution disapproving, funds must be released
- If Congress does nothing deferral stands and funds need not be released (until end of FY)

**RESCISSION**

- **Permanent impoundment** due to program cancellation
- President requests Congressional action to rescind
- If both House and Senate pass rescission act or joint resolution, funds are rescinded
- If Congress does nothing deferral stands and funds need not be released (until end of FY)

Notes:
1. Purpose, amount, and time.
2. Not to exceed end of FY; funds cannot be allowed to expire.
3. Within 45 days of continuous session of Congress.
Example of Rescissions
Contained in Defense Appropriations Act for FY 2007

(RESCISSIONS)
SEC. 8040. “Of the funds provided in Department of Defense Appropriations Acts, the following funds are hereby rescinded from the following accounts and programs in the specified amounts:”

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>Fiscal Years</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shipbuilding &amp; Conversion, Navy</td>
<td>2005/2009</td>
<td>$11,245,000</td>
</tr>
<tr>
<td>Aircraft Procurement, Air force</td>
<td>2005/2007</td>
<td>$108,000,000</td>
</tr>
<tr>
<td>Other Procurement, Army</td>
<td>2006/2008</td>
<td>$120,200,000</td>
</tr>
<tr>
<td>Aircraft Procurement, Navy</td>
<td>2006/2008</td>
<td>$ 79,700,000</td>
</tr>
<tr>
<td>Aircraft Procurement, Air Force</td>
<td>2006/2008</td>
<td>$141,100,000</td>
</tr>
<tr>
<td>Missile Procurement, Air Force</td>
<td>2006/2008</td>
<td>$142,000,000</td>
</tr>
<tr>
<td>RDT&amp;E, Army</td>
<td>2006/2007</td>
<td>$ 21,600,000</td>
</tr>
<tr>
<td>RDT&amp;E, Navy</td>
<td>2006/2007</td>
<td>$ 35,798,000</td>
</tr>
<tr>
<td>RDT&amp;E, Air Force</td>
<td>2006/2007</td>
<td>$ 92,800,000</td>
</tr>
<tr>
<td>RDT&amp;E, Defense-Wide</td>
<td>2006/2007</td>
<td>$120,700,000</td>
</tr>
</tbody>
</table>
Apportionment Process

1. **Appropriation**
   - Congress
     - Provides Budget Authority
     - Investment – Annual
     - Expense – Quarterly
     - Defer/ Rescind
     - Technical Withholds
     - Administrative Withholds
     - General Reductions

2. **Apportionment**
   - OMB
     - Withholds
     - General Reductions

3. **Allocation**
   - OSD Comptroller
     - Withholds
     - General Reductions

4. **Sub-Allocation**
   - Service Comptroller
     - Withholds
     - General Reductions

5. **Allotment**
   - MAJCOM/PEO Comptroller
     - Withholds
     - General Reductions

6. **PMO**
   - Program Management Office
Explanation of Some Typical “General Reductions”

**FFRDCs:** Congress has directed DoD to cut funds from programs getting assistance from Federally Funded Research and Development Centers (FFRDCs)

**Consultants:** Congress has directed DoD to take a specific percentage of O&M, RDT&E and Procurement accounts from programs that use consultants

**Budget Cap:** To meet defense budget cap, Congress has directed DoD to reduce all RDT&E and Procurement funds in programs by a specific percentage

**National Missile Defense (NMD):** Congress has directed DoD cut most research funding by a specific percentage to fund an equal increase in NMD funding

**Small Business Innovation Research (SBIR):** Annually, Congress directs a specific amount of funding for SBIR but does not appropriate those funds; OSD is required to reduce most research accounts to fund the SBIR program

**Inflation:** When “actual” inflation is lower than predicted during budget preparation, “savings” are often pulled from programs and used as a source for reprogramming actions
## Impact of Taxes on An Acquisition Program

### Joint Direct Attack Munition (JDAM) Program

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 98 Appropriation (RDT&amp;E)</td>
<td>$24.70 M</td>
</tr>
<tr>
<td>FFRDC Tax</td>
<td>$0.00 M</td>
</tr>
<tr>
<td>Consultant Tax</td>
<td>0.37 M</td>
</tr>
<tr>
<td>Budget Cap Tax</td>
<td>0.14 M</td>
</tr>
<tr>
<td>National Missile Defense Tax</td>
<td>0.31 M</td>
</tr>
<tr>
<td>Small Business Innovative Research</td>
<td>2.03 M</td>
</tr>
<tr>
<td>Inflation Reduction</td>
<td>0.13 M</td>
</tr>
<tr>
<td><strong>Total Reduction for Taxes</strong></td>
<td><strong>$2.98 M</strong></td>
</tr>
<tr>
<td><strong>Remainder</strong></td>
<td><strong>$21.72 M</strong></td>
</tr>
</tbody>
</table>

Taxes Reduction = 12.1% of Amount Appropriated
Overview

• Apportionment Process
• Monetary Concepts
• Fiscal Laws
• Spending Plans
• Reprogramming
Monetary Concepts

**Budget Authority**
- Credit Card Spending Limit

**Commitment**
- Verification of Available Funds

**Legal Reservation of Funds**
- Obligation
  - Sign Receipt for Purchase

**Expenditure**
- Write Check to Credit Card Company

**Outlay**
- Check clears your account

**Administrative Reservation of Funds**

**P** - Purpose

**T** - Time

**A** - Amount
From Commitment to Outlay

Notes: 1. Obligated when accepted. 2. Obligated when on the contract.
Overview

• Apportionment Process
• Monetary Concepts
• Fiscal Laws
• Spending Plans
• Reprogramming
Fiscal Laws

**Misappropriation Act** [Title 31, US Code, Sec 1301]
- Requires that appropriated funds be used *only for the purposes and programs* for which appropriation was made

**Bona Fide Need Rule** [Title 31, US Code, Sec 1502]
- Requires that appropriated funds be used *only for needs or services* that arise in the year(s) of the appropriation’s obligation availability period

**Anti-deficiency Act** [Title 31, US Code, S 1341,1517]
- Prohibits making or authorizing an obligation *in excess* of the amount available in the appropriation
- Forbids obligating funds *in advance* of appropriation
- Requires regulations to ensure obligations are kept within appropriated or sub-divided amounts and to fix responsibility for violations of the Act
### Appropriation Life Cycle

**Phasing Enacted in Public Law 101-510 (5 Nov 1990)**

<table>
<thead>
<tr>
<th>PHASE 1</th>
<th>PHASE 2</th>
<th>PHASE 3</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CURRENT ACCOUNT</strong>&lt;br&gt;(1 - 5 YEARS)</td>
<td><strong>EXPIRED ACCOUNT</strong>&lt;br&gt;(5 YEARS)</td>
<td><strong>CLOSED/CANCELED ACCOUNT</strong>&lt;br&gt;(FOREVER)</td>
</tr>
<tr>
<td>Available for new obligations, increased scope on existing obligations, payments and adjustments</td>
<td>Available for payments and adjustments (up or down) to existing obligations</td>
<td>No longer available for payments or obligation adjustments</td>
</tr>
<tr>
<td><strong>UNOBLIGATED BALANCES &amp; UNLIQUIDATED OBLIGATIONS</strong></td>
<td><strong>UNOBLIGATED BALANCES &amp; UNLIQUIDATED OBLIGATIONS</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Adjustments and payments are charged to currently available appropriation of same type, up to lesser of 1% of currently available appropriation or unexpended balance of closed appropriation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>FY, appropriation, and line item identity remain to enable “charging” original obligation fund cite</td>
</tr>
</tbody>
</table>
Assumptions:

1. Time now: Oct 1, 2005
2. FY 98 $ Cited in Invoice

Example #1 of a Procurement Appropriation Life Cycle

- **Current Account**
  - FY 98
  - FY 99
  - FY 00
  - FY 01
  - FY 02
  - FY 03
  - FY 04
  - FY 05
- **Expired Account**
  - FY 1
  - FY 2
  - FY 3
  - FY 4
  - FY 5
  - FY 6
  - FY 7
  - FY 8
- **Closed Account**
  - FY 9 +

### Obligation Adjustments
- New Obligations
- No New Obligations

### Expenditures
- Use Currently Available Appropriation

### Accounting Identity
- Adjustments and payments charged to currently available appropriation of same type, up to lesser of 1% of currently available appropriation or unexpended balance of closed appropriation.
Appropriation Life Cycle
Example #2 of a RDT&E Appropriation

Assumptions:
1. Time now: Oct 1, 2007
2. FY 05 $ Cited in Invoice

- Current Acct
- Expired Account
- Closed Account

FY 01 | FY 02 | FY 03 | FY 04 | FY 05 | FY 06 | FY 07 | FY 08 | FY 09 | FY 10 | FY 11 | FY 12

New Obligations
No New Obligations
Use Currently Available Appropriation

Obligation Adjustments
Expenditures
Accounting Identity

Adjustments and payments charged to currently available appropriation of same type, up to lesser of 1% of currently available appropriation or unexpended balance of closed appropriation.
# Appropriation Life Cycle

### Appropriation Life by Category

<table>
<thead>
<tr>
<th>Years</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
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<tr>
<td>RDT&amp;E</td>
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<tr>
<td>Procurement</td>
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<td>Ships</td>
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<td>MILCON</td>
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<tr>
<td>MILPERS</td>
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</tr>
</tbody>
</table>

**Current Period:** Available for new obligations, obligation adjustments, expenditures, and outlays

**Expired Period:** Available for obligation adjustments, expenditures, and outlays, but no new obligations

**Canceled:** Unavailable for obligations, obligation adjustments, expenditures, and outlays
Overview

• Apportionment Process
• Monetary Concepts
• Fiscal Laws
• Spending Plans
• Reprogramming
Obligation and Expenditure Plans

What is an obligation/expenditure plan?

• Spending Plan - forecast of planned financial execution
  • Predictions on a __________________ basis
  • Prepared for all years
  • Prepared for each Program Element/Line Item
  • Month to month available

Who prepares?

• Coordinated with the PCO, Contractor, Engineers, Logistics, Test Community, etc..
• Reviewed by responsible Command Resource Manager (Comptroller)

Why are they done?

• Required by Comptroller - a tool for analyzing budget execution
• Report Card - PMO may become a potential ___________
• Prediction of future performance

Things that should be considered

• Variance reports required when actuals ahead (+) or behind (-) plan
• Do not show preponderance of obligations in 1st or 4th quarters
# Obligation and Expenditure Plans

## An Example

### FY 08 RDT&E Obligation/Expenditure

<table>
<thead>
<tr>
<th>Obligations</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
<th>Jan</th>
<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>Jun</th>
<th>Jul</th>
<th>Aug</th>
<th>Sep</th>
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</thead>
<tbody>
<tr>
<td>Plan Month</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>2</td>
<td>2</td>
<td>16</td>
<td>15</td>
<td>10</td>
<td>5</td>
<td>5</td>
<td>5</td>
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<tr>
<td>Plan Cum</td>
<td>5</td>
<td>10</td>
<td>15</td>
<td>40</td>
<td>42</td>
<td>44</td>
<td>60</td>
<td>75</td>
<td>85</td>
<td>90</td>
<td>95</td>
<td>100</td>
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<tr>
<td>Actual Cum</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>8</td>
<td>12</td>
<td>32</td>
<td>34</td>
<td>35</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Variance Cum$</td>
<td>-2</td>
<td>-6</td>
<td>-10</td>
<td>-34</td>
<td>-34</td>
<td>-32</td>
<td>-28</td>
<td>-41</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Var Cum %</td>
<td>-40%</td>
<td>-60%</td>
<td>-67%</td>
<td>-85%</td>
<td>-81%</td>
<td>-73%</td>
<td>-47%</td>
<td>-55%</td>
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</table>

<table>
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<tr>
<th>Expenditures</th>
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<tbody>
<tr>
<td>Plan Month</td>
<td>1</td>
<td>1</td>
<td>3</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
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<td>5</td>
<td>10</td>
<td>5</td>
</tr>
<tr>
<td>Plan Cum</td>
<td>1</td>
<td>2</td>
<td>5</td>
<td>10</td>
<td>15</td>
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<td>30</td>
<td>35</td>
<td>40</td>
<td>50</td>
<td>55</td>
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<tr>
<td>Actual Cum</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>4</td>
<td>25</td>
<td>25</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Variance Cum$</td>
<td>0</td>
<td>-1</td>
<td>-4</td>
<td>-7</td>
<td>-12</td>
<td>-17</td>
<td>-21</td>
<td>-5</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Var Cum %</td>
<td>0%</td>
<td>-50%</td>
<td>-80%</td>
<td>-70%</td>
<td>-80%</td>
<td>-85%</td>
<td>-84%</td>
<td>-17%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Report Cutoff Date**

30 June 2008

$ in Millions

How well is this Program Office executing its budget?
Execution - OSD Goals

By End of First Year of Funds Availability

RDT&E

Obligations 80% (or more)
Expenditures 55% (or more)
Focus: Expenditures

Procurement

Obligations 80% (or more)
Focus: Obligations
Reclamas

• When to reclama: to respond to a proposed program decrement or plus-up

• Who prepares:
  – PMO, submitting through PEM, RO, or DASC
  – PEM, RO, or DASC in coordination with PMO
  – Ensure coordination with user / warfighter

• Content: (four parts)

  (1) Variance Explanation. Why are we varying from the plan / goals and how / when will we get back on track?

  (2) Issue. What is the “real” issue / problem? – define it.

  (3) Impact of Potential Cut. What are the potential impacts to both the operational user / warfighter and acquisition / business efforts?

  (4) PMO Recommendation. What should higher HQs do in short / long term?
Part 1: Variance Explanation

• Is higher headquarters data correct and up-to-date?

• What has occurred that higher headquarters might not know about – specifics?

  Can we document these actions / events?

• Why are we varying from our spending plan (obligation and / or expenditure plans)?

• Why have we not achieved program, Service, and/or OSD goals?

• How have we traditionally executed?

• What is our “get well” plan to get back on track?
Part 3: Impact of Potential Cut (Operational)

- Talk with warfighter / user and address *operational impacts*:
  - What scope will not be done if funds are taken?
  - What capability will not be provided and what is the impact?
  - Will the effectiveness, survivability, and /or safety of the warfighter / user be jeopardized by this cut?
  - Will the cut cause operational readiness to suffer?
  - Will logistical supportability / maintenance issues develop?
  - Will the cut affect manning and training for the system?

- Identify only impacts that the program will implement if the decrement is sustained.
Part 3: Impact of Potential Cut (Business)

• After reviewing the acquisition and contracting strategies and overall schedule, address *programmatic / business impacts*:
  
  – Current contract; production rates / breaks; next contract award
  
  – Schedule slips; delayed tests / milestones / phases / LRIP / IOC
  
  – Reportable breaches (Acqn Program Baseline; Nunn-McCurdy)
  
  – Additional out-year costs; R&D / Investment / O&S cost growth
  
  – Violates direction from Senior DoD Leadership or Congress?
  
  – Inspector General / Government Accountability Office interest
  
  – Interdependence with other programs / Services / countries
  
  – Increases program risk; termination?; government liability / costs

• Be **specific**! Use actual data, when possible: CPR, CFSR, etc.
Overview

• Apportionment Process
• Monetary Concepts
• Fiscal Laws
• Spending Plans
• Reprogramming
Reprogramming is the use of funds for purposes other than originally appropriated

- Provides flexibility in execution of programs
- Reprogramming rules are based on agreements between DoD and Congress
- Funds can only be reprogrammed within the same fiscal year, not between fiscal years

Types of reprogramming actions:
- Below-Threshold Reprogramming (BTR) (DD 1416)
- Internal Reprogramming (DD 1415-3)
- Congressional Notification Letter (in advance of initiation)
- Congressional Prior Approval (DD 1415-1)
Levels of Control for Below Threshold Reprogramming

Appropriation Category: RDT&E, Procurement, O&M, MILPERS, MILCON

Level of Control: Program Element, Budget Activity, Line Item, Activity Group, Sub Activity, Project
Below-Threshold Reprogramming (BTR) “Rules”

- Applies only to movement of funds within an appropriation between elements at the appropriation’s level of control

- Limitations on BTR into or out of a level of control are based on a combination of set dollar limits and a percentage of the amount appropriated by Congress (baseline amount)

- Reprogramming that would cause these limits to be exceeded must be submitted for prior Congressional approval

- Does not apply to Congressional special interest items. Also, lines specifically reduced / denied by Congress can’t be increased / reinstated

- New starts cannot be initiated with BTR

DD Form 1416 – monthly report
Below Threshold Reprogrammings (BTRs)
(Amounts are Cumulative Over Entire Period of Obligation Authority)

<table>
<thead>
<tr>
<th>APPRN CAT.</th>
<th>MAX INTO</th>
<th>MAX OUT</th>
<th>LEVEL OF CONTROL</th>
<th>NEW OBL AVAIL</th>
</tr>
</thead>
<tbody>
<tr>
<td>RDT &amp; E</td>
<td>Lesser of + $10 M or +20%</td>
<td>Lesser of: - $10 M or - 20%</td>
<td>PROGRAM ELEMENT</td>
<td>2 YEARS</td>
</tr>
<tr>
<td>PROC</td>
<td>Lesser of + $20 M or +20%</td>
<td>Lesser of: - $20 M or - 20%</td>
<td>LINE ITEM</td>
<td>3 YEARS (SCN: 5 YEARS)</td>
</tr>
<tr>
<td>O &amp; M</td>
<td>+ $15 M</td>
<td>None, unless otherwise specified</td>
<td>BUDGET ACTIVITY SOME BA 1 SUB-ACTIVITY LIMITATIONS ON DECREASES (OPERATING FORCES)</td>
<td>1 YEAR</td>
</tr>
<tr>
<td>MILPERS</td>
<td>+ $10 M</td>
<td>No specific Congressional restriction</td>
<td>BUDGET ACTIVITY</td>
<td>1 YEAR</td>
</tr>
<tr>
<td>MILCON</td>
<td>Lesser of + $2 M or + 25%</td>
<td>No specific Congressional restriction</td>
<td>PROJECT</td>
<td>5 YEARS</td>
</tr>
</tbody>
</table>

Source: (1) USD(C) Memo, SUBJ: FY 2006 Below Threshold Reprogramming (BTR) Authority Policy, 10 Feb 2006
(2) USD(C) Memo, SUBJ: DD 1415, Base for Reprogramming Actions, 5 Jan 2010
Internal Reprogramming

Realigns funds to a different line item or appropriation for proper execution of the same requirement with no change in purpose.

May involve General Transfer Authority (GTA) and may involve Congressional Special Interest items.

Transfers funds from the transfer accounts (Environmental Restoration; Foreign Currency Fluctuation; Drug Interdiction, etc.)

Approved by USD (Comptroller)
DD Form 1415-3
Congressional Notification Letter

Applies to Actions Involving:

- New programs or line items
- New procurement programs, including mods, <$20M
- New RDT&E programs <$10M for entire effort
- Program terminations <$10M RDT&E and <$20M procurement
- Safety mods <$20M entire effort can be initiated prior to advance notification

Requires:

- Notification letter coordinated with USD (Comptroller)
- Component may initiate action 30 days after notification if HASC, SASC, HAC, SAC do not object
Congressional Prior Approval

Applies to Actions Involving:
- Moving funds between appropriations
- Use of general transfer authority between appropriations or legal subdivisions
- Increasing quantities for major systems
- Congressional Special Interest Items
- Exceeding amounts specified for below-threshold reprogramming
- Initiating new starts >= $10 RDTE and / or >= $20M procurement
- Terminating programs >= $10M RDT&E and / or >= $20M procurement

Requires:
- DD Form 1415-1 submitted by USD (Comptroller)
- Approval by HAC/SAC and HASC/SASC
- Approval by House & Senate Committees on Intelligence (for intelligence assets)
- Normally aggregated and submitted as a single “Omnibus” package to Congress in May
Questions or Comments???

Review
Defense Acquisition University (DAU) Resources

• Financial Mgmt Community: https://acc.dau.mil/fm
  Policy & Guidance, Research Library, Tools, Training Center

• Continuous Learning Module: http://clc.dau.mil
  CLB 008 Program Execution (approximately 3 hours)

• Distance Learning Course: http://www.dau.mil/
  BCF 103 Fundamentals of Business Financial Management
  (self-paced, approximately 26 hours)

• Classroom Course: http://www.dau.mil/
  BCF 211 Acquisition Business Management (5 days)

• Targeted Training: http://icatalog.dau.mil/onlinecatalog/
targeted_training.aspx  Budget Execution (tailored to customer)
Knowledge Check

1. The agency responsible for apportionment is:
   a. Congressional Budget Office (CBO)
   b. Under Secretary of Defense (Comptroller)
   c. Department of the Treasury
   d. Office of Management and Budget (OMB)

2. Fiscal events follow this sequence:
   a. obligation, commitment, outlay, expenditure
   b. commitment, obligation, outlay, expenditure
   c. commitment, expenditure, obligation, outlay
   d. commitment, obligation, expenditure, outlay

3. True or False? Small Business Innovation Research is funded by “general reductions” to most research accounts.
   a. True
   b. False
4. An invoice citing canceled funds must be paid from:
   a. Expired funds of same FY and Program Element cited
   b. Canceled funds of same FY and Program Element cited
   c. Currently available appropriation of the same type
   d. Any of the above

5. All of the following characterize spending plans EXCEPT:
   a. Prepared for all available years
   b. Prepared by the Comptroller
   c. Prepared for each Program Element / Line Item
   d. Predictions on a month to month basis

6. True or False?  Variance reports are prepared only when faced with a budget cut.
   a. True
   b. False
Knowledge Check

7. This type of reprogramming is used to transfer funds between appropriations:
   a. Below-Threshold Reprogramming (BTR)
   b. Internal Reprogramming
   c. Congressional Notification Letter
   d. Congressional Prior Approval

8. Below-Threshold Reprogramming is done within the:
   a. same Appropriation Account (e.g. RDT&E AF or O&M Navy)
   b. same Appropriation Category (e.g. RDT&E or procurement)
   c. same program element, line item, budget activity, or project
   d. All of the above

9. True or False? New starts can be initiated with a Below-Threshold Reprogramming (BTR).
   a. True
   b. False