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THESIS

THE NATURE OF DOD REPROGRAMMING

by

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June 2007

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THE NATURE OF DOD REPROGRAMMING

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Over the years plenty of attention has been paid to how much the Department of Defense spends annually in the form of reports and studies. However, very little attention has been given to the area of reprogramming. This paper seeks to answer one main question: what is the nature of Defense Department reprogramming? In answering this question, a specific methodology for describing reprogramming information was developed. The benefits of this study are to highlight the use of reprogramming and provide a baseline of knowledge about an area of research where previously there was none. This study found that the amount of reprogramming increased over 60 percent over the eight year period studied. While the total amount reprogrammed increased, reprogramming as a percentage of total budget authority remained relatively constant. The majority of the increase came from an increase in prior approval reprogramming actions. In general, there was very little congressional resistance to the reprogramming requests and there were definite patterns as to when reprogramming was done throughout the year. Finally, this paper provides specific recommendations for areas of future research.

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I. INTRODUCTION

A. BACKGROUND

Defense spending and issues surrounding it receive significant attention, yet little attention has been given to the subject of reprogramming. Reprogramming, broadly defined, is when a government agency moves funds intended by the Congressional Appropriations for one purpose to pay for some other purpose (not originally intended). Some reprogramming actions are allowed to be conducted within the Department of Defense (DoD) without outside approval, while others require specific permission from Congress. At times gaining that permission can involve a tug-of-war between the executive and legislative branches.

The current administration has talked about the need for flexibility in its budget execution, and reprogramming is one of the few tools the executive branch has (Spiegel, 2007). Reprogramming allows the executive branch to move funds to where they believe they can best be utilized. Without reprogramming, the executive branch would be forced to execute the budget as appropriated by Congress, whether the appropriations were well-written or not. Budgets are prepared at least a year prior to execution and oftentimes requirements change prior to budget execution. Reprogramming funds also allows the executive branch to make course corrections during the execution phase of budgeting.

The idea of reprogramming has been around for decades, yet no studies have delved into any specifics about the topic. Jones and Bixler (1992) included the amount of reprogramming done in a given year, but to date there has not been an in-depth analysis of what is being reprogrammed or when reprogramming is occurring. This thesis looked deeper into DoD reprogramming to find trends and relationships. The information presented herein not only provides an update of how much has been reprogrammed in recent history, but it also gives a deeper look and paints a picture of how and what has been reprogrammed in recent history. It is the how and what of reprogramming that has up to this point not been studied and this thesis fills that void.

B. LITERATURE REVIEW AND METHODOLOGY

While many aspects of federal budget execution have been studied over the years, reprogramming within DoD has been relatively neglected. Only two works with any tangential relationship to reprogramming were identified. Fisher did an excellent job in describing the history of reprogramming and its origins. Fisher also described the amount of money reprogrammed between the 1950's and 1970's as well as the number of reprogramming actions annually (Fisher, 1975). Jones and Bixler outlined the number of actions and the amount of money reprogrammed for the period between 1968 and 1990 (Jones and Bixler, 1992). Other than these two works that included some rudimentary reprogramming statistics, no significant study of reprogramming has been undertaken and this study attempts to begin to fill this void.

This study analyzes archival records from the DoD Comptroller's web page of reprogramming and transfer actions. Most of the data in this study originated from that source. Appropriations data were collected from the Library of Congress website. Descriptive statistics were applied to the data and used in the analysis of reprogramming actions. The analysis of reprogramming was broken down by both the magnitude and frequency of reprogramming actions.

C. THE RESEARCH QUESTION

1. Primary Research Question

The primary question to be answered in this research is "what is the nature of Defense Department reprogramming?" Each year Congress appropriates funds through various appropriations to the Defense Department for maintaining defense capabilities and conducting operations. After these funds have been appropriated, using various processes the Defense Department can move or reprogram the money to different appropriations to meet department goals and objectives. This thesis attempts to capture overall trends with the process of reprogramming. The uncovering of trends will allow future leaders to identify areas which may be improved, such as the budgeting process.

2. Secondary Research Questions

- How many different reprogramming actions occur annually and what are the typical dollars involved?
- Are there specific periods throughout the year when reprogramming actions are performed?
- What are the major categories of reprogramming?
- Which accounts are most frequently involved with reprogramming?
- How frequently does Congress approve reprogramming actions, and what portion of actions are marked?

Understanding the effects of reprogramming requires that two dimensions be analyzed, magnitude and frequency. The magnitude of reprogramming is a description of the amount of funds involved in reprogramming actions. The magnitude was determined by finding the typical dollar value involved with reprogramming actions. The frequency describes how often reprogramming actions are used. Frequency was determined by observing how many reprogramming actions occur annually. Together, magnitude and frequency tell the story of how much reprogramming is done annually.

The federal government operates with a fiscal year beginning 1 October. Reprogramming occurs throughout the year. Are there specific times throughout the year when reprogramming occurs more than at other times? If so, when are there more reprogramming actions and what are the possible reasons for differences?

Not all reprogramming actions are of the same type. Some require congressional approval while others do not. What are the categories of reprogramming and how are they distinguished? What are the criteria used to determine which category will be used? Knowing the types and their criteria for use allows a better understanding of the process used to approve them.

Reprogramming affects all types of defense appropriations. One would expect reprogramming actions to affect some appropriations more than others. Determining which appropriations' funds are reprogrammed more often may lead to development of policies or involvement at higher levels to further study why. Understanding which

appropriations are affected more often may allow leaders to dig into the causes and determine root causes for the reprogramming needed.

Some reprogramming actions require Congressional approval before they can be implemented, and sometimes Congress doesn't approve the reprogramming. This research determined how often reprogramming actions were not approved. Congress also has the option of changing the amount requested in the reprogramming action. The study explains how often and how much Congress changed the amounts requested. The knowledge of how often, how much and which types of accounts Congress does not approve in full may allow the services to predict which requests are likely to be approved and manage for the situation where reprogramming requests are likely to be denied by Congress.

D. SCOPE, LIMITATIONS AND ASSUMPTIONS

All reprogramming actions reported by DoD during the time period from 1999 to 2006 were studied. Characteristics studied included the number of reprogramming actions annually, amount of money reprogrammed annually and frequency of congressional resistance. This study is intended to be descriptive only. This study does not delve into why certain funds are reprogrammed, but does offer some suggestions as to the reasons for the nature.

The research is broken into three areas. The first area focuses on describing reprogramming action amounts and frequency. This thesis provides an updated view on the amount of money involved in DoD reprogramming. Specifically, the amount of money reprogrammed for each year from 1999 to 2006 is included. The study was limited to these years based upon data availability. The amount of money reprogrammed into and out of each appropriation type was studied. The complexity and magnitude of reprogramming actions was also investigated.

In addition to determining how much was reprogrammed, investigation into when reprogramming occurred in relation to the fiscal year and the dates appropriations were passed was done. The research also investigated whether there were any trends associated with the fiscal year of the money involved and the year in which it was

reprogrammed. Along the same lines, the research looked at how frequently money whose obligation period had expired was reprogrammed.

The last area of study focuses on congressional involvement in the reprogramming process. Some reprogramming actions require specific congressional approval. Determination of how frequently Congress denies reprogramming requests was studied. Sometimes Congress only partially approves reprogramming requests and the study attempts to determine how much Congress typically cuts. The research also attempts to determine if there are any patterns of behavior with reference to rejecting reprogramming requests.

E. DEFINITIONS AND ABBREVIATIONS

The term "defense committees" is used in this research to describe the committees that review and approve reprogramming requests. For reprogramming actions that do not involve items associated with intelligence programs or intelligence related activities the defense committees consist of the House Appropriations Committee, Senate Appropriations Committee, House Armed Services Committee and Senate Armed Services Committee. For those reprogramming actions that do involve items associated with intelligence programs or intelligence related activities the defense committees consist of the four committees already mentioned and the House and Senate Intelligence Committees.

In this study the term "reprogramming" takes on a particular meaning. In the classical sense reprogramming refers only to the shifting of funds within an appropriation. The term "transfer" refers to shifting of funds between appropriations. Reprogramming for the purposes of this study means any action that moves funds intended for one purpose to another (Fisher, 1975). In this study the term "reprogramming" consolidates the classical definitions of reprogramming and transfers.

For the purposes of this study the term "reprogramming year" has been developed and is abbreviated as RY. This term was developed to distinguish between the time when the funds were reprogrammed and the fiscal years of the funds involved. The DoD Comptroller catalogues reprogramming actions by fiscal years, yet the dates stamped on

the reprogramming actions do not always fall into the normal governmental fiscal year. For instance, a reprogramming action listed under the 2006 fiscal year could be dated October 15, 2006. This oddity comes about as a result of when the dates are put on the documents. The dates are not stamped on the documents until after the defense committees have acted upon them and in some cases this is after the new fiscal year has started. It is presumed that the actions were initiated prior to the end of the fiscal year.

Abbreviations used in this study:

- O&M: Operations and Maintenance
- MILPERS: Military Personnel
- RDT&E: Research, Development, Testing and Engineering
- MILCON: Military Construction
- DoD: Department of Defense
- HAC: House Appropriations Committee
- HASC: House Armed Services Committee
- SAC: Senate Appropriations Committee
- SASC: Senate Armed Services Committee
- USD (C): Under Secretary of Defense (Comptroller)

F. ORGANIZATION OF STUDY

Four more chapters follow this chapter. In the next chapter, "Background," a brief history and a thorough description of the reprogramming process is presented. In the following chapter, "Methodology," the process in which this thesis was conducted is presented. The fourth chapter, "Presentation of Results," presents the information learned in a concise, straightforward manner. The last chapter, "Analysis and Conclusion," takes a broad view of the information presented in chapter four and gives an analytic description of the information presented.

II. BACKGROUND

A. UNDERSTANDING REPROGRAMMING

Before the nature of reprogramming can be determined, some perspective on reprogramming must be gained. Understanding the history of reprogramming can put context on the subject. Knowing the different types of reprogramming that are used and when they are used provides baseline knowledge for understanding the data that will be presented. Learning the reasons why DoD reprograms funds also leads to a more thorough understanding of the reprogramming process.

1. Historical Perspective on Reprogramming

a. Source of Reprogramming

The Constitution defines where the authority for spending lies as well as who is responsible for monitoring the spending. Article I, Section 8, of the Constitution gives Congress the "power of the purse." Specifically, only Congress has the authority to enact a budget and it is responsible for overseeing budget execution. Article I, Section 9, of the Constitution requires accountability over the use of public funds and provides Congress the power to require periodic reports from the executive branch to ensure public funds are utilized responsibly.

Since Congress has the responsibility to monitor the spending of public funds, it makes sense that Congress requires either permission for, or notification of, instances when the executive branch uses funds differently than originally intended. This is why at a minimum all reprogrammed funds must be reported to Congress as an internal reprogramming action or a tally of all below-threshold reprogramming transactions. Additionally, for larger items, or reprogramming actions that require special congressional attention, prior approval must be received from the defense committees. It is interesting to note that it takes the full Congress to pass legislation to appropriate funds for use by the executive branch yet only the defense committees determine whether proposed reprogramming actions are accepted or changed.

b. Evolution of Reprogramming

Reprogramming started in the 1790s. Vigorous debate about whether or not transfers were legal occurred in 1793. In 1794, Congress authorized the President to call out the militia but failed to appropriate funds in support of the operation. When President Washington ordered the militia to carry out operations in October 1794, it was necessary to use funds that had been appropriated for something else. Congress was not in session and the funds were transferred. Some decried the move as illegal while others viewed the move as flexibility the executive branch needed (Fisher, 1975).

The 19th century saw an ebb and flow of Congress' willingness to allow transfers to occur. An 1809 act declared that appropriated sums could only be used for the objects for which they were intended and no others. In the very next breath though, Congress gave the President authority to transfer funds while Congress was in recess. The 1809 act was revised in 1820 to allow transfers by the President throughout the year, whether Congress was in session or not. The revised act restricted transfers to certain military and naval department items. In 1832, Congress authorized the President to direct money intended for one branch of the Navy to another branch (Fisher, 1975).

Late passage of appropriation acts also contributed to the necessity of transfers. During this period of time it was common for Congress to pass appropriation acts until two to five months after the fiscal year hard started. In an 1833 report, the Secretary of the Navy informed Congress that it should either allow transfers to occur while the appropriation bills were pending or provide funding in the interim to allow the department to carryout necessary operations. In 1834, Congress chose to allow the President to transfer funds in the period between the beginning of the fiscal year and the passage of appropriation bills (Fisher, 1975).

The authority for the President to transfer naval funds was removed in 1842 as a result of Congress' belief that the Navy Department's "improvidence, waste and extravagance" were the result of transfers. However, these restrictions proved to be too much during the Mexican War. An 1846 act authorized the President to transfer naval funds when circumstances required it. The 1846 act did not allow the President to

transfer funds associated with naval yards. In 1847 the restrictions expanded to include clothing funds but included authority to transfer up to $1.5 million of unexpended balances. All of those authorities were repealed in 1852. In 1868, Congress repealed all previous acts, reaching back to 1809, which authorized transfers (Fisher, 1975).

Reprogramming in the 20th century was characterized once again by the tug-of-war between the legislative and executive branches. The 20th century saw the introduction of the term "reprogramming" when it was introduced in 1912 in an article by W. F. Willoughby. Willoughby recommended Congress stop writing appropriation bills in great detail and instead use large lump-sums to appropriate funds. Willoughby's recommendation did not include a method for congressional participation and was the likely reason his recommendation was not implemented (Fisher, 1975).

The 1940's saw considerable changes in reprogramming and transfer policy. The Lend Lease Act of 1941 allowed the President to transfer as much as 20 percent of the appropriations from one category to another provided no appropriation was increased by more than 30 percent. During World War II, a gentlemen's agreement between the War Department and appropriations committees required the War department to notify the appropriations committees and obtain their approval before shifting funds. This agreement was the first time congressional approval was needed for the movement of funds within the same appropriation, what we call reprogramming today (Fisher, 1975).

After World War II the practice of moving funds continued and increased until Congress decided it would reassert control of spending by introducing the performance budget in 1949. The performance budget appropriated in lump-sums and reduced the number of appropriation accounts. At the same time Congress began to require regular reporting and in some cases prior approval of reprogramming actions. In 1956 the House Appropriations Committee (HAC) produced a report, whose intent is the basis for reprogramming today. The report stated that Congress understood the need to have flexibility in executing budgets while at the same time keeping control over spending. The report required after-the-fact reporting of some reprogramming actions and prior approval for others (Jones and Bixler, 1992).

Only the amount of required congressional involvement has changed since the 1950's. Prior to 1961 only the defense appropriations subcommittees considered reprogramming and transfer requests. In 1961 that changed when the Armed Services Committees became involved. Before 1972 only the chairmen and ranking members of the defense appropriations subcommittees reviewed and approved reprogramming and transfer requests. By 1974, concurrence of the full HAC defense appropriations subcommittee was required. The same was true for the Senate Appropriations Committee (SAC) except that full subcommittee participation began in 1972.

Today, no fewer than four Congressional committees review reprogramming requests. The Congressional groups which act upon the reprogramming request are known as the defense committees. The defense committees consist of the House Armed Services Committee (HASC), Senate Armed Services Committee (SASC), House Appropriations Committee (HAC) and Senate Appropriations Committee (SAC). If the request includes intelligence related issues, then the House and Senate Committees on Intelligence are included. Each committee reviews the proposed reprogramming action. Each committee may approve, deny, reduce or increase the amounts of funding changes requested. Reprogramming actions which are approved are then sent back to USD (C).

2. Types of Reprogramming

DoD classifies reprogramming into four types: prior approval, internal, notification letter and below threshold. Each type of reprogramming has its own characteristics and reasons for use. Each is discussed in further detail below (U.S. Department of Defense, 2001).

a. Prior Approval Reprogramming

Prior approval reprogramming is the movement of funds either within appropriations or between appropriations that requires approval by the four defense committees before implementation. There are many different criteria that could require a prior approval reprogramming transaction. If any of the criteria below are met then a prior approval reprogramming request must be submitted.

If a reprogramming action will increase the number of units of a major end item, then a prior approval action must be used unless specific congressional language allows additional quantities. If the reprogramming action affects a congressional special interest item prior approval must be obtained unless the money is used for the same purpose. If general transfer authority is used and the funds are not used for the same purpose then prior approval reprogramming must be used. If the reprogramming exceeds thresholds specific to each appropriation then prior approval is required. New starts, new line items and termination of programs, projects or subprojects exceeding specific thresholds all require prior approval reprogramming to be used (U.S. Department of Defense, 2001).

While four different types of reprogramming exist, DoD does not differentiate between reprogramming and transfers. Technically speaking, reprogramming is the shifting of funds within an appropriation account. Transfers are the moving of funds from one appropriation account to another. When DoD reports reprogramming it makes no distinction and lists all actions as reprogramming actions. Instead, DoD groups reprogramming actions into two major groups: prior-approval reprogramming and internal reprogramming actions.

When a component within the DoD desires to reprogram funds using the prior approval process, the following is the typical process followed. First, military departments submit proposed reprogramming actions formally by memorandum to the Office of the Undersecretary of Defense (Comptroller) (USD(C)). The memorandum is required to be sent by the Assistant Secretary (Financial Management and Comptroller) of the military department. If USD (C) agrees with the reprogramming request, the reprogramming request is signed. If the USD (C) does not agree with the request, he/she may reject the proposal and the proposal is essentially dead. After the request is signed it is forwarded to the defense committees in Congress (U.S. Department of Defense, 2001).

Each of the defense committees considers the proposed action and acts on the proposed action. Each committee may decide to approve the action in full, change the amounts requested or deny the action completely. An action requires the approval of all committees involved. If any one committee rejects part, or all of a requested action,

then it does not matter if the remaining committees accept the proposal. The amount allowed to be implemented will be the smallest amount approved by all of the defense committees.

Once the approved reprogramming action is received by USC (C), the amounts requested are compared to those approved by the defense committees. If a transaction was reduced, only the lowest amount approved by all of the committees will be implemented. Often times the defense committees only reduce the amount of funding sources but do not make any reductions to the amounts of requested increases. In these cases it is up to the services and USD (C) to decide which items will receive increased funding and which will not. Defense committees making reductions in this manner allow the services more flexibility to decide which programs will benefit. The USD deputy comptroller then sends a memorandum to all affected components. The memorandum is also sent to the USD (C) for program and budget managers so that funds may be released (U.S. Department of Defense, 2001).

In addition to the normal prior approval reprogramming actions submitted to the defense committees, every year there is an annual omnibus reprogramming action submitted. It is usually submitted about the same time as the mid-year review. The omnibus reprogramming action is designed to consolidate many reprogramming actions into a single document. The single document allows the defense committees to consider many actions at once and reduce the number of actions they review.

b. Internal Reprogramming

Internal reprogramming is used for purposes similar to those of prior approval when the above criteria are not met. Internal reprogramming is used to move funds to a different line item or appropriation so long as it does not change the purpose for which the money was originally intended. Internal reprogramming is used to move funds from transfer accounts such as foreign currency or overseas contingency operations funds. It can be used to approve increases to procurement quantities for major end items not otherwise requiring prior approval. Internal reprogramming actions are used to

document transfers identifying specific line items when a letter notification is being used to satisfy congressional or specific transfer notification requirements (U.S. Department of Defense, 2001).

The internal reprogramming process is simpler than prior approval reprogramming process. Because the dollar amounts are below certain thresholds or congressional interests are not involved, internal reprogramming actions are approved by the USD (C). Service components make the request to reprogram funds to the USD (C). The USD (C) has final decision authority on whether to approve or disapprove the requested reprogramming action. If approved, a memorandum is sent to affected comptrollers and USD (C) program and budget managers so funds can be released. Internal reprogramming actions are done to serve as an audit trail of the department's actions (U.S. Department of Defense, 2001).

c. Letter Notification Reprogramming

When DoD wants to reprogram funds to initiate a new start not requiring prior approval or modifications of an existing program below certain thresholds then a letter to the congressional committees explaining the reprogramming action is used. The letter notification does not require any action by Congress, it is informative in nature. The notification letter is also used for terminations of projects or subprojects so long as the procurement line item is not eliminated. The letter notification includes a description of the source funds and why they are no longer needed. It also requires an explanation of how future year funding will be obtained if no specific budget line item is used. Letter notifications can be implemented 30 days after the notification has been received by the defense committees unless notification to the contrary is received from one of the defense committees (U.S. Department of Defense, 2001).

d. Below Threshold Reprogramming

Below threshold reprogramming is reprogramming which occurs below threshold levels set by Congress. DoD components conduct the reprogramming and keep a running tally of amounts reprogrammed by account. Reports are submitted to Congress semi-annually detailing the actions taken (U.S. Department of Defense, 2001).

3. Reasons for Reprogramming

Reprogramming within the DoD occurs for many different reasons. Developing an understanding of why reprogramming occurs should lead to a better understanding of what is taking place when it does occur. Rather than seeing funds being moved from a procurement account to an operations and maintenance account as reprogramming in general, this understanding will allow the reader to have an idea as to why the funds were moved. The reasons for why reprogramming is done are discussed next.

Budgets are formulated many months and sometimes years before they are executed. As a result there are bound to be inaccuracies associated with budget estimates. Adjustments to wage rates or incorrect price estimates are examples of where inaccuracies would cause either a shortfall or an excess of funds. In either case reprogramming is used to shift funds to better use the excess or to make up for the shortfalls (Fisher, 1975).

On occasion military leaders decide to change requirements to maintain the military's readiness. During times of war this is often the case. As equipment is depleted more equipment needs to be procured and presents a pressing requirement. An example would be the decision to have more of one type of aircraft than another. As a result of this type of decision, more aircraft of one type would need to be purchased while fewer of the other would be purchased. In that case funds would need to be moved from one program to another.

Sometimes when Congress puts together an Appropriations Act, it mistakenly funds a program in one appropriation when the funds should have been included in another appropriation. A simple example would be providing O&M funds in a procurement appropriation. When this type of situation occurs, DoD reprograms the funds into the appropriate procurement account to meet congressional intent.

When the President's Budget is submitted, Congress does not always agree with the proposed budget. Congress may appropriate fewer funds than requested or increase the quantity of a major end-item. When Congress appropriates to procure more equipment than requested it frequently does not consider the ramifications on operating

costs. As a result, the amount originally requested no longer is enough to operate all of the equipment. Another event that causes reprogramming is when Congress approves a wage increase above what was requested for DoD personnel but does not increase the amount designed to pay the personnel. Consequently, money must be found in other programs and reprogrammed to pay for the unfunded pay increase.

It may be the case that when budgets were being developed, poor or inadequate thought and insight were used. Budgets are usually based on historical data. However, when using historical data a comparison of past activities with planned future activities should be done. If the planned activities represent a major shift from past activities then the historical data must be manipulated to account for the major shift. If careful analysis is not done then the budgets for future activities are likely to be inaccurate. As a result, reprogramming may be required to make up for funding shortfalls or other funding issues (Fisher, 1975).

Even when initial budget estimates are done in a rigorous manner, often it is the case that circumstances arise for which no plans were made. When such an event occurs, funds must either be appropriated or reprogrammed to pay for the event. In many cases both occur. Frequently reprogramming of funds is done to pay for the immediate need. Then, when funds are appropriated for the event, money is once again reprogrammed to pay back the original funding source (Fisher, 1975).

The normal defense appropriations are designed to design, train and equip our military for a high state of readiness. They are not intended to fund wars and other conflicts. When war does occur, operations are financed through supplemental appropriations. Often the supplemental appropriations provide money in a single transfer account. The money then has to be reprogrammed from the transfer account into the required accounts necessary to carry out operations.

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III. METHODOLOGY

A. ANSWERING THE RESEARCH QUESTION

Determining the nature of DoD reprogramming consisted of three steps. The first step was collecting actual reprogramming data from a reliable source. Other data such as DoD's budget authority were needed to provide context to the data presented. The second step was organizing the data into a useful presentation format. The last step was describing and analyzing the data presented. The last step ultimately describes the nature of DoD reprogramming.

1. Sources of Data

Finding a source for DoD reprogramming data was straightforward. It was preferred the source of reprogramming data consist of actual reprogramming actions and not rely on secondary information. Having source information documents allowed more information about each action to be gained. The source used for this study was found on the website for the comptroller of the DoD.

The Office of the Under Secretary of Defense, Comptroller (USD (C)) maintains an online database for all reprogramming actions dating back to the 1999 fiscal year. The reprogramming actions are stored as PDF files and separated by type (prior approval, internal and letter reprogramming actions). This study only reviewed internal and prior approval reprogramming actions.

Each reprogramming action filed had a wealth of information. At the bottom of the first page the date in which the action was approved is stamped. Reprogramming actions are organized first by the accounts receiving increases in funds, then by the fiscal year of the funds involved, followed by the appropriation type (e.g., Operations and Maintenance, Navy), and then budget activity (e.g., Budget Activity 1: Operating Forces). Sometimes, the reprogramming action described the reprogramming even further by listing individual program elements. Following the actual amounts of funds to be reprogrammed would be an explanation for the reprogramming. Sometimes the explanation was very specific while at other times it was general in nature. After all of

the accounts having funds increased were listed, the same sequence would follow for all account decreases. An example of a reprogramming action is shown below in Figure 1.

Unclassified **REPROGRAMMING ACTION – PRIOR APPROVAL** Page 1 of 1

Subject: Marine Corps Military Personnel Requirements

DoD Serial Number: FY 03-29 PA

Appropriation Title: Military Personnel, Navy, 03/03;
Military Personnel, Marine Corps, 03/03

Includes Transfer? Yes

Component Serial Number: FY 03-10 PA

(Amounts in Thousands of Dollars)

Line Item	Program Base Reflecting Congressional Action		Program Previously Approved by Sec Def		Reprogramming Action		Revised Program	
	Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
a	b	c	d	e	f	g	h	i

This reprogramming action is submitted for prior approval because it uses special transfer authority pursuant to section 1311 of Public Law 108-11, the Emergency Wartime Supplemental Appropriations Act, 2003. This action transfers $70.0 million from Military Personnel, Navy, 03/03, appropriation to Military Personnel, Marine Corps, 03/03, appropriation. This action is for higher priority items, based on unforeseen requirements, than that for which the funds were originally appropriated. It meets all administrative and legal requirements of the Congress, and the Congress has not denied any of the items.

FY 2003 REPROGRAMMING INCREASE:			**+70,000**	
Military Personnel, Marine Corps, 03/03			**+70,000**	
Budget Activity 1: Pay and Allowances of Officers	1,945,078	1,945,078	**+8,000**	1,953,078
Budget Activity 2: Pay and Allowance of Enlisted Personnel	6,826,543	6,826,543	**+62,000**	6,888,543

Explanation: Funds are required for increased military personnel costs due to slower than anticipated demobilization of reservists.

FY 2003 REPROGRAMMING DECREASE:			**-70,000**	
Military Personnel, Navy, 03/03			**-70,000**	
Budget Activity 2: Pay and Allowances of Enlisted Personnel	16,111,663	16,111,663	**-39,000**	16,072,663

Explanation: Funds are available due to the acceleration of the demobilization plan.

Budget Activity 5: Permanent Change of Station	803,954	803,954	**-22,000**	781,954

Explanation: Funds are available due to less accession and separation moves, as a result of a greater number of military personnel choosing to reenlist which then required a reduction be made in the number of accessions brought in for the year.

Budget Activity 6: Other Military Personnel Costs	108,074	108,074	**-9,000**	99,074

Explanation: Funds are available due to revised unemployment benefits cost estimates.

Approved (Signature and Date)
Dov S. Zakheim SEP 5 2003

DD 1415-3 ***UNCLASSIFIED***

Figure 1 Prior approval reprogramming request

Each reprogramming action consisted of what have been termed as transactions. A reprogramming transaction consists of a single line of data that describes which appropriation account, which budget activity, fiscal year of the funds involved and the amount of funds requested. For every reprogramming action there are at least two transactions: one transaction for the increase of funds and one transaction for the decrease of funds. In most reprogramming actions there were multiple transactions for increases and decreases of funds to accounts. Reprogramming actions having multiple transactions in each direction make it impossible to determine individual tradeoffs between programs if they exist at all.

Another source of data used was the website for the Library of Congress. The website www.thomas.gov provided information about appropriations. Information such as the appropriation bill numbers and the dates the bills became laws was used. Also, determining whether the appropriations were regular or supplemental was found from this source.

The fiscal year 2008 budget was also used as a source of data. Within the budget the Office of Budget and Management includes historical tables of a wide array of data from Federal Government finances. The historical tables were used to determine the budget authority for the DoD in each of the years studied. The budget authority was used to provide context as to how much of the DoD's budget was actually reprogrammed.

2. Organization of Data

The organization of the data allowed relatively easy sorting and manipulation. The data were organized and sorted in an EXCEL workbook. All reprogramming data from the USD (C) website were manually transcribed from the individual PDF files to an EXCEL workbook (one sheet per reprogramming year). No easier method of collecting the data from the PDF files was identified.

An EXCEL spreadsheet was built to organize and sort the data from all of the reprogramming actions. The following data were collected from each reprogramming action when available: title of reprogramming action, date action was approved, appropriation account, budget activity, fiscal year of the funds involved, amount of funds

requested to be increased, amount of funds approved to be increased, amount of funds to be decreased and the amount of funds approved to be decreased. Each transaction was entered into the spreadsheet on its own row. The columns were used for each type of data as mentioned previously.

Aside from the raw data contained in the reprogramming actions, additional data were derived. A category of data labeled as "Mark Amount" was created for both funding increases and decreases. A "mark" occurs when one of the congressional defense committees reduces the amount of funding originally requested. A "mark" is annotated on a reprogramming request with a single line drawn through the original amount requested and the new approved amount is written in. The "Mark Amount" column was calculated by taking the difference between the amount requested and the amount approved. In addition to the "Mark Amount," a "Percentage Marked" statistic was also derived. The "Percentage Marked" represented the percentage of the original amount requested that was marked. It was calculated by dividing the "Mark Amount" by the amount requested.

The reprogramming data set consisted of all prior approval and internal reprogramming actions from fiscal year 1999 through fiscal year 2006. There were a total of 867 reprogramming actions: 659 were internal and 208 were prior approval reprogramming actions. There were 7,026 transactions: 5,273 were internal and 1,753 were prior approval transactions. The dataset is available from the author or primary thesis advisor. A sample is provided in the Appendix.

3. Presentation of Data

The development of a consistent method to present the data in a meaningful format was accomplished next. The presentation of the data consists of four parts: the question to be answered, how the data were manipulated, the presentation of the data and then a description of the data presented. Following this rubric ensured the information was presented in a consistent manner.

Presenting a question to be answered for each set of data provides a reason as to why the data are being presented. Background information relating to the question

provides context for the question. Describing how the data were manipulated enables the reader to be able to replicate the results if so desired. The presentation section describes the information shown in tables and figures within the paper. This section describes what the columns of tables mean, description of axes, what colors on figures represent and what types of funds are involved. The description section describes the data presented in the tables and figures. This section provides an overall description of the information contained within and also describes highlights and trends within the information. In some instances this section also gives plausible explanations for why the information presented is the way it is.

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IV. PRESENTATION OF RESULTS

A. FREQUENCY AND TIMING OF REPROGRAMMING ACTIONS AND TRANSACTIONS

Before any in-depth analysis of reprogramming can occur, a foundation of basic knowledge must be laid. This foundation must consist of an understanding of how often reprogramming occurs, when it occurs, what types of accounts are affected and how complex the reprogramming actions are. The following sections provide that foundation and will be used to develop further studies in the arena of reprogramming.

1. Distribution of Reprogramming Transactions

a. Question

If one assumes inaccurate budget estimates or fact-of-life changes result in reprogramming actions, then the distribution of reprogramming transactions among major appropriation types may imply how accurate budget estimates were and display which categories had significant fact-of-life effects. Showing the trends of reprogramming transactions over the study period might help defense department officials focus their efforts on one type of appropriation or another. Identification and description of trends in the number of transactions for the major appropriation categories will be a determined in the following sections.

b. Data Manipulation

The transactions of each reprogramming year were grouped into the following eight major appropriation categories: Operations and Maintenance, MILPERS, Procurement, RDT&E, MILCON/Housing, Revolving and Management Funds, Contingency Operations and other Transfer Funds, and other DoD Programs. All transactions for each reprogramming year were included, including transactions from omnibus actions. The numbers of transactions for each category were summed by reprogramming year and the results are shown below.

c. Presentation

The numbers of transactions for each type of appropriation per reprogramming year are displayed in Table 1 below. Table 1 also shows the total number of transactions for each reprogramming year. The number of reprogramming transactions as a percentage of total reprogramming transactions for the reprogramming year are shown in Table 2 below.

	Reprogramming Year								
	1999	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	***Total***
O & M	328	290	272	221	261	278	332	297	2279
MILPERS	108	89	88	119	101	113	133	137	888
PROCUREMENT	138	170	202	123	151	227	269	252	1532
RDT&E	96	111	130	78	115	89	172	134	925
MILCON/HOUSING	63	43	36	54	98	166	108	100	668
Revolving and Management Funds	17	18	17	17	27	38	32	12	178
Contingency Operations and Other Transfer Funds	20	27	16	21	20	45	48	21	218
Other DoD Programs	27	29	37	48	47	54	46	50	338
Total	797	777	798	681	820	1010	1140	1003	7026

Table 1 Number of Transactions by Appropriation and Year

	Reprogramming Year								
	1999	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**Total**
O & M	41%	37%	34%	32%	32%	28%	29%	30%	32%
MILPERS	14%	11%	11%	17%	12%	11%	12%	14%	13%
PROCUREMENT	17%	22%	25%	18%	18%	22%	24%	25%	22%
RDT&E	12%	14%	16%	11%	14%	9%	15%	13%	13%
MILCON/HOUSING	8%	6%	5%	8%	12%	16%	9%	10%	10%
Revolving and Management Funds	2%	2%	2%	2%	3%	4%	3%	1%	3%
Contingency Operations and Other Transfer Funds	3%	3%	2%	3%	2%	4%	4%	2%	3%
Other DoD Programs	3%	4%	5%	7%	6%	5%	4%	5%	5%

Table 2 Reprogramming transactions as a percentage of total transactions by RY

d. Description

Overall the numbers of transactions varied from a low of 681 in 2002, to a high of 1,140 in 2005. The numbers of transactions were fairly constant between 1999 and 2001, before dipping in 2002 and then increasing slightly in 2003 and significantly in 2004 and 2005 before retreating slightly in 2006. More transactions between 2003 and 2006 are likely a result of the Iraq War and operations in Afghanistan. War operations are funded by supplemental appropriations placed in transfer accounts. Funds are then moved via reprogramming to O&M and procurement accounts. One might expect there to be more transactions such as these when supplemental appropriations are used such as during times of war.

In every year reprogramming transactions associated with the Operations and Maintenance appropriation accounted for the largest percentage of transactions. O&M transactions ranged from a high of 41 percent of transactions in RY 1999 to a low of 29 percent of transactions in RY 2005. For the entire study period O&M transactions made up about one-third of all transactions. The general trend was that O&M transactions became a smaller percentage of total transactions. While this may not seem consistent with more transactions needed for the wars in Iraq and Afghanistan these additional transactions could possibly be used to assist in funding equipment, construction and other items not included in Operations and Maintenance.

Transactions associated with procurement appropriations consistently made up the next largest percentage of transactions. This may indicate that funding profiles are not stable or estimates are inaccurate. It may also show that procurement accounts are used as funding sources or beneficiaries. Procurement reprogramming transactions ranged between 17 and 25 percent of all reprogramming transactions for a given reprogramming year. Overall, procurement reprogramming transactions were 22 percent of all reprogramming transactions. The percentage of procurement reprogramming transactions appears to be varied with no good apparent explanation.

Reprogramming transactions associated with military personnel pay and RDT&E appropriations had about the same percentage of reprogramming transactions.

MILPERS transactions ranged between 11 and 14 percent for all years except 2002 which was 14 percent. Overall MILPERS transactions accounted for 13 percent of reprogramming transactions for the period studied. RDT&E transactions ranged between 9 and 16 percent of reprogramming transactions. Overall, 13 percent of transactions were for RDT&E appropriations. No overall trends are noted for RDT&E and MILPERS transactions other than the percentage appear to be fairly stable.

Transactions associated with MILCON and Housing appropriations ranged between 5 and 16 percent; these representing 10 percent of reprogramming transactions overall. There was significant variation in the percentage of transactions from year to year. Overall, the trend seemed to be one of more transactions from 2003 forward. This was likely due to construction efforts associated with the Iraq War and operations in Afghanistan. Operations in these areas required construction of facilities to house troops and provide bases from which to operate. Another reason for the increase could be the privatizing of military housing.

Reprogramming transactions associated with contingency operations and other transfer funds, revolving and management funds, and other DoD programs were relatively stable. This was surprising given the operations ongoing in Iraq and Afghanistan. One would have expected a larger percentage of transactions to be from transfer funds. An explanation is that in many reprogramming actions there are many transactions of funds going to various accounts with only one large transaction coming out of the transfer fund. We will see later that the amounts of funds involved with transfer funds reflect this trend. On average, reprogramming transactions for contingency operations and revolving and management funds were about the same, at 3 percent apiece. Other DoD programs made up about 5 percent of all reprogramming transactions.

2. Reprogramming Transactions by Fiscal Year

a. Question

The funds which are reprogrammed can be either current fiscal year funds or prior fiscal years. Reprogramming of current year funds may indicate changes to reflect current priorities, "correcting" congressional actions, may be a byproduct of the

long lead time between budget formulation and execution, or may reflect poor planning. Reprogramming of previous fiscal years' funds may indicate cost savings from a program or may simply be unused funds that are ready to expire; they cannot be used in their present form and are reprogrammed so the authority is not lost. What portion of the reprogramming transactions for a reprogramming year is for the current fiscal year and what portion are for previous years? Are there any trends associated with reprogramming prior years' funds?

b Data Manipulation

The transactions for each reprogramming year were first sorted by fiscal year. Then the transactions for each reprogramming year were counted by fiscal year.

c. Presentation

The number of reprogramming transactions by fiscal year and reprogramming year are displayed in Table 3 below. Fiscal years are listed along the vertical axis and reprogramming years are along the horizontal axis. The values in the table represent the number of transactions in a reprogramming year for each fiscal year.

Fiscal Year of Funds	Reprogramming Year							
	2006	2005	2004	2003	2002	2001	2000	1999
2006	829							
2005	89	870						
2004	47	123	764					
2003	7	74	73	655				
2002	8	15	67	64	582			
2001	11	12	15	37	41	676		
2000	8	13	13	9	33	51	673	
1999	1	23	18	7	2	30	59	707
1998	1	2	21	11	3	6	30	47
1997	1	2	11	10	5		8	25
1996		4	11	6	1	8	1	4
1995	1	2	17	4	1		1	2
1994				17		4	1	4
1993					7	4		2
1992					1	8	1	1
1991						5	1	1
1990					5	5		4
1989							2	
1988						1		
Total	1003	1140	1010	820	681	798	777	797

Table 3 Transactions by fiscal year

d. Description

One can clearly see that transactions associated with the current fiscal year make up the largest portion (82%) of all of the transactions. It makes sense that transactions in the current fiscal year would be the largest portion since reprogramming is used to account for fact-of-life changes and funding higher priority items. Events occurring in the present can require changes in funding to account for those events. There are also likely to be more events affecting current funding requirements than past funding requirements.

In every reprogramming year reprogramming transactions one year before the current fiscal year make up the second-largest number of transactions (8.7%). Transactions associated with one year-old money are comparatively frequent since present events are more likely to affect one year-old money than money from years even farther in the past. Also, money that has only a one-year obligation period might be being swept up and used for other purposes whose obligation period has not expired or

does not exist. In general, the number of transactions by fiscal year decreases with the number of years from the current fiscal year.

One exception to the trend of decreasing reprogramming transactions with increasing time from the current fiscal year was the 2004 reprogramming year. While fiscal years 2003 and 2002 displayed the typical reduction from previous fiscal years, the fiscal years prior to 2002 have an uncharacteristically large number of transactions compared to the other reprogramming years. This may indicate an increased effort by DoD to look back and sweep up any available unused funds. With the war dragging on and operations more complex than initially expected, the need for additional funds may have driven the reach-back for funds.

3. Complexity of Reprogramming Actions

a. Question

Reprogramming actions may be very complex or very simple. Some reprogramming actions have many transactions while others only have a couple of transactions. When there are more transactions in a reprogramming action it becomes difficult to directly link accounts as sources and beneficiaries. When there are only a couple of transactions it is much easier for defense committees to see the tradeoffs being made. More complex reprogramming actions may be used to make the decision for defense committees more difficult. This practice may be done intentionally so that transactions, if they stood alone, would be unlikely to be approved are approved when there are many transactions.

b. Data Manipulation

The data were first grouped by reprogramming year. Then the data were separated by action types (internal and prior approval reprogramming). For each reprogramming year the average numbers of transactions per action were calculated. Internal and prior approval actions were grouped separately. In the case of prior approval reprogramming actions, the omnibus reprogramming action was not included. Instead, the number of transactions in each omnibus reprogramming action was listed separately.

c. Presentation

The complexity of internal reprogramming actions is shown below in Table 4. The first column shows the reprogramming year and the second column shows the number of internal reprogramming actions for that reprogramming year. The third column displays the number of transactions within the internal reprogramming actions for that reprogramming year. The last column is the average number of transactions for each internal reprogramming action for the reprogramming year.

Reprogramming Year	# of IR Actions	# of IR Transactions	Transactions per IR Action
1999	73	687	9.4
2000	86	597	6.9
2001	80	582	7.3
2002	69	566	8.2
2003	71	651	9.2
2004	106	739	7.0
2005	116	839	7.2
2006	58	612	10.6
Total	659	5273	8.0

Table 4 Complexity of internal reprogramming actions

The complexity of prior approval reprogramming actions is shown below in Table 5. The first column shows the reprogramming year while the second column displays the number of prior approval reprogramming actions. The third column includes all prior approval reprogramming transactions not included in the omnibus reprogramming action. The fourth column is the arithmetic average of the number of transactions for each prior approval reprogramming action excluding the omnibus reprogramming action. The last column shows the number of transactions in the annual omnibus reprogramming action.

Reprogramming Year	# of PA Actions	# of PA Transactions	Transactions per PA Action	Omnibus Transactions
1999	13	42	3.2	68
2000	20	68	3.4	112
2001	32	98	3.1	118
2002	14	59	4.2	56
2003	26	94	3.6	76
2004	29	161	5.6	110
2005	46	173	3.8	128
2006	28	223	8.0	167
Total	208	918	4.4	835

Table 5 Complexity of prior approval reprogramming actions

d. Description

The number of internal reprogramming actions ranged from a low of 58 in 2006, to a high of 116 in 2005. Internal reprogramming transactions ranged from a low of 566 in 2002 to a high of 839 in 2005. The average number of transactions for each internal reprogramming action ranged from a low of 6.9 in 2000 to a high of 10.6 in 2006. The average for all internal reprogramming actions for all years studied is eight. After the increasing trend, the average number of transactions dropped in 2004 and steadily increased through 2006.

The results for prior approval reprogramming action's complexity were different from those for internal reprogramming actions. Prior approval reprogramming actions generally had fewer than half as many transactions as internal reprogramming actions. The fewest prior approval reprogramming actions occurred in 1999, when there were only 13 actions. In 2005, there were the most prior approval reprogramming actions, 46. Prior approval transactions were at their lowest in 1999 with 42 and at their highest in 2006 with 223. The average number of prior approval transactions per action ranged from a low of 3.1 in 2001 to a high of eight in 2006. The overall average was 4.4 transactions for each prior approval reprogramming action.

The omnibus reprogramming actions were separated out from the remainder of the prior approval reprogramming actions because these actions are unlike any other prior approval reprogramming actions. Inclusion of transactions from the omnibus reprogramming action would have distorted the findings. The 2002 omnibus

reprogramming action had the fewest transactions with 56 while the 2006 omnibus reprogramming action had the most transactions with 167. There were almost as many transactions in the omnibus reprogramming actions as there were in the remainder of the prior approval reprogramming actions. There seemed to be great variability in the number of transactions in each omnibus reprogramming action. The variability can be explained by the realization that each omnibus reprogramming action is different and the items addressed in each are unique.

4. Timing of Reprogramming Actions

a. Question

Reprogramming is conducted throughout the fiscal year. Every year annual appropriations bills are passed providing funding to DoD and in most years supplemental appropriations bills are passed to fund emergent requirements. The annual defense appropriations are supposed to be passed before October 1st of the year but often are not. When they are not passed on time, Congress may pass a continuing resolution providing some minimal funding to keep programs and offices operational. However, DoD may uses reprogramming as a short-term tool to make up for funding shortfalls in the interim. If this were the case one might expect to see some sort of correlation associated with the number of reprogramming actions and when appropriations bills are passed.

b. Data Manipulation

The first data manipulation was to separate the internal reprogramming actions from prior approval reprogramming actions. Separating the types of reprogramming actions allowed each type to be analyzed separately. Then for each type of reprogramming action the number of actions for each month starting in October 1999, were counted. It did not matter if the action occurred at the beginning or end of the month. If the date listed on the action was March 31, 2000 for example, then the action was included with the March actions.

c. Presentation

The times when prior approval and internal reprogramming actions were conducted are shown in Figure 2 and Figure 3, respectively. Along the x-axis is the month in which reprogramming actions occurred. The y-axis shows the numbers of prior approval and internal reprogramming actions filed for the given month. Appropriations, both regular and supplemental, are shown with a height of 25 so they are distinctive from the reprogramming actions. The month in which regular appropriations were passed are displayed in green. Supplemental appropriations are shown in red and prior approval and internal actions are shown in black.

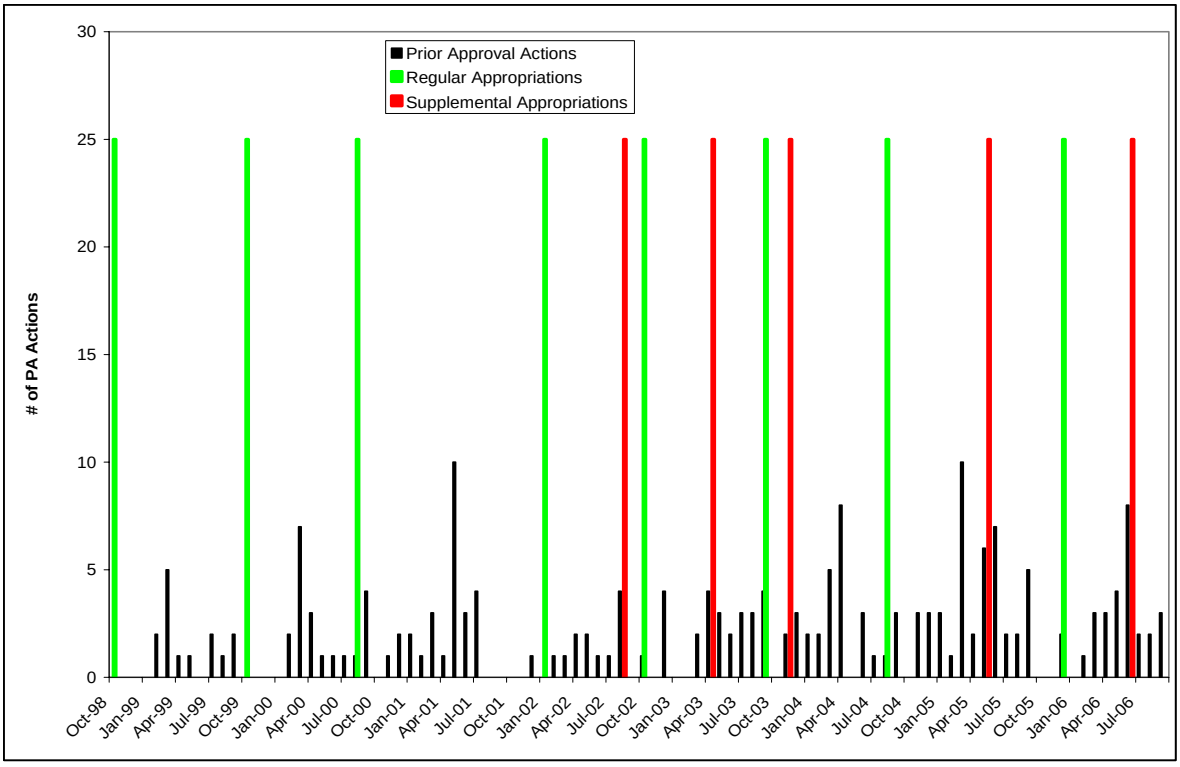

Figure 2 Frequency of prior approval actions by month

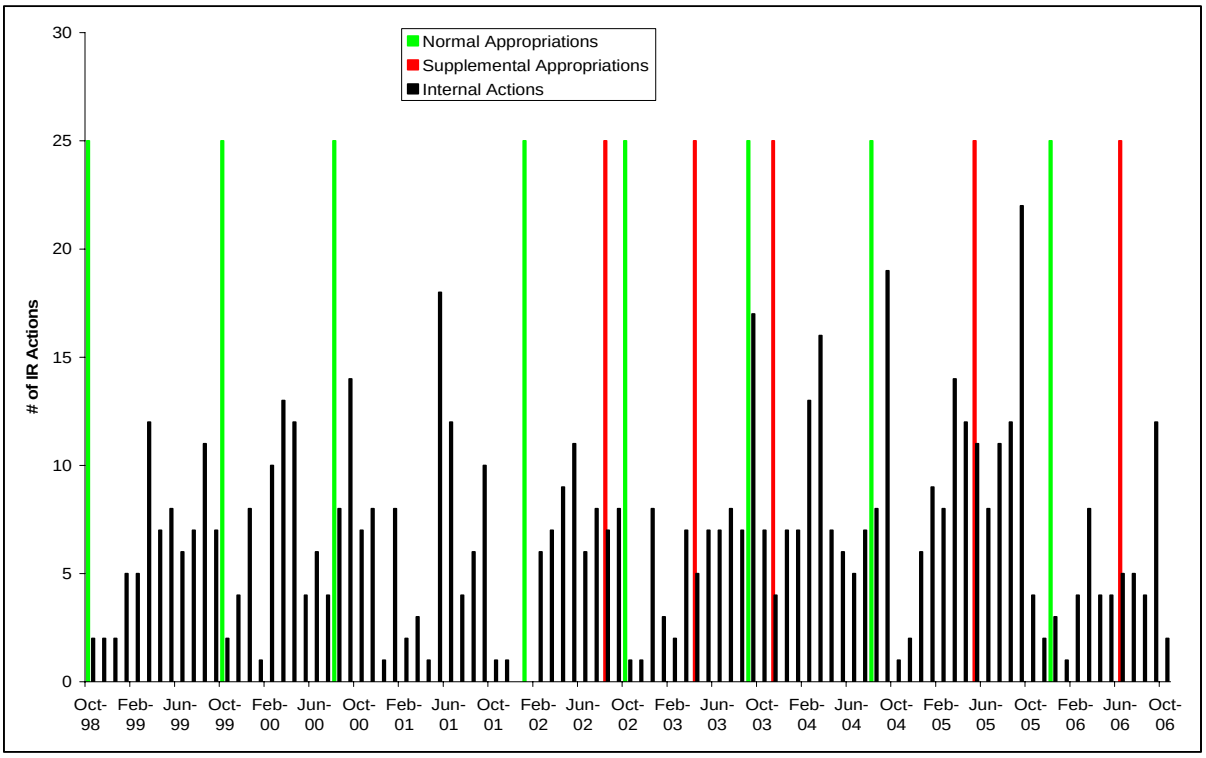

Figure 3 Frequency of internal actions by month

d. Description

There is a distinctive pattern associated with the timing of prior approval reprogramming actions. About halfway between regular appropriations there are always more prior approval reprogramming actions than at any other time. This pattern is evident even when the regular appropriations were passed late such as in January 2002. The pattern is likely caused by reviewing programs about halfway through the year and moving funds around to make adjustments in program execution.

Another pattern evident with prior approval reprogramming actions was the absence of actions in October and November. There were no prior approval reprogramming actions in any October and there were only two out of eight Novembers that had prior approval actions filed. The lack of actions in October and November is probably caused by the anticipation or actual receipt of annual appropriations. If the expectation is that funds are forthcoming then the services are likely reluctant to request the movement of funds to meet their needs.

In years when the annual defense appropriations bills were passed late there were always prior approval actions filed in the months immediately following. In years when the annual defense appropriations were passed on time there were not prior approval actions filed in the months immediately following. The actions following the late appropriations are likely caused by the movement of funds from one program to another to meet shortfalls when the annual appropriations are not passed on time. Then when the annual appropriations are passed the funds are paid back to the original accounts that served as a funding source in the interim.

Like prior approval actions, internal reprogramming actions had a higher number of actions about halfway between annual appropriations. Unlike prior approval actions, there were internal reprogramming actions in October and November. The months of October and November did, however, typically have fewer internal reprogramming actions than other months. The reasons for the more internal reprogramming actions in between appropriations and fewer around October and November are likely similar to those for prior approval actions.

It was interesting to note that in most months there were at least five internal reprogramming actions. The higher number of internal reprogramming actions can be partly explained by the fact that internal reprogramming actions do not need congressional approval and therefore DoD does not hesitate to use them. Internal reprogrammings probably also served to make the necessary fact-of-life adjustments to accounts.

B. AMOUNTS ASSOCIATED WITH REPROGRAMMING

This section provides an understanding of the amounts of funds associated with reprogramming. This section continues to build the foundation of reprogramming knowledge started in the first section of this chapter. This section details the amounts of funds moved into and out of accounts, gives a description of the typical amounts associated with each reprogramming type, describes the amounts of funds reprogrammed in each fiscal year and reprogramming year and goes on to provide a timeline for investment and operating accounts as they change throughout a reprogramming year.

This section, combined with the previous section gives a thorough understanding of the nature of DoD reprogramming for the last eight years.

1. Flow of Funds by Appropriation

a. Question

When reprogramming occurs there is always a source and a recipient. While some reprogramming actions move funds within an appropriation account, many also move funds between appropriation accounts. By looking at how much money flowed into and out of each appropriation a better idea of where the money goes may be gained. A description of which accounts served as sources and recipients follows.

b. Data Manipulation

The transactions from each reprogramming year were sorted by appropriation type. The transactions of each appropriation type were grouped together to include all reprogramming years. The amounts of funds approved to be added to accounts by the defense committees for each transaction were summed. The amounts of funds approved to be subtracted from accounts by the defense committees for each transaction were summed. Finally, the differences between the sums were calculated.

c. Presentation

The amounts of funds transferred to and from each appropriation type are shown in Table 6 below. The first column lists the appropriation type, the second column show the amounts transferred into the appropriations and the third column shows the amounts transferred from the appropriations. The last column is the difference between the second and third columns.

Appropriation	Amount To	Amount From	Difference
O&M	181,338,633	17,908,049	163,430,584
MILPERS	19,260,327	14,051,967	5,208,360
RDT&E	9,041,206	5,637,313	3,403,893
Procurement	28,414,763	10,896,502	17,518,261
MILCON/Housing	3,153,012	1,899,543	1,253,469
Revolving and Management Funds	11,531,061	22,506,788	(10,975,727)
Contingency Operations and Other Transfer Funds	2,197,362	163,703,731	(161,506,369)
Other DoD Programs	3,544,256	21,246,124	(17,701,868)

Table 6 Funds reprogrammed into and out of appropriations

d. Description

Operations and Maintenance (O&M) accounts had by far the most money transferred into them. With over $181 billion transferred in, O&M accounts had more money transferred in than all other appropriations combined. Overall, O&M accounts had $163 billion more transferred in than out. A majority of these funds were likely used to fund operations in Iraq an Afghanistan.

Contingency operations and other transfer funds had more than $161 billion more transferred out than in. This was expected due to the nature of contingency operation funds. In these types of funds money is appropriated into them with the expectation that the money will be transferred out of them to fund requirements. So by the very design of the transfer funds they should have significantly more transferred out than in.

All appropriations had more money transferred in than out except for revolving and management accounts, contingency operations and other transfer funds and

other DoD programs. It was not surprising to see most of the appropriations having more money transferred into them, mainly because of the period studied. During this period (1999 to 2006) there have been numerous supplemental appropriations to fund war efforts.

It was surprising to see that revolving and management funds had more than $10 billion transferred out than in. It was expected that there would have been about the same amount transferred in as out. The majority of the transactions either involved accounts associated with foreign currency fluctuations or working capital funds. One explanation could be that working capital fund accounts had too much money in them and had to transfer some back to their customers. Another could be that currency fluctuations were in the government's favor and the additional funds were used to fund other requirements. Yet another explanation is that in working capital funds there was higher business volume than expected. Higher business volume would have led to excess cost recovery and money would have been available to be transferred out. In either case, it was difficult to determine exactly the reason for more money flowing out of than into these accounts.

2. Typical dollar values for a reprogramming action

a. Question

Not all reprogramming actions are alike. Some actions involve millions of dollars while others are in the billions of dollars. While the number of transactions showed how frequently funds were moved, the amount of money involved in a reprogramming action shows the magnitude of the action and indicates whether small adjustments or large, gross adjustments are being used to account for fact-of-life events. What are the typical amounts involved in reprogramming actions and are there any trends among the reprogramming years?

b. Data Manipulation

Reprogramming actions were first sorted by prior approval and internal types. Transactions had either money going to an account or money coming from an

account. To avoid double counting, only the dollar amounts approved by the defense committees to be added to accounts were summed for each reprogramming action. The funds for all of the prior approval reprogramming actions for each reprogramming year, minus the omnibus prior approval reprogramming action, were summed, mean and quartiles calculated and median, minimum and maximum determined. The same actions were applied to the internal reprogramming actions.

c. Presentation

A breakdown of dollar amounts for all reprogramming actions is shown below in Table 7. The table consists of three main sections; dollar amounts associated with internal reprogramming actions, dollar amounts associated with prior approval reprogramming actions and a total amount of reprogramming compared to DoD's budget authority. The column headings across the top are the reprogramming years. The minimum, maximum, arithmetic mean and median dollar amounts are shown for both the internal and prior approval reprogramming sections for each year. The quartile values for each type of reprogramming action were calculated and are presented.

The dollar amounts associated with internal reprogramming actions by reprogramming year are shown in the first section of Table 7 below. The "Total IR" line is the sum of all internal reprogramming action funds approved by the defense committees for the reprogramming year. All values are in then-year thousands of dollars.

In the prior approval section of Table 7 the line "Total PA" is the sum of all of the funds approved by the defense committees for the reprogramming year minus funds associated with the omnibus reprogramming action. All values are in then-year thousands of dollars. The dollar amount for the omnibus reprogramming action is shown separately.

The last section of Table 7 gives a grand total of all reprogramming and compares it to DoD's annual budget authority. The grand total line is the sum of all internal and prior approval reprogramming actions, including the omnibus

reprogramming action. The line "DoD BA" shows the DoD's budget authority for each fiscal year. The last line of the table shows the percentage of the DoD's budget authority that was reprogrammed.

	Reprogramming Year							
	1999	2000	2001	2002	2003	2004	2005	2006
IR Actions								
Min	148	502	350	680	600	511	445	400
Mean	193,081	140,207	153,298	239,985	251,911	153,562	123,235	238,609
Median	43,294	14,421	11,609	12,224	29,650	30,445	21,750	51,260
Max	2,250,296	2,206,030	2,840,923	6,700,000	4,734,462	2,163,538	1,810,000	3,048,686
1st Quartile	8,339	4,731	3,932	5,786	9,000	7,175	6,755	11,657
2nd Quartile	43,294	14,421	11,609	12,224	29,650	30,445	21,750	51,260
3rd Quartile	193,600	57,550	51,662	83,260	155,227	125,044	75,841	219,030
4th Quartile	2,250,296	2,206,030	2,840,923	6,700,000	4,734,462	2,163,538	1,810,000	3,048,686
Total IR	**14,094,913**	**12,057,779**	**12,263,833**	**16,558,985**	**17,885,655**	**16,277,540**	**14,295,278**	**13,839,313**
% of Total	93%	93%	79%	91%	85%	78%	59%	55%
PA Actions								
Min	1,900	1,436	1,927	6	500	2,000	924	2,500
Mean	25,046	21,685	84,779	114,677	115,211	69,431	182,435	301,883
Median	16,450	17,000	14,700	36,329	28,800	25,600	42,000	80,000
Max	61,872	87,500	1,265,465	661,695	1,333,402	379,933	1,539,848	1,650,000
1st Quartile	11,779	3,148	7,397	24,500	5,700	10,174	13,760	44,100
2nd Quartile	16,450	17,000	14,700	36,329	28,800	25,600	42,000	80,000
3rd Quartile	36,221	25,824	27,582	87,250	45,919	80,732	150,000	360,150
4th Quartile	61,872	87,500	1,265,465	661,695	1,333,402	379,933	1,539,848	1,650,000
Total PA	**300,557**	**412,015**	**2,628,144**	**1,376,120**	**2,880,279**	**1,944,054**	**8,209,584**	**8,150,839**
Omnibus	**775,813**	**469,028**	**633,193**	**283,834**	**289,578**	**2,686,197**	**1,602,789**	**3,153,234**
Grand Total	**15,171,283**	**12,938,822**	**15,525,170**	**18,218,939**	**21,055,512**	**20,907,791**	**24,107,651**	**25,143,386**
DoD BA	278,420,000	290,339,000	318,678,000	344,904,000	437,714,000	470,933,000	483,864,000	593,780,000
% of DoD BA	5.4%	4.5%	4.9%	5.3%	4.8%	4.4%	5.0%	4.2%

Table 7 Typical dollar values for reprogramming actions

d. Description

For all reprogramming years the mean value was higher than the median value. This indicates that a few very large actions pull the average up while numerous smaller actions hold the median down. For prior approval actions in 1999 and 2000 the means were only slightly higher than the medians. In all other years the means were at least three times as large as the medians.

The total amount of internal reprogramming funds approved was relatively stable for all years. The total amount of internal reprogramming ranged from $12.2 billion to $16.3 billion. Like prior approval reprogramming, internal reprogramming had means higher than the medians. Unlike the prior approval reprogramming, however, the internal reprogramming does not have large increases in any years. The lack of large increases might be a function of the limitations of internal reprogramming. Perhaps the criteria that cause actions to be prior approval actions also limit large increases in internal reprogramming actions.

Overall the amounts of money involved in prior approval reprogramming actions have increased substantially as Table 7 shows. The total funds involved in 2006 reprogramming actions were about 27 times larger than the amount of funds in 1999. The large increases seemed to happen in two years. First, amounts increased about 6-fold between 2000 and 2001. The next large jump was when amounts increased about 4 times between 2004 and 2005. In the years preceding the jumps the amounts were relatively stable in a range. After the jumps the amounts were relatively stable as well.

The amount of money involved in the annual omnibus reprogramming action does not appear to have any trend. Between 1999 and 2003 the omnibus was always below one billion dollars. In every reprogramming year from 2004 through 2006, funds approved in the omnibus were well over one billion dollars. Moving funds to execute two wars was the likely cause for the more than three-fold increase in funds approved in the omnibus reprogramming actions.

When all of the reprogramming is viewed from the perspective of DoD's budget authority, it seems the percentage of budget authority reprogrammed has been

relatively unchanged. The percentage of budget authority reprogrammed has varied from as little as 4.2 percent in 1999 to as high as 5.4 percent in 2006. While the total dollar amount that has been reprogrammed has increased, it has only kept pace with the growth of DoD budget authority. This may indicate that reprogramming has not really changed much in the last eight years, but the method for executing reprogramming may have. In 1999 internal reprogramming accounted for 93 percent of all dollars reprogrammed. The percentage decreased steadily to 55 percent by 2006.

3. Amount of Funds Reprogrammed by Fiscal and Reprogramming Years

a. Question

As we have seen, when DoD conducts reprogramming it may move funds associated with the current fiscal year or past fiscal years. Understanding how much money is reprogrammed for each fiscal year gives a sense of the magnitude of reprogramming actions. Reprogramming of current year funds may indicate addressing needs brought about by current events. Reprogramming of prior funds may indicate changes in the financial structure of programs such as cost savings or overruns. For each reprogramming year how much money is reprogrammed for each fiscal year?

b. Data Manipulation

For each reprogramming year the data were sorted by the fiscal year of the reprogramming transaction involved. Then the amount of money taken from each account for each fiscal year was summed. The amounts taken from accounts rather than the amounts given to accounts were used because when the defense committees mark a reprogramming request, they typically only mark the paying account and do not mark the account acting as the payee.

c. Presentation

The amount of money reprogrammed for each fiscal year by reprogramming year is shown below in Table 8. The reprogramming years are along the

horizontal axis while the fiscal years are along the vertical axis. All amounts in the table are in thousands of then year dollars.

	Reprogramming Year							
FY	2006	2005	2004	2003	2002	2001	2000	1999
2006	21,744,552							
2005	2,597,467	16,035,382						
2004	422,124	5,321,441	18,457,860					
2003	447,941	1,836,871	762,918	20,017,615				
2002	63,500	66,547	1,709,875	248,156	17,312,225			
2001	269,600	62,058	21,143	615,917	206,879	13,716,367		
2000	335,100	17,979	16,975	23,924	576,195	235,245	10,117,848	
1999	215,000	17,046	13,253	30,903	530	979	2,472,792	14,589,664
1998	18,200	1,419	14,346	62,734	3,237	104,341	1,250	704,956
1997	36,900	4,234	15,169	12,887	36,947	-	9,889	187,958
1996	-	3,223	7,579	18,109	217	61,506	87	2,629
1995	23,200	101	5,366	13,942	12	-	7,082	606
1994					-	19,231	-	24,676
1993					86,847	13,436	-	325
1992					10,100	44,548	-	130
1991					-	42,718	-	50
1990					18,033	38,498	-	917
1989						-	1,067	
1988						310		

Table 8 Funds reprogrammed by fiscal and reprogramming year

d. Description

In every reprogramming year the amount of money reprogrammed was always the greatest in the current fiscal year. The largest amount was $21.7 billion in 2006, and the lowest amount was $10.1 billion in 2000. As with the number of transactions for each fiscal year, the current fiscal year having the most funds reprogrammed makes sense. Events occurring in the present tend to cause more reprogramming of current funds than funds with older fiscal years.

For almost every reprogramming year, funds were reprogrammed for fiscal years ten years in the past. A period of ten years makes sense because the

obligation period for the longest appropriations is five years and the period to spend those obligations is five years. So after ten years, funds that were obligated would either need to be expended or reprogrammed so that the funds' availability is not lost.

In general the amounts of funds reprogrammed for each reprogramming year decreased with the number of years from the present fiscal year. For the reprogramming years of 2004, 2003 and 2002 there were more funds reprogrammed for the fiscal years two years prior to the current fiscal year than for the one immediately prior. These higher amounts could be explained by the reprogramming of RDT&E funds whose obligation period is about to close or the sweeping up of obligated, yet unexpended funds.

In the 2005 reprogramming year there were more funds reprogrammed from the 2004 fiscal year than from the 2003 fiscal year. With more than $5.3 billion reprogrammed, this was more than twice as much as the next largest reprogramming of funds two years old. Three reprogramming years, 2006, 2005 and 2000, had higher amounts of one year old funds reprogrammed. These three years' funds ranged from three to 20 times as large as the other reprogramming years' funds.

4. View of Three Appropriation Types over Time

a. Question

A perception throughout DoD and the defense industry analysts is that investment accounts are consistently used to fund operations accounts. This perception has been furthered at times by the necessary reprogramming of money from investment accounts to fund operations accounts when Congress is late to pass the annual defense appropriation bills. By plotting the amounts of money reprogrammed from investment and operations accounts throughout the year, an understanding of whether investment accounts really are used to fund operation accounts can be developed.

b. Data Manipulation

Transactions from the 2006, 2004, 2002 and 2000, reprogramming years were selected for analysis. The transactions associated with operations and maintenance,

procurement and research and development accounts were singled out for further analysis. For each reprogramming year the transactions were put into chronological order. Then with a starting balance of zero for each of the three transaction types, each transaction that added funds to an account was added to the balance while each transaction that reduced an account's funds was subtracted from the balance. The balance for each account type was then plotted along a timeline based on the transaction dates.

c. Presentation

The balances for operations and maintenance, procurement and research and development accounts are show for reprogramming years 2000, 2002, 2004 and 2006 below. The time periods covered by each figure are along the x-axes. The running balance of reprogrammed funds is shown along the y-axes and displayed in thousands of then year dollars. Operations and maintenance balances are shown in black, procurement balances in blue, and research and development balances are in red.

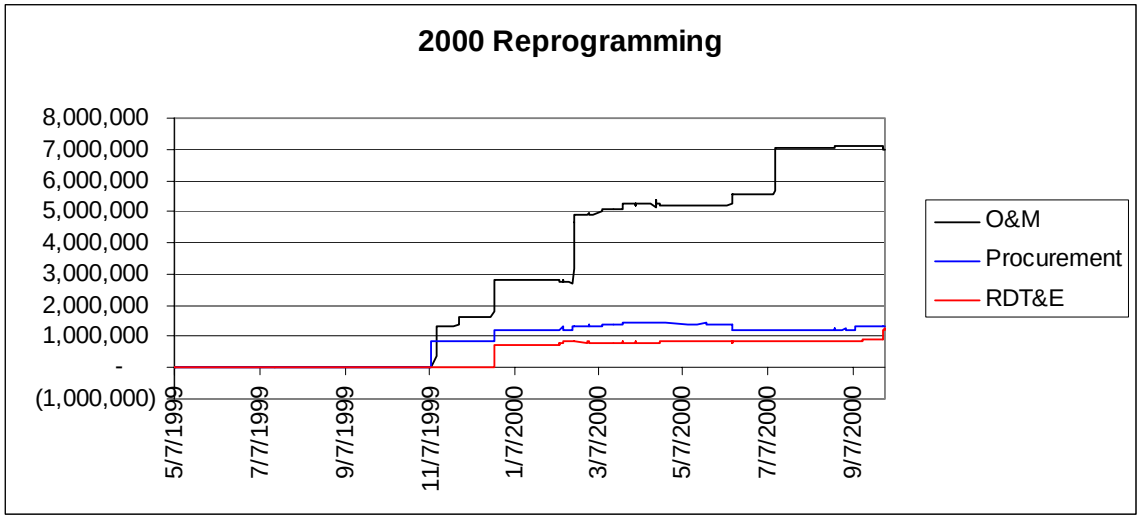

Figure 4 Flow of funds for 2000 RY

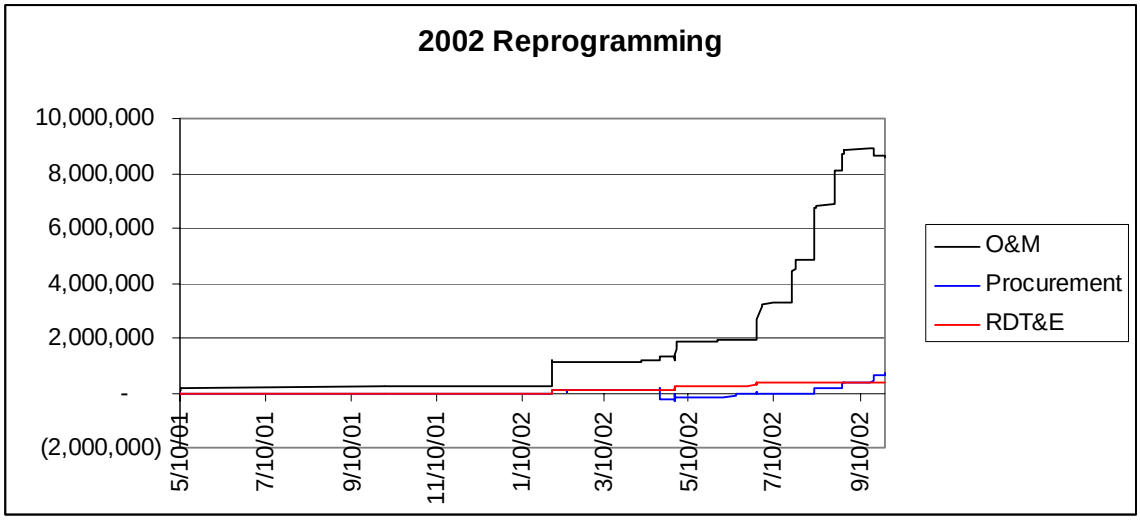

Figure 5 Flow of funds for 2002 RY

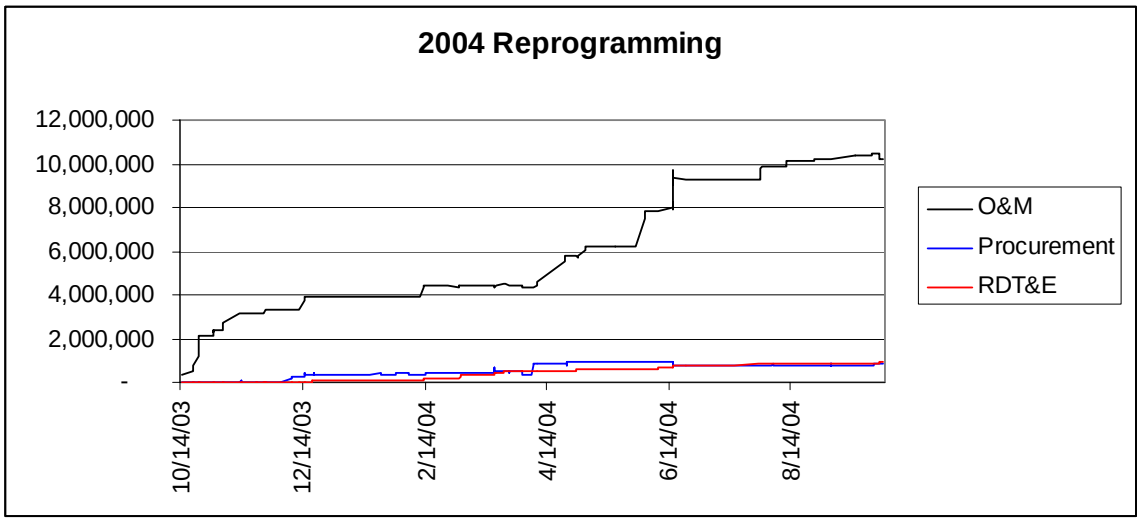

Figure 6 Flow of funds for 2004 RY

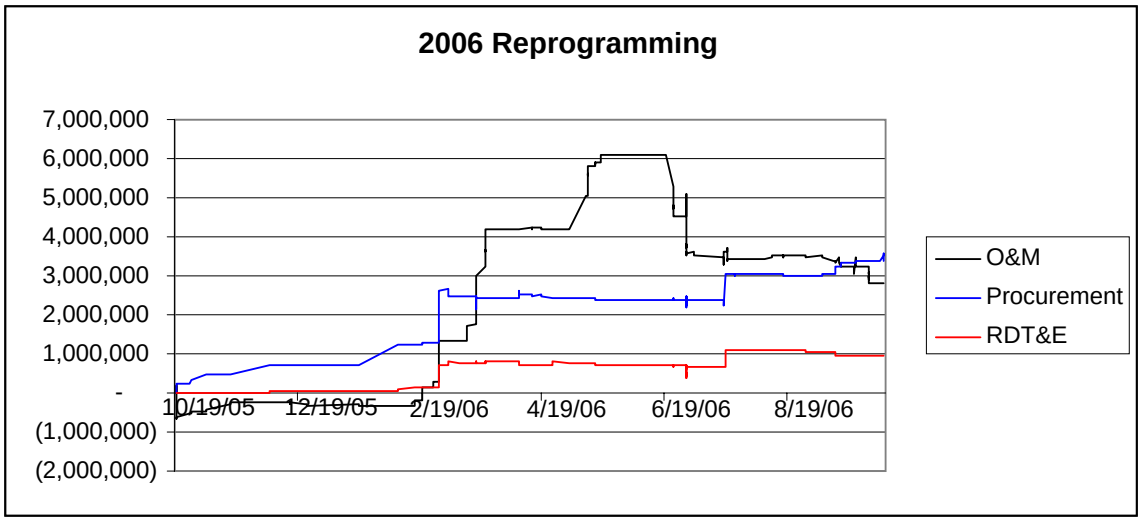

Figure 7 Flow of funds for 2006 RY

d. Description

During the 2000 reprogramming year the net increase for operations and maintenance grew to be about six times larger than the net increase for procurement and research and development. Most of the year the procurement balance was slightly higher than the research and development balance. The balance dropped below zero slightly for the period between September and the beginning of November. Neither the RDT&E nor operations and maintenance balances ever dropped below zero. In the beginning of June the balance for operations and maintenance decreased while the balances for procurement and research and development increased. This was the only point on the figure where it was evident that one type of account benefited at the expense of another.

The 2002 reprogramming year had characteristics similar to those of 2000. The balance for operations and maintenance was about ten times larger than those of procurement and research and development. The operations and maintenance balance went up rapidly beginning in February and rose to a high of $8.9 billion before falling to $8.5 billion at the end of September. The net increases in investment accounts were less than $1 billion throughout the year. Procurement was as low as ($314) million at the end

of April but recovered to $620 million by the end of the year. At the end of September the procurement balance went up while the operations and maintenance balance went down.

In the 2004 reprogramming year the operating and investment accounts once again had similar characteristics to those of 2000 and 2002. The net increase in operations and maintenance accounts was about ten times that of the investment accounts. The operations accounts increased steadily to about four billion dollars by the end of December and stayed relatively flat until May, when the balance increased steadily to the $10 billion end of year level. There was no apparent period throughout the year where it was evident that one type of account was being used to fund another type of account.

The 2006 reprogramming year was different from the previous three years analyzed. The net increase to the operations and maintenance account never grew to any more than three times the net increase to investment accounts. In previous years operations and maintenance had consistently been about ten times larger. Also, at the beginning of the reprogramming year, the operations and maintenance balance was actually negative and the procurement balance was positive. This is the first time this trait was observed. By looking at the raw data, there was a direct relationship between the rising procurement balance and the falling operations and maintenance balance between October and February observed. The procurement balance ended the year at about $3.5 billion, the highest of all four years studied.

C. CONGRESSIONAL RESISTANCE TO REPROGRAMMING

Reprogramming has provided the flexibility DoD believes it needs to execute its responsibilities. However, there exists a constant tension between DoD and Congress. DoD always wants more flexibility for the execution of its budgets while Congress wants to assert and maintain control of its powers of the purse. Congress can reassert its control through the approval process of prior approval reprogramming actions. This section looked at how often Congress changes reprogramming requests and how much they change the proposed reprogramming requests.

1. Frequency of Congressional Resistance

a. Question

It is important to understand how often Congress resists reprogramming. Since Congress provides the original funding as well as the authority to reprogram funds, understanding when it restricts use of that authority can shape future requests. Congressional resistance occurs when a prior approval reprogramming is submitted and the action is either disapproved in whole or one or more of the line items are changed. Frequently, a committee will reduce the amount requested to be cut, but will leave up to the department which requirement will not receive the requested funding. How often are prior approval reprogramming actions changed by the congressional committees that approve them?

b. Data Manipulation

For each reprogramming year prior approval reprogramming actions were counted except the omnibus reprogramming action. Internal reprogramming actions were not included because the defense committees do not review them. Any actions which had line items changed by one or more of the congressional committees were counted as being marked. Prior approval reprogramming actions that were not marked by a congressional committee were counted as being left alone.

c. Presentation

The number of prior approval reprogramming actions that were submitted in each reprogramming year and the number of them that were changed by the defense committees are displayed in Figure 8. Data for the reprogramming years from 1999 to 2006 are included. The height of the data represents the number of reprogramming actions while the horizontal axis provides a timeline in reprogramming years.

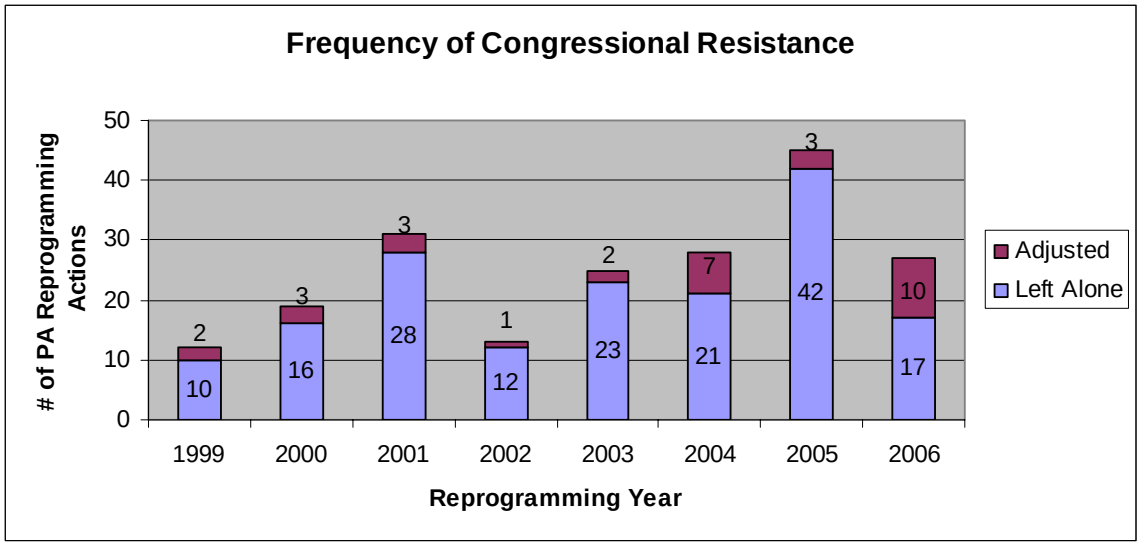

Figure 8 Frequency of congressional resistance

d. Description

The number of prior approval reprogramming actions more than doubled from 1999 to 2001, while the number of actions changed by congressional defense committees remained fairly constant. After 2001, the number of prior approval reprogramming actions returned to 1999 levels in 2002, and then increased steadily through 2005 while the number of actions changed by Congress remained constant. In 2006, the number of prior approval reprogramming actions decreased significantly again. In all years except 2004 and 2006, the number of actions changed ranged from one to three regardless of the number of actions. In 2004 and 2006, the number of prior approval reprogramming actions changed by Congress more than doubled any other year. The approval rate as a percentage of requests submitted ranged from a low of seven percent to a high of 37 percent. Overall, about 85 percent of all prior approval reprogramming requests went unchanged. In general, this shows the defense committees defer to the Defense Department's judgment.

There appears to be a pattern in the number of prior approval reprogramming actions submitted. The pattern seems to indicate that prior approval requests increase for a few years, and then have a sharp drop, followed by an increasing trend again. The trend may be correlated with the presidential election cycle. Fewer

reprogramming requests may occur in the second year of a president's term because it is really the first time the President's budget is his. The President is sworn in on January 20th and his budget is due to Congress on the first Monday in February. As a result during the President's first year the budget is mostly complete and the President can only make modifications. This pattern should be investigated more comprehensively in the future.

2. Magnitude of Congressional Resistance

a. Question

When congressional committees review reprogramming requests they may either approve in full, deny in full or mark to an amount they believe appropriate. How much of the money requested that congressional committees deny gives an indication of the magnitude of congressional resistance. How much of requested reprogramming funds are denied each year? What is the average percentage marked? Are there any trends in the marking of reprogramming requests?

b. Data Manipulation

The sum of the data for transactions with an increase in accounts was higher than the amounts leaving accounts. The difference between money going to accounts and money coming from accounts stems from how the defense committees mark up reprogramming requests. Sometimes defense committees only reduce the funds for accounts being reduced and leave it up to the department to decide which items will not receive additional funding. Other times the defense committees specifically reduce the amounts requested for increases. As a result, all data used are from transactions associated with money leaving accounts were used with the exception of total number of transactions marked.

For each reprogramming year the transactions that were marked were collected. The numbers of transactions marked for each year were then counted. Then the amount of money requested to be reduced from accounts was summed. The amount of money approved to be reduced from accounts was summed. The percentage of each

transaction marked was averaged. The total approved was divided by the total requested in the identified transactions to compute the percentage marked.

c. Presentation

The total amount of requested reprogramming that was denied is shown in Table 9 below. The first column shows the reprogramming year involved. The second column shows the total number of prior approval transactions for each reprogramming year. The third column shows the number of transactions that were marked for each reprogramming year. The fourth column is the total amount of prior approval reprogramming funds approved for the reprogramming year in then-year $K's. The fifth columns displays the total amount requested in the marked transactions while the sixth column shows the amount approved in those transactions. The eighth column is the amount requested divided by the difference. The last column is similar to the eighth column except that it is the average of the percentages marked for the transactions that were marked.

Regression analysis was performed to see if there was any relationship between the number of transactions marked and the total number of prior approval transactions. Regression was also performed to see if there was any relationship between the number of transactions marked and the amount requested. Regression was performed to see if there was a relationship between the number of transactions marked and the total amount of prior approval reprogrammings approved.

RY	# of PA Transactions	Transactions Marked	Total PA Amount Approved	Requested	Approved	Difference	% Marked	Avg Mark %
1999	110	33	1,076,370	151,022	25,924	125,098	83%	78%
2000	180	78	881,043	1,005,198	338,594	666,604	66%	75%
2001	216	55	3,261,337	726,732	377,782	348,950	48%	76%
2002	115	17	1,659,954	822,353	716,251	106,102	13%	60%
2003	170	5	3,169,857	851,878	758,878	93,000	11%	53%
2004	271	51	4,630,251	763,488	171,354	592,134	78%	80%
2005	301	42	9,812,373	1,507,101	595,998	911,103	60%	61%
2006	390	119	11,304,073	5,016,098	1,398,652	3,617,446	72%	78%

Table 9 Extent of congressional resistance

d. Description

The number of transactions varied greatly between 1999 and 2006. Transactions marked ranged from a low of five in 2003 to a high of 119 in 2006. The percentage of all prior approval reprogramming transaction varied greatly as well. Only 3 percent of reprogramming transactions were marked in 2003 while 43 percent were marked in 2000. Overall, about 23 percent of prior approvals reprogramming transactions were marked. Regression showed that in general as the number of prior approval transactions increased, so did the number of marked transactions.

In every year except 2000 the amount requested in the marked transactions was less than the total amount of approved transactions for all prior approval reprogramming. In 2000, more money was requested in the marked transactions than was approved for all transactions. The amount requested is very strongly correlated with the total amount approved. As the total amount approved in all prior approval transactions went up so did the amount requested for the transactions that were marked.

The amount which was marked varied significantly from year to year. The smallest amount marked was in 2003, when $93 million was cut from requested reprogramming. The highest amount marked was in 2006, when $3.6 billion was cut from requested reprogramming. A low of 11 percent of the funds reduced for marked transactions in 2003 with a high of 83 percent in 1999 was observed. The percentage marked decreased between 1999 and 2003 and then increased through 2006. The amounts cut from requests were strongly correlated with the total amount of all prior approval reprogramming requests approved. As the amount of total amount approved went up, the amount of reprogramming cut increased as well.

The average mark percentage is the average of the percentage marks for each individual transaction that were marked. Percentages ranged from a low of 53 percent in 2003 to a high of 80 percent in 2004. The high percentage indicates that when defense committees mark a transaction they tend to reduce the amount significantly if not completely. Of the 400 marked transactions, the amount reduced on average was 74 percent.

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V. ANALYSIS AND CONCLUSION

A. THE NATURE OF DOD REPROGRAMMING

In some aspects reprogramming within DoD has changed over the last eight years while in others it has stayed the same. Trends and events were evident in some of the data presented, and in others they were not. The research was broken into three areas: frequency of actions, magnitude of actions, and congressional resistance associated with actions.

1. Analysis of Reprogramming Actions and Transactions

In general the number of reprogramming actions and transactions increased from 1999 and 2006. The increase in actions and transactions really started in the 2004 RY. The war in Iraq started in the spring of 2003, and likely had an impact on the number of reprogramming actions and transactions. It was expected that the war would cause more reprogramming actions to fund the operations in Iraq and there would be an increase in the number of transactions associated with operating accounts. Instead, the number of operating account transactions remained relatively constant over the eight year period.

There were always more internal reprogramming actions than prior approval reprogramming actions. Internal reprogramming actions do not require congressional approval and as such do not receive the scrutiny of prior approval reprogramming actions. Only those reprogramming actions meeting specific criteria are required to have prior approval prior by the defense committees prior to implementation. As such, more actions do not meet the criteria for prior approval than those that do. Also, it is possible that services avoid using reprogramming actions that could draw the ire of someone on a defense committee and cause him or her to reject the proposed reprogramming action.

While the number of transactions increased for both prior approval and internal reprogramming during the period studied, there was a larger increase in the number of prior approval transactions. In fact, there was considerable variability in the number of internal reprogramming transactions from year to year, yet the 2004 and 2005 reprogramming years had substantial increases from previous years. The number of prior

approval transactions in the 2004 to 2006 period increased between 60 to 150 percent more than the previous years. Also, the number of transactions included in the omnibus reprogramming action increased during the same period.

This shift to more prior approval reprogramming transactions is probably a reflection of the increasing complexity necessary to fight a war and execute programs effectively. When large operations, such as war, are carried out, large amounts of funds are needed. If the operations are not planned well in advance or funding has not yet been appropriated by Congress, then funds must be moved from existing programs in the interim to fund the operations. To meet those interim funding requirements, more reprogramming actions that meet the criteria for prior approval will be generated as a result of the dollar values involved. Consequently, more reprogramming transactions are prior approval than internal.

The average number of transactions per prior approval action also increased from 1999 to 2006. While both the number of actions and transactions increased, the number of transactions increased more. Including more transactions in prior approval actions makes it more difficult to determine what tradeoffs are being made among different programs. This may have been used as a tactic by DoD officials so that the request was less likely to be marked by the defense committees. Or having more transactions could have just been a necessity to achieve the necessary funding. Further research into what types of accounts were involved with prior approval actions having many transactions would help to clarify this point.

It was expected that the months of August and September would be the busiest in terms of the number of reprogramming actions executed. This expectation was based on the belief that the end of fiscal year sweep-ups would drive the increased reprogramming actions. End of fiscal year sweep-ups occur when a program has budget authority that will expire if not obligated prior to the end of the fiscal year. Toward the end of the fiscal year managers will identify those un-obligated funds and identify uses for those funds to be obligated.

In actuality the expectation was partially met. For internal reprogramming actions August and September were busy months in terms of the numbers of reprogramming actions executed. However, for prior approval reprogramming actions August and September did not have as many actions as expected. Instead, the months of March, April and May were the busiest for prior approval actions. The months of March, April and May were months that had many internal reprogramming actions as well.

The process for approving prior approval reprogramming actions was the likely reason why there were not many prior approval reprogramming actions in August and September. The length of time it takes to identify funds to be reprogrammed and have the proposed action decided upon within DoD and then by the defense committees is probably lengthy. So lengthy is it that if the action was identified in August or September, the new fiscal year would start before the reprogramming action would be approved and could be implemented.

The increase in the number of prior approval actions in March, April and May are likely the result of the mid-year review. About halfway through the fiscal year programs are reviewed to determine if they are running under or over budget. As a result of the mid-year review programs are identified to have funds moved out of, or into, to allow for better execution. Movement of these funds requires reprogramming to be used. Doing so during the middle of the fiscal year allows adequate time to have the requests approved by the defense committees.

Internal reprogramming actions had two periods that had significantly more actions than other periods. The periods of August and September and March, April and May both had high numbers of internal reprogramming actions. August and September probably had higher actions as a result of end of fiscal year sweep-up activity while March, April and May had more actions as a result of the mid-year reviews. Unlike prior approval reprogramming actions, internal reprogramming actions are not approved by the defense committees and consequently can be used as a tool at the end of the fiscal year.

It was expected that if the normal defense appropriations were passed late then more reprogramming actions would occur before the appropriations bill to ensure

programs had enough funds to continue critical operations. It was also expected that after the defense appropriations were passed late that there would be more reprogramming actions to move the funds back to the accounts from which they had borrowed. Instead, the number of reprogramming actions in the months immediately before and after appropriations was varied. It did not matter if the appropriations were the normal defense appropriations or supplemental appropriations. In some instances there were more reprogramming actions before and after appropriations but in others there were not. Further study would be beneficial to developing an understanding as to why this occurred.

While the number of operating account transactions stayed the same, the numbers of transactions for military personnel, procurement, housing and construction and transfer funds increased. Increases in these transactions were not anticipated. Paying for more personnel in a hazardous duty status and the activation of National Guard units likely caused the increase in military personnel transactions. Even after the first year of combat, wartime personnel costs are funded by supplemental appropriations and are usually funded in a transfer account to be reprogrammed into personnel accounts. Likewise, procurement for more equipment being used in war as well as temporary housing and construction costs associated with the war led to the increase in reprogramming transactions.

Typically, the majority of reprogramming transactions were used to reprogram current year funds. The number of transactions decreased as the number of years from the current fiscal year increased. It was expected that the current fiscal year would contain the majority of transactions since events driving reprogramming actions are more likely to affect present fiscal year funds more so than past fiscal year funds. Transactions associated with previous fiscal year funds in many cases were the result of reprogramming un-obligated funds set to expire to other accounts so that the funds may be used. One would expect to see transactions associated with research and development two years in the past because the length of this type of appropriation is two years. The same logic follows for the other types of appropriations and their obligation timeframes.

The exception to the previous discussion occurred in the 2004 reprogramming year. During that reprogramming year there were more transactions farther back in time than in any other reprogramming year. This may have been the result of an extra hard look at programs looking to identify any available funds that could be used for the war in Iraq. This argument is bolstered by the data shown in Table 1 showing that there was an increase in transactions associated with procurement and military construction accounts. These are the types of accounts having funds with obligation periods of many years.

2. Analyzing the Money Involved with Reprogramming

When taking an overall look at the eight appropriation types (O&M, MILPERS, RDT&E, Procurement, MILCON/Housing, Revolving Funds, Transfer Funds and Other DoD Programs) some observations about the amounts of funds reprogrammed into and out of these accounts were made. There was not always a direct correlation between the number of transactions and the amount of money involved with each type of account. Some accounts had a net increase in funds while others had a net decrease.

By far the accounts that had the most activity were the operations and maintenance accounts. Not only did they have the most transactions, but they also had the most funds moving into and out of them. These accounts had over $181 billion reprogrammed into them. This was more than six times larger than the account with the next largest amount. There was a net increase of $163 billion in operations and maintenance accounts over the eight year period.

Operations accounts are subject to needing reprogramming more so than other accounts because events that occur tend to change to best laid plans. Budgets are built with assumptions about specific operating conditions and tempo almost two years before they are executed. By the time the budgets are actually executed and operations conducted, there are likely significant events having occurred that require changes to the operating budgets.

The large net positive increase in the operations and maintenance account may be a reflection of the period studied. It is suspected that a majority of the funds reprogrammed into the operations and maintenance account are a direct result of the war

in Iraq. When Congress funds the war through supplemental appropriations they appropriate the funds into a transfer account. The funds then have to be reprogrammed into the Operations and Maintenance account for execution of operations. In the absence of war and supplemental appropriations it is expected that the amount of money transferred into the Operations and Maintenance account would be significantly less. In fact, for the 1999 through 2001 reprogramming years, in which there were no war supplemental appropriations, there was only a net increase of $21.7 billion in operations and maintenance accounts. This represents about $7 billion a year. For the 2002 to 2006 reprogramming years there was a net increase of $142 billion, or about $28 billion per year.

While transfer accounts only accounted for about three percent of all reprogramming transactions, they had the second most money involved in reprogramming. Transfer accounts had over $163 billion transferred out of them and a net negative flow of over $161 billion. This imbalance of the amount of money involved and the number of transactions was a result of how the reprogramming actions are structured. Most reprogramming actions with transfer funds had many transactions with fund increases, while there was only a large, single transaction reprogramming funds out of the transfer account. These transactions are most likely a function of supplemental appropriations in general and not a reflection of reprogramming in post-9/11.

Research and development was another account with incongruence between the number of transactions and the amount reprogrammed. This account had the third most transactions, but only had the seventh most dollars reprogrammed. This suggests there were many transactions with small dollar amounts. One explanation may be that research and development programs may require only small changes to make a large impact. Also, there are many different research and development programs and many of them are not funded to a high dollar amount relative to operations and maintenance. As a result, only small dollar amounts are needed to be reprogrammed for these programs to account for changes. Consequently, there are lots of transactions having small dollar amounts.

The amount of money reprogrammed through internal reprogramming was relatively unchanged over the period studied. While the number of actions and

transactions varied, the amount of funds reprogrammed remained relatively constant. On the other hand, prior approval reprogramming had some definite trends associated with them. There was an increasing trend in the amount reprogrammed using prior approval reprogramming and there was also an increase in the number of prior them.

It was surprising to see that the total amount reprogrammed using internal reprogramming was relatively unchanged during the eight year study period. It was expected that there would be an increasing trend in the amount reprogrammed as a result of operations in Afghanistan and Iraq. The amount of internal reprogramming annually was between $12 and $17.8 billion. Internal reprogramming accounted for the majority of the money reprogrammed in every year. However, of the total amount reprogrammed each year, prior approval reprogramming became a larger portion of that total every year.

The amount of money reprogrammed using the annual omnibus reprogramming action changed dramatically between 1999 and 2006. In 1999, only $775 million was reprogrammed, but in 2006 over $3 billion was reprogrammed using the omnibus reprogramming action. In fact, until the 2004 reprogramming year no omnibus reprogramming action was over $1 billion. The increasing amount reprogrammed using the omnibus reprogramming action suggests that the services might be doing a better job of coordinating a majority of their reprogramming requests prior to the submittal to the defense committees. However, that does not seem to be the case since the amount of prior approval reprogramming actions outside of the omnibus reprogramming action have increased as well. Further study into why the amount reprogrammed in the omnibus reprogramming action has increased is warranted.

The amount reprogrammed by prior approval actions that were not the omnibus reprogramming action increased from 1999 to 2006. In 1999, there was only $300 million reprogrammed, but by 2006, there was over $8 billion reprogrammed using prior approval reprogramming actions. The increase was more pronounced in 2005 and 2006. One explanation may be that since the events of September 11, 2001, the number, size and complexity of operations in which the DoD is involved has grown continually. This increase in operations causes more funds for not only operation accounts, but military personnel and investment accounts as well.

The total amount reprogrammed increased from 1999 to 2006, but stayed between 4.2 and 5.4 percent of the total DoD budget authority. The composition of the total amount reprogrammed changed over the period studied. In 1999, internal reprogramming accounted for about 93 percent of all of the dollars reprogrammed. The percentage decreased to about 55 percent by 2006. An explanation for why prior approval reprogramming has become a larger fraction of total reprogramming is that as more reprogramming is needed, more of the reprogramming actions exceed the thresholds or meet the criteria for prior approval reprogramming actions. As a result, the amount of internal reprogramming actions remains relatively constant while prior approval reprogramming increases.

It was expected that the investment accounts (Procurement and RDT&E) would subsidize operating accounts, yet no such relationship was observed. There was however, one instance where it appeared that operating accounts served to fund investment accounts. Based on the results of this study it does not appear that investment accounts are being used to fund operating accounts. However, just because the data do not bear this perception out does not mean it is not occurring. The tradeoff between investment and operating accounts may be being made during budget development. If that is the case then reprogramming for this reason would not be necessary.

3. Congressional Resistance

When the DoD sends a prior approval reprogramming action to the defense committees it may be met with resistance in the form of disapproval of the entire request, disapproval of specific transactions or reducing the amount requested in transactions. For every reprogramming year except 2004 and 2006, there were only a couple of actions per year that received congressional resistance, regardless of the number of reprogramming actions. In the 2004 reprogramming year one-third of all prior approval reprogramming actions were marked in some form by the defense committees. In the 2006 reprogramming year ten of 17 actions were marked by the defense committees. It seems that there was relatively little congressional resistance in most years. The Congress

during this time period had been labeled as a "Rubber Stamp Congress," meaning that they rarely opposed anything requested by the executive branch (CNN, 2006).

It appears that the 2004 and 2006 reprogramming years are anomalies where congressional resistance is concerned. The 2004 reprogramming year may have had more resistance as a result of the funding sources attempted to be used to fund the Iraq war. The 2004 reprogramming year was the first full year in which the Iraq war had been ongoing. Perhaps this was the first series of attempts by the DoD to use programs which had traditionally been off-limits and the defense committees reasserted its control over the power of the purse by denying or reducing the amounts requested. Another explanation may be that the shift was a function of those years being election years. Putting forth resistance may have been an attempt to distance themselves from the current administration.

For the 2006 reprogramming year there was once again increased resistance. During the 2006 reprogramming year, the largest amount of funds for the entire study was denied by the defense committees. For the marked actions, there was $5.0 billion requested, yet only $1.4 billion was approved. The denial of over $3.6 billion was more than four times larger than in any other year. Perhaps the defense committees viewed the funding provided in the supplemental appropriations as adequate and the reprogramming requests went beyond what they believed was necessary. Further in-depth research of individual reprogramming actions would be necessary to determine if this was indeed the case.

When the defense committees did decide to mark reprogramming requests, they did so in a fairly consistent manner. The defense committees typically reduced the amount requested by an average amount of about 75 percent. The total amount requested with transactions which were marked was fairly constant between 2001 and 2004. The 1999 reprogramming year had a very low dollar amount associated with the transactions that were marked. This consistency could be a result of a defense committee holding the line on a particular reprogramming request type. If that were the case however, one would expect the DoD would know this information in advance and decide not to submit requests they know would be likely to be marked in committee. Another alternative is

the idea that the defense committees take a couple of actions each reprogramming year and mark them up for no other reason other than to show they are still exerting control.

The 2002 and 2003 reprogramming years were different from the other reprogramming years. Of the transactions marked during these two reprogramming years, there was only about a 12 percent reduction in the amount of funds requested. There were only five and 17 transactions marked in the 2003 and 2004 reprogramming years respectively. In every other reprogramming year there were at least 33 transactions that had been marked. The 2002 reprogramming year began shortly after the attack on the World Trade Center and the Pentagon on September 11, 2001. It could be the case that the defense committees did not want to give the appearance of impeding the President's prosecution of the terrorists. The same possibility exists for the 2003 reprogramming year with the start of the war in Iraq.

B. CONCLUSIONS

DoD classifies reprogramming into two major categories; prior approval and internal reprogramming actions. Prior approval actions are submitted to the defense committees for approval before they can be implemented. Internal reprogramming actions are audit-trail actions approved within the DoD. Prior approval actions are used when certain criteria are met: reprogramming affects a congressional special interest item, involves the use of general transfer authority, certain thresholds exceeded or if the reprogramming begins a new program, increases quantities of a major end-item or terminates a program. If none of the criteria are met then an internal reprogramming action is used.

Reprogramming actions followed a cyclical pattern. The patterns were different for internal and prior approval actions. There were two periods of high activity for internal reprogramming actions. The first period was in the months of August and September. The second period was during March, April and May. For prior approval actions there was only one period of time that had more actions. Like the second internal reprogramming period, the high activity period for prior approval reprogramming actions were the months of March, April and May.

The reasons for the high activity periods were the end of the fiscal year and the mid-year review. At the end of the fiscal year unobligated balances in expiring accounts are reprogrammed so that the funds may be used. This only affects internal reprogramming because the prior approval process is too lengthy to be implemented before the end of the fiscal year. During the mid-year review, programs are reviewed to determine if programs are executing under or over budget. The mid-year review serves as a course correction for the funding of programs. Both prior approval and internal reprogramming actions saw an increase in activity around the mid-year review period.

In general there was an increasing trend in the number of reprogramming actions and in the amount of money reprogrammed annually. The number of internal reprogramming actions varied between 58 and 116 but had no real trend. The total amount reprogrammed annually using internal reprogramming remained relatively constant at about $15 billion. The typical internal reprogramming action was about $26 million and consisted of eight transactions. Generally speaking, the number of prior approval actions increased during the period studied. On average there were about 26 prior approval reprogramming actions annually. The typical prior approval reprogramming action was about $32 million and consisted of about four transactions.

Operations and maintenance accounts were involved in the most transactions and had the most money involved. Procurement accounts had the second most transactions while transfer funds had the second most money reprogrammed. The amount of money involved when reprogramming operations and maintenance and transfer accounts was more than five times larger than any other account type. The study was not conclusive but the author believes may be a function of the period studied. The extensive amounts of money transferred from transfer accounts to operating accounts to fight the current conflict in Iraq heavily influenced these figures.

Congress usually approves most prior approval reprogramming actions. The Congress of the last six years has been labeled as a “Rubber Stamp Congress” and the data seemed to back that up. Aside from the omnibus reprogramming action, the defense committees only marked a couple of actions each year. Transactions in every omnibus reprogramming action were consistently marked by the defense committees. When the

defense committees did decide to mark a transaction they did so fairly decisively. On average transaction amounts were reduced by 70 percent when the defense committees marked them.

The information presented in this study can be used as a baseline for further research. This thesis developed a structured methodology for studying reprogramming and brought about new questions to be answered. Future research should focus on answering the questions uncovered in this study. Prescriptive conclusions may be made to assist in DoD's budgeting process using the information presented in this study and from future research.

C. AREAS FOR FURTHER STUDY

While this study answered some questions, it perhaps raised even more. There were occurrences of dramatic shifts in the frequency and amounts of reprogramming actions that were difficult to explain. It is unknown whether the data presented is "normal," or if the data shifted from "normal" as a result of the ongoing wars. It is also unknown if the level of congressional resistance would be different during periods where a balance of power between political parties exists.

Based on the data presented in Table 7, a dramatic change occurred during the 2004 reprogramming year. The amounts reprogrammed by the omnibus reprogramming action and prior approval actions in general increased substantially. There was no apparent reason for the increase. Investigation into what caused the increase in the amount of money reprogrammed using prior approval reprogramming could shed light on the subject. Perhaps there was a single decision or policy change that led to the change in how the DoD reprogrammed funds.

As a corollary to the above area, investigation into why the amount reprogrammed as a percentage of total budget authority has remained relatively unchanged. While the total amount of funds reprogrammed increased, the increases came generally only from prior approval actions. The amount reprogrammed by internal

reprogramming actions remained relatively constant. Investigation into why the amount reprogrammed by internal reprogramming remained relatively unchanged should be conducted.

A significant portion of the data may be strongly influenced by the current operations in Iraq and Afghanistan. There has not been this amount of operational activity since the Vietnam era. To see how strongly the data were influenced by current operations, a study of corresponding data from a period before the one studied in this thesis could be done and then compared. However, it may be more difficult obtaining the reprogramming data for previous years as it may not be in digital format or even available.

If data were collected from another time period, there would also be an opportunity to discern congressional resistance associated with political party affiliation. For example, from 1990 to 1992, there was a Republican president and a Democratic controlled Congress. From 1992 to 1994, there was a Democratic president and a Democratic controlled Congress. From 1994 to 2000, there was a Democratic president and a Republican controlled Congress. The last combination occurred during the period covered by this study. Additional research may find that there are differences in congressional resistance depending on the combination presidential/congressional control.

D. RECOMMENDATIONS

While this study was extensive, it was not exhaustive. This study probably uncovered more questions than it answered. Therefore, more research on reprogramming should be conducted to further develop an understanding of this field. Future research should focus on answering the questions uncovered and provide recommendations about future reprogramming activity.

Collecting the data for this study was slow and tedious. The information was manually entered into an EXCEL workbook after transcribing the information from a PDF file. It would have been much easier if the DoD (C) maintained a database of reprogramming information in a format that is more conducive to data manipulation.

While reprogramming data from 1999 to present is available on the DoD (C) website, it would be beneficial to have reprogramming data from earlier years be made available. Having this information would enable future studies to look at reprogramming at different periods in our history. As such, then reprogramming could be compared and contrasted using similar periods throughout history.

APPENDIX. EXAMPLE OF DATA COLLECTED

Title	Date	Appropriation	Fiscal Year	BA	Amount Requested	Amount To	Mark	Mark%	Amount Requested	Amount From	Mark	Mark%	FY	Notes
PA 04-01	21-Nov-03	MILPERS, Marine Corps	2002	2- Pay and Allowances for Enlisted Personnl	13500	13500	0	0.0%			0	0.0%	2004	
PA 04-01	21-Nov-03	Procurement, Marine Corps	2002	2- Weapons and Combat Vehicles			0	0.0%	291	291	0	0.0%	2004	
PA 04-01	21-Nov-03	Procurement, Marine Corps	2002	4- Communications and Electronics Equipment			0	0.0%	3343	3343	0	0.0%	2004	
PA 04-01	21-Nov-03	Procurement, Marine Corps	2002	5- Support Vehicles			0	0.0%	450	450	0	0.0%	2004	
PA 04-01	21-Nov-03	Procurement, Marine Corps	2002	6- Engineer and Other Equipment			0	0.0%	3339	3339	0	0.0%	2004	
PA 04-02	13-Nov-03	Other Procurement, Army	2004	2- Communications and Electronics Equipment	25400	25400	0	0.0%			0	0.0%	2004	
PA 04-02	13-Nov-03	Other Procurement, Army	2002	2- Communications and Electronics Equipment	21600	21600	0	0.0%			0	0.0%	2004	
PA 04-02	13-Nov-03	Other Procurement, Army	2004	3- Other Support Equipment			0	0.0%	25400	25400	0	0.0%	2004	
PA 04-02	13-Nov-03	Other Procurement, Army	2002	3- Other Support Equipment			0	0.0%	21600	21600	0	0.0%	2004	
PA 04-03	8-Dec-03	Iraq Freedom Fund	2004				0	0.0%	193200	193200	0	0.0%	2004	
PA 04-03	8-Dec-03	Other Procurement, Army	2004	1- Tactical and Support Vehicles	129000	129000	900	0.7%			0	0.0%	2004	
PA 04-03	8-Dec-03	Other Procurement, Army	2004	2- Communications and Electronics Equipment	63300	63300	0	0.0%			0	0.0%	2004	
PA 04-06	18-Dec-03	Procurement, Defense Wide	2003	1- Major Equipment	25200	25200	0	0.0%	25200	25200	0	0.0%	2004	
PA 04-06	18-Dec-03	RDT&E, Defense Wide	2003	3- Advanced Technology Development	25200	25200	0	0.0%			0	0.0%	2004	
PA 04-07	19-Dec-03	Weapons and Tracked Combat Vehicle Procurement, Army	2003	1- Tracked Combat Vehicles	91259	91259	0	0.0%			0	0.0%	2004	
PA 04-07	19-Dec-03	Weapons and Tracked Combat Vehicle Procurement, Army	2003	1- Tracked Combat Vehicles			0	0.0%	91259	91259	0	0.0%	2004	
PA 04-08	5-Jan-04	Aircraft Procurement, Air Force	2003	5- Modification of In-Service Aircraft	3400	3400	0	0.0%			0	0.0%	2004	
PA 04-08	5-Jan-04	Aircraft Procurement, Air Force	2003	5- Modification of In-Service Aircraft			0	0.0%	3400	3400	0	0.0%	2004	
PA 04-08	5-Jan-04	Aircraft Procurement, Air Force	2004	5- Modification of In-Service Aircraft	5400	5400	0	0.0%			0	0.0%	2004	
PA 04-08	5-Jan-04	Aircraft Procurement, Air Force	2004	5- Modification of In-Service Aircraft			0	0.0%	5400	5400	0	0.0%	2004	
PA 04-12	22-Jan-04	Other Procurement, Army	2004	1- Tactical and Support Vehicles	106100	106100	0	0.0%			0	0.0%	2004	
PA 04-12	22-Jan-04	Other Procurement, Army	2004	3- Other Support Equipment			0	0.0%	106100	106100	0	0.0%	2004	
PA 04-13	6-Feb-04	O & M, Air Force	2004	1- Operating Forces			0	0.0%	13573	2400	11173	82.3%	2004	
PA 04-13	6-Feb-04	O & M, Army	2004	1- Operating Forces			0	0.0%	5994	0	5994	100.0%	2004	
PA 04-13	6-Feb-04	O & M, Navy	2004	4- Administration and Servicewide Support			0	0.0%	3280	3280	0	0.0%	2004	
PA 04-13	6-Feb-04	Office of the Inspector General	2004	1- Operations and Maintenance	22487	5680	16807	74.7%			0	0.0%	2004	
PA 04-14	13-Feb-04	Procurement, Defense Wide	2004		0		0	0.0%	5374	0	5374	100.0%	2004	
PA 04-14	13-Feb-04	RDT&E, Defense Wide	2004	3- Advanced Technology Development	24119	15819	8300	34.4%			0	0.0%	2004	
PA 04-14	13-Feb-04	RDT&E, Defense Wide	2004		0		0	0.0%	18745	15819	2926	15.6%	2004	
PA 04-16	5-Mar-04	Aircraft Procurement, Air Force	2003	5- Modification of In-Service Aircraft	0		0	0.0%	8800	8800	0	0.0%	2004	
PA 04-16	5-Mar-04	Aircraft Procurement, Air Force	2002	5- Modification of In-Service Aircraft	0		0	0.0%	11100	11100	0	0.0%	2004	
PA 04-16	5-Mar-04	Aircraft Procurement, Navy	2004	5- Modification of In-Service Aircraft	13900	13900	0	0.0%			0	0.0%	2004	
PA 04-16	5-Mar-04	Aircraft Procurement, Navy	2004	5- Modification of In-Service Aircraft	0		0	0.0%	10800	10800	0	0.0%	2004	
PA 04-16	5-Mar-04	Aircraft Procurement, Navy	2005	5- Modification of In-Service Aircraft	5750	5750	0	0.0%			0	0.0%	2004	
PA 04-16	5-Mar-04	Aircraft Procurement, Navy	2002	5- Modification of In-Service Aircraft	11100	11100	0	0.0%			0	0.0%	2004	
PA 04-16	5-Mar-04	Missile Procurement, Air Force	2003	2- Other Missiles	0		0	0.0%	2280	2280	0	0.0%	2004	
PA 04-16	5-Mar-04	Missile Procurement, Air Force	2003	4- Spares and Repair Parts	0		0	0.0%	2220	2220	0	0.0%	2004	
PA 04-16	5-Mar-04	Other Procurement, Navy	2003	2- Communications and Electronics Equipment	0		0	0.0%	4500	4500	0	0.0%	2004	
PA 04-16	5-Mar-04	Procurement, Marine Corps	2003	4- Communications and Electronics Equipment	11890	11890	0	0.0%			0	0.0%	2004	
PA 04-16	5-Mar-04	Procurement, Marine Corps	2003	6- Engineer and Other Equipment	160	160	0	0.0%			0	0.0%	2004	
PA 04-16	5-Mar-04	RDT&E, Air Force	2004	4- Advanced Component Development and Prototypes	0		0	0.0%	3100	3100	0	0.0%	2004	
PA 04-17	18-Mar-04	Defense Health Program	2004	1- Operations and Maintenance	0		0	0.0%	5289	5289	0	0.0%	2004	
PA 04-17	18-Mar-04	Drug Interdiction and Counter-Drug Activities	2004		50000	44639	5361	10.7%			0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	American Forces Information Service	0		0	0.0%	199	199	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	Civil Military Programs	0		0	0.0%	217	217	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	DAU	0		0	0.0%	109	109	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	DCAA	0		0	0.0%	83	83	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	DCMA	0		0	0.0%	5752	5752	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	Defense Security Cooperation Agency	0		0	0.0%	336	336	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	Defense Security Service	0		0	0.0%	308	308	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	DFAS	0		0	0.0%	7	7	0	0.0%	2004	

Title	Date	Appropriation	Fiscal Year	BA	Amount Requested	Amount To	Mark	Mark%	Amount Requested	Amount From	Mark	Mark%	RY	Notes
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	DISA			0	0.0%	4467	4467	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	DLA			0	0.0%	6372	6372	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	DoD Dependents' Education			0	0.0%	1452	1452	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	Human Resources Activity			0	0.0%	473	473	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	Joint Staff			0	0.0%	470	470	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	Legal Services Agency			0	0.0%	4	4	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	National Defense University			0	0.0%	72	0	72	100.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	National Geospatial Intelligence			0	0.0%	1357	1357	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	Office of Economic Adjustment			0	0.0%	110	110	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	OSD			0	0.0%	981	981	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	POW/MIA Office			0	0.0%	14	14	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	SOCOM			0	0.0%	2774	2774	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	SOCOM			0	0.0%	18255	18255	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	Technology Security Administration			0	0.0%	9	9	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	Threat Reduction Agency			0	0.0%	356	356	0	0.0%	2004	
PA 04-17	18-Mar-04	O & M, Defense Wide	2004	Washington Headquarters Service			0	0.0%	534	534	0	0.0%	2004	
PA 04-18	18-Mar-04	Other Procurement, Army	2004	1- Tactical and Support Vehicles	190618	190618	0	0.0%			0	0.0%	2004	
PA 04-18	18-Mar-04	Other Procurement, Army	2004	2- Communications and Electronics Equipment	24600	24600	0	0.0%			0	0.0%	2004	
PA 04-18	18-Mar-04	Other Procurement, Army	2004	3- Other Support Equipment			0	0.0%	218000	218000	0	0.0%	2004	
PA 04-18	18-Mar-04	Weapons and Tracked Combat Vehicle Procurement, Army	2004	1- Tracked Combat Vehicles	2782	2782	0	0.0%			0	0.0%	2004	
PA 04-18	18-Mar-04	Weapons and Tracked Combat Vehicle Procurement, Army	2002	1- Tracked Combat Vehicles	2188	2188	0	0.0%			0	0.0%	2004	
PA 04-18	18-Mar-04	Weapons and Tracked Combat Vehicle Procurement, Army	2002	3- Spares and Repair Parts			0	0.0%	2188	2188	0	0.0%	2004	
PA 04-19	23-Mar-04	O & M, Defense Wide	2004	Defense Security Service	26000	26000	0	0.0%			0	0.0%	2004	
PA 04-19	23-Mar-04	O & M, Navy	2004	1- Operating Forces			0	0.0%	8667	8667	0	0.0%	2004	
PA 04-19	23-Mar-04	RDT&E, Air Force	2004	5- System Development and Demonstration			0	0.0%	8666	8666	0	0.0%	2004	
PA 04-19	23-Mar-04	RDT&E, Army	2004	7- Operational System Development			0	0.0%	8667	8667	0	0.0%	2004	
PA 04-20	29-Mar-04	O & M, Defense Wide	2004	SOCOM			0	0.0%	10632	10632	0	0.0%	2004	
PA 04-20	29-Mar-04	Procurement, Marine Corps	2004	4- Communications and Electronics Equipment	10332	10332	0	0.0%			0	0.0%	2004	
PA 04-20	29-Mar-04	Procurement, Marine Corps	2004	6- Engineer and Other Equipment	300	300	0	0.0%			0	0.0%	2004	
PA 04-21	1-Apr-04	Aircraft Procurement, Air Force	2004	3- JPATS			0	0.0%	2500	2500	0	0.0%	2004	
PA 04-21	1-Apr-04	Aircraft Procurement, Air Force	2004	4- CV-22			0	0.0%	2500	2500	0	0.0%	2004	
PA 04-21	1-Apr-04	Aircraft Procurement, Air Force	2004	5- F-16 Mods			0	0.0%	5000	5000	0	0.0%	2004	
PA 04-21	1-Apr-04	Aircraft Procurement, Air Force	2004	7- Common Support Equipment			0	0.0%	5400	5400	0	0.0%	2004	
PA 04-21	1-Apr-04	Aircraft Procurement, Air Force	2004	Inflation Savings			0	0.0%	14000	14000	0	0.0%	2004	
PA 04-21	1-Apr-04	Aircraft Procurement, Navy	2004	3- Trainer Aircraft			0	0.0%	19100	19100	0	0.0%	2004	
PA 04-21	1-Apr-04	Defense Health Program	2004	1- Operations and Maintenance	400000	278234	121766	30.4%			0	0.0%	2004	
PA 04-21	1-Apr-04	MILPERS, Army National Guard	2004	1- Unit and Individual Training			0	0.0%	138234	138234	0	0.0%	2004	
PA 04-21	1-Apr-04	MILPERS, Army Reserve	2004	1- Unit and Individual Training			0	0.0%	121766	121766	0	0.0%	2004	
PA 04-21	1-Apr-04	O & M, Air Force	2004	1- Operating Forces			0	0.0%	26200	26200	0	0.0%	2004	
PA 04-21	1-Apr-04	O & M, Marine Corps	2004	1- Operating Forces			0	0.0%	18900	18900	0	0.0%	2004	
PA 04-21	1-Apr-04	Other Procurement, Navy	2004	4- Ordnance Support Equipment			0	0.0%	17000	17000	0	0.0%	2004	
PA 04-21	1-Apr-04	RDT&E, Air Force	2004	5- Joint Strike Fighter			0	0.0%	10200	10200	0	0.0%	2004	
PA 04-21	1-Apr-04	RDT&E, Air Force	2004	7- Spacetrack			0	0.0%	19200	19200	0	0.0%	2004	
PA 04-22	1-Apr-04	Aircraft Procurement, Navy	2004	5- Modification of In-Service Aircraft			0	0.0%	56200	56200	0	0.0%	2004	
PA 04-22	1-Apr-04	O & M, Marine Corps	2004	4- Administration and Servicewide Support	3200	0	3200	100.0%			0	0.0%	2004	
PA 04-22	1-Apr-04	O & M, Navy	2004	4- Administration and Servicewide Support	37200	0	37200	100.0%			0	0.0%	2004	
PA 04-22	1-Apr-04	Other Procurement, Navy	2004	7- Personnel and Command Support Equipment	500	0	500	100.0%			0	0.0%	2004	
PA 04-22	1-Apr-04	Other Procurement, Navy	2004	7- Personnel and Command Support Equipment			0	0.0%	5500	5500	0	0.0%	2004	
PA 04-22	1-Apr-04	RDT&E, Navy	2004	5- System Development and Demonstration	20800	19800	1000	4.8%			0	0.0%	2004	
PA 04-23	6-Apr-04	RDT&E, Air Force	2004	7- Operational System Development	2000	2000	0	0.0%			0	0.0%	2004	
PA 04-23	6-Apr-04	RDT&E, Air Force	2004	7- Operational System Development			0	0.0%	2000	2000	0	0.0%	2004	

Title	Date	Appropriation	Fiscal Year	BA	Amount Requested	Amount To	Mark	Mark%	Amount Requested	Amount From	Mark	Mark%	RY	Notes
PA 04-24	24-Apr-04	Aircraft Procurement, Navy	2004	1- Combat Aircraft	63900	63900	0	0.0%			0	0.0%	2004	
PA 04-24	24-Apr-04	Aircraft Procurement, Navy	2004	1- Combat Aircraft			0	0.0%	63900	63900	0	0.0%	2004	
PA 04-24	24-Apr-04	Aircraft Procurement, Navy	2004	6- Spares and Repair Parts			0	0.0%	18200	18200	0	0.0%	2004	
PA 04-24	24-Apr-04	Aircraft Procurement, Navy	2004	Inflation Savings			0	0.0%	17000	17000	0	0.0%	2004	
PA 04-24	24-Apr-04	Ammunition Procurement, Navy and Marine Corps	2004	Inflation Savings			0	0.0%	2000	2000	0	0.0%	2004	
PA 04-24	24-Apr-04	O & M, Marine Corps	2004	1- Operating Forces	9200	9200	0	0.0%			0	0.0%	2004	
PA 04-24	24-Apr-04	Other Procurement, Navy	2004	Inflation Savings			0	0.0%	6984	6984	0	0.0%	2004	
PA 04-24	24-Apr-04	Procurement, Marine Corps	2004	5- Support Vehicles	110900	110900	0	0.0%			0	0.0%	2004	
PA 04-24	24-Apr-04	Procurement, Marine Corps	2004	6- Engineer and Other Equipment	17900	17900	0	0.0%			0	0.0%	2004	
PA 04-24	24-Apr-04	Procurement, Marine Corps	2004	Inflation Savings			0	0.0%	2000	2000	0	0.0%	2004	
PA 04-24	24-Apr-04	RDT&E, Navy	2004	5- System Development and Demonstration	5000	5000	0	0.0%			0	0.0%	2004	
PA 04-24	24-Apr-04	RDT&E, Navy	2004	Inflation Savings			0	0.0%	12916	12916	0	0.0%	2004	
PA 04-24	24-Apr-04	Shipbuilding and Conversion, Navy	2004	Inflation Savings			0	0.0%	16000	16000	0	0.0%	2004	
PA 04-24	24-Apr-04	Weapons Procurement, Navy	2004	Inflation Savings			0	0.0%	4000	4000	0	0.0%	2004	
PA 04-25	30-Apr-04	Defense Health Program	2004	1- Operations and Maintenance	551271	379933	171338	31.1%			0	0.0%	2004	
PA 04-25	30-Apr-04	Defense Health Program	2004	1- Operations and Maintenance			0	0.0%	131842	0	131842	100.0%	2004	
PA 04-25	30-Apr-04	Defense Health Program	2004	3- Procurement			0	0.0%	39346	0	39346	100.0%	2004	
PA 04-25	30-Apr-04	MILPERS, Air Force	2004	2- Pay and Allowances for Enlisted Personnel			0	0.0%	122000	122000	0	0.0%	2004	
PA 04-25	30-Apr-04	MILPERS, Air Force	2004	6- Other military personnel costs			0	0.0%	9400	9400	0	0.0%	2004	
PA 04-25	30-Apr-04	MILPERS, Army	2004	2- Pay and Allowances for Enlisted Personnel			0	0.0%	151000	151000	0	0.0%	2004	
PA 04-25	30-Apr-04	MILPERS, Army	2004	6- Other military personnel costs			0	0.0%	9200	9200	0	0.0%	2004	
PA 04-25	30-Apr-04	MILPERS, Marine Corps	2004	2- Pay and Allowances for Enlisted Personnel			0	0.0%	18000	18000	0	0.0%	2004	
PA 04-25	30-Apr-04	MILPERS, Marine Corps	2004	6- Other military personnel costs			0	0.0%	900	900	0	0.0%	2004	
PA 04-25	30-Apr-04	MILPERS, Navy	2004	2- Pay and Allowances for Enlisted Personnel			0	0.0%	64000	64000	0	0.0%	2004	
PA 04-25	30-Apr-04	MILPERS, Navy	2004	6- Other military personnel costs			0	0.0%	5433	5433	0	0.0%	2004	
PA 04-26	23-Apr-04	Ammunition Procurement, Air Force	2004	Inflation Savings			0	0.0%	3000	3000	0	0.0%	2004	
PA 04-26	23-Apr-04	Other Procurement, Air Force	2004	3- Electronic and Telecommunications Equipment			0	0.0%	21312	21312	0	0.0%	2004	
PA 04-26	23-Apr-04	Other Procurement, Air Force	2004	4- Other Base Maintenance and Support Equipment	30700	30700	0	0.0%			0	0.0%	2004	
PA 04-26	23-Apr-04	Other Procurement, Air Force	2004	Inflation Savings			0	0.0%	6388	6388	0	0.0%	2004	
PA 04-27	23-Apr-04	Ammunition Procurement, Army	2004	1- Ammunition	3347	3347	0	0.0%			0	0.0%	2004	
PA 04-27	23-Apr-04	Ammunition Procurement, Army	2004	1- Ammunition			0	0.0%	3347	3347	0	0.0%	2004	
PA 04-28	8-Jun-04	RDT&E, Army	2004	5- System Development and Demonstration	14274	14274	0	0.0%			0	0.0%	2004	
PA 04-28	8-Jun-04	RDT&E, Army	2004	5- System Development and Demonstration			0	0.0%	14274	14274	0	0.0%	2004	
PA 04-29	29-Apr-04	Ammunition Procurement, Army	2004	2- Ammunition Production Base Support			0	0.0%	6350	6350	0	0.0%	2004	
PA 04-29	29-Apr-04	Missile Procurement, Army	2004	3- Modification of Missiles	23950	23950	0	0.0%			0	0.0%	2004	
PA 04-29	29-Apr-04	Other Procurement, Army	2004	3- Other Support Equipment			0	0.0%	3500	3500	0	0.0%	2004	
PA 04-29	29-Apr-04	Other Procurement, Army	2003	3- Other Support Equipment			0	0.0%	13233	13233	0	0.0%	2004	
PA 04-29	29-Apr-04	RDT&E, Air Force	2004	Inflation Savings			0	0.0%	7050	7050	0	0.0%	2004	
PA 04-29	29-Apr-04	RDT&E, Army	2003	7- Operational System Development	17700	17700	0	0.0%			0	0.0%	2004	
PA 04-29	29-Apr-04	RDT&E, Army	2003	7- Operational System Development			0	0.0%	4467	4467	0	0.0%	2004	
PA 04-29	29-Apr-04	RDT&E, Army	2004	Inflation Savings			0	0.0%	7050	7050	0	0.0%	2004	
PA 04-31	2-Jun-04	RDT&E, Army	2004	5- System Development and Demonstration	1601	1601	0	0.0%			0	0.0%	2004	
PA 04-31	2-Jun-04	RDT&E, Army	2004	5- System Development and Demonstration			0	0.0%	4720	4720	0	0.0%	2004	
PA 04-31	2-Jun-04	RDT&E, Army	2004	7- Operational System Development	3119	3119	0	0.0%			0	0.0%	2004	
PA 04-32	16-Jun-04	Aircraft Procurement, Air Force	2004	4- Other Aircraft			0	0.0%	8040	8040	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Aircraft Procurement, Air Force	2004	5- Modification of In-Service Aircraft	62000	32664	29336	47.3%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Aircraft Procurement, Air Force	2004	5- Modification of In-Service Aircraft			0	0.0%	13127	4957	8170	62.2%	2004	Omnibus
PA 04-32	16-Jun-04	Aircraft Procurement, Air Force	2004	7- Aircraft Support and Facilities			0	0.0%	14424	14424	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Aircraft Procurement, Army	2004	4- Support Equipment and Facilities	44905	29834	15071	33.6%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Aircraft Procurement, Army	2003	4- Support Equipment and Facilities	10723	10723	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Aircraft Procurement, Army	2002	4- Support Equipment and Facilities	4505	4505	0	0.0%			0	0.0%	2004	Omnibus

Title	Date	Appropriation	Fiscal Year	BA	Amount Requested	Amount To	Mark	Mark%	Amount Requested	Amount From	Mark	Mark%	RY	Notes
PA 04-32	16-Jun-04	Aircraft Procurement, Navy	2004	5- Modification of In-Service Aircraft			0	0.0%	32800	0	32800	100.0%	2004	Omnibus
PA 04-32	16-Jun-04	Aircraft Procurement, Navy	2004	5- Modification of In-Service Aircraft			0	0.0%	43493	43493	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Ammunition Procurement, Navy and Marine Corps	2004	2- Marine Corps Ammunition			0	0.0%	24397	11008	13389	54.9%	2004	Omnibus
PA 04-32	16-Jun-04	Defense Health Program	2004	1- Operations and Maintenance	107000	107000	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Defense Health Program	2004	1- Operations and Maintenance	42921	35492	7429	17.3%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Defense Health Program	2004	2- RDT&E			0	0.0%	3425	3425	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Defense Health Program	2004	3- Procurement			0	0.0%	39496	0	39496	100.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Air Force	2004	2- Pay and Allowances for Enlisted Personnel			0	0.0%	112700	112700	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Air Force Reserve	2004	1- Unit and Individual Training			0	0.0%	15000	15000	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Army	2004	2- Pay and Allowances for Enlisted Personnel			0	0.0%	500990	500990	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Army	2004	5- PCS			0	0.0%	300220	300220	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Army National Guard	2004	1- Unit and Individual Training			0	0.0%	261000	261000	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Army Reserve	2004	1- Unit and Individual Training			0	0.0%	42397	42397	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Army Reserve	2004	2- Other Training and Support			0	0.0%	50000	50000	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Marine Corps	2004	2- Pay and Allowances for Enlisted Personnel	28000	5000	23000	82.1%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Marine Corps	2004	2- Pay and Allowances for Enlisted Personnel	29000	27000	2000	6.9%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Marine Corps	2004	5- PCS	2000	2000	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Marine Corps	2004	6- Other military personnel costs	48000	48000	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Marine Corps Reserve	2004	1- Unit and Individual Training			0	0.0%	12600	12600	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Marine Corps Reserve	2004	2- Other Training and Support			0	0.0%	500	500	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Navy	2004	1- Pay and Allowances for Officers	31000	16000	15000	48.4%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Navy	2004	2- Pay and Allowances for Enlisted Personnel	7800	0	7800	100.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Navy	2004	2- Pay and Allowances for Enlisted Personnel	22200	14777	7423	33.4%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Navy	2004	6- Other military personnel costs	30000	0	30000	100.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	MILPERS, Navy	2004	6- Other military personnel costs	6000	0	6000	100.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Missile Procurement, Air Force	2004	2- Other Missiles			0	0.0%	5243	5243	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Missile Procurement, Army	2004	2- Other Missiles			0	0.0%	1500	1500	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Missile Procurement, Army	2003	2- Other Missiles	4100	4100	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Missile Procurement, Army	2003	2- Other Missiles			0	0.0%	105	105	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Missile Procurement, Army	2003	4- Spares and Repair Parts			0	0.0%	3995	3995	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	National Defense Sealift	2004	5- Ready Reserve Forces			0	0.0%	5000	5000	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Air Force	2004	1- Operating Forces	220700	220700	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Air Force	2004	1- Operating Forces			0	0.0%	53000	53000	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Air Force	2004	1- Operating Forces	125218	125218	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Air Force	2004	1- Operating Forces			0	0.0%	2961	2961	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Air Force	2004	2- Mobilization	105600	72743	32857	31.1%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Air Force Reserve	2004	1- Operating Forces			0	0.0%	116600	116600	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Air National Guard	2004	1- Operating Forces			0	0.0%	55000	55000	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Air National Guard	2004	1- Operating Forces			0	0.0%	66000	66000	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Army	2004	1- Operating Forces	1264210	1264210	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Army	2004	1- Operating Forces			0	0.0%	200000	200000	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Army	2004	1- Operating Forces	198790	198790	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Army	2004	1- Operating Forces			0	0.0%	4728	4728	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Army	2004	4- Administration and Servicewide Support	1500	1500	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Army National Guard	2004	1- Operating Forces	70000	70000	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Army National Guard	2004	4- Administration and Servicewide Support	41000	41000	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Army Reserve	2004	1- Operating Forces	42397	42397	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Defense Wide	2004	2- SOCOM			0	0.0%	417426	417426	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Defense Wide	2004	Defense Legal Services Agency			0	0.0%	1500	1500	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Defense Wide	2004	DISA	4000	4000	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Defense Wide	2004	DISA			0	0.0%	16851	16851	0	0.0%	2004	Omnibus

Title	Date	Appropriation	Fiscal Year	BA	Amount Requested	Amount To	Mark	Mark%	Amount Requested	Amount From	Mark	Mark%	RY	Notes
PA 04-32	16-Jun-04	O & M, Defense Wide	2004	Joint Staff			0	0.0%	32067	32067	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Marine Corps	2004	1- Operating Forces	334000	142000	192000	57.5%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Navy	2004	1- Operating Forces	7368	7368	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Navy	2004	1- Operating Forces			0	0.0%	2196	0	2196	100.0%	2004	Omnibus
PA 04-32	16-Jun-04	O & M, Navy	2004	1- Operating Forces			0	0.0%	3280	0	3280	100.0%	2004	Omnibus
PA 04-32	16-Jun-04	Office of the Inspector General	2004	1- Operations and Maintenance	900	900	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Office of the Inspector General	2004	1- Operations and Maintenance	5700	0	5700	100.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Air Force	2004	3- Electronic and Telecommunications Equipment	2600	2600	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2004	1- Tactical and Support Vehicles	51000	11829	39171	76.8%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2004	1- Tactical and Support Vehicles			0	0.0%	7274	7274	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2003	1- Tactical and Support Vehicles			0	0.0%	2505	2505	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2002	1- Tactical and Support Vehicles			0	0.0%	412	412	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2004	2- Communications and Electronics Equipment	1500	0	1500	100.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2004	2- Communications and Electronics Equipment	24038	19048	4990	20.8%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2004	2- Communications and Electronics Equipment			0	0.0%	6641	6641	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2003	2- Communications and Electronics Equipment	16664	16664	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2003	2- Communications and Electronics Equipment			0	0.0%	2145	2145	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2002	2- Communications and Electronics Equipment	6788	6788	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2002	2- Communications and Electronics Equipment			0	0.0%	1457	1457	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2004	3- Other Support Equipment			0	0.0%	8300	8300	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2004	3- Other Support Equipment			0	0.0%	55028	35228	19800	36.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2003	3- Other Support Equipment			0	0.0%	22737	22737	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2002	3- Other Support Equipment			0	0.0%	8926	8926	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Army	2002	4- Initial Spares			0	0.0%	498	498	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Navy	2004	2- Communications and Electronics Equipment			0	0.0%	16000	16000	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Navy	2004	3- Aviation Support Equipment			0	0.0%	6770	6770	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Other Procurement, Navy	2004	4- Ordnance Support Equipment			0	0.0%	1000	1000	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Procurement, Defense Wide	2004	1- Major Equipment	16851	16851	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Procurement, Defense Wide	2004	1- Major Equipment			0	0.0%	4000	4000	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Procurement, Defense Wide	2004	2- SOCOM	46526	46526	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Procurement, Defense Wide	2004	3- Chemical Biological Defense Program			0	0.0%	29600	29600	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Procurement, Marine Corps	2004	2- Weapons and Combat Vehicles			0	0.0%	28000	28000	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Procurement, Marine Corps	2004	2- Weapons and Combat Vehicles			0	0.0%	36000	0	36000	100.0%	2004	Omnibus
PA 04-32	16-Jun-04	Procurement, Marine Corps	2004	3- Guided Missiles and Equipment			0	0.0%	1100	1100	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Procurement, Marine Corps	2004	4- Communications and Electronics Equipment			0	0.0%	20400	20400	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Procurement, Marine Corps	2004	6- Engineer and Other Equipment			0	0.0%	27800	15600	12200	43.9%	2004	Omnibus
PA 04-32	16-Jun-04	Procurement, Marine Corps	2004	7- Spares and Repair Parts			0	0.0%	6352	3042	3310	52.1%	2004	Omnibus
PA 04-32	16-Jun-04	RDT&E, Air Force	2004	3- Advanced Technology Development	2200	2200	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	RDT&E, Air Force	2004	4- Advanced Component Development and Prototypes			0	0.0%	10000	0	10000	100.0%	2004	Omnibus
PA 04-32	16-Jun-04	RDT&E, Air Force	2004	5- System Development and Demonstration			0	0.0%	15366	4200	11166	72.7%	2004	Omnibus
PA 04-32	16-Jun-04	RDT&E, Air Force	2004	7- Operational System Development	2000	2000	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	RDT&E, Army	2004	4- Advanced Component Development and Prototypes	8300	4170	4130	49.8%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	RDT&E, Army	2004	4- Advanced Component Development and Prototypes			0	0.0%	51000	0	51000	100.0%	2004	Omnibus
PA 04-32	16-Jun-04	RDT&E, Defense Wide	2004	5- Engineering and Manufacturing Equipment	29600	29600	0	0.0%			0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	RDT&E, Navy	2004	4- Advanced Component Development and Prototypes			0	0.0%	17424	17424	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	RDT&E, Navy	2004	5- System Development and Demonstration			0	0.0%	108600	77100	31500	29.0%	2004	Omnibus
PA 04-32	16-Jun-04	RDT&E, Navy	2004	6- Management Support			0	0.0%	104000	2000	102000	98.1%	2004	Omnibus
PA 04-32	16-Jun-04	RDT&E, Navy	2004	7- Operational System Development			0	0.0%	1700	1700	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Shipbuilding and Conversion, Navy	2004	2- Other Warships			0	0.0%	12587	12587	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Shipbuilding and Conversion, Navy	2004	5- Auxiliaries, Craft			0	0.0%	11533	11533	0	0.0%	2004	Omnibus
PA 04-32	16-Jun-04	Weapons Procurement, Navy	2004	2- Other Missiles			0	0.0%	3288	3288	0	0.0%	2004	Omnibus

Title	Date	Appropriation	Fiscal Year	BA	Amount Requested	Amount To	Mark	Mark%	Amount Requested	Amount From	Mark	Mark%	RY	Notes
PA 04-32	16-Jun-04	Weapons Procurement, Navy	2004	3- Torpedoes and Related Equipment			0	0.0%	19100	0	19100	100.0%	2004	Omnibus
PA 04-33	30-Jul-04	O & M, Army	2004	4- Administration and Servicewide Support	6200	6200	0	0.0%			0	0.0%	2004	
PA 04-33	30-Jul-04	RDT&E, Defense Wide	2004	4- Advanced Component Development and Prototypes			0	0.0%	6200	6200	0	0.0%	2004	
PA 04-35	11-Aug-04	MILPERS, Air Force Reserve	2004	1- Unit and Individual Training			0	0.0%	10223	10223	0	0.0%	2004	
PA 04-35	11-Aug-04	MILPERS, Army	2004	5- PCS			0	0.0%	67000	67000	0	0.0%	2004	
PA 04-35	11-Aug-04	MILPERS, Navy	2004	1- Pay and Allowances for Officers	21000	21000	0	0.0%			0	0.0%	2004	
PA 04-35	11-Aug-04	MILPERS, Navy	2004	2- Pay and Allowances for Enlisted Personnel	20223	20223	0	0.0%			0	0.0%	2004	
PA 04-35	11-Aug-04	MILPERS, Navy	2004	6- Other military personnel costs	36000	36000	0	0.0%			0	0.0%	2004	
PA 04-36	17-Sep-04	O & M, Defense Wide	2004	Defense Threat Reduction Agency			0	0.0%	10000	10000	0	0.0%	2004	
PA 04-36	17-Sep-04	O & M, Defense Wide	2004	SOCOM			0	0.0%	15000	15000	0	0.0%	2004	
PA 04-36	17-Sep-04	O & M, Marine Corps	2004	1- Operating Forces	25000	25000	0	0.0%			0	0.0%	2004	
PA 04-37	3-Sep-04	MILPERS, Navy Reserve	2004	1- Unit and Individual Training			0	0.0%	3656	3656	0	0.0%	2004	
PA 04-37	3-Sep-04	O & M, Air Force	2004	1- Operating Forces	3190	3190	0	0.0%			0	0.0%	2004	
PA 04-37	3-Sep-04	O & M, Air Force Reserve	2004	1- Operating Forces	466	466	0	0.0%			0	0.0%	2004	

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