Introduction to Budget Exhibits

Welcome to the Introduction of Budget Exhibits lesson of Budget Exhibits.

In this lesson you will be presented with the following topics:

- Budget Exhibits
- The Roles and Responsibilities of the Program Office, DoD Components, Office of the Secretary of Defense (OSD), Members of Congress, and their staffs.

Learning Objective

By completing this lesson you will be able to:

- Recognize the roles and responsibilities of the players involved in the preparation and review of budget exhibits prior to their submission to Congress.
Budget Exhibits

Budget exhibits are prepared by the DoD Components to support requests for appropriations from Congress. Budget exhibits supporting requests for Procurement appropriations are called "P-Forms," while those supporting requests for Research, Development, Test, and Evaluation appropriations are known as "R-Forms."

Similarly, budget exhibits supporting the Operations and Maintenance, Military Personnel, and Military Construction appropriations are known as "O-Forms," "M-Forms," and "C-Forms," respectively.

Procurement and RDT&E budget exhibits are among the most important documents prepared in support of...
acquisition programs because they essentially "tell the
story" of the programs to the DoD Components, the
Office of the Secretary of Defense (OSD), and members
of Congress and their staffs.

If this story is incomplete, inaccurate, confusing, or
inconsistent, an acquisition program may have its
structure and/or budget significantly altered by any of
these decision-makers.

In extreme cases, a program might be terminated. While
well-prepared budget exhibits cannot guarantee that a
program will receive all of the funding it requests, they
certainly make the program much more defensible and
reduce the probability of significant budget cuts.

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**Knowledge Review**

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**Knowledge Review - Alternate**

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Which response below correctly associates budget exhibits to requested appropriations?

- a. R-Form = Research, Development, Test and Evaluation (RDT&E); C-Form = Military Construction; O-form= Operations and Maintenance

- b. M-Form = Military Construction, R-Form = Research, Development, Test and Evaluation (RDT&E), C-Form = Military Personnel

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c. P-Form = Procurement; C-Form = Military Personnel; O-Form = Operations and Maintenance

d. M-Form = Operations and Maintenance; O-Form = Military Personnel

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Match each of the five listed budget exhibits form categories with the component appropriations request: P-Form O-Form C-Form M-Form R-Form RDT&E Military Construction Procurement Operations and Maintenance Military Personnel Match each term to its corresponding definition.

Yes, that is correct.

- R-Form = Research, Development, Test and Evaluation (RDT&E)
- C-Form = Military Construction
- P-Form = Procurement
- O-Form = Operations and Maintenance
- M-Form = Military Personnel

You are partially correct. Select the 'Reset' button to try again. That is incorrect. Select the 'Reset' button to try again.

Sorry, that is incorrect.

- R-Form = Research, Development, Test and Evaluation (RDT&E)
- C-Form = Military Construction
- P-Form = Procurement
- O-Form = Operations and Maintenance
- M-Form = Military Personnel

Roles and Responsibilities

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- Program Office
- Component Staff
OSD Comptroller Staff

Program offices may prepare their own budget exhibits or submit program information to a higher headquarters to be incorporated into budget exhibits. In either case, the program office must ensure that information is correct and any anomalies, such as funding “spikes,” production breaks, etc. are adequately explained.

Program offices that prepare their own budget exhibits must ensure that each exhibit is properly completed and all of the exhibits are consistent with one another.

Programs that are part of a Joint Program Office should similarly coordinate. For example, the lead service may fund a base level of testing, while the other services fund testing for any unique requirements.

Budget analysts on the Component staffs:
- Review budget exhibits prepared by program offices and other submitting offices
- Prepare exhibits that summarize the Component's budget request at the appropriation level
- Submit the Component's package of budget exhibits to OSD as part of the Program and Budget Review and again in support of the DoD portion of the President's Budget (PB)

The Component:
- Checks for proper completion of all required exhibits
- Reviews each program's exhibits for coherence and defensibility of the amounts requested
- Looks across all component programs and ensures no duplication and inefficiencies
- Makes adjustments as necessary to make the budget as efficient as practicable prior to submitting to the OSD staff.

Budget analysts on the OSD Comptroller staff review the budget exhibits submitted by the Components as part of the Program and Budget Review and the PB for:
- Completeness
- Consistency
- Adequacy of the justifications provided

Additionally, Budget analysts on the OSD Comptroller staff submit DoD's package of budget exhibits to Congress in support of the President's Budget submission.

OSD Comptroller analysts also:
- Looks across all component programs and ensures no duplication and inefficiencies
- Make adjustments as necessary to make the budget as efficient as practicable

Knowledge Review

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True or False. The responsibilities of the OSD Comptroller analysts include looking across all of the DoD programs, identifying duplication and inefficiencies, and making adjustments as necessary to make the budget as efficient as practicable.

True False Select a radio button to set your answer, and then select the 'Check Answer' button.

Yes, that is correct.

This statement is true. The responsibilities of OSD Comptroller analysts include the following: look across all of the DoD programs, identify duplication and inefficiencies, and make adjustments as necessary to make the budget as efficient as practicable.

Sorry, that is incorrect.

This statement is true. The responsibilities of OSD Comptroller analysts include the following: look across all of the DoD programs, identify duplication and inefficiencies, and make adjustments as necessary to make the budget as efficient as practicable.

Program offices may prepare their own budget exhibits or submit program information to a higher headquarters to be incorporated into budget exhibits. Which of the following statements does not reflect a role or responsibility of the program office? Reviews information to ensure it is correct. Assures any anomalies, such as funding "spikes" and production breaks are adequately explained. Looks across all of the component programs, identifying duplication and inefficiencies. Ensures all of the exhibits are consistent with one another. Select a radio button to set your answer, and then select the 'Check Answer' button.

Yes, that is correct.

The Program Office makes adjustments to their budgets to make them efficient. Only the Component or OSD could possibly look across all Component programs.

Sorry, that is incorrect.

The Program Office makes adjustments to their budgets to make them efficient. Only the Component or OSD could possibly look across all Component programs.

Which of the following statements describe Budget Exhibits? Well prepared Budget Exhibits make the programs more defensible and reduce the probability of significant budget cuts. They are among the most important documents prepared in support of acquisition programs; they tell the story. They help justify the President's Budget to Congress. They should provide adequate explanation of anomalies such as funding "spikes" and production breaks. Select a check box to set your answer (select all that apply), and then select the 'Check Answer' button.

Yes, that is correct.

All of these statements correctly describe Budget Exhibits.

You are partially correct. Select the 'Reset' button to try again. That is incorrect. Select the 'Reset' button to try again.

Sorry, that is incorrect.

All of these statements correctly describe Budget Exhibits.
Lesson Summary

Budget exhibits are prepared by the DoD Components to support requests for appropriations from Congress. Procurement and RDT&E budget exhibits "tell the story" about the programs. Well-prepared budget exhibits make the program much more defensible and reduce the chance of budget cuts.

• Program offices may prepare their own budget exhibits or submit program information to a higher headquarters. They should ensure that all information is correct, provide adequate explanation of budget anomalies, and, if required, prepare properly completed exhibits that are consistent with one another.

• Component staff budget analysts review budget exhibits, prepare exhibits that summarize the Component’s budget request, and submit the Component’s package of budget exhibits to OSD as part of the Program and Budget Review.

• OSD Comptroller staff budget analysts review budget exhibits submitted with the Program and Budget Review, checking for completeness, consistency, and adequacy of the justifications provided and making adjustments as necessary to make the budget as efficient as practicable.