

April 28, 2006



Financial Management

Report on Allegations to the Defense
Hotline Concerning Funds "Parked"
at the U.S. Special Operations
Command
(D2006-082)

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Acronyms

DCIS	Defense Criminal Investigative Service
FAD	Funding Authorization Document
FMR	Financial Management Regulation
OMB	Office of Management and Budget
USD(C)/CFO	Under Secretary of Defense (Comptroller)/Chief Financial Officer
RDT&E	Research, Development, Test, and Evaluation
SOCOM	U.S. Special Operations Command



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
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April 28, 2006

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE
(COMPTROLLER)/CHIEF FINANCIAL OFFICER
COMMANDER, U.S. SPECIAL OPERATIONS COMMAND

SUBJECT: Report on Allegations to the Defense Hotline Concerning Funds "Parked"
at the U.S. Special Operations Command (Report No. D-2006-082)

We are providing this report for your information and use. No written response to this report was required and none was received. Therefore, we are publishing this report in final form.

We appreciate the courtesies extended to the staff. Questions should be directed to Ms. Barbara A. Sauls at (703) 325-5782 (DSN 221-5782) or Mr. C. Kirk Winstead at (703) 325-3549 (DSN 221-3549). See Appendix D for the report distribution. The team members are listed inside the back cover.

By direction of the Deputy Inspector General for Auditing:

A handwritten signature in black ink, reading "Paul J. Granetto", is positioned above the typed name.

Paul J. Granetto, CPA
Assistant Inspector General
Defense Financial Auditing
Service

Department of Defense Office of Inspector General

Report No. D-2006-082

April 28, 2006

(Project No. D2006-D000FH-0034.000)

Allegations to the Defense Hotline Concerning Funds “Parked” at the U.S. Special Operations Command

Executive Summary

Who Should Read This Report and Why? Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer and U.S. Special Operations Command Comptroller Division civil service and uniformed officers responsible for developing, implementing, and executing program and budgetary procedures associated with project funding at the Special Operations Command at MacDill Air Force Base in Tampa, Florida, should read this report. The report discusses our audit of allegations to the Defense Hotline concerning funding irregularities at the U.S. Special Operations Command, MacDill Air Force Base, and the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer.

Background. The audit was conducted in response to allegations to the Defense Hotline regarding funding irregularities at the U.S. Special Operations Command Comptroller Division, MacDill Air Force Base in Tampa, Florida, and the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer. The Hotline allegations related to the improper use of authority exercised during the execution of the FY 2003 budget and the violation of laws and regulations in the use of appropriated Research, Development, Test, and Evaluation funds for acquisition programs managed by the U.S. Special Operations Command.

Results. The programming, budgeting, and execution procedures for Research, Development, Test, and Evaluation funds included in the FY 2003 U.S. Special Operations Command budget were accomplished in compliance with the laws and regulations of the United States and with the policies of the Office of Management and Budget and the Department of Defense. We found no improprieties, fraud or lying, or conspiracy to commit fraud or lying to the United States Government during the FY 2003 programming and budgeting processes. We found no misuse of FY 2003 appropriated funds. Accordingly, we make no recommendations in this report.

Management Comments. We provided a draft of this report on April 6, 2006. No written response to this report was required, and none was received. Therefore, we are publishing this report in final form.

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Background

We conducted this audit in response to allegations to the Defense Hotline regarding funding irregularities at the U.S. Special Operations Command (SOCOM) Comptroller Division and also the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer (USD[C]/CFO). The Hotline allegations related to the falsification of official budget data submitted to Government officials, improper use of authority exercised during the execution of the FY 2003 budget, and the violation of laws and regulations in the use of appropriated Research, Development, Test, and Evaluation (RDT&E) funds for acquisition programs managed by SOCOM. We reviewed transactions associated with RDT&E funds to determine whether the allegations were substantiated.

U.S. Special Operations Command. SOCOM was formally established as a unified combatant command at MacDill Air Force Base, in Tampa, Florida, on April 16, 1987. SOCOM is the unified command for the worldwide use of the Special Operations elements of the United States Army, Navy, and Air Force. The mission of SOCOM includes special reconnaissance, unconventional warfare, and direct action missions.

Annual Budget Process. Office of Management and Budget (OMB) Circular No. A-11, "Preparation, Submission and Execution of the Budget," provides detailed guidance on developing the budget of the United States Government set forth by the President, with financial proposals and recommended priorities for allocating resources.¹ The budget contains the President's budget message and other broad statements of policy. The budget process occurs in three main phases as described in the following.

- **Formulation.** OMB starts the process by sending planning guidance (OMB Circular No. A-11) to the Executive Branch agencies in the spring of each year. The President completes this phase by sending the budget to Congress, normally on the first Monday in February of the following year. (See Appendix C for details on the budget formulation process.)
- **Congressional.** Congress considers the budget proposals, passes an overall revenue and spending plan called a "budget resolution," and enacts appropriations acts and other laws that control spending and receipts.
- **Execution.** This phase lasts for 1 fiscal year. OMB apportions funds and specifies the amount of funds that an agency may use by time period, program, project, or activity throughout the year.

During the budget formulation phase, the agencies prepare the congressional budget justification and back up materials that go into the Budget Estimate

¹ OMB Circular No. A-11, section 10.4, provides that the budget covers the agencies of all three branches of Government—Executive, Legislative, and Judicial—and provides information on Government-sponsored enterprises. In accordance with the law or established practice, OMB includes information on agencies of the Legislative Branch, the Judicial Branch, and certain Executive Branch agencies as submitted by those agencies.

Submission. OMB reviews these budget justification materials. In DoD, each budget estimate is based on the programs and fiscal guidance contained in the Program Objectives Memorandum. For DoD activities, the most critical element of the budget review is the comprehensive analysis of their budget submissions by the USD(C)/CFO to determine whether programs are appropriately priced and executable as proposed, to ensure all programs and budget estimates can be justified to Congress, and to ensure budget submissions are funded consistently within legal limitations and in accordance with financial policy guidance.

Research, Development, Test, and Evaluation Funds. RDT&E funds have a 2-year budget authority to finance research, development, test, and evaluation efforts performed by contractors and government installations, including procurement of end items such as weapons, equipment, components, materials, and services required for development of equipment, material, or computer application software. The SOCOM portion of the DoD-wide RDT&E budget for FY 2003 was \$431 million.

Objectives

Our overall audit objective was to review the allegations to the Defense Hotline concerning funding irregularities at the SOCOM involving the USD(C)/CFO). Specifically, we reviewed Hotline allegations to determine whether:

- USD(C)/CFO and SOCOM personnel falsified or requested the falsification of official budget data that are submitted to government officials,
- USD(C)/CFO and SOCOM personnel caused appropriated funds to be improperly diverted for a purpose not authorized by Congress, and
- there were any indications that subsequent specific appropriation transactions were not legal or not authorized at appropriate levels.

See Appendix A for a discussion of the audit scope, scope limitations, and methodology. See Appendix B for the specific issues raised by the Defense Hotline allegations and a summary of our conclusions.

Managers' Internal Control Program

DoD Directive 5010.38, "Management Control (MC) Program," August 26, 1996, and DoD Instruction 5010.40, "Management Control (MC) Program Procedures," August 28, 1996, require DoD organizations to implement a comprehensive system of management controls that provides reasonable assurance that programs are operating as intended and to evaluate the adequacy of the controls.

Scope of the Review of the Management Control Program. This report is provided in response to allegations made to the Defense Hotline. The scope of the report is limited to those specific allegations. Accordingly, a review of the managers' internal control program was not performed and was outside the scope of this audit.

Fiscal Year 2003 Budget Allegations

USD(C)/CFO and SOCOM personnel responsible for programming, budgeting, and executing the FY 2003 RDT&E funds appropriated to SOCOM in FY 2003 did not:

- falsify official budget data submitted to government officials,
- cause appropriated funds to be improperly diverted for a purpose not authorized by Congress, or
- engage in subsequent transactions of appropriated funds that were not legal or authorized at appropriate levels.

The programming, budgeting, and execution procedures were accomplished in compliance with the laws and regulations of the United States and with the policies of the OMB and the DoD. As a result, our audit did not identify any improprieties, fraud or lying, or conspiracy to commit fraud or lying to the United States Government during the FY 2003 programming and budgeting process.

Request to “Park” Funds

The DoD Hotline received a report of allegations of funding irregularities involving U.S. Special Operations Command/Comptroller Division personnel at MacDill Air Force Base and the Office of the USD(C)/CFO during the FY 2003 budgeting process. The complainant provided a copy of an e-mail sent by the SOCOM Comptroller to SOCOM staffers. The e-mail referred to a request from the Office of the USD(C)/CFO that SOCOM “park”² funds in the amount of \$40 million just prior to “locking the database.”³ According to the former Director of the Investment Directorate, the need to “park” funds stemmed from an increase in the amount of budget authority from OMB late in the budget process. Ultimately, SOCOM Comptroller personnel agreed to “park” \$20 million in six RDT&E programs. (The Office of the USD(C)/CFO sent the remaining \$20 million to the Defense Information Systems Agency as procurement funds.)

²In an interview with the Defense Criminal Investigative Service (DCIS), the former Director of the Investment Directorate at the USD(C)/CFO acknowledged having used the “parking” terminology to describe the placement of money. He stated that he considered the “parking” of funds a normal business practice.

³ OMB Circular No. A-11 refers to agencies entering computer data and submitting print materials and data up to the point that OMB must “lock” agencies out of the database to meet the budget printing deadline. OMB provides specific deadlines for this activity.

Criteria

Section 1001, Title 18, United States Code. Section 1001, title 18, United States Code (U.S.C.) states,

Except as otherwise provided in this section, whoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact; (2) makes any materially false, fictitious, or fraudulent statement or representation; or (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry; shall be fined under this title or imprisoned not more than 5 years, or both.

Section 1341(a)(1)(A), Title 31, United States Code. According to 31 U.S.C. 1341(a)(1)(A), an officer or employee of the United States Government may not make or authorize an expenditure or obligation exceeding an amount available in an appropriation or fund for the expenditure or obligation.

DoD Financial Management Regulation (FMR) 7000.14-R. DoD FMR 7000.14-R, volume 3, chapter 6, as revised July 22, 2003, provides guidance for the below-threshold reprogramming actions by DoD Components. A below-threshold reprogramming action is established for each appropriation and allows funds to be reprogrammed within each appropriation without requiring prior congressional approval. According to Conference Report 108-10, the below-threshold reprogramming authority effective for FY 2003 for an action in RDT&E DoD-wide was increased from less than \$4 million to less than \$10 million.

Submission of Budget Data

SOCOM personnel did not falsify official budget data submitted to Government officials regarding the \$20 million in RDT&E funds in the FY 2003 budget, which would have violated 18 U.S.C. 1001.

During the budget formulation phase, OMB provided DoD with budget instructions and a target figure for budget planning purposes. With the instructions and target figure, the DoD Budget office provided guidance to the DoD Components. The Components, including SOCOM, prepared their budget submissions and presented them to USD(C)/CFO. According to the former Director of the Investment Directorate, Office of the USD(C)/CFO, during the final preparations for the FY 2003 DoD budget, the Office of the USD(C)/CFO received an increase of approximately \$200 million from OMB. In an effort to allocate the difference, the former Director asked the SOCOM Comptroller if SOCOM could use an increase of \$40 million in its budget. The SOCOM Comptroller replied that SOCOM could budget for an additional \$20 million. The money was not designated for any specific RDT&E purpose; therefore, the

additional funding could be applied to any RDT&E purpose.

We reviewed the Program Budget Decisions from the last week in December 2001 through the first week in January 2002. We reviewed a “13 report” from the Comptroller’s Office reflecting data as of February 2002. The 13 report described changes from the September 2001 budget total through the issuance of the President’s Budget in February 2002 for SOCOM RDT&E. We obtained copies of all of the other Program Budget Decisions and Program Decision Memorandums related to changes in the 13 report, with the exception of one classified Program Budget Decision, No. 608. We reviewed the documents and found them in agreement with the 13 report figures. We noted that there were also two P Code adjustments in the 13 report.⁴ P Code adjustments can change the budget total. One of these adjustments, designated P48, did change the total as it was used to add the \$20 million to the SOCOM budget, which was included in the President’s Budget submitted to Congress, and later into the appropriations. USD(C)/CFO and SOCOM retained no official documentation to support the reason for the P Code adjustments.

The former Director of the Investment Directorate, Office of the USD(C)/CFO told us that when placing additional money in an agency’s budget, the Office of the USD(C)/CFO often reminded agency personnel “not to fall in love with this money” because it could be reprogrammed as unforeseen needs arose. Further, the former Director said that money placed in an agency’s budget in an attempt to balance the Budget Estimate Submission with the top line dollar amount was subject to the last in/first out theory. If reprogramming became necessary, the last money placed at an agency would be the first to be pulled back. For this reason, the former Director viewed the placement of the money as “parking” the money. He went on to say that Congress is aware of the procedure the Office of the USD(C)/CFO uses to balance the DoD component and agency budget totals with the top line figure provided by OMB.

Use of Appropriated Funds

USD(C)/CFO and SOCOM personnel did not cause appropriated funds to be improperly diverted for a purpose not authorized by Congress as established in DoD FMR 7000.14-R, volume 3, chapter 6, and were not in violation of 31 U.S.C. 1341. We determined that the USD(C)/CFO properly reprogrammed \$4.3 million of the additional \$20 million appropriated to SOCOM. Funding Authorization Document (FAD) No. 16, effective April 29, 2003, immediately transferred \$4.3 million of the funds to the Armed Forces Radiobiology Research Institute.

Of the remaining \$15.7 million, FAD No.12, dated September 17, 2003, authorized \$491,000 to SOCOM primarily for “taxes.” The term “taxes” here refers to the USD(C)/CFO Office’s allocation of a congressionally-mandated

⁴In the USD(C)/CFO Office’s automated budgeting system, “P Code” adjustments were usually used to make technical changes. However, the system did not document the reasons for the “P Code” adjustments.

across-the-board budget reduction for RDT&E funding. USD(C)/CFO sent the remaining \$15.209 million to SOCOM in FAD No. 14, effective October 3, 2003. FAD No. 15, dated November 6, 2003, rescinded \$25 million in authorized RDT&E funds for SOCOM as a result of section 8049 of the DoD Appropriations Act of 2004. We reviewed Audit Trail Query Report documentation by project, which substantiated that the \$15.7 million was included in the \$25 million rescission. These reports document budget rescission actions by RDT&E project. Personnel at the USD(C)/CFO agreed that SOCOM did not realize any benefit from the \$20 million in additional appropriations because the funds were rescinded.

Authorization Required for Transactions

We found no indications that subsequent transactions related to the RDT&E funds appropriated to SOCOM were illegal or were not authorized at appropriate levels. We determined that the amounts moved within the DoD budget were within prescribed threshold limits as established in DoD Regulation 7000.14-R, volume 3, chapter 6, and Conference Report 108-10.

The budgeting process provides DoD the flexibility to reprogram funds because of changes in missions or priorities within prescribed limits. We determined that the reprogramming of \$20 million in RDT&E funds appropriated to SOCOM for FY 2003 was either within program limits or followed other procedures in place for reprogramming.

At that time, the threshold for the requirement to obtain congressional approval for RDT&E reprogramming was \$10 million. For the \$20 million in RDT&E funds, \$4.3 million was reprogrammed to RDT&E funds for the Armed Forces Radiobiology Research Institute. Because the \$4.3 was less than the threshold amount, congressional approval was not required. USD(C)/CFO rescinded the remaining \$15.7 million authorized to SOCOM as part of a \$25 million rescission specified in the DoD Appropriations Act of 2004.

Conclusion

We found no evidence of laws broken or rules violated by USD(C)/CFO or SOCOM staff involved with budgeting for or reprogramming of the FY 2003 funds appropriated to SOCOM. The programming, budgeting, and execution procedures were accomplished in compliance with the laws and regulations of the United States, and with the policies of the OMB and the DoD. Our audit did not identify any improprieties, fraud or lying, or conspiracy to commit fraud or lying against the United States during the FY 2003 programming and budgeting process. Our audit did not identify any misuse of FY 2003 appropriated funds. Accordingly, we make no recommendations in this report.

Appendix A. Scope and Methodology

We reviewed specific allegations made to the Defense Hotline regarding funding irregularities at the U.S. Special Operations Command (SOCOM) Comptroller Division and the USD(C)/CFO. Specifically, we reviewed statutory authorities and DoD policies and procedures used in the budget formulation and execution process. We also reviewed OMB directives on preparing and submitting budget estimates. In addition, we reviewed various documents concerning the use of program funds within the SOCOM RDT&E and Defense Hotline documentation concerning those funds.

We conducted interviews with officials from the offices of the SOCOM Comptroller Division and the USD(C)/CFO. We contacted and questioned personnel from OMB. Also, we reviewed a DCIS Report of Investigation on these allegations.

We reviewed DoD budget documents, the President's Budgets, applicable appropriation and authorization laws, and funding authorization documents. We reviewed budget and allocation reports and documentation including the Budget Estimate Submission data and Funding Authorization Documents. We also reviewed congressional briefs submitted by SOCOM. At the command level we identified accounting procedures and obtained and analyzed documentation including RDT&E Detail Project Reports. We performed this audit from October 2005 through February 2006 in accordance with generally accepted government auditing standards.

See Appendix B for the specific issues raised by the Defense Hotline allegations and our conclusions.

Limitation to Scope. The scope of the audit was limited to a review of the allegations to the Defense Hotline concerning funding irregularities at the SOCOM involving the USD(C)/CFO for FY 2003.

Use of Computer-Processed Data. We relied on computer-processed data to perform this audit. The use of computer-processed data was limited to data provided from the SOCOM Comptroller Division and the Office of the USD(C)/CFO to identify budget formulation and execution within these activities. Although we did not perform a formal reliability assessment of the computer-processed data, we did not find errors that would preclude use of the computer-processed data to meet the audit objectives or that would change the conclusions in this report.

Prior Coverage

No prior audit reports have been issued in this matter.

Appendix B. Summary of Allegations and Results

Allegation 1. The SOCOM Comptroller conspired with an as yet unidentified co-conspirator within the USD(C)/CFO to commit fraud against the United States of America by agreeing to “hide” \$20 million and by preparing and submitting fictitious budget exhibits; this act also contributed to the submission of false testimony to Congress by high-ranking SOCOM employees.

Results. The allegation was unsubstantiated. We interviewed SOCOM and USD(C)/CFO employees who had knowledge of the FY 2003 budget process. Also, we obtained and reviewed various documents pertaining to the \$20 million in additional funds. In December 2001 the USD(C)/CFO was finalizing preparations for the FY 2003 DoD budget. According to the former Director of the Investment Directorate, Office of the USD(C)/CFO, the DoD FY 2003 budget totaled approximately \$200 million less than the \$358 billion target figure provided by the OMB. In an effort to allocate the difference, the former Director of the Investment Directorate, USD(C)/CFO, asked the SOCOM Comptroller if SOCOM could use an increase in its budget.

The SOCOM Comptroller replied that SOCOM could budget an additional \$20 million. At that time, none of the funds for the FY 2003 budget year had been appropriated, and the money was not designated for any specific RDT&E purpose. Therefore, the additional funding could be applied to any valid purpose. Our analysis leads us to believe that the former Director was acting, at least in part, in consideration of the overall anticipated financial requirements of DoD.

Interviews with USD(C)/CFO employees who were involved with the overall DoD budgeting process revealed that this practice was done in order to balance the total budget requests with the DoD top line dollar amount the OMB provides to the USD(C)/CFO. In addition, further review of documentation showed that the \$20 million represented in the proposed budget presented to Congress was either reprogrammed or rescinded, and SOCOM did not realize any benefit from the proposal.

Allegation 2. The SOCOM Comptroller assisted in the conversion of \$20 million for the use of another individual, the unidentified co-conspirator within the USD(C)/CFO. The \$20 million was eventually appropriated by Congress and became available to spend; it appeared that these funds could be spent for something other than that for which they were appropriated, a violation of the Antideficiency Act.

Results. The allegation was unsubstantiated. A review of funding documentation showed that the \$20 million represented in the proposed budget presented to Congress was either properly reprogrammed or rescinded. Funding Authorization Document (FAD) No. 16, effective April 29, 2003, transferred \$4.3 million of the funds to the Armed Forces Radiobiology Research Institute. Of the remaining \$15.7 million, FAD No.12, dated September 17, 2003, authorized \$491,000 primarily for “taxes.” USD(C)/CFO authorized the remaining \$15.209 million to SOCOM with FAD No. 14, effective October 3, 2003. FAD No. 15, dated November 6, 2003, rescinded \$25 million as a result of the DoD Appropriations

Act 2004. The rescission included the remaining \$15.7 million. The funds reprogrammed were within approved threshold limits not requiring congressional approval. All of these changes were properly authorized even though SOCOM never realized benefits from the \$20 million.

These issues were investigated by DCIS in coordination with the U.S. Attorney's Office in Tampa, Florida, and included a review of compliance with the requirements of 31 U.S.C. 1341(a)(1)(A). DCIS, in coordination with the U.S. Attorney's Office, determined that because the funds in question had not been appropriated to other programs at the time they were offered to the SOCOM Comptroller by the USD(C)/CFO, personnel did not violate 31 U.S.C. 1341(a)(1)(A).

Allegation 3. The SOCOM Comptroller violated several aspects of 18 U.S.C. 1001 by concealing the fact that \$20 million was hidden in the Command's FY 2003 RDT&E budget and by submitting fictitious budget exhibits to Congress.

Results. The allegation was unsubstantiated. A DCIS investigation in coordination with the U.S. Attorney's Office in Tampa, Florida, included a review of these matters and found that no false statements were made to Congress and that 18 U.S.C. 1001 was not violated. SOCOM personnel provided budget justification books containing program data to Congress prior to the staff briefings. In accord with usual practice, no recording of the briefings given to congressional staffers was made. The only notes taken were by the staffers themselves. The briefing slides, reviewed by the DoD Office of Inspector General, provided additional details regarding the intended use for the \$20 million, with no effort to conceal its existence within the program budgets. The preparation and presentation of budget data for the additional funds followed the normal budget process.

Appendix C. Budget Formulation Process

This is a brief description of the major timeframes and events in the budget formulation process for any given budget cycle.

- **Spring** – OMB issues spring planning guidance to agencies for the upcoming budget. This begins the process of formulating the budget the President will submit the following February.
- **Spring/Summer** – OMB and the agencies discuss budget issues and options. OMB works with the agencies to:
 - identify major issues for the upcoming budget,
 - develop and analyze options for the upcoming fall review, and
 - plan for the analysis of issues that will need decisions in the future.
- **July** – OMB issues detailed instructions for budget submission through Circular No. A-11 to all agencies.
- **August** – DoD Components provide budget submissions for the budget year to USD(C)/CFO.
- **September** – Agencies make initial budget submissions to OMB.
- **October/November** – OMB conducts its fall review. The OMB staff analyzes agency budget proposals in the light of Presidential priorities, program performance, and budget constraints.
- **Late November** – OMB briefs the President and senior advisors on proposed budget policies. The OMB director recommends a complete set of budget proposals to the President after OMB has reviewed agency requests and considered overall budget policies. OMB usually informs all agencies at the same time about the decisions on their budgets through “passback”.
- **Late November to early January** – All agencies enter computer data and submit print materials and data. This process begins immediately after passback and continues until OMB must “lock” agencies out of the database to meet printing deadline. OMB provides specific deadlines for this activity.
- **December** – Agencies may appeal to OMB and the President. An agency head may ask OMB to reverse or modify certain decisions. Usually, OMB and the agency head resolve such issues and, if not, work together to present the issues to the President. OMB provides specific deadlines for this activity.
- **January** – Agencies prepare and OMB reviews congressional budget justification materials. Agencies prepare the materials they need to explain their budget requests to the congressional subcommittees.

-
- **First Monday in February** – President transmits the Presidential Budget to Congress for the upcoming fiscal year beginning October 1.
 - **March through August** – Congress reviews and holds hearings on the budget.

Appendix D. Report Distribution

Office of the Secretary of Defense

Under Secretary of Defense (Comptroller)/Chief Financial Officer
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Director, Program Analysis and Evaluation

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Assistant Secretary of the Air Force (Financial Management and Comptroller)
Auditor General, Department of the Air Force

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Commander, U.S. Special Operations Command
Inspector General, U.S. Special Operations Command
Comptroller, U.S. Special Operations Command
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Non-Defense Federal Organization

Office of Management and Budget

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Senate Committee on Homeland Security and Governmental Affairs
House Committee on Appropriations
House Subcommittee on Defense, Committee on Appropriations
House Committee on Armed Services
House Committee on Government Reform
House Subcommittee on Government Management, Finance, and Accountability,
Committee on Government Reform
House Subcommittee on National Security, Emerging Threats, and International
Relations, Committee on Government Reform

Team Members

The Department of Defense Office of the Deputy Inspector General for Auditing, Defense Financial Auditing Service prepared this report. Personnel of the Department of Defense Office of Inspector General who contributed to the report are listed below.

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