



COMDTINST 7100.1A
18 AUG 2021

COMMANDANT INSTRUCTION 7100.1A

Subj: COAST GUARD PLANNING, PROGRAMMING, BUDGETING, AND EXECUTION (PPBE) PROCESS

Ref: (a) Commandant’s Executive Decision-Making (EDM) Process, COMDTINST 5420.40 (series)
(b) Financial Resource Management Manual (FRMM), COMDTINST M7100.3 (series)
(c) Major Systems Acquisition Manual (MSAM), COMDTINST M5000.10 (series)
(d) Chief Financial Officer (CFO) Technical Authority, COMDTINST 5402.3 (series)
(e) Office of Management and Budget (OMB) Circular A-11, "Preparation, Submission, and Execution of the Budget"

1. **PURPOSE.** This Instruction establishes the Planning, Programming, Budgeting, and Execution (PPBE) process as the system through which the United States Coast Guard allocates resources among its constituent programs and directorates, executes those resources in accordance with law and policy, and evaluates the effectiveness of resource execution with a focus on efficiency and future strategic requirements. The Instruction outlines the process, including milestones, deliverables, and decision points for the development and execution of the budget, in alignment with References (a)-(d).
2. **ACTION.** All Flag Officers, Senior Executive Service (SES), Deputy Commandant Resource Advisors, Area Resource Management Officers, and their staffs must familiarize themselves and comply with the provisions of this Instruction. While this Instruction is authorized for internet release, internal documents developed under this process should, at a minimum, be considered “For Internal Coast Guard Use Only” and/or “Budget Sensitive” to meet confidentiality requirements of Reference (e). To the extent permitted by law, PPBE documents and associated data shall not be disclosed outside the Coast Guard and other Government agencies directly involved in the planning and resource allocation process.
3. **DIRECTIVES AFFECTED.** Coast Guard Planning, Programming, Budgeting and Execution (PPBE) Process, COMDTINST 7100.1 is cancelled.

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4. **DISCUSSION.** The Coast Guard uses PPBE as a process for resource allocation and execution decision-making in alignment with National, Department of Homeland Security (DHS), and Coast Guard priorities. The PPBE process allocates resources to Coast Guard-wide strategic goals by identifying priorities across the five-year Future Years Homeland Security Program (FYHSP), building risk-informed budgets, and executing the budget in support of enterprise goals. The PPBE process is a coordinated system of top-down and bottom-up efforts that link the Service's strategic vision to the budgeting and performance of Coast Guard programs and activities. PPBE is a cyclic, annual system consisting of four sequential, but sometimes overlapping phases outlined in Enclosure (1).
5. **DISCLAIMER.** This guidance is not a substitute for applicable legal requirements, nor is it a rule. It is intended to provide guidance for Coast Guard personnel and is not intended to nor does it impose legally binding requirements on any party outside the Coast Guard.
6. **MAJOR CHANGES.** Major changes in this update include realignment of resource decision bodies and processes in accordance with the current headquarters resources management structure; addition of definitions, timelines, and guidance previously issued via separate memoranda; and established interactions between PPBE and Executive Decision Making (EDM).
7. **ENVIRONMENTAL ASPECT AND IMPACT CONSIDERATIONS.**
 - a. Commandant Office of Environmental Management, Commandant (CG-47) reviewed the development of this Instruction and the general policies contained within it, and determined that this policy falls under the Department of Homeland Security (DHS) categorical exclusion A3. No further environmental analysis is necessary in accordance with the U.S. Coast Guard Environmental Planning Policy, COMDTINST 5090.1 (series).
 - b. This Instruction will not result in any substantial change to existing environmental conditions or violation of any applicable federal, state, or local laws relating to the protection of the environment. It is the responsibility of the action proponent to evaluate all future specific actions resulting from this policy for compliance with the National Environmental Policy Act (NEPA), other applicable environmental mandates, and the U.S. Coast Guard Environmental Planning Policy, COMDTINST 5090.1 (series).
8. **DISTRIBUTION.** No paper distribution will be made of this Instruction. An electronic version will be located on the following Commandant (CG-612) web sites. Internet: <http://www.dcms.uscg.mil/directives/>, and CGPortal: <https://cgportal2.uscg.mil/library/directives/SitePages/Home.aspx>.
9. **RECORDS MANAGEMENT CONSIDERATIONS.** Records created as a result of this Instruction, regardless of format or media, must be maintained and dispositioned in accordance with the records retention schedules located on the Records Resource Center CGPortal site: <https://cg.portal.uscg.mil/units/cg61/CG611/SitePages/Home.aspx>.

10. DEFINITIONS.

- a. Appropriation: A provision of law that permits Federal agencies to incur obligations and make payments from the Treasury for specific purposes. An appropriation usually follows enactment of authorizing legislation. An appropriations act is the most common means of providing budget authority. Appropriations represent limitations of dollar amounts that agencies may obligate and expend from the treasury during a specified time and for a specified purpose. This term is also used to describe the highest-level categories enacted into law to describe funds types within an agency (e.g. Operations and Support (O&S); Procurement, Construction, and Improvements (PC&I); Research and Development (R&D); etc.).
- b. Base Budget Review: The Assistant Commandant for Resources (CG-8) and headquarters directorate program managers continuously review the Coast Guard's base budget to validate enterprise spending, examine internal controls, and inform budgetary requirements for future initiative development. Each year, portions of the budget may be chosen for focused reviews during the planning phase, or be directed during the programming phase by the Vice Commandant or Deputy Commandants. Smaller, targeted program or unit base budget reviews can also be directed by the Vice Commandant or Deputy Commandants. Requests for targeted reviews will be prioritized in consultation with the IRB, Commandant (CG-8), and the requestor based on finance and budget staff capacity.
- c. Budget Category (BUDCAT): Internal Coast Guard identifier used to categorize resource proposals for enhanced evaluation and adjudication. BUDCATs are further defined in Section 17 below.
- d. Cross-Programmatic Review: Cross-Programmatic Review is conducted concurrently by all entities with equities in a given resource proposal. This includes Headquarters program staffs, Area staffs, and Headquarters unit staffs (e.g. DOL, FORCECOM, etc.). The review is intended to identify both technical and material issues/concerns with initiatives, and provides a formal opportunity for relevant parties to register their comments and concurrence/non-concurrence with each initiative. The review is a transparent process that captures written comments and concurrence/non-concurrence in the Coast Guard's electronic resource proposal system. Commandant (CG-82) coordinates this process, including adjudication of issues raised during Cross-Programmatic Review.
- e. Fiscal Guidance: DHS publishes this document annually in February to provide funds allocations for each Component for each year of the FYHSP. This document provides the fiscal target for each Component's Resource Allocation Plan (RAP) submission.
- f. Future Years Homeland Security Program (FYHSP): The official DHS Program of Record (POR) summarizing DHS programs and associated resources for the budget year and subsequent four fiscal years. Provides Component program funding allocations, performance objectives, and planning priorities in support of DHS goals and priorities. DHS submits a FYHSP report to Congress each year at or near the time of the President's budget request.
- g. Investment Priorities (IP): An annual memo to the Vice Commandant developed by each Area Commander and Deputy Commandant summarizing, from the senior leaders' perspective, the

investments required in the given PPBE cycle to achieve the organizational strategic objectives across the FYHSP and improve mission outcomes. This document is based on the Strategic Planning Process and directly informs the Vice Commandant's Programming and Budgeting Guidance.

- h. Investment Review Board (IRB): The senior executive body for resource decisions and recommendations to the Commandant. Chaired by the Vice Commandant, and consisting of the Deputy Commandant for Operations (DCO), the Deputy Commandant for Mission Support (DCMS), Coast Guard Atlantic Area Commander (LANT), Coast Guard Pacific Area Commander (PAC), the Master Chief Petty Officer of the Coast Guard (MCPOCG), and Commandant (CG-8) as Executive Agent.
- i. Program: An organized set of activities, personnel, and resources directed toward a goal or particular set of goals or objectives for which the program is accountable; a distinct set of activities and strategies organized toward achieving a specific purpose. A program is a representation of what is delivered to the public, or for internal operations and mission support. Programs usually operate for indefinite periods, but may consist of many projects or initiatives. The classification of programs is informed by both the organizational structure under which they fall, and the governance structure for the resources that they control. CG-PAE is responsible for developing and maintaining an official list of Coast Guard programs.
- j. Program, Project, or Activity (PPA): A subcategorization of Appropriations defined in the applicable enacted appropriations acts or accompanying committee reports. PPAs are used to express and clarify Congressional intent and provide a means for external oversight over execution of appropriated funds. PPAs establish the legal boundaries within an appropriation where the reprogramming limits promulgated in the annual appropriations act apply.
- k. Programming and Budgeting Guidance (PBG): An annual document promulgated by the Vice Commandant that reflects input from the DCO, DCMS, and Area Investment Priorities, as well as the outcomes of the initial planning meeting between the IRB and Commandant. It directs investments to achieve strategic objectives, sets boundary conditions, and provides specific tasking to inform budget development across the Programming and Budgeting phases.
- l. Resource Allocation Decision (RAD): The DHS Secretary's formal decisions regarding the resource allocation plan. RAD sets DHS Component topline and resource allocations for initiatives across the FYHSP. RAD becomes the basis for the budget submission to the Office of Management and Budget (OMB).
- m. Resource Allocation Plan (RAP): The Coast Guard's initial budget submission to DHS, in alignment to the Department's Resource Planning Guidance (RPG) and Fiscal Guidance. The RAP reflects the systematic allocation of resources required to achieve organizational strategic objectives.
- n. Resource Council (RC): A cross-directorate, cross-enterprise O-6/GS-15 level advisory team focused on a given programmatic area (Cutter, C5I, Aviation, Shore Forces, etc.).
- o. Resource Planning Guidance (RPG): An annual DHS document outlining the Secretary's fiscal policy and planning priorities for the Department. The RPG provides guidance, direction, and

prioritization for the Department's long-term resource allocation process. The RPG consists of the following elements: resource planning priorities, policy and strategy guidance, programmatic guidance, and Summer/Winter Studies, which are issues that require additional analysis.

- p. Resource Proposal (RP): A formally requested change to the funding and/or personnel levels for a particular unit, directorate, or program. Represents a detailed and vetted initiative ultimately used to build the budget.
- q. Strategic Planning Process: The broad process by which multi-year and overarching Service strategy informs the Planning phase of PPBE. There are many elements of the Strategic Planning Process, which include:
 - (1) Overarching Strategic Documents: The Coast Guard Strategic Plan, Strategic Outlook documents, and other multi-year documents that drive the Service's strategic direction.
 - (2) Area and Deputy Commandant Strategic Planning Efforts: Strategic planning conducted by the Areas and DCO/DCMS to guide their respective workforces, as well as to inform the strategic direction of the Service. These efforts include Area Mission Risk and Outcomes Conferences, and the development and review of DCO and DCMS strategic priorities.
 - (3) Strategic Studies: Research projects on enterprise topics and areas spanning multiple programs across the organization. Facilitated by CG-PAE, these studies are completed as part of the Strategic Planning Process to inform budgetary alignment with the long-term strategic vision of the Coast Guard. These studies are directed by the Vice Commandant or Deputy Commandants to inform future-year budget builds. The purpose of these strategic studies is to evaluate organizational change initiatives on a longer planning horizon than the PPBE process.
 - (4) Enterprise Risk Management (ERM): A strategic discipline that helps the Coast Guard properly identify and manage risks to performance, especially those risks related to achieving strategic objectives.
 - (5) Strategic Planning Guidance (SPG): Specific guidance for Strategic Planning and/or the Planning Phase issued by the Vice Commandant. While not an annual requirement for PPBE, an SPG, or updates to a standing SPG, provides the Vice Commandant an opportunity to identify areas of focus for ongoing Strategic Planning efforts or the development of Investment Priorities. The SPG may also be used to assign Strategic Studies to CG-PAE and provide direction to other ongoing multi-year strategic planning efforts.
- r. Systems Integration Team (SIT): A cross-directorate, cross-enterprise O-6/GS-15 level board, chaired by Commandant (CG-7D), whose primary purposes are to review and validate requests for capital investments in acquisitions across the FYHSP, review the status of requirements documentation associated with capital investments, and make recommendations to inform the Programming phase.
- s. Technical Guidance Memo (TGM): A document issued by Commandant (CG-8), Commandant (CG-82), or Commandant (CG-83), as needed, to provide specific technical direction during the PPBE process.

11. MILESTONES. Specific benchmarks within the budget cycle. See Enclosures (1) – (6).

12. RESPONSIBILITIES.

- a. Commandant: The Commandant is the ultimate decision authority on internal resource allocation deliberation, the Resource Allocation Plan (RAP) submission to DHS, the Coast Guard Budget submitted to OMB and to Congress, the Unfunded Priorities List, and any budgetary appeals (e.g. OMB Passback).
- b. Vice Commandant: The Vice Commandant maintains oversight of and responsibility for the entire PPBE process. The Vice Commandant issues guidance throughout the process (SPG, PBG, etc.) that formally communicates the Commandant's priorities to the broader organization. The Vice Commandant makes final enterprise resource decisions and recommendations to the Commandant in consultation with the IRB. The Vice Commandant also represents the Coast Guard at the DHS Deputies Management Action Group, the senior Department-wide resource allocation decision body.
- c. Leadership Council (LC): The LC is the Coast Guard's senior corporate board, consisting of CCG, VCG, DCO, DCMS, LANT, PAC, MCPOCG, the National Commodore (NACO) of the Auxiliary, and a Senior SES designated by CCG. The LC leverages the EDM process to develop enterprise strategy and strategic objectives and incorporate them into the Planning Phase of PPBE, as appropriate.
- d. Investment Review Board (IRB): The IRB serves as a senior Service-wide governance and decision body (at the discretion of the Vice Commandant) for resource allocation issues. Chaired by the Vice Commandant, the IRB includes DCO, DCMS, LANT, PAC, and the MCPOCG. As needed for alignment and coordination prior to a formal IRB, the IRB members may convene in a preliminary meeting without the Vice Commandant. For the final decision on major budget milestones, the Commandant joins the IRB. Commandant (CG-8) serves as the Executive Agent for the IRB.
- e. Deputy Commandants: Deputy Commandant strategic planning efforts are an important element of the Strategic Planning Process that informs the Planning phase of PPBE. Deputy Commandants identify and communicate Investment Priorities for a given PPBE cycle in order to meet the requirements identified in the Strategic Planning Process. Deputy Commandants also review, approve, and prioritize initiatives developed by Assistant Commandants and Directors under their supervision. Deputy Commandants, supported by Commandant (CG-8), manage execution of resources under their purview.
- f. Deputy Principals Council (DPC): While the DPC operates under the EDM process, the DPC may serve as an advisory and coordination body for PPBE efforts and may facilitate, inform, and evaluate initiatives across the PPBE process, as directed by the IRB.
- g. Area Commanders: Area Commanders bring an important field perspective to the PPBE process. Area Mission Risk and Outcomes Conferences are an important part of the Strategic Planning Process that informs the Planning phase of PPBE. Also in the Planning phase, Area Commanders identify and communicate field resource needs in the current PPBE cycle that are required to achieve organizational and mission objectives. Area Commanders provide an essential role

(via their Resource Management Offices and the IRB) throughout the PPBE process in ensuring that field needs are adequately addressed.

- h. Chief Financial Officer (CFO): As the CFO, Commandant (CG-8) reports directly to the Vice Commandant and meets regularly with the Commandant regarding budget and financial management matters. The CFO facilitates the entire PPBE process under the direction of the Vice Commandant, including conducting strategic studies during the Planning phase; facilitating resource proposal development, review, and prioritization in the Programming phase; justifying the budget to DHS, OMB, and Congress; and execution of congressionally enacted annual and supplemental appropriations. Throughout the PPBE process, the CFO and the Resources Directorate serve as the Service's enterprise-level resource management support provider; directly support DCO, DCMS, and associated Assistant Commandants through each phase of the PPBE process as indicated in Enclosures (2) through (5); and support resources-related decision-making through the EDM process. As part of the PPBE process, the CFO presents the substantive, large-scale alternatives to the appropriate decision authority or governance body.
- i. Chief Information Officer (CIO): As the CIO, the Assistant Commandant Command, Control, Communications, Computers, and Information Technology (C4IT) (CG-6) executes an important role in the development and review process for PPBE initiatives with a C4IT nexus. The CIO manages the IT Capital Planning and Investment Control (CPIC) process, which informs C4IT investments through PPBE.
- j. Assistant Commandants/Directors: Assistant Commandants and Directors are responsible for ensuring that Base Budget Reviews are conducted regularly for programs under their responsibility. Guided by the PBG, Assistant Commandants and Directors are responsible for developing budgetary requests in the form of Worksheets and Resource Proposals in order to meet organizational objectives. Assistant Commandants and Directors are responsible for prioritizing and justifying the budgetary requests submitted by their programs.

13. PLANNING PHASE.

- a. Planning is the first step of the PPBE process, and the Planning phase typically initiates a new annual PPBE cycle. The Planning phase covers all activities that lead to budget development in the Programming phase, and therefore the Planning phase for a given PPBE cycle is a multi-year process with no defined start date. Enclosure (2) provides a graphical representation of the process.
- b. The Planning phase is driven by the Strategic Planning Process, which informs, but operates independently from, the PPBE process. The Planning phase translates strategic planning efforts to actionable investment priorities for the current PPBE cycle.
- c. The objective of the planning phase is to identify and communicate resource priorities to guide development of resource proposals in the Programming phase. The PBG is the principal output of the Planning phase.

14. PROGRAMMING PHASE.

- a. The objective of the Programming phase is to translate resource planning priorities, as identified in the PBG, into specific resource allocation decisions consistent with Commandant direction and the Coast Guard Strategic Plan. Enclosure (3) provides a graphical representation of the process.
- b. The Programming phase allocates resources to fund current services and new planning initiatives within the constraints of established guidance. This involves identifying current and future resources, and determining how to use them effectively for strategic implementation and mission performance. Trade-offs, consolidation potential, and return on investments are major factors that must be considered in the Programming Phase. The RAP and respective resource proposals are the outputs of the Programming phase.

15. BUDGETING PHASE.

- a. The objective of the budgeting phase is to develop a fully justified one-year budget submission for the Coast Guard, along with the accompanying FYHSP profile, including the defense of that budget to DHS, OMB, and Congress. Enclosure (4) provides a graphical representation of the process.
- b. The Budgeting phase may require modification of resource proposals developed in the Programming phase. The primary products generated during the budgeting phase are the budget justification materials for OMB and Congress. The final outcome of the budgeting phase is a final set of resource proposals representing Congressional intent, which detail the funding levels for the Execution phase.
- c. The enactment of an appropriation completes the Budgeting phase. Therefore, during a Continuing Resolution, the Budgeting and Execution phases operate concurrently.

16. EXECUTION PHASE.

- a. Execution begins at the start of the fiscal year. The objective of the execution phase is to responsibly expend resources in accordance with Congressional intent and to account for cost and performance to determine if programs are achieving Coast Guard strategic and performance goals in the most efficient manner. Enclosure (5) provides a graphical representation of the process.
- b. The Execution phase uses budget authority for the fiscal year to execute plans developed earlier in the process. The Execution Phase includes funds distribution, obligations and expenditures, periodic budget assessments, budget adjustments and reprogramming, and ultimately the fiscal year closeout.
- c. Given the amount of time between the start of the Planning and Execution phases, there may be a need to realign resources to meet emergent needs and Service priorities. The process for identifying these needs and potential sources of funding within current appropriations is referred to as 'ExStage.' ExStage reviews may drive budget adjustments or reprogramming requests. Guidance for ExStage will be developed annually by Commandant (CG-83) and promulgated by

Commandant (CG-8), taking into consideration the risks and legal constraints associated with repurposing funds during execution.

17. CATEGORIZATION OF RESOURCE PROPOSALS.

- a. Internal: Within the Coast Guard, largely during the Programming phase, initiatives are categorized across four BUDCAT levels.
 - (1) BUDCAT I: Reductions (with the exception of planned/scheduled reductions and decommissionings) as directed in the PBG or otherwise offered by programs or directed through the PPBE planning process.
 - (2) BUDCAT II and III: Current services necessary to continue operating the Coast Guard at the same levels as the previous fiscal year. Includes pricing changes (BUDCAT II) such as increases to military and civilian pay required by DHS or OMB published inflation factors; increases to benefits and personnel entitlements based on actuarial data; increases to non-pay costs required by DHS or OMB published inflation factors; cost increases associated with intra-government services or activities at prior-year levels; and annualization/termination of prior-year partial funding. Also includes planned/scheduled reductions, decommissionings, and associated support reductions (BUDCAT III) and costs to operate and maintain new assets attained through acquisition projects (BUDCAT III).
 - (3) BUDCAT IV: Strategic investments including new starts and program enhancements.
- b. External: External to the Coast Guard (largely for the OMB Justification and the Congressional Justification), each initiative is categorized as a ‘Pricing Change’ or a ‘Program Change’. Pricing changes are equivalent to BUDCAT II RPs (increases to pay, rent, etc.). Program Changes represent all other initiatives, however they are often grouped to distinguish new asset follow-on (BUDCAT III) from other initiatives.

18. CONNECTION TO THE EDM PROCESS. Most of the decisions made via the EDM process will have a resources nexus. Commandant (CG-8), the RCs, DCO and DCMS Resource Advisors, and Area Resource Management Offices support resource-related EDM decisions by informing, advising, and making recommendations to the appropriate entity throughout the process. For EDM decisions made by a principal (e.g. DCO, DCMS, etc.) where the resource needs fall primarily within the purview of that principal’s control, Commandant (CG-8) will work directly with the principal and their staff to identify resourcing options. For EDM decisions with multi-year, out-year, or enterprise resources implications, as well as those spanning multiple PPAs or exceeding the resources available for realignment under the principal’s control, Enclosure (7) outlines the process for integration with PPBE.

19. FORMS/REPORTS. None.

20. REQUEST FOR CHANGES. Units, directorates, and individuals may recommend changes via the chain of command to the Office of Budget and Programs (CG-82).

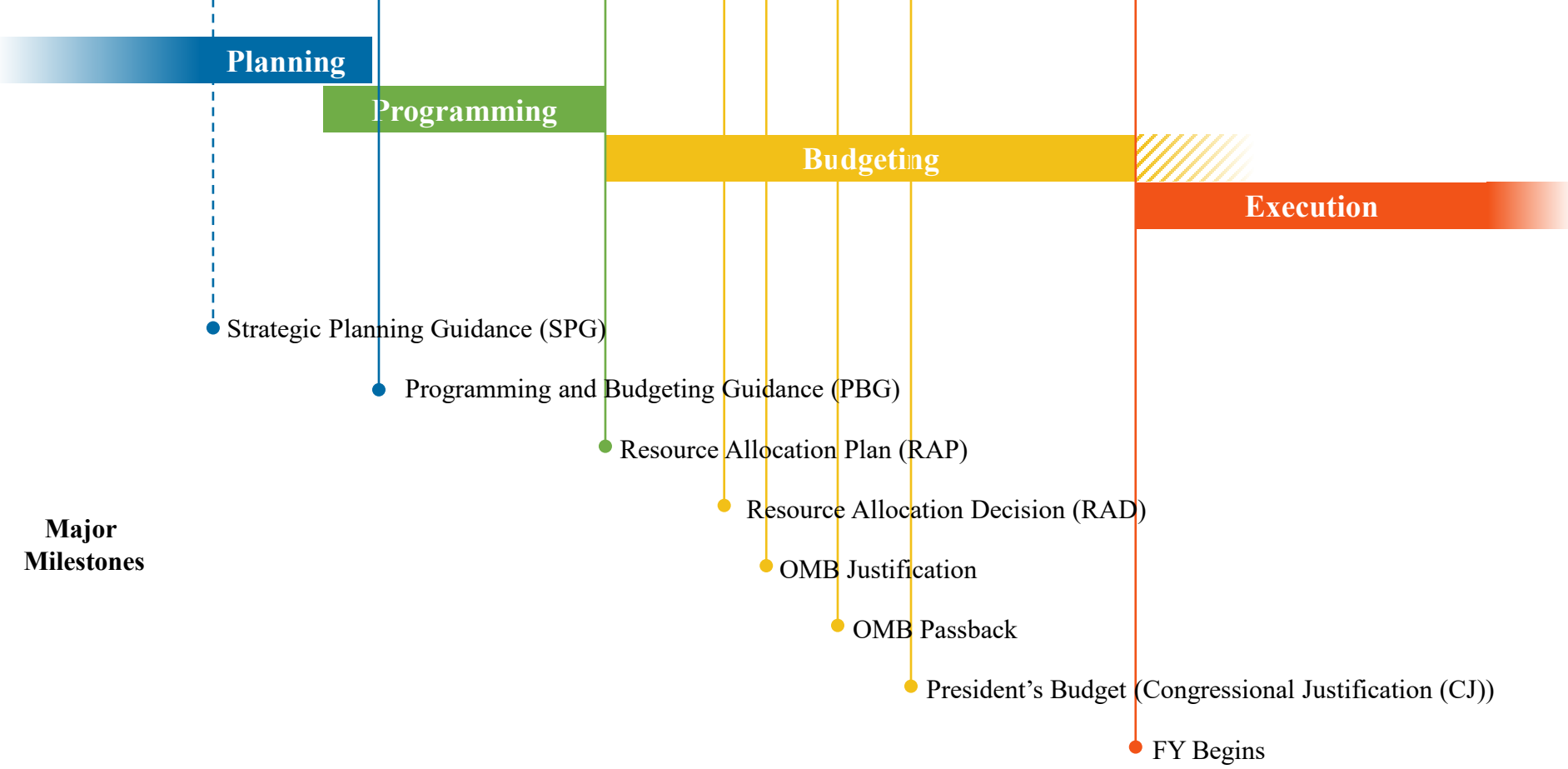
/L. L. FAGAN/
Admiral, U.S. Coast Guard
Vice Commandant

Encl: (1) PPBE Process Overview
(2) Planning Phase Process Chart
(3) Programming Phase Process Chart
(4) Budgeting Phase Process Chart
(5) Execution Phase Process Chart
(6) Standard Initiative Movement Through PPBE
(7) EDM-Initiated (Non-Standard) Initiative Integration with PPBE

PPBE Process Overview

FY -4 | **FY -3** | **FY -2** | **FY -1** | **FY** | **FY +1**

Jul Aug Sep | Oct Nov Dec | Jan Feb Mar Apr May Jun Jul Aug Sep | Oct Nov Dec | Jan Feb Mar Apr May Jun Jul Aug Sep | Oct Nov Dec

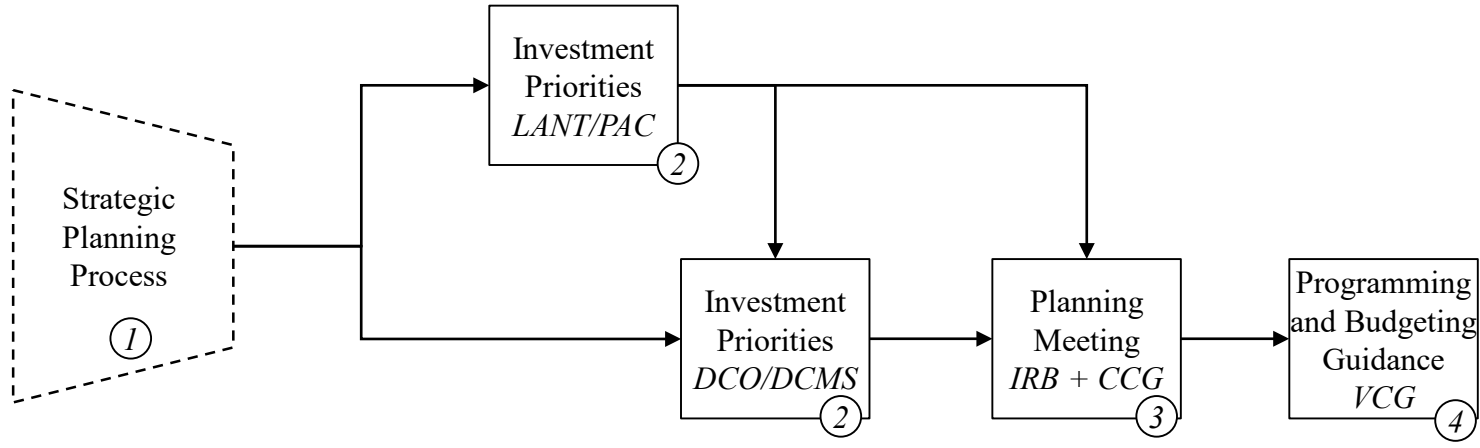


Major Milestones

Important Notes

Planning is a multi-year process with no defined starting point.
 Programming begins for Current Services during the later stages of Planning.
 Budgeting may extend and overlap with Execution in the event that an appropriation is not enacted prior to the start of the FY.
 Execution continues past the FY for multi-year funding, closeout, antecedent liabilities, etc.

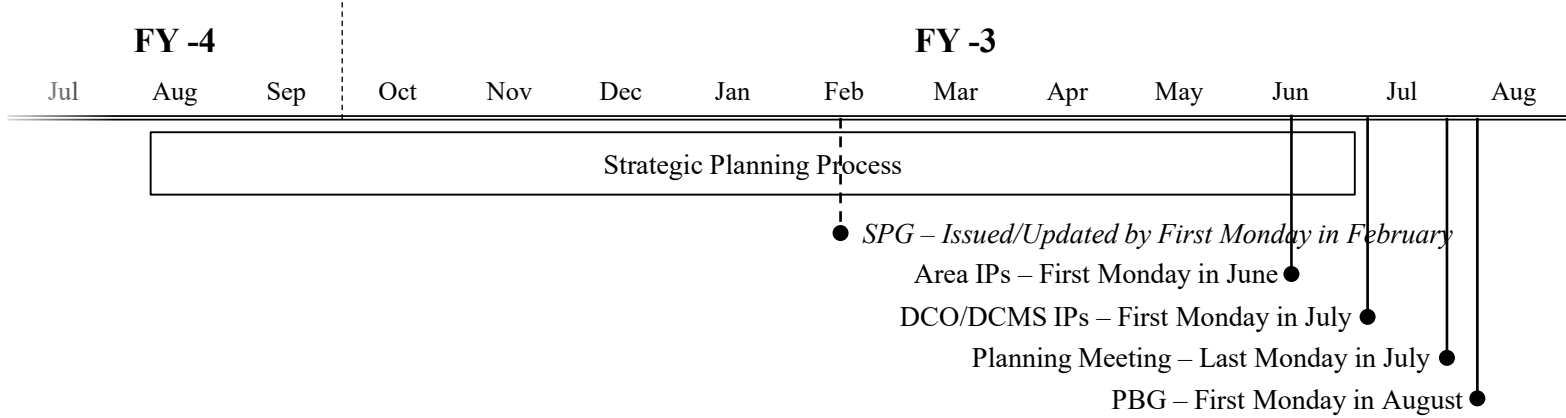
Planning Phase Process



Notes:

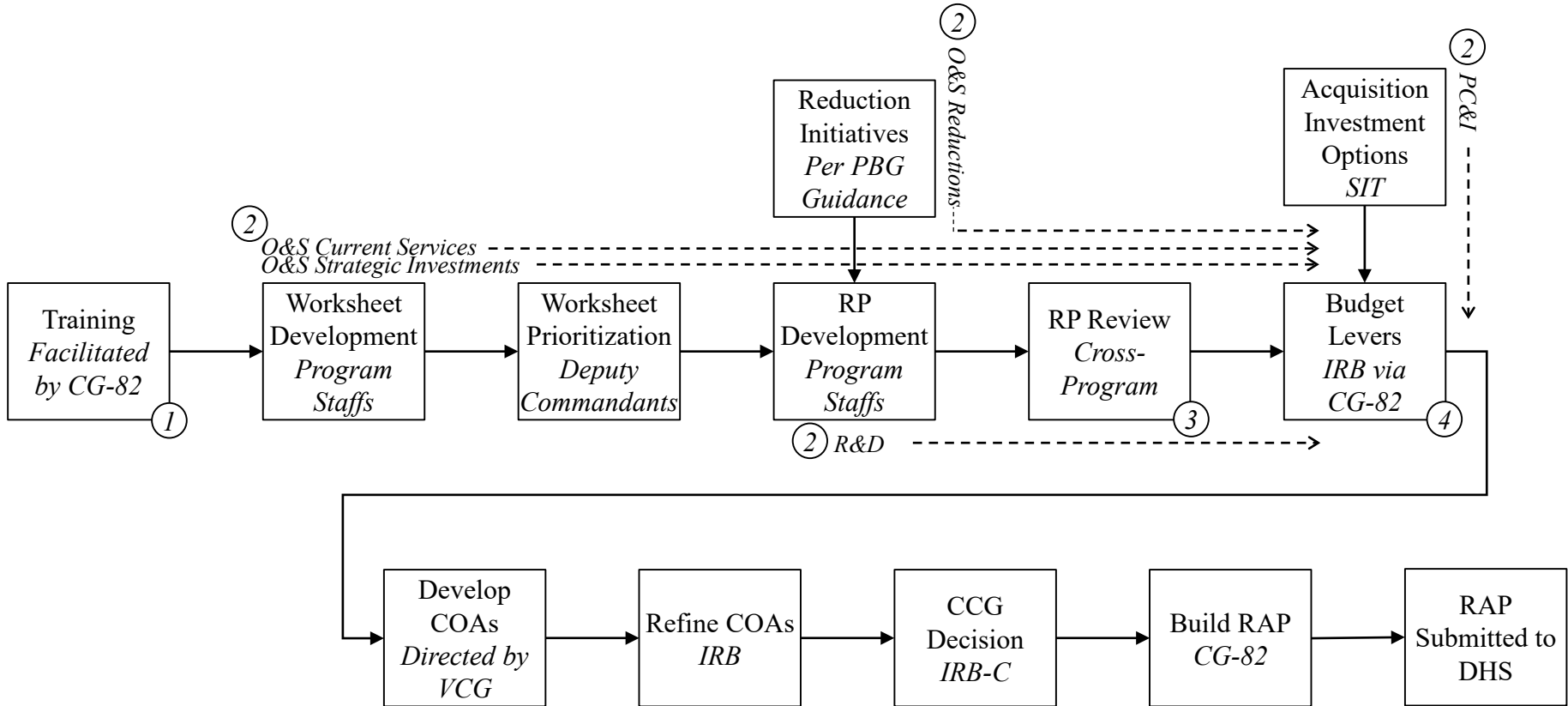
- 1: The Strategic Planning Process is a continual process informed by ongoing or concluded planning efforts. It will inform the VCG’s SPG which will direct short-term budgetary efforts, as well as longer term (3-5 year or longer) strategic studies coordinated by CG-PAE.
- 2: DCO/DCMS and Area Commanders dictate internal processes for developing annual Investment Priorities based on the Strategic Planning Process. Area Investment Priorities are sequenced such that they inform DCO/DCMS priorities in addition to being a direct input to the planning process.
- 3: If needed, CG-8 will coordinate meetings in advance of the IRB to facilitate adjudication of investment priorities at 3-star level.
- 4: CG-8 is responsible for compiling information and facilitating the Strategic Planning Guidance, the Planning Meeting, and the Programming and Budgeting Guidance.

Planning Phase Timeline



Programming Phase Process

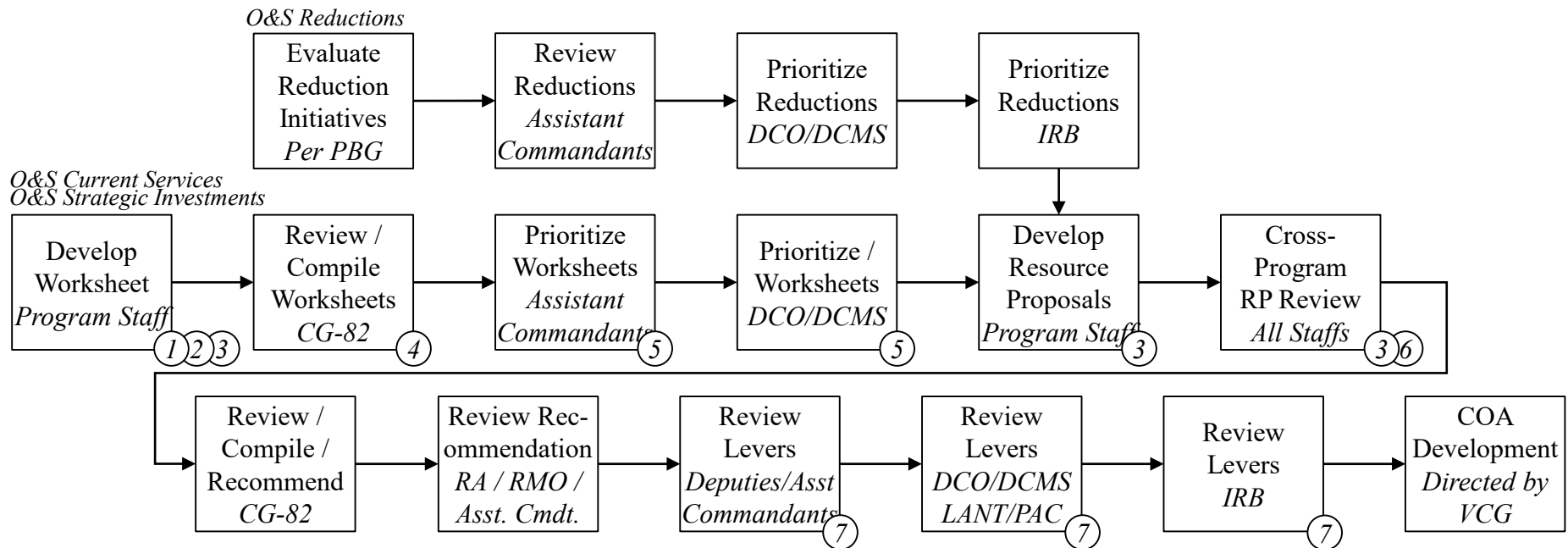
Process Overview



Notes

- 1: Training is typically conducted in two segments: a process and worksheet development training in early June and a Resource Proposal / eRP System training in mid-August. Additional ad-hoc training is provided as needed.
- 2: Not all initiatives complete the entire programming phase in the same way. Different sub-processes for O&S, PC&I, and R&D are indicated below. Each group of initiatives (PC&I, O&S Current Services, O&S Reductions, O&S Strategic Investments, etc.) are typically developed and briefed separately until COA development.
- 3: Cross-Program RP Review is conducted concurrently by all entities with equities in a given RP including Headquarters program staffs, Area staffs, and Headquarters unit staffs (e.g. DOL, FORCECOM, etc.).
- 4: Budget Lever discussions with the IRB and IRB members inform the scoping of COA development, which occurs upon issuance of DHS fiscal guidance.

Programming Phase Process Resource Proposal Development

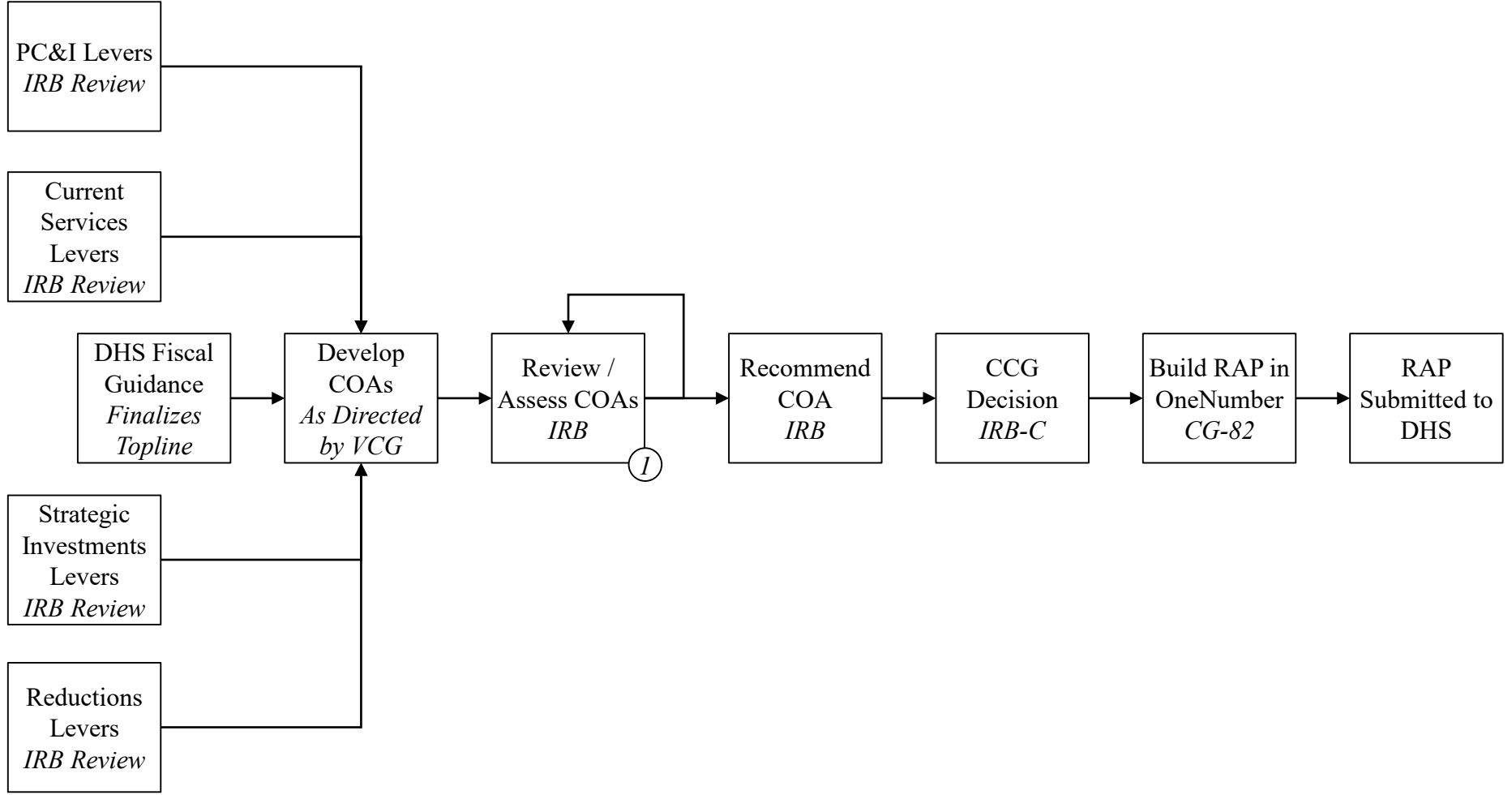


Notes:

- 1: Development of Current Services worksheets overlaps with the Planning phase, beginning approximately seven weeks before the PBG is released. Development of Strategic Investment worksheets and Reduction initiatives begin once the PBG is released.
- 2: Assistant Commandants and Directors dictate internal processes for worksheet development. In addition to required details and justification for the request, all worksheets shall include tiering options to inform prioritization.
- 3: In addition to training, CG-82 provides technical assistance throughout worksheet development, RP development, and cross-programmatic review.
- 4: During the review/compile phase for worksheets, CG-82 shares the compiled lists with the DCO/DCMS Resource Advisors and Area RMOs for cross directorate and field input on initiatives under consideration. CG-82 also identifies initiatives with required coordination should they be prioritized for creation as Resource Proposals. Required coordination could include Resource Councils or Program/Area staffs.
- 5: CG-82 facilitates worksheet prioritization. Each Assistant Commandant and Director prioritizes worksheets for their associated programs and staffs. Each Deputy Commandant prioritizes worksheets from their Assistant Commandants and Directors. DCO/DCMS Resource Advisors and Area RMOs identify cross-directorate and field priorities to inform Deputy Commandant prioritization decisions.
- 6: All staffs, both at Headquarters and the Areas are responsible for cross-programmatic review of all Resource Proposals. This review is essential for technical validation, complete assessment of service wide impact, and identification of additional stakeholder interests. CG-82 will facilitate cross-directorate/Area engagements to ensure enterprise needs are addressed prior to IRB briefings.
- 7: The Review Levers stage is the primary mechanism for informing COA development, and is typically conducted for each O&S RP category and PC&I.

Programming Phase Process

Resource Allocation Plan Decision-Making



Notes:

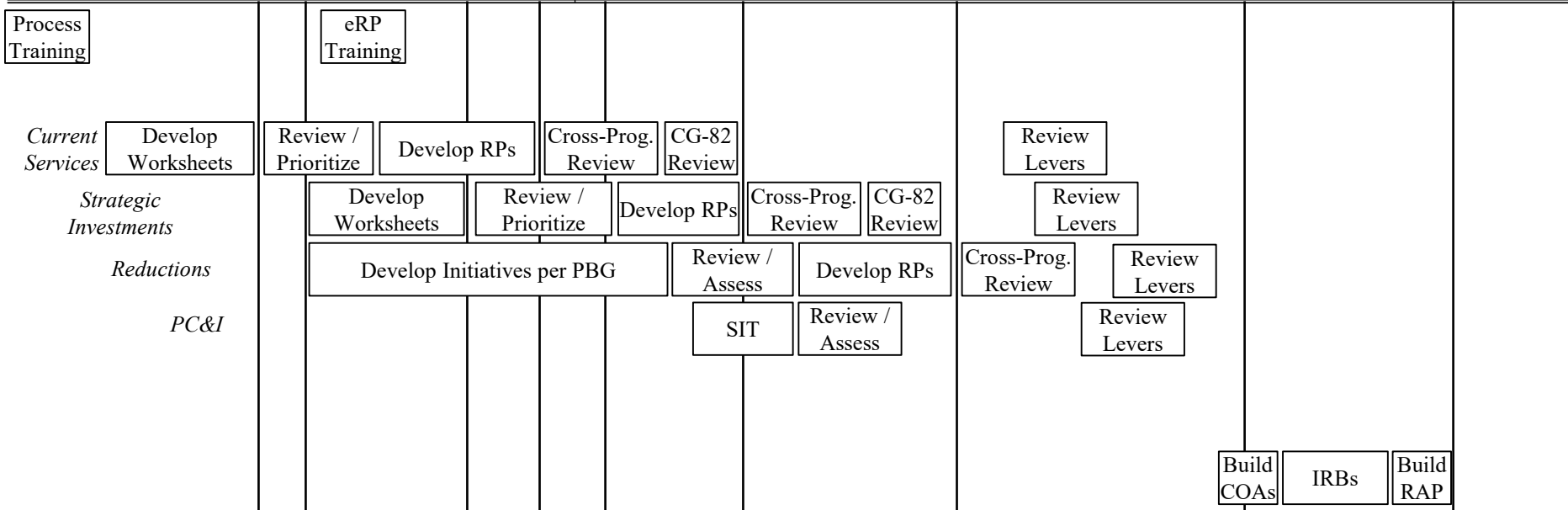
1: The process for reviewing, assessing, and revising COAs is an iterative process across multiple IRBs over a series of weeks, similar to the DMAG process at the Department. The intention is refine the options as much as possible in order to present the Commandant with the best strategic budget submission options to inform the final Resource Allocation Plan submission decision.

Programming Phase Timeline

FY -3

FY -2

Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr

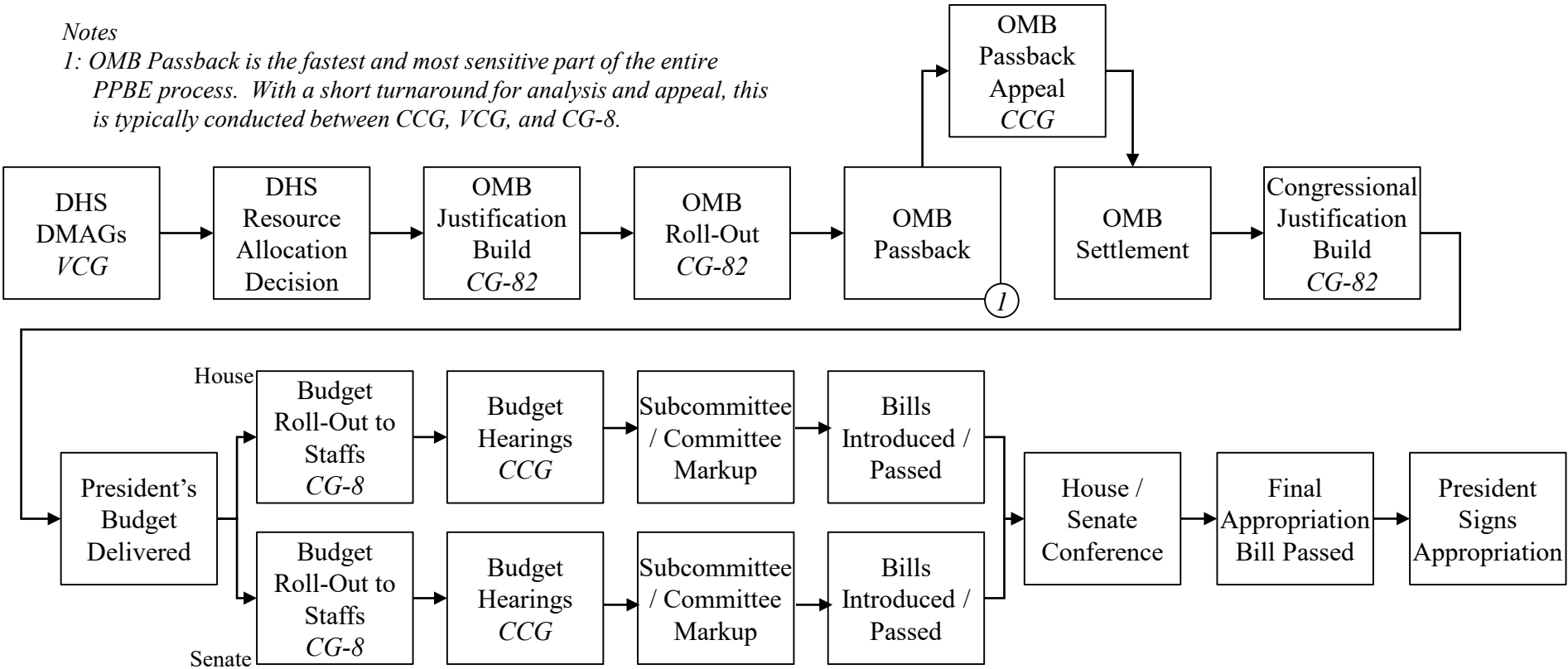


- Current Services Worksheets – Third Friday in July
- PBG – First Monday in August
- Investment Worksheets – First Friday in September
- Current Services RPs – Third Friday in September
- DHS issues Resource Planning Guidance – Early October
- Strategic Investment RPs – First Friday in November
- Reduction RPs – Third Friday in December
- DHS issues Fiscal Guidance – Mid/Late February
- RAP Due to DHS – First Monday in April

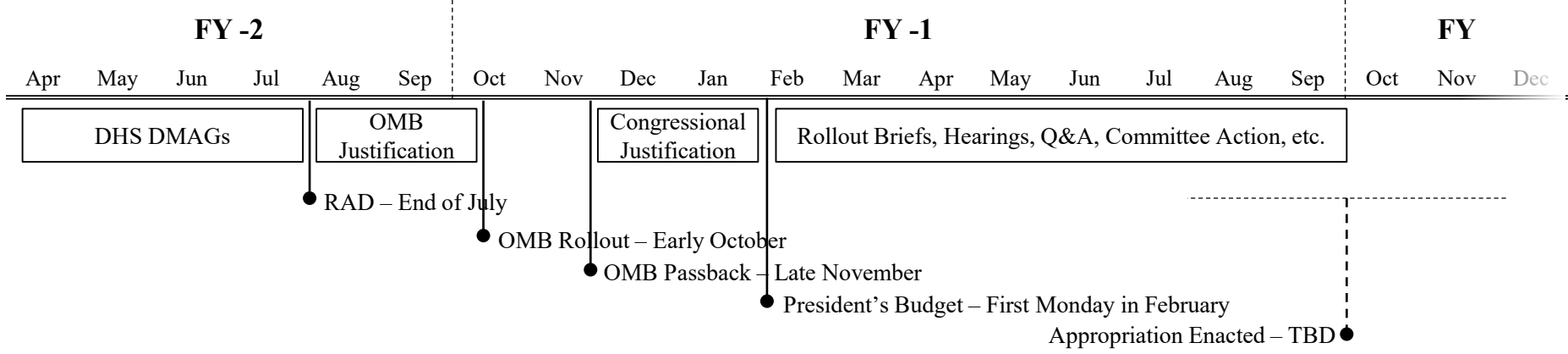
Budgeting Phase Process

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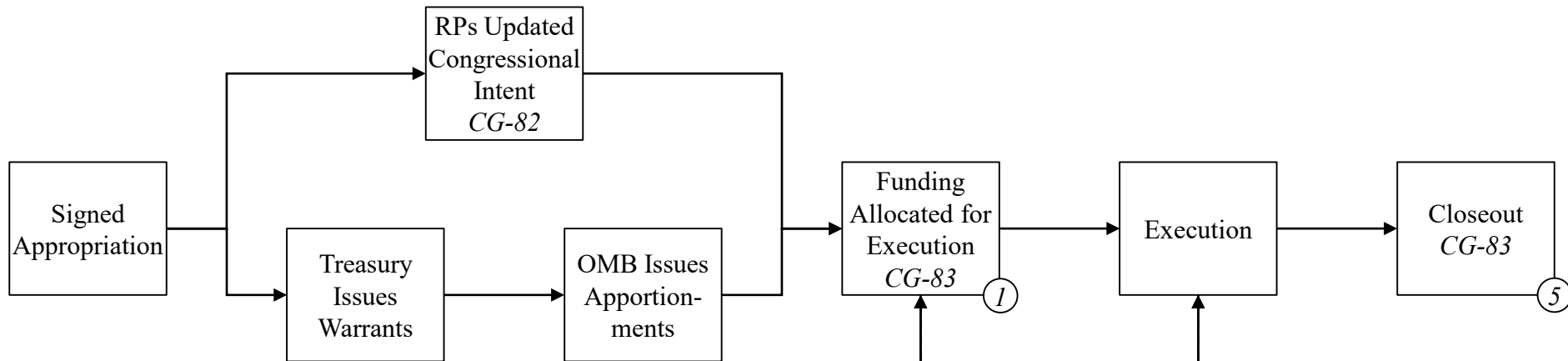
1: OMB Passback is the fastest and most sensitive part of the entire PPBE process. With a short turnaround for analysis and appeal, this is typically conducted between CCG, VCG, and CG-8.



Budgeting Phase Timeline



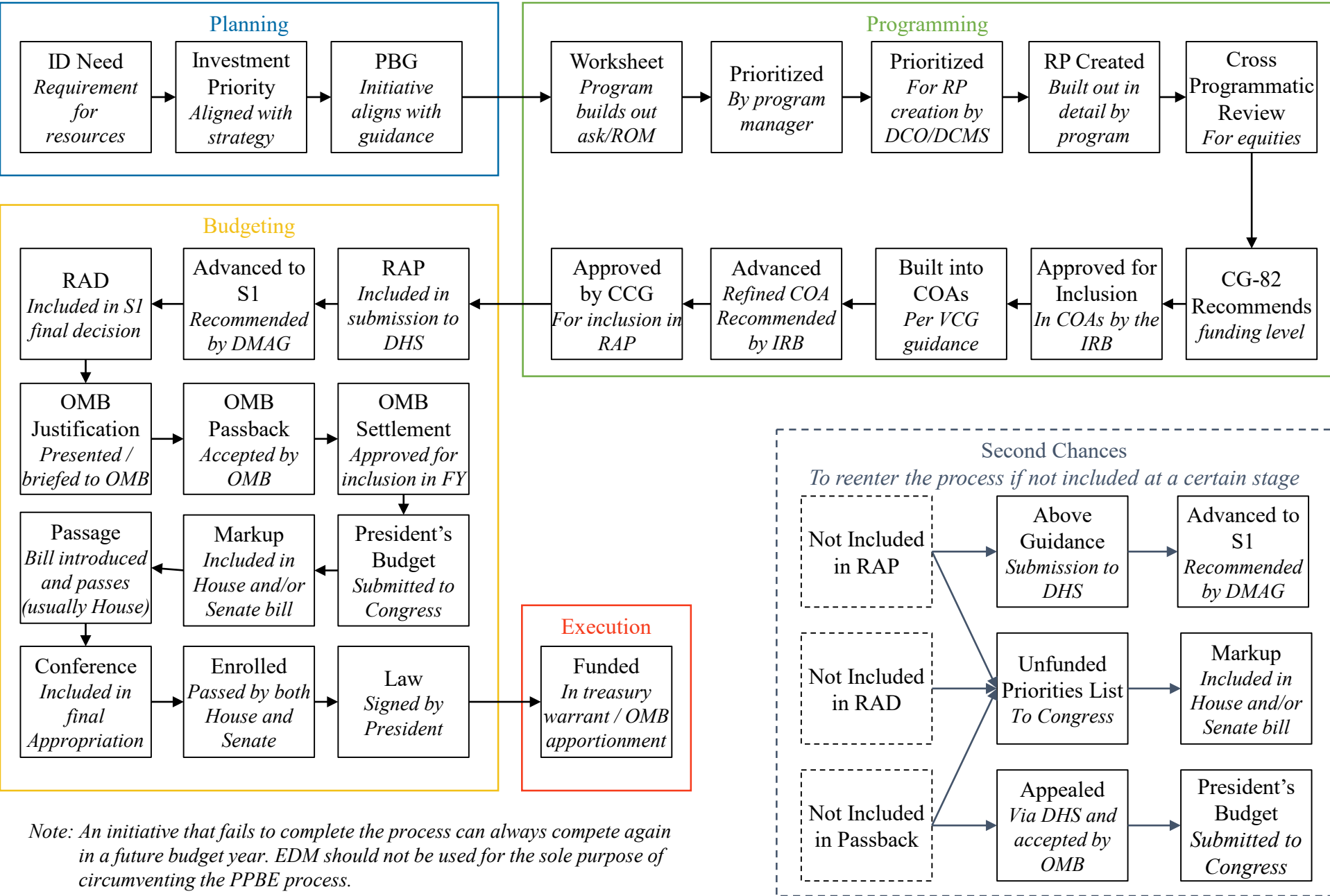
Execution Phase Process



Notes:

- 1: If the Fiscal Year begins under a continuing resolution, CG-83 allocates funding in accordance with the continuing resolution language and OMB guidance.
- 2: Internal Realignment of Base Resources occurs at multiple levels in the resources organization and includes revisions to spend plans and realignment of resources within a program or entity. Programs realigning base resources must be cognizant of Congressional intent in enacted budgets when completing realignments, and should consult CG-82/CG-83 for clarification on whether an intended realignment violates Congressional intent. This process is differentiated from ExStage as it occurs within the purview of the entity conducting the realignment.
- 3: The process for assessing and addressing emergent needs (via ExStage) will be promulgated annually by CG-8.
- 4: Reprogramming efforts may be initiated by the Coast Guard to address an emergent need, or by DHS for department-wide needs. Reprogramming efforts must adhere to appropriations laws and applicable OMB processes.
- 5: Execution continues past the end of the FY associated with the given PPBE cycle due to multi-year appropriations, antecedent liabilities, closeout activities, etc.

Standard Initiative Movement Through PPBE



Note: An initiative that fails to complete the process can always compete again in a future budget year. EDM should not be used for the sole purpose of circumventing the PPBE process.

EDM-Initiated (Non-Standard) Initiative Integration with PPBE

Note: Successfully resourcing an EDM decision requires continued engagement with CG-8 and the broader resources organization throughout the EDM process, as well as a clearly articulated resources need a timeline for required resources.

