



DEPARTMENT OF DEFENSE
OFFICE OF DEPENDENTS SCHOOLS
2461 EISENHOWER AVENUE
ALEXANDRIA, VIRGINIA 22331-1100

FISCAL DIVISION

JUN - 5 1986

DS Regulation 7100.1

DEPARTMENT OF DEFENSE DEPENDENTS SCHOOLS
Budget Policies and Procedures

Reference: (a) Public Law 95-561, "Defense Dependents"
Education Act of 1978," as amended
(20 U.S.C. 921-932)

A. PURPOSE

The purpose of this Regulation is to establish policy and general procedures for administration of the Department of Defense Dependents Schools (DoDDS) Operations and Maintenance (O&M) budget.

B. APPLICABILITY AND SCOPE

The provisions of this Regulation apply to the Office of Dependents Schools (ODS) and to all regional offices and in so far as specified by the regional offices to district superintendent offices and schools.

C. DEFINITIONS

The terms used in this Regulation are defined in enclosure 1.

D. POLICY

1. The financial resources made available to DoDDS will be equitably and fairly distributed to regions, districts, and schools.

2. The DoDDS budgetary process "will meet the requirements of reference a paragraphs 922(c) (3) and 927(a), and will insure the availability of financial resources to each organizational entity of DoDDS.

3. All DoDDS planning processes shall be integrated with the budget process. All proposed actions which require resources must be coordinated with the ODS Fiscal Division at the earliest opportunity. Planning documents should include cost data even if the figures are, at best, a rough estimate. A copy of each

planning document should routinely be forwarded to the appropriate budget office (ODS or region) for possible inclusion in Program Objective Memorandum (POM) or Program Budget Decision (PBD) exercises-.

4. The Chief Fiscal Division, ODS is hereby delegated authority to administer all funds received by the Director on behalf of the DoD Dependents Schools. This includes the subdivision and allotment of funds within ODS, to regional offices, and to other DoD and government agencies.

E. RESPONSIBILITIES

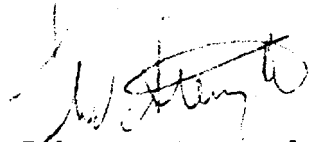
1. The Chief Fiscal Division, ODS will:
 - a. Prepare, justify, present and defend the budget requirements for DoDDS.
 - b. Establish policies and guidelines for the formulation and execution of regional budgets.
 - c. At the beginning of each budget cycle, issue budget guidance to the Regional Directors and the ODS Divisions Chiefs. The budget guidance shall include, but is not limited to:
 - (1) Exhibits, formats, and instructions for the preparation of the budget submission, and
 - (2) Parameters, such as staffing constraints, foreign currency exchange data, tuition rates, repair and maintenance floors, and the reporting dates for principals, teachers and students.
 - d. Upon receipt of funding, recommend to the Director a distribution of funds based on Regional and ODS budgets, the funds received, and established policy.
 - e. Within guidance provided by the Director, subdivide and allot funds within ODS, to the regional offices, and to other DoD and governmental agencies.
 - f. Ensure that not more than twenty percent of the allocations received by DoDDS are obligated during the last 2 months of the fiscal year.
 - g. Reprogram funds to meet unforeseen circumstances, to ensure funds are utilized in a prudent manner and to redistribute available funds.

- h. Distribute end strengths and work year ceilings, as applicable, to the Chief, Personnel Division, ODS.
2. The Chief, Personnel Division ODS will:
 - a. Establish staffing criteria for the schools.
 - a. Distribute end strengths and work years ceilings to the regions.
 - c. Monitor the utilization of end strengths and work years.
 3. Regional Directors will:
 - a. Prepare, justify, present and defend the budget requirements for his/her region.
 - b. Distribute funds, monitor budget execution, and reprogram funds within their regions based on the school budgets, funds received, and the policies established by the Director. The Regional Director may suballot funds to the District Superintendents , school complexes, schools, or to another agency, such as DGSC.
 - c. Establish policies and guidelines for the formulation and execution of each subsidiary budget .
 - d. Distribute, monitor utilization and reprogram end strengths and work year ceilings within the region.
 - e. Ensure that not more than twenty percent of the allotments received by the region are obligated during the last 2 months of the fiscal year.
- ... directed by the Regional Director, District Superintendents will:
- a. Insure that each activity administrator under their jurisdiction has an opportunity to provide input to the annual budget. The District Superintendent may review and approve budget input: prior to submission to the Regional Director.
 - b. Monitor the execution of any budget provided to them.
 - c. Monitor the utilization of workyear ceilings within the district when required to do so by the Regional Director.

5. School principals and other activity administrators will:
 - a. Insure any input to the annual budget is prepared accurately.
 - b. Insure that all funds and staffing provided to them are utilized in a prudent manner.
 - c. Insure that an academic program and/or other mission requirements are of the highest possible "quality. within available resources.

F. EFFECTIVE DATE AND IMPLEMENTATION

This regulation is effective immediately. Forward two copies of implementing issuances to the" Director, DoDDS within 90 days.



John L. Stremple
Director

Enclosure (1)
1. Definitions.

DEFINITIONS

ALLOTMENT - An authorization issued by the Chief, ODS Fiscal Division to specified regional offices and general operating agencies to finance operations at subordinate echelons. The Funding Authorization Document (FAD) is used to allot funds.

BUDGET EXECUTION - The implementation and administration of the approved operating budget during the budget year; accomplishment of the mission within available resources without creating over-obligations and/or overexpenditures. Included in the process is the allocation, obligation, expenditure, and reporting of the resources utilized.

BUDGET INFORMATION - The development of detailed resource requirements to support programs and objectives. The primary purpose of budget formulation is to obtain the resources from, propoate source(s) necessary for execution of approved programs.

BUDGET GUIDANCE - A document generally issued by the Chief, Fiscal Division, ODS to provide information and guidance pertaining to missions , resources, (manpower, materiel, and funds for a specific fiscal. year) , objectives, policies, and related matters for use by the region in developing their programs and budgets.

FUND AUTHORIZATION DOCUMENT (FAD) - The approved annual funding program which is allotted to ODS regional offices and to other DOD and government agencies. Funds can be further sub-allotted to school level and DGSC. This document, SD Form 477, serves as the authority to incur obligations for a specified period of time, usually for a quarter, on a cumulative basis.

PROGRAM BUDGET DECISION (PBD) - Documented decisions as a result of an evaluation made by budget analysts from OSD and OMB of the Budget Estimate Submission (BES) in an attempt to review agency pricing and identify lesser cost aiternavatives. Decisions may propose one or more alternatives. The Secretary of Defense/Deputy Secretary of Defense selects an alternative "and signs the PBD.

PROGRAM OBJECT MEMORANDUM (POM) - A formal transmittal to OSD of the DoDDS proposals for resource allocation in cosonance with program guidance. The POM is used to request dollars, manpower, and material acquisition , for all DoDDS programs.

REPROGRAMMING - An internal budgeting technique which reapplies funds from one project to another to resolve financial shortfalls or to adjust programs to meet unforeseen requirements. Normally, DoDDS Regional Directors. have authority to reprogram funds within his/her region.

RESOURCES - Those dollars, appropriated manpower and facilities, available to carry out mission essential DoDDS programs.

SUBALLOTMENT - A furtherd distribution of funds by the regional offices to subordinate-entities or other agencies.

TUITION RATE - A rate established to be charged to Non-DoD sponsored students for attendance at DoDDS schools to recover a proportionate share of all operating and administrative costs.