

APPENDIX A

INSTRUCTIONS FOR FORMAT 460
“MILITARY CONSTRUCTION/FAMILY HOUSING PROGRAM
FUND APPROVAL”

A. Requirement. A format 460 is required for all Military and Family Housing Construction accounts. It will be executed in project detail for the major construction and new construction budget activities and executed as a lump sum for all other budget activities. The format is intended to provide a complete listing of all the disposition of the funds provided by the applicable appropriation act and includes all reprogramming actions.

B. Entries. Columnar entries shall be as follows:

1. State/Country/Installation/Project. Display the name of the installation and the project title **as reflected in the National Defense Authorization Act (NDAA)**. If there is more than one project at an installation or activity, the installation or activity title should not be repeated. The project listing should be in state **or country** sequence with the same installation and project nomenclature **as** appearing in the **NDAA**. The centrally managed allotment (CMA) for foreign currency fluctuation should be shown as a separate entry at the end of the project listing.

2. Project Number. Display the Component-assigned project number associated with the project.

3. Special Interest. The special interest column should contain an asterisk if the project was reduced by either chamber of the Congress during the enactment process or was indicated to be of special interest in a congressional report.

4. Appropriated Amount. The amount shown in this column must be consistent with the amount shown for the project in the **Appropriation Act**. The total of all amounts shown in this column must correspond to the amount provided in the applicable appropriation act covered by the apportionment/reapportionment exhibit. If the amount appropriated and authorized for a project differs, **a footnote (providing the authorized amount) is required to document this difference**. For the foreign currency fluctuation CMA this line is blank.

5. Formal Reprogramming. If the project appears in a formal reprogramming request, either as a recipient of funds or as a source of funds, enter the adjustment in this column which shall be consistent with the amount shown in the reprogramming request. Split funding refers to a project funded using more than one appropriation. If projects have been split funded, only the amount of resources covered by the apportionment should be identified against the project and the project appropriately footnoted.

6. Below Threshold Reprogramming. This column is similar to the previous column; however, it is used when the project never appeared in a formal reprogramming request, i.e., resources have been realigned below the threshold requiring prior approval.

7. Previously Approved. This column represents the amount Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) currently apportioned against the project--the amount appearing on the latest format 460 formally submitted to OUSD(C). Split funded projects will show only the resources from the fiscal year covered by the apportionment and will be footnoted to indicate where the balance of resources resides. The DD 460 is to be updated to reflect the foreign currency fluctuation CMA, which is automatically apportioned.

8. Proposed. This column represents the amount being requested for apportionment against this project.

9. Office of Secretary of Defense (OSD) Approved. OUSD(C) will indicate the amount approved in this column.

10. Quarter Award. Enter the quarter and fiscal year in which the project was awarded or is expected to be awarded. For the foreign currency fluctuation CMA this column is blank.

11. Delta from Previous Submission. This reflects the difference between the previously approved and the proposed amounts.

12. OSD Withhold. OUSD(C) will indicate the amount on hold in this column.

13. Appropriation Title: Reflect the appropriate Military Construction or Family Housing Construction appropriation title.

14. Symbol. Enter the Treasury code for the account for which obligational authority is being sought. For example, 21 08/12 2050 would represent the FY 2008 Military Construction Army account. The Defense Agencies should include the limitation separated by a period from the 4-digit Treasury code. For example, 97 10/14 0500.1400 would represent FY 2010 Military Construction Defense Agency funds provided to the Tricare Management Activity.

15. Submission No. The first two digits of the submission number should equate to the last two digits of the fiscal year in which the format 460 is submitted. The middle digit(s) should equate to a period of availability or program year of the funds. For example, the FY 2008 program would be 08/12. The last digit(s) represent the submission number in that fiscal year. For example, the initial submission would be "1" and all subsequent submissions incremented accordingly.

16. Footnotes. Include footnotes related to Congressional adds and rescissions, formal reprogramming, split funding, and when the authorized amount differs from the

appropriated amount to create an audit trail that ties back to legislation or specific justification documents.

MILITARY CONSTRUCTION or FAMILY HOUSING PROGRAM/FUND APPROVAL		APPROPRIATION TITLE: (13) SYMBOL: (14)								SUBMISSION NO: (15) AS OF:	
<u>STATE/COUNTRY/ INSTALLATION/PROJECTS</u>	<u>PROJECT NO.</u>	<u>SPE INT</u>	<u>APPROP AMOUNT</u>	<u>FORMAL REPROGRAM</u>	<u>BELOW THRESHOLD REPROGRAM</u>	<u>PREVIOUSLY APPROVED</u>	<u>PROPOSED</u>	<u>OSD APPROVED</u>	<u>QTR AWD</u>	<u>DELTA FROM PREVIOUS SUBMISSION</u>	<u>OSD WITHHOLD</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Footnotes: (16)

460 Format