



DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY
FINANCIAL MANAGEMENT AND COMPTROLLER
109 ARMY PENTAGON
WASHINGTON DC 20310-0109

JAN 07 2016

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MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Department of the Army Standard Operating Procedure (SOP) for Contingency Operations Reporting

1. The Department of the Army (DA) Standard Operating Procedure (SOP) for Contingency Operations (CONOPS) Reporting is enclosed. It incorporates related guidance from the Office of the Under Secretary of Defense (Comptroller) and supersedes all prior DA guidance on this subject.
2. This SOP is effective immediately. It applies to commands and activities receiving CONOPS funding from DA.
3. Please direct questions to Ms. Gina Shaunette at (703) 614-3253 (DSN 224-3253) or via e-mail at gina.m.shaunette.civ@mail.mil.

A handwritten signature in black ink that reads "Dru Wyckoff".

Dru Wyckoff
Director, Management and Control

Encl

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Department of the Army Standard Operating Procedure For Contingency Operations Reporting



7 January 2016
UNCLASSIFIED

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SECTION I. PURPOSE, BACKGROUND AND SCOPE.

A. The purpose of this Standard Operating Procedure (SOP) is to document the United States Army's process for preparing and validating financial reports for contingency operations (CONOPS). It consists of four sections:

- I. Purpose, Background, and Scope
- II. References
- III. Cost of War Reporting Procedures
- IV. Other CONOPS Reporting Procedures

B. The Department of the Army has Congressional reporting requirements that entail preparing, validating, and submitting financial execution costs for the contingencies listed below.

Cost of War:

- Operation Enduring Freedom (OEF), including
 - Support for missions in Afghanistan, Kuwait, Qatar, Bahrain, and UAE
 - Support for missions in Horn of Africa and Philippines
 - Support for Joint Force Guantanamo operations
- Operation Freedom's Sentinel (OFS)
- Operation Inherent Resolve (OIR), including
 - Support for missions in Iraq
 - Support for missions in Syria
 - Iraq Train and Equip (ITE) mission
 - Syria Train and Equip (STE) mission
- Operation Iraqi Freedom (OIF)
- Operation New Dawn (OND)
- Operation Noble Eagle (ONE)

Counter-terrorism Partnerships Fund (CTPF)

European Reassurance Initiative (ERI)

Operation Joint Forge

Operation Joint Guardian

Operation Juniper Micron (OJM)

Section 9018 Military Readiness

Support for Ukraine Sovereignty

Support to the Organization for the Prohibition of Chemical Weapons – United Nations (OPCW-UN)

Uganda Advisor Mission / Lord's Resistance Army (LRA)

The above list was accurate as of the date of publication; contingencies may be added or removed with the passage of time.

C. This SOP documents the monthly Cost of War reporting process and the process for reporting execution costs associated with the other contingency missions listed above. It is important that each Army analyst expending or reporting these costs understands the requirements laid forth in this SOP and complies in a timely and accurate manner to ensure the Cost of War and other contingency reports fulfill all requirements identified by our stakeholders, which include the Office of the Under Secretary of Defense (Comptroller) (OUSD-C), the Office of Management and Budget (OMB), auditors, and Congressional staff.

D. This guidance supersedes “Department of the Army Standard Operating Procedure for Contingency Operations Reporting Process” for Fiscal Year 2012 and is effective upon publication. Please direct questions to the Army Budget Office (ABO) Cost of War (CoW) analyst, Ms. Gina Shaunette, via telephone at 703-614-3253 (DSN 312-224-3253) or via e-mail at gina.m.shaunette.civ@mail.mil.

SECTION II. REFERENCES.

A. DoD Financial Management Regulation 7000.14-R, Volume 12, Chapter 23
http://comptroller.defense.gov/Portals/45/documents/fmr/current/12/12_23.pdf

B. Office of the Under Secretary of Defense (Comptroller) memo, Fiscal Year (FY) 2016 Instructions for Reporting on the Cost of War (CoW), 29 October 2015

C. Office of the Under Secretary of Defense (Comptroller) memo, Counterterrorism Partnerships Fund (CTPF) Cost Reporting, undated [~18 February 2015]

D. Office of the Under Secretary of Defense (Comptroller) memo, European Reassurance initiative (ERI) Cost Reporting, undated [~18 February 2015]

E. Office of the Under Secretary of Defense (Comptroller) memo, Operation JUNIPER MICRON Cost Reporting, 8 February 2013

F. Office of the Under Secretary of Defense (Comptroller) memo, Section 9018 Military Readiness Cost Reporting, 15 April 2015

G. Office of the Under Secretary of Defense (Comptroller) memo, Support to the Organization for the Prohibition of Chemical Weapons (OPCW) – United Nations (UN) Joint Mission Cost Reporting, 13 March 2014

H. Office of the Under Secretary of Defense (Comptroller) memo, Support to Ukraine Cost Reporting, 13 March 2014

I. DFAS-IN Regulation 37-100-XX, The Army Management Structure (AMS), updated annually <http://www.asafm.army.mil/offices/BU/Dfas37100.aspx?OfficeCode=1200>

J. DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation <http://www.asafm.army.mil/offices/BU/Dfas371.aspx?OfficeCode=1200>

K. Department of the Army Financial Management Guidance for Contingency Operations, signed 12 November 2015 <http://www.asafm.army.mil/Document.aspx?OfficeCode=1200>

SECTION III. COST OF WAR REPORTING PROCEDURES.

A. Process Overview.

1. The monthly reporting requirement known as the Cost of War (CoW) Report (see reference in Section II.B. above) encompasses costs in support of the following: OFS, OEF, OND, OIF, ONE, and OIR, including costs in support of the ITE mission and the STE mission. Table 1 provides additional detail on each. The start and end dates of each operation are not exact but may be used for ease of tracking and assigning costs. Appendix F contains FCA codes valid for Cost of War reporting as of the date of this publication.

Table 1

Operation/Mission	Start Date	End Date	Funding	Appropriation	MDEP
OFS	Jan 2015	open	OCO	all	VOFS
OIR	FY15	open	OCO	all	VIRQ*
OIR/ITE	FY15	open	OCO	OMA and ITEF	VIRQ*
OIR/STE	FY15	open	OCO	OMA and STEF	VIRQ*
ONE	2001	open	Base	OMA and MPA	VIAD
OND	Sep 2010	Dec 2011	OCO	all	VIRQ
OIF	2003	Aug 2010	OCO	all	VIRQ
OEF	2001	Dec 2014	OCO	all	VFRE

*FCA code is required for all OIR costs; refer to Table 2.

Table 2

OIR FCA Codes	Description
F1212	OIR/OND/OIF – Deployment/Redeployment
F1219	Support for OIR in Iraq
F1220	Support for OIR in Syria (direct costs)
F1221	Support for OIR in Syria (reimbursable costs)
F1806	Support for Iraq Train & Equip mission
F1807	Support for Syria Train & Equip mission (for U.S./enablers, i.e. trainers)
F1808	Support for Syria Train & Equip mission (for Syrians, i.e., trainees)
F2203	Equipment drawdown in support of OIR in Iraq

Note: FCA codes are accurate as of date of publication; see reference 2.I. above for current codes.

Note that all Cost of War is funded via OCO except for the ground Air Defense component of the National Capital Region Integrated Air Defense System (IADS), the Army's primary Operation Noble Eagle (ONE) mission. Frequently, CoW is used synonymously with Overseas Contingency Operations (OCO). However, CoW reporting does not include all OCO costs (it excludes costs for other contingencies, such as ERI, e.g.), and CoW reporting does include some Base costs (for ONE).

2. The Army Budget Office Integration and Evaluation Division (SAFM-BUC-I) Cost of War Analyst is the proponent for compiling and submitting the monthly Cost of War Report. This entails uploading applicable monthly CoW obligation and disbursement data via the Contingency Operations Reporting and Analysis Service (CORAS) web-based application for the CoW operations specified in Section I.B. above. Loading monthly execution data results in cumulative execution data in CORAS through the last day of the reporting month.
3. The Cost of War Report requires upload of the current month's financial activity (i.e., obligations and disbursements in support of CoW operations). Only open and expired appropriations will have reportable financial activity; closed/cancelled appropriations will require data entry only to correct an error in a previous submission. For FY16, the Cost of War Report shall include data for each of the following open and expired appropriations and fiscal years:

2010 – Military Personnel, Army – FY11/11 through FY16/16 and X-year accounts

2060 – National Guard Personnel, Army – FY11/11 through FY16/16

2070 – Reserve Personnel, Army – FY11/11 through FY16/16

2020 – Operation and Maintenance, Army – FY11/11 through FY16/16

2020 – Operation and Maintenance, Army – FY15/16

2065 – Operation and Maintenance, Army National Guard – FY11/11 through FY16/16

2080 – Operation and Maintenance, Army Reserve – FY11/11 through FY16/16

2031 – Aircraft Procurement, Army – FY09/11 through FY16/18

2032 – Missile Procurement, Army – FY09/11 through FY16/18

2033 – Procurement of Weapons & Tracked Combat Vehicles, Army – FY09/11 through FY16/18

2034 – Procurement of Ammunition, Army – FY09/11 through FY16/18

2035 – Other Procurement, Army – FY09/11 through FY16/18

2040 – Research, Development, Test and Evaluation, Army – FY10/11 through FY16/17

2050 – Military Construction, Army – FY10/12, FY11/13, and FY12/12

2091 – Afghanistan Security Forces Fund – FY10/11 through FY16/17

2093 – Joint Improved Explosive Device Defeat Fund – FY09/11 through FY16/18

2097 – Iraq Train and Equip Fund – FY15/16 and FY16/17

2098 – Syria Train and Equip Fund – FY16/17
4930– Army Working Capital Fund – FY09/XX through FY16/XX

4. Monthly data shall be determined by finding and then uploading the difference between cumulative obligation and disbursement data through the last day of the reporting month and cumulative obligation and disbursement data as contained in the CORAS system. Cumulative obligation and disbursement data through the last day of the reporting month is determined from several sources: Army's GFEBs system, Army's legacy financial systems (STANFINS, SOMARDS, CEFMS), Army Budget Office Appropriation Sponsors, and Army Operating Agencies (Commands, Direct Reporting Units, and Field Operating Agencies). As time permits, analysts will reconcile input from these sources with DFAS "1002" reports to ensure accuracy and consistency in reporting.
5. Reference II.B. requires upload of data from all appropriations – open and expired. However, legacy financial systems (which typically contain data on the expired appropriations) do not segregate Base and OCO costs. For appropriations with a mix of Base and OCO funds, appropriation sponsors will work with commands to provide revised data on expired appropriations as much as is practical, with a goal of achieving monthly updates. As transition from legacy systems to GFEBs continues, this will become less and less of an issue.
6. Detailed reporting procedures for the ABO CoW Analyst are contained in the "Cost of War Desktop SOP," Parts I and II, maintained by ABO, SAFM-BUC-I.

B. Process for OMA, OMAR, OMNG, RPA, and NGPA Accounts.

ABO CoW Analyst

1. The Army Budget Office, Integration and Evaluation Division (SAFM-BUC-I) CoW Analyst initiates the CoW monthly reporting process by querying GFEBs and legacy financial systems for execution data. The ABO CoW Analyst will review the execution data, crosswalk the data to proper Cost Breakdown Structure (CBS) codes based on Management Decision Package (MDEP), Functional Cost Account (FCA) code, Commitment Item/Element of Resource (CI/EOR), or a combination (refer to CBS crosswalk at Appendix C), and prepare the data for upload into the CORAS system.

Army Operating Agencies, Commands, and Direct Reporting Units ("OAs")

2. If there are errors or questions with the execution data, an email will be sent to actions officer(s) at the owning OA(s). In some cases, OAs will be asked to e-mail the response. In other cases, OAs will be asked to enter the responses on the Cost of War SharePoint portal:

https://army.deps.mil/Army/CMDS/HQDA_ASAFM/ABO/Groups/COW/SitePages/Home.aspx

Each month, the ABO CoW analyst will send (as needed) all or any of the following seven data calls:

- a. Contract Data – sent to any OA with execution falling under CBS code 3.7.2 (refer to Appendix C). This execution occurs due to difficulties translating Army's accounting structure into OSD's CBS codes. OAs will be asked to provide more details so the ABO CoW Analyst may match the execution to a more descriptive CBS code.
 - b. Base-OCO Mismatches – sent to any OA with execution identified in GFEBs by a Base Fund with an OCO MDEP or by an OCO Fund with a Base MDEP. These are errors, and OAs will be asked to report what Fund and/or MDEP is correct and to change the incorrect information in GFEBs.
 - c. VIRQ-OND Data – sent to any OA still reporting execution under MDEP VIRQ without an OIR FCA code. OAs will be asked to verify the MDEP and FCA code (or lack thereof), provide correct information, and also correct the information in the appropriate financial system.
 - d. Information Operations – sent to ARCENT requesting cumulative obligations and disbursements for the fiscal year. This will allow Army to report accurate execution for CBS code 3.9. If possible, ARCENT will provide identifying WBS (or other) codes to permit direct querying of financial systems in lieu of data calls.
 - e. Retrograde – sent to HQDA G-4. In addition to data coded in financial systems with FCA code F1222 or F1223, Army uses the G-4 data to report total cumulative retrograde costs and total cumulative SDT retrograde costs.
 - f. Contract Linguistics – sent to INSCOM requesting cumulative obligations and disbursements through the reporting month for contract linguistics costs.
 - g. Other – other data calls as required.
3. OAs must respond quickly to inquiries by the ABO CoW analyst, as the timeline for producing each month's Cost of War report is short. In most cases, responses to the monthly data calls will be required between the 12th and 16th day of the month.
 4. Each OA shall notify the ABO CoW analyst whenever there is a change in personnel so that ABO may maintain a current roster of action officers responsible for CoW reporting.

C. Process for MPA, AWCF, and Procurement (APA, MIPA, WTCV, PAA, OPA, and RDTE) Accounts.

1. Appropriation sponsors will provide the ABO CoW Analyst with obligations and disbursements as of the last day of each reporting month. In most cases, data will be required between the 12th and the 16th day of the month.

2. Appropriation sponsors will report execution data for all open and all expired appropriations (i.e., all accounts not yet cancelled/closed). Required data includes:
 - Basic Symbol
 - Beginning Fiscal Year
 - Ending Fiscal Year
 - Operation
 - BA
 - AG/SAG/BLIN
 - CBS code (MPA and AWCF only)
 - Obligations (monthly for MPA, cumulative for AWCF and procurement accounts)
 - Disbursements (monthly for MPA, cumulative for AWCF and procurement accounts)
3. For appropriations still in legacy financial systems, appropriation sponsors will work with the field to update data on expired appropriations as much as is practical. Sponsors will work toward being able to provide the data monthly.
4. Even though not part of the actual CoW Report, MPA execution data for Operation Joint Forge and Operation Joint Guardian shall be provided at the same time and with the same required data as MPA CoW data.

D. Process for All Other Army Accounts (MILCON, ASFF, ISFF, JIEDDF, PCF, AIF, ITEF, and STEF).

1. The ABO CoW Analyst will obtain cumulative execution data by analyzing 1002 reports and querying Army GFEBS and legacy financial systems and will upload deltas into CORAS such that CORAS totals match the cumulative amounts.
2. Appropriation sponsors are responsible for notifying the ABO CoW analyst before the 18th of the month if errors exist in the data obtained either from the financial systems or from the 1002 Reports.

E. Additional Procedures for all Appropriation Sponsors.

1. Funding Levels. Each month, the ABO CoW analyst will receive a Status of Funds listing from OUSD(C) and then ask the appropriation sponsors to verify the funding level(s) to be used for the reporting period of the report. In most cases, responses will be required between the 5th and the 10th day of the month. Funding levels must reflect the cumulative sum of enacted appropriations plus/minus any approved reprogramming actions (either prior approvals or internal reprogramming actions), as of the last day of the reporting period. If OUSD(C) levels are incorrect, appropriation sponsors are responsible for resolving discrepancies with their OUSD(C) analyst and providing evidence of the error to the ABO CoW analyst.

2. Spend Plans and AG/SAG/BLIN Allocations. Appropriation sponsors are responsible for providing the ABO CoW analyst with spend plans and AG, SAG, or BLIN allocations (as appropriate) that align with the funding level(s) verified in III.E.1. above. In most cases, these items will be required between the 12th and the 16th day of the month.
3. Footnotes. Appropriation sponsors are responsible for providing a footnote to explain any spending variance or extraordinary activity identified by CORAS (see III.F.2. below).

F. Process to Finalize the CoW Report.

1. The ABO CoW Analyst will upload all execution, spend plan, and allocation data into the CORAS system by the 21st day of each month, after working with OAs and appropriation sponsors as needed. After upload of all data, the ABO CoW Analyst will complete the checklist at Appendix E and forward it to the DFAS CoW Analyst.
2. After all execution data has been uploaded, the ABO CoW analyst will download any footnotes required for the reporting period and forward those requirements to the affected appropriation sponsors. Footnotes are required whenever obligations vary from spend plans by more than a threshold amount (refer to Appendix D) or whenever “extraordinary activity” occurs (i.e., obligations or disbursements on an expired account affected 15% or more of funds available at the appropriation level and/or +/- \$75 million, whichever is less). Appropriation sponsors will usually have one to two days to provide footnote explanation(s).
3. On or around the 23rd of the month, the ABO CoW analyst will compile and summarize all information for the reporting month and forward a staffing packet for the CoW report to the appropriations sponsors; BUI, BUO, and BUP Directors; and the NGB and OCAR Comptrollers. The appropriation sponsors shall review the data summaries to ensure information is accurate. The Directors and Comptrollers will be asked to review and provide coordination on the packet. Typically, a suspense date is set to allow for one to two days of review.
4. On or around the 26th of the month, the ABO CoW analyst will staff the coordinated staffing packet to the BUC-I Division Chief and BUC Director, en route to review by the DDAB and final review/signature by the DAB.
5. By not later than the 30th of the month, the DAB or his/her designee will electronically sign a memo affirming the data and footnotes for the month are correct. The ABO CoW analyst will upload the footnotes and affirmation statement into CORAS and e-mail the DFAS CoW Analyst, finalizing Army’s Cost of War report.

SECTION IV. OTHER CONOPS REPORTING PROCEDURES.

A. OA Responsibilities.

1. OAs shall ensure all execution data is reported accurately in financial systems, with accounting code structure that properly identifies the CONOP (see Table 3 below).

Table 3

CONOP	Identifying Information in Financial System(s)		
	System	Code	Identifier
CTPF	all	[TBD]	[TBD]
ERI	GFEBS	Fund	"4" in 6 th position (202014D16, e.g.)
ERI	legacy	FCA	F2307
LRA	all	FCA	F4701
OJM	unique coding as determined by USARAF		
OPCW-UN	all	FCA	F3419 (direct); F3420 (reimbursable)
Section 9018	GFEBS	Funded Program	9018
Section 9018	legacy	FCA	Y9499
Support for Ukraine	all	FCA	F2305 (direct); F2306 (reimbursable)

Note: Codes are accurate as of date of publication; see reference 2.I. above for current codes

2. For OJM, USARAF shall provide cumulative obligations and disbursements through the end of the reporting period and send it to the BUC-I Analyst by the 3rd day of each month.
3. For all CONOPS, OAs shall respond promptly if and when requested by the BUC-I Analyst to verify data or provide additional information.

B. SAFM-BUC-I Responsibilities.

1. For CTPF, ERI, LRA, OPCW-UN, Section 9018, and Support for Ukraine Sovereignty, the ABO SAFM-BUC-I Analyst will query financial systems to obtain cumulative obligations and disbursements through the end of the reporting period. The BUC-I Analyst will then query CORAS for cumulative obligations and disbursements and upload the difference.
2. For OJM, the ABO SAFM-BUC-I Analyst will use the cumulative obligations and disbursements provided by USARAF, query CORAS for cumulative obligations and disbursements, and upload the difference.
3. Detailed procedures for the BUC-I Analyst are maintained in SAFM-BUC-I Desktop SOPs.

C. Monthly Due Dates to DFAS/OSD.

- | | |
|------------------------------------|-----------------------------------|
| 1. CTPF | 15 th day of the month |
| 2. ERI | 14 th day of the month |
| 3. LRA | 4 th day of the month |
| 4. OJM | 5 th day of the month |
| 5. OPCW-UN | 14 th day of the month |
| 6. Section 9018 | 18 th day of the month |
| 7. Support for Ukraine Sovereignty | 14 th day of the month |

D. Operation Joint Forge and Operation Joint Guardian. Refer to instructions in III.C.4. above.

APPENDIX A

Acronyms

Acronym	Definition
ABO	Army Budget Office
AG	Activity Group
APE	Army Program Element
AIF	Afghanistan Infrastructure Fund
APA	Aircraft Procurement, Army
ARCENT	U.S. Army Central
ASFF	Afghanistan Security Forces Fund
AWCF	Defense Working Capital Fund (Army)
BA	Budget Activity
BLIN	Budget Line Item Number
CBS	Cost Breakdown Structure
CEFMS	Corps of Engineers Financial Management System
CI	Commitment Item
CONOP	Contingency Operation
CONOPS	Contingency Operations
CORAS	Contingency Operations Reporting and Analysis Service
CoW	Cost of War
CTPF	Counterterrorism Partnerships Fund
DAB	Director of the Army Budget
DDAB	Deputy Director of the Army Budget
DDRS	Defense Departmental Reporting System
DCDW	DFAS Corporate Data Warehouse
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
EOR	Element of Resource
ERI	European Reassurance Initiative
FCA	Functional Cost Account
GAO	Government Accountability Office
GFEB	General Fund Enterprise Business System
INSCOM	U.S. Army Intelligence & Security Command
ISFF	Iraq Security Forces Fund
JIEDDF	Joint Improvised Explosive Device Defeat Fund

Acronym	Definition
ITE	Iraq Train and Equip
ITEF	Iraq Train and Equip Fund
LRA	Lord's Resistance Army (Uganda)
MCA	Military Construction, Army
MDEP	Management Decision Package
MIPA	Missile Procurement, Army
MPA	Military Personnel, Army
MRAP	Mine Resistant Ambush Protected
OA	Operating Agency
OCO	Overseas Contingency Operations
ODS	Operational Data Store
OEF	Operation Enduring Freedom
OFS	Operation Freedom's Sentinel
OIF	Operation Iraqi Freedom
OIR	Operation Inherent Resolve
OJM	Operation Juniper Micron
OMA	Operation and Maintenance, Army
OMAR	Operation & Maintenance, Army Reserve
OMB	Office of Management and Budget
OMNG	Operation & Maintenance, Army National Guard
OND	Operation New Dawn
ONE	Operation Noble Eagle
OPA	Other Procurement, Army
OPCW-UN	Organization for the Prohibition of Chemical Weapons – United Nations
OSD	Office of the Secretary of Defense
OUSD(C)	Office of the Under Secretary of Defense (Comptroller)
PAA	Procurement of Ammunition, Army
PCCF	Pakistan Counterinsurgency Capability Fund
PCF	Pakistan Counterinsurgency Fund
PE	Program Element
PM	Program Manager
PPG	Personnel Policy Guidance
RDTE	Research, Development, Test, and Evaluation, Army
RPA	Reserve Personnel, Army
SAFM-BUC-I	Army Budget Office, Integration and Evaluation Division
SAFM-BUI	Army Budget Office, Investments Directorate

Acronym	Definition
SAFM-BUO	Army Budget Office, Operations Directorate
SAG	Sub-Activity Group
SOMARDS	Standard Operation & Maintenance Army Research & Development System
SOP	Standard Operating Procedure
STANFINS	Standard Financial System
STE	Syria Train and Equip
STEF	Syria Train and Equip Fund
TBD	To Be Determined
UAE	United Arab Emirates
USARAF	U.S. Army Africa
WTCV	Procurement of Weapons and Tracked Combat Vehicles, Army
YTD	Year-To-Date

APPENDIX B

Appropriations

Appropriations:

- 2010 – Military Personnel, Army
- 2020 – Operations and Maintenance (O&M)
- 2031 – Aircraft Procurement, Army
- 2032 – Missile Procurement, Army
- 2033 – Procurement of Weapons & Tracked Combat Vehicles, Army
- 2034 – Procurement of Ammunition, Army
- 2035 – Other Procurement, Army
- 2040 – Research, Development, Test, & Evaluation, Army (RDT&E)
- 2050 – Military Construction, Army (MCA)
- 2060 – National Guard Personnel, Army (NGPA)
- 2065 – Operation & Maintenance, Army National Guard (OMANG)
- 2070 – Reserve Personnel, Army (RPA)
- 2080 – Operation & Maintenance, Army Reserve (OMAR)
- 2085 – Military Construction, Army National Guard
- 2091 – Afghanistan Security Forces Fund (ASSF)
- 2092 – Iraq Security forces Fund (ISFF)
- 2093 – Joint Improvised Explosive Device Defeat Fund (JIEDDF)
- 2095 – Pakistan Counterinsurgency Fund (PCF)
- 2096 – Afghanistan Infrastructure Fund (AIF)
- 2097 – Iraq Train and Equip Fund (ITEF)
- 2098 – Syria Train and Equip Fund (STEF)
- 4930 – Defense Working Capital Fund, Army (AWCF)

APPENDIX C

CBS Crosswalk

FY16 COST BREAKDOWN STRUCTURE (CBS)		
MILPERS (APPN 2010, 2060, 2070)		(CBS 1.1.1 - 1.1.8)
1.1.1	Reserve Components Called To Active Duty	APPN 2010: (DJMS_RC minus IDP/HFP, FSA, BAS, & HDP), (DJMS_AC minus IDP/HFP, FSA, HDP, & BAS--ARNG AGR) , and (RPA)
1.1.2	Imminent Danger or Hostile Fire Pay	APPN 2010: (DFAS 1002 SAG 1D1Z & 2D2Z), and (DJMS_RC)
1.1.3	Family Separation Allowance	APPN 2010: (DFAS 1002 SAG 1R & 2R), and (DJMS_RC)
1.1.4	Hardship Duty Pay	APPN 2010: (DFAS 1002 SAG 1D1P & 2D2P), & (DJMS_RC)
1.1.5	Subsistence	APPN 2010: (DFAS 1002 1K-BAS, 4K-BAS, 4W/X-SIK), and (DJMS_RC)
1.1.6	RC Pre-deployment Training	APPN 2060: EORs 1198, 1199, 1210, 1250, 2578, 2579, 21P* and SAG 1N & (1Z with an FCA - except F4821) APPN 2070: SAGs 1F, 1G, 1A (Any EORs not listed anywhere else for MILPERS APPNs 2060 & 2070:)
1.1.6.1	Yellow Ribbon	FCA code F4821 and includes APPN: 2060 SAG: 1Z with no FCA code
1.1.7.1	Other Military Special and Incentive Pays	APPN: 2010 (DFAS 1002 BA1 & BA2 minus IDP, HFP, HDP, FSA, Officer BAS, ARNG AGR, Active Component Stop Loss/Over strength)
1.1.7.2	Permanent Change of Station Military	APPN 2010: (DFAS 1002 BA5)
1.1.7.3	Temporary Storage - Military	
1.1.7.4	Casualty and Disability Benefits	APPN 2010: (DFAS 1002 Death Gratuities, SGLI / T-SGLI Insurance Premium, and SGLI / T-SGLI)
1.1.7.5	Recruiting and Retention	APPN 2010: (DFAS 1002 BA1 & BA2 (SAG 2F, 2G, & 2V) for Recruiting & Retention. APPN 2070 SAG 1R
1.1.7.6	Addition Mobilization / Deployment Costs	APPN 2010: (DFAS 1002 Reserve Income Replacement Program (RIRP), Unemployment Compensation, Interest on Uniformed services Savings Deposits)
1.1.8	Active Component Over End Strength/Stop Loss	G-1 Official Monthly Strength Report minus PCS, Incentive/Special Pay, HCA, and BAS rates

O&M (APPN 2020, 2065, 2080) MDEP VIRQ=OIF and MDEP VFRE=OEF		(CBS 1.2.1 - 4.7)
2.4.1	Yellow Ribbon	APPN 2065 APE: 131G18 or FCA code F4821
2.4	Reserve Component Activation and Deactivation	APEs 135024, 135G24, 135R24
2.6	Rest and Recreation	APE 135026
2.7	Body Armor	APE 135027
3.1.2	MRAP Vehicles Training	APEs 135031, 135G31, 135R31
3.2.1	MRAP Vehicle Operations	APEs 135032, 135G32, 135R32
3.3.1	Mine and Ballistic Protection Kits	APE 135033
3.4.1	MRAP Vehicle Facilities and Base Support	APEs 135034, 135G34, 135R34
3.7.4	LOGCAP	APE 135037
7.4.4	Afghanistan Reintegration	SAG 136250. Change SAG to 135
3.5.5	Up-Armored HMMWV Repair	APE 13735E
3.5.6	MRAP Vehicles Equipment Maintenance	APE 13735F
4.7	MRAP Transportation	APE 421047
3.5.1.2	Reset - Organizational Level Maintenance	AMS 13735A/35B/35C/35D/010 with FCA's F4813, F4814 and F4818. If not an AMC OA then put it under 3.5.3.2
3.5.3.2	Reset - Depot Level Maintenance	APE's 13735A/35B/35C/35D/010 with FCA's F4809, F4810 and F4811. Include all FCA's other than those mentioned in 3.5.1.2 and 3.5.4.2 as well as blanks in the FCA column. Exception: F1216 - put under 3.5.4.1
3.5.4.2	Reset - Contractor Logistics Support	AMS 13735A/35B/35C/35D/010 with FCA F4812
3.5.4.1	Non Reset - Contractor Logistics Support	APE's 13735A/35B/35C/35D/010 with FCA F1216. Change SAG to 135 after adding CBS. EORs: 2571, 2572, 2573, 2574
7.4.1	Afghanistan CERP	SAG 136 and MDEP VFRE
7.4.2	Iraq CERP	SAG 136 and MDEP VIRQ
3.6	C4I	All SAG 411 regardless of EOR. EORs: 2310, 2311, 2312, 2313, 2320, 2321, 2322, 2323, 2332, 2334, 233D, 233E, 233F, 233G, 233H, 233J, 233L, 233M, 233N, 233P, 233S, 252A, 252B, 2575, 2576, 257F, 257G, 257H, 25C4, 25FA, 25GN, 25GX, 25GZ, 26*5, 26*N, 2731, 31*D, 31*F, 31*G, 31*L, 31*4, 31*7
4.6	Second Destination Transportation	APE 421046 with EOR=22*; EOR 233Y except SAG 137
1.2.1	Civilian Premium Pay	EORs: 11**, 12**, 13** 2711, 2712, 28**
1.2.2	Civilian Temporary Hires / Part Time	EORs: 14**, 15**, 16**, 17**
2.1	Temporary Duty / Temporary Additional Duty	EORs: 21T*, 21Z*, 4110
2.2	Clothing and Other Personnel Equipment & Supplies	EOR: 26*U
2.3	Medical Support / Health Services	EORs: 256*, 26*I, 26*R, 31*J, 31*5
2.5	Other Personnel Support	2580, 258A
2.5.1	Permanent Change of Station -	EORs: 21P*, 2579, 4120

	Civilian	
2.5.2	Temporary Storage - Civilian	2578
3.1	Training	EORs: 214A, 252C, 253C
3.2	Operations OPTEMPO (Fuel, Other POL, Parts)	EORs: 26*A, 26*E, 26*F, 26*G, 26*H, 26*J, 26*K, 26*L, 26*M, 26*Q, 26*S, 26*T, 26*6, 26*7, 3181, 31*K, 31*M, 31*N, 31*6, 31*8, 31*9, 43PS
3.3.2	Supplies and Equipment	EORs: 26*B, 26*C, 26*D, 26*Z, 26*4, 26*9, 31*A, 31*B, 31*C, 31*P, 31*Q, 31*T, 31*1, 31*2, 31*3,
3.4	Facilities / Base Support	EORs: 21S0, 233A, 233B, 2515, 2516, 2519, 251A, 251B, 251C, 251J, 251K, 251M, 251N, 254A, 25EB, 2714, 2715, 2716, 2770, 3230, 3240
3.5.1.1	Non Reset - Organizational Level Maintenance	25H* Tact Equip Maint below Depot (Exclude AMC & IMCOM)
3.5.2.1	Non Reset - Intermediate Level Maintenance	25H* FOR AMC & IMCOM ONLY & ***If FCA F4815 AMC only it belongs here***
3.5.3.1	Non Reset - Depot Level Maintenance	EORs 25AB, 2577, 25AX, 25C5
3.7.1	Miscellaneous Supplies	EORs: 231Z, 232Z, 233Z
3.7.2	Contract Service	EORs: 2511, 2512, 2513, 2514, 252D, 252E, 252G, 252H, 2533, 253A, 253B, 253D, 253E, 253F, 253G, 2540, 2550, 255X, 255Y, 25A2, 25A8, 25B*, 25D*, 25EA, 25FB, 25FC, 25FD, 25FE, 25GY, 25ZZ, 2713, 2720, 2721, 2722, 2723, 2724, 2725, 9300, 9010, 9100
3.7.3	General Support and Administrative Equipment	EORs: 24**, 25CB, 25CC, 4140, 4150 4200, 4301, 4302, 43CA, 43CF, 43CN, 43CZ, 43PA, 43PB, 43PC, 43PD, 43PE, 43PF, 43PG, 43PH, 43PK, 43PL, 43PM, 43PN, 43P0, 43PP, 43PQ, 43PR, 43PT, 43PZ, 43ZP, 4100, 4400, 46**
3.9	Psychological Operations (Information Operations)	Operating Agency 8A- they will give the breakout for this CBS code.
4.1	Airlift	EORs 22N1, 22N2, 25CY
4.2	Sealift	EORs: 22N3, 22N9
4.3	Ready Reserve Force / Fast Sealift Ship	EORs: 22N6, 22N7
4.4	Port Handling / Inland Transportation	EORs: 22N4, 22NU, 22NL
4.5	Other Transportation	EORs: 22NZ, 22N8, 22NT
Working Capital Funds (APPN 4930)		(CBS 5.1 - 5.11)
5.1	Depot Level Repairables	CBS determined by Appropriation Sponsor
5.2	Depot Maintenance	CBS determined by Appropriation Sponsor
5.4	War Reserve Stock Secondary Items	CBS determined by Appropriation Sponsor
5.8	Theater Distribution	CBS determined by Appropriation Sponsor
5.9	Fuel Transportation & Fuel Combat Losses	CBS determined by Appropriation Sponsor
5.10	DRMS Operations	CBS determined by Appropriation Sponsor
5.11	Other	CBS determined by Appropriation Sponsor

Investment (APPN 2031, 2032, 2033, 2034, 2035, 2040, & 2050)		<i>Non-RESET</i> Investment Cost (CBS 6.1.1 - 6.3.4)
6.1.1.2	Aircraft Procurement Non-Reset	APPN 2031
6.1.2.2	Munitions Procurement Non-Reset	APPN 2032 & 2034
6.1.3.2	Vehicle Procurement Non-Reset	APPN 2033 Blins: 1-18 & 2035 Blins: 1-20 except 14
6.1.4.2	Communication & Electronic Equipment Procurement Non-Reset	APPN 2033 Blins: 19-56 & 2035 Blins: 21-203 and 998 except 61, 77, 79, 125
6.1.5.2	Non-IED/Up-Armored Humvees, Combat Support Non-Reset	APPN 2035 Blins: 61, 77, 79, 125
6.1.6.2	Up - Armored Humvees Procure and Modify Non-Reset	APPN 2035 Blin 14
6.1.8	Joint Counter IED	APPN 2093 Will be moved from CBS 3.8
6.2.1.2	Basic Research Non-Reset	APPN 2040 BA 1
6.2.2.2	Applied Research Non-Reset	APPN 2040 BA 2
6.2.3.2	Advanced Technology Development Non-Reset	APPN 2040 BA 3
6.2.4.2	Advanced Component Development & Prototype Non-Reset	APPN 2040 BA 4
6.2.5.2	System Development & Demonstration Non-Reset	APPN 2040 BA 5
6.2.6.2	Management Support Non-Reset	APPN 2040 BA 6
6.2.7.2	Operational System Development Non-Reset	APPN 2040 BA 7
6.3.1	Major Construction	APPN 2050 Major Construction by Project Codes
6.3.2	Minor Construction	APPN 2050 Minor Construction by Project Codes
6.3.3	Family Housing (Construction)	APPN 0720
6.3.4	Family Housing (Operation and Maintenance)	APPN 0725
Investment		<i>RESET</i> Investment Cost (CBS 6.1.1 - 6.3.4)
6.1.1.1	Aircraft Procurement Reset	APPN 2031
6.1.2.1	Munitions Procurement Reset	APPN 2032 & 2034
6.1.3.1	Vehicle Procurement Reset	APPN 2033 Blins: 1-18 & 2035 Blins: 1-20 except 14
6.1.4.1	Communication & Electronic Equipment Procurement Reset	APPN 2033 Blins: 19-56 & 2035 Blins: 21-203 and 998 except 61, 77, 79, 125
6.1.5.1	Non-IED/Up-Armored Humvees, Combat Support Reset	APPN 2035 Blins: 61, 77, 79, 125
6.1.6.1	Up - Armored Humvees Procure and Modify Reset	APPN 2035 Blin 14
6.2.1.1	Basic Research Reset	APPN 2040 BA 1
6.2.2.1	Applied Research Reset	APPN 2040 BA 2
6.2.3.1	Advanced Technology Development Reset	APPN 2040 BA 3
6.2.4.1	Advanced Component Development & Prototype Reset	APPN 2040 BA 4
6.2.5.1	System Development & Demonstration Reset	APPN 2040 BA 5
6.2.6.1	Management Support Reset	APPN 2040 BA 6
6.2.7.1	Operational System Development Reset	APPN 2040 BA 7

ASFF (APPN 2091 OEF), ISFF (APPN 2092 OIF), and PCF (APPN 2095 OEF)			(CBS 7.3.01 - 7.3.60)
7.3.01	Defense Forces	APPN 2091 or APPN 2092 SAG 100	
7.3.02	Defense Forces Sustainment/ Defense Forces 2092	APPN 2091 or APPN 2092 SAG 110	
7.3.03	Defense Forces Infrastructure	APPN 2091 or APPN 2092 SAG 120	
7.3.04	Defense Forces Equipment and Transportation	APPN 2091 or APPN 2092 SAG 130	
7.3.05	Defense Forces Training and Operations	APPN 2091 or APPN 2092 SAG 140	
7.3.06	Interior Forces / Defense Forces	APPN 2091 or APPN 2092 SAG 200	
7.3.07	Interior Forces Sustainment	APPN 2091 or APPN 2092 SAG 210	
7.3.08	Interior Forces Infrastructure	APPN 2091 or APPN 2092 SAG 220	
7.3.09	Interior Forces Equipment and Transportation	APPN 2091 or APPN 2092 SAG 230	
7.3.10	Interior Forces Training and Operations	APPN 2091 or APPN 2092 SAG 240	
7.3.11	Quick Response Force	APPN 2091 or APPN 2092 SAG 300	
7.3.12	Quick Response Force	APPN 2091 or APPN 2092 SAG 310	
7.3.13	Detainee Operations / Other Support	APPN 2091 or APPN 2092 SAG 400	
7.3.14	Detainee Operations Sustainment/Regional Training Center	APPN 2091 or APPN 2092 SAG 410	
7.3.15	Detainee Operations Infrastructure	APPN 2091 or APPN 2092 SAG 420	
7.3.16	Detainee Operations Equipment and Transportation	APPN 2091 SAG 430 or APPN 2092 SAG 500	
7.3.17	Detainee Operations Training and Operations	APPN 2091 SAG 440 or APPN 2092 SAG 510	
7.3.18	PROSTHETICS CLINIC	APPN 2092 SAG 600	
7.3.19	PROSTHETICS CLINIC	APPN 2092 SAG 610	
7.3.20	OTHER	APPN 2091 or APPN 2092 All other SAGs	
7.3.30	Defense Security Forces	APPN 2095 Summary Level	
7.3.31	Defense Security Forces Infrastructure	APPN 2095 SAG 110	
7.3.32	Defense Security Forces Equipment	APPN 2095 SAG 120	
7.3.33	Defense Security Forces Training	APPN 2095 SAG 130	
7.3.40	Frontier Corps	APPN 2095 Summary Level	
7.3.41	Frontier Corps Infrastructure	APPN 2095 SAG 210	
7.3.42	Frontier Corps Equipment	APPN 2095 SAG 220	
7.3.43	Frontier Corps Training	APPN 2095 SAG 230	
7.3.50	Humanitarian Assistance	APPN 2095 SAG 310	
7.3.60	Other	APPN 2095 All other SAGs	

Afghanistan Infrastructure Fund 2096			(CBS 7.5.1 and 7.5.4)
7.5.1	Power	APPN 2096 SAG 110	
7.5.2	Transportation	APPN 2096 SAG 120	
7.5.3	Water	APPN 2096 SAG 130	
7.5.4	Other Related Activities	APPN 2096 SAG 140	

APPENDIX D

Tolerance Threshold Percentages – Army: Fiscal Year: 2016, 2015, 2014

Dept	Begin Fiscal Year	End Fiscal Year	Basic Symbol	Appropriation Title	Fund Group	Percentage	Spend Plan
21	2016	2017	2091	Afghanistan Security Forces Fund, Army	ASFF	30%	Required
21	2016	2017	2097	Iraq Train and Equip Fund	ITEF	30%	Required
21	2016	2017	2098	Syria Train and Equip Fund	STEF	30%	Required
21	2016	2018	2031	Aircraft Procurement, Army	PROCUREMENT	20%	Required
21	2016	2018	2032	Missile Procurement, Army	PROCUREMENT	20%	Required
21	2016	2018	2033	Procurement of Weapons and Tracked Combat Vehicles, Army	PROCUREMENT	20%	Required
21	2016	2018	2034	Procurement of Ammunition, Army	PROCUREMENT	20%	Required
21	2016	2018	2035	Other Procurement, Army	PROCUREMENT	20%	Required
21	2016	2017	2040	Research, Development, Test, & Evaluation, Army	PROCUREMENT	20%	Required
21	2016	2016	2010	Military Personnel, Army	MILPERS	10%	Required
21	2016	2016	2060	National Guard Personnel, Army	MILPERS	10%	Required
21	2016	2016	2070	Reserve Personnel, Army	MILPERS	10%	Required
21	2016	2016	2020	Operation & Maintenance, Army	O&M	10%	Required
21	2016	2016	2065	Operation & Maintenance, Army National Guard	O&M	10%	Required
21	2016	2016	2080	Operation & Maintenance, Army Reserve	O&M	10%	Required
21	2015	2016	2091	Afghanistan Security Forces Fund, Army	ASFF	30%	Update
21	2015	2017	2093	Joint Improvised Explosive Device Defeat Fund	JIEDDF	30%	Update
21	2015	2017	2031	Aircraft Procurement, Army	PROCUREMENT	15%	Update
21	2015	2017	2032	Missile Procurement, Army	PROCUREMENT	15%	Update
21	2015	2017	2033	Procurement of Weapons and Tracked Combat Vehicles, Army	PROCUREMENT	15%	Update
21	2015	2017	2034	Procurement of Ammunition, Army	PROCUREMENT	15%	Update
21	2015	2017	2035	Other Procurement, Army	PROCUREMENT	15%	Update
21	2014	2016	2093	Joint Improvised Explosive Device Defeat Fund	JIEDDF	30%	Update
21	2015	2016	2097	Iraq Train and Equip Fund	ITEF	30%	Update
21	2015	2016	2040	Research, Development, Test & Evaluation, Army	RDT&E	20%	Update
21	2015	2016	2020	Operation & Maintenance, Army	O&M	20%	Update
21	2014	2016	2031	Aircraft Procurement, Army	PROCUREMENT	10%	Update
21	2014	2016	2032	Missile Procurement, Army	PROCUREMENT	10%	Update
21	2014	2016	2033	Procurement of Weapons and Tracked Combat Vehicles, Army	PROCUREMENT	10%	Update
21	2014	2016	2034	Procurement of Ammunition, Army	PROCUREMENT	10%	Update
21	2014	2016	2035	Other Procurement, Army	PROCUREMENT	10%	Update

APPENDIX E

Checklist for the Monthly Cost of War

GWOT CoW Reporting Checklist				
TASK	Yes	No	N/A	Comments
1. Has the current template been downloaded through CORAS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Have the Contingency, Component and Treasury Index fields been reviewed for correctness?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. Are Basic Symbols / Appropriation fields compatible with fiscal year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. Does reporting period equal current month reporting? Proper format is month-year i.e., Oct-08.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5 Has the Operation field been reviewed for correctness?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. Is BAG/SAG/BLIN/PE proper combination?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. Are Monthly Obligations and Monthly Disbursements reasonable? Have significant changes been reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. Are values in actual dollars and cents?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

APPENDIX F

Selected FCA Codes for Cost of War

(valid as of the date of this publication; refer to DFAS-IN Manual 37-100-16 for complete list of current FCA codes)

FCA	Beg FY	Term FY	MDEP	Description
F1201	2009	Open	VOFS	Operation Freedom's Sentinel (OFS)
F1203	2009	Open	VOFS	OFS – Horn of Africa
F1204	2009	Open	VOFS	OFS – Trans Sahara
F1207	2009	Open	VOFS	OFS – Coalition Support (incl. Lift and Sustain)
F1209	2009	Open	VOFS	OFS - LOGCAP
F1211	2009	Open	VOFS	OFS – Deployment/Redeployment
F1212	2009	Open	VIRQ	OIR – Deployment/Redeployment
F1213	2009	Open	VOFS	OFS – CENTCOM R&R Leave
F1219	2014	Open	VIRQ	Support of OIR in Iraq (direct cost)
F1220	2014	Open	VRFM	Support of OIR in Syria (direct cost)
F1221	2014	Open	VRFM	Support of OIR in Syria (reimbursable cost)
F1222	2014	Open	VOFS	Retrograde of Personnel and Equipment (direct cost)
F1223	2014	Open	VOFS	Retrograde of Personnel and Equipment (reimbursable cost)
F1401	2009	Open	VOFS	OFS - Philippines
F1806	2015	Open	VIRQ	OIR – Iraq Train and Equip (direct cost)
F1807	2015	Open	VIRQ	OIR – Syria Train and Equip, Trainer/Enabler (U.S.) Costs
F1808	2015	Open	VIRQ	OIR – Syria Train and Equip, Trainee (vetted Syrian Opposition) Costs
F2203	2015	Open	VIRQ	OIR – Drawdown of Equipment in Iraq to Support OIR