

January 2001

Resource Management

**PLANNING, PROGRAMMING, AND BUDGETING PROCESSES AND
RESPONSIBILITIES**



BY ORDER OF THE DIRECTOR

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AUTHORITY: Defense Commissary Agency Directives Management Program is established in compliance with DoD Directive 5105.55, Defense Commissary Agency (DeCA), November 1990.

MANAGEMENT CONTROLS: The OPR has determined that this directive does not contain management control provisions that are subject to evaluations, testing, and other requirements of DeCAD 70-2, Management Control Program and DeCAD 70-3, Management Control Plan, and as specified by the Federal Manager's Financial Integrity Act.

APPLICABILITY: This Directive applies to Headquarters (HQ) DeCA and all Regions.

HOW TO SUPPLEMENT: Regions may not supplement this directive.

HOW TO OBTAIN: This directive can be accessed on www.DeCA.gov.

SUMMARY: This directive describes the procedures and responsibilities for planning, programming, and budgeting resources within DeCA.

OFFICE OF PRIMARY RESPONSIBILITY (OPR): HQ/DeCA/FM

COORDINATORS: Command Group/Operations Business Area/Product Support Business Area/
Resource Management Business Area/Eastern Region/Midwest Region/Western Pacific Region/
European Region/GC/IG/LL/IR/PA/EE

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Chapter 1

INTRODUCTION

1-1. PURPOSE. This directive implements the policies and procedures for planning, programming, and budgeting for Defense Commissary Agency (DeCA) programs and associated resources. This directive also establishes a Resources Management Council and Resources Working Group to review and direct the planning, programming, and budgeting of DeCA's resources.

1-2. REFERENCES. The processes and procedures outlined in this directive are consistent with and supportive of the following laws, directives, and other publications:

a. DeCA Directive 35-13, "Information Technology Capital Planning and Investment Program," October 30, 2000.

b. Government Performance and Results Act (GPRA) of 1993 (Public Law 103-62).

c. Department of Defense Directive 7045.14, "The Planning, Programming, and Budgeting System (PPBS)," May 22, 1984.

d. DoD Instruction 7045.7, "Implementation of the Planning, Programming, and Budgeting System (PPBS)," May 23, 1984.

e. Deputy Secretary of Defense Memorandum, "Management of the DoD Planning, Programming, and Budgeting System," March 27, 1981.

1-3. POLICY. DeCA's planning, programming, and budgeting procedures will provide the framework and processes for guiding DeCA's strategic direction, developing recommendations for future programs and resource allocations, and ensuring that execution and accountability are properly assessed.

1-4. GENERAL PROCESSES AND PROCEDURES.

a. Planning. DeCA's Strategic Plan defines its mission, goals, and objectives. Implementation of the Strategic Plan is supported by detailed action plans for the DeCA Operations (including each DeCA region), Product Support, Resource Management, and Capital Investment Business Areas. The Strategic Plan will be annually updated and revised as needed to ensure that the future course for DeCA is clearly defined and outlined consistent with the demands and requirements of the Department of Defense's commissary system.

b. Programming. In the programming phase, DeCA's Region Directors and Executive Directors of DeCA's Business Areas will develop proposed programs and needed management actions consistent with the DeCA Strategic Plan. Using a zero-based methodology, these programs will reflect systematic analyses of costs and performance metrics to be achieved, alternative methods of accomplishing them, and the effective allocation of the resources. The end product of the programming phase will be a comprehensive program plan for all DeCA Business Areas, cost and performance metrics for the annual DeCA Performance Contract submission to the Defense Management Council and approval by the Deputy Secretary of Defense, and the DeCA Program Objective Memoranda (POM) submission to the Office of the Secretary of Defense.

c. Budgeting. In the budgeting phase, the Executive Director of the Resource Management Business Area, with necessary inputs from the Region Directors and the Executive Directors of DeCA's other Business Areas, will develop detailed budget estimates for the budget years of the programs approved during the programming phase. The budget estimates will be consistent with and support the objectives of the DeCA Strategic Plan and cost and performance metrics reflected in DeCA's

Performance Contract, as well as resource constraints provided by the Office of the Under Secretary of Defense (Comptroller).

d. Execution. The primary means of monitoring annual program execution will be quarterly Business Meetings that will review the cost and performance of each Business Area. The Office of the Executive Director of the Resource Management Business Area will continually monitor the financial execution of each Business Area and their respective components throughout the year.

e. Corporate Oversight and Direction. In its role as the Board of Directors for commissary operations, all of DeCA's plans, cost, and performance goals and metrics, programs, budgets, and execution activities are subject to the review and approval of the Commissary Operating Board (COB).

Chapter 2

ORGANIZATION AND RESPONSIBILITIES

2-1.2-1. ORGANIZATION.

a.a. Resources Management Council (RMC)

- (1) Chair: Director
- (2) Voting Members: Chief Executive Officer (CEO)
Regional Directors
Headquarters' Business Area Executive Directors
- (3) Advisory Members: General Counsel
(non-voting) Chief Information Officer (CIO)
- (4) Secretariat: Office of the Executive Director of the Resource Management Business Area
- (5) Functions:

(a) Reviews DeCA programs and associated resources for final approval in conjunction with planning, programming, and budget reviews held annually, quarterly, or as required. The functional proponent for each Business Area must be prepared to justify/defend their programs and projects, as well as its associated funding and any return on investment (ROI) to the Council. The Council will approve funding based on priority and availability of funds.

(b) Conducts status reviews on all Business Areas quarterly or as required by the Chairperson. At the discretion of the RMC, program and resource issues may be deferred to the Resources Working Group for study and resolution.

- (c) Prepares and distributes the minutes from RMC meetings.

b. Resources Working Group (RWG)

- (1) Chair: Executive Director of the Resource Management Business Area
- (2) Voting Members: Deputy Regional Directors
Headquarters' Business Area Executive Directors
- (3) Advisory Members: General Counsel
Director of Human Resources
CIO
Director of Facilities
- (4) Secretariat: Office of the Executive Director of the Resource Management Business Area

- (5) Functions:

(a) Initiates calls for planning, programming, and budgeting information for reviews held annually, quarterly, or as required. Since many DeCA offices must participate in each phase, the Executive Director of the Resource Management Business Area will issue a schedule of significant events in the process for the upcoming calendar year.

(b) Prepares, evaluates, and prioritizes all financial recommendations for review/ approval by RMC.

(c) Authorizes projects and funding as delegated by the RMC.

(d) Conducts status reviews not scheduled for the RMC.

(e) Prepares and distributes the minutes from RWG meetings.

2-2. RESPONSIBILITIES.

a.a. DeCA Director/Chief Executive Officer

(1) Ensures the effective planning, implementation, and execution of DeCA's programs and resources.

(2) Ensures a planning and programming process is established and rigorously used to define and validate all resource requirements.

(3) Ensures all investments deliver appropriate business benefit to the Agency and/or a substantial ROI.

(4) Accounts for and has final authority over the continuation or termination of all programs and the allocation of resources.

(5) Chairs the RMC.

(6) Ensures all of DeCA's plans, cost and performance goals and metrics, programs, budgets and execution activities are reported to the COB.

b.b. Executive Director of the Resource Management Business Area

(1) Chairs the RWG.

(2) Formulates planning, programming, budgeting, and execution guidance.

(3) Develops, in cooperation with the Region Directors and Executive Directors of the other Business Areas, and publishes all programming and budgeting documentation (e.g. DeCA's Performance Contract, POM, and Budget Estimate Submission) for submission to the Office of the Secretary of Defense.

(4) Prepares DeCA's Strategic Plan.

(5) Monitors and provides reports on the execution of the DeCA's strategic planning objectives, Action Plans, unit cost and performance metrics, and fiscal resources.

(6) Serves as a permanent member of the RMC to provide funding and recommendations to the Director/CEO, based on results of the RWG.

(7) Acts as DeCA's principal representative to the COB's Resource and Capital Investment Committee.

c. Functional Proponents/Business Area Directors (includes Regional Directors)

(1) Identify cost and performance targets and define resource and functional requirements needed to attain those targets.

(2) Develop planning, unit cost and performance metrics, programming, budgeting, and execution inputs, appropriate to their respective areas of responsibilities.

(3) Defend requirements and funding to the RWG and RMC.

(4) Report their respective Business Area's plans, cost and performance goals and metrics, and program execution results to appropriate levels, as required.

2-3. SUPERCEDING GUIDANCE. The organizational structure and responsibilities outlined in this directive replaces the formal structure of the Financial Executive Board and Financial Advisory Committee as outlined in DeCA 70-18 "Budget Policies and Procedures," Section 1-8 "Participatory Financial Management."