



Fifty Questions* Every Budget Analyst Should Be Able To Answer

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* Not counting
sub-questions

Workshop # 35 PDI 2017



- A. Situation awareness
- B. Getting Budget Authority
- C. Spending Budget Authority
- D. Tracking Budget Authority
- E. Keeping Budget Authority
- F. Relationships



One Interchangeable Word

Program

= account

= weapon system

= project

= department

= cost objective

= whatever my budget is for



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A. Situational Awareness

1. Do I know enough about my program or projects to adequately describe them to someone who has a voice or interest in its budget?
2. Have I physically seen or touched or visited or used it or (pick your verb) it, e.g., Can I visualize it when I talk or teach about it? (if not, why not?)
3. How do I personally feel about my programs or accounts – do I badmouth it or passionately support it?



A. Situational Awareness

4. Do I know enough about the basics of appropriation law to raise a hand if I see something that could cross a line?
 - Do I have the courage to ask the question out loud to the right person?
5. Do I know enough about government ethics to raise a hand if I see something that might cross a line?
 - Do I have the courage to ask the question out loud to the right person?
 - How will current events impact my program?



A. Situational Awareness

6. What happened in the world/Congress/White House last day/week/month to my program/area of interest which will impact the budget?
7. What do the tea leaves say about what could happen?
 - Have I thought about any impact and my response or reaction?
8. If my boss asked me what training I need the most, do I have an answer?
 - Do I have enough information to pull the trigger on it today?



A. Situational Awareness

9. How much budget authority do I have?

- Do I know all of its characteristics, e.g., fenced, life-span?

10. How much do I need?

- What validates that requirement?
- Do I understand the method of validation to be able to explain it convincingly?

11. How much do I have left?

12. What does the NDAA say about my program/office/ command?

- Does it keep me on or take me off plan?



A. Situational Awareness

13. I'm operating under a CR? (of course you are!)
 - How much do I have?
 - Does the CR address my program specifically? What does it say and what does it mean?
 - Does it support the budget's obligation plan/approved acquisition strategy?
 - If not, what needs to change?
 - When is the CR over?
 - Any programmatic impacts because of the CR?
 - Do those impacts affect the input into the budget, e.g., change in unit costs?

 - Does the CR have any language specific to my program?
 - Am I ready to answer the next "How much do you need for a follow-on CR of X days/weeks/months?"



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B. Getting Budget Authority

14. What do I know about my command's mission statement and my program's relationship to it?
15. Would I ace a quiz on my program's acquisition strategy or acquisition program baseline?
16. Where does my program fit right now into its approved acquisition strategy?
 - What is the next activity?
 - What could go right or wrong with that activity that could affect the budget?
 - How would I/could I respond to that effect?



B. Getting Budget Authority

17. What is in my programs' C, P, R, O, M budget exhibits?

- Do they completely and accurately tell my budget/program's story?
- Who gets them and do I have a relationship with the individuals in those offices?
- How is the calendar relative to the BES, POM, and PRESBUD submissions?
 - What do I know that may result in adjustments from the last submission?



B. Getting Budget Authority

18. What is basis for the program cost estimate, e.g., historicals, engineering estimate?

- If the program has more than one estimate, how close are they? What are the drivers for any significant differences?
- If my program has an Acquisition Program Baseline, where does the cost estimate of key performance parameters fall with threshold and objective?

19. Do I have a capability-based budget plan, i.e., tiered levels of service or delivery at tiered levels of cost?

20. Does my piece of the apportionment have any conditions?



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C. Spending Budget Authority

21. Is my Command/Service policy regarding “currency” of funds more restrictive than the legal definitions of the appropriations, e.g., current for two year but command treats as one year?
22. How reconciled am I for current funds?
23. With whom should I be reconciled?
 - Program executers?
 - Up the financial chain/across to DFAS?
24. What has happened in the last day/week/month to my program/area of interest which will impact the budget?



C. Spending Budget Authority

25. What are OSD's/SYSCOM/MAJCOM/ISIC's budget obligation goals?

26. What are their expenditure goals?

27. Is my budget consistent with those goals?

28. Is my execution consistent with those **goals**?

- If not, WHY NOT?
- If not, what is my get-well plan?
 - If I don't think I will get well or get back on plan, does my boss's boss know?
 - What is my preemptive position with my SYSCOM/ISIC?
- If not, what is my SYSCOM/ISIC's view of the situation?
- If my program is off plan, what is the threshold relevant to my command comptroller?



C. Spending Budget Authority

29. How is my program doing relative to my **plan**?

- If my program is off plan (either ahead or behind plan), am I keeping my comptroller in the loop. Think politically: is it better for my comptroller to hear it from me OR from me to hear from my comptroller about it?

30. Do I have enough to get me from here to there, - the right amount at the right time?

31. If not, how can I fix it?

- Relative to “time-now:” midyear review, year-end sweep

32. Will I have too much? How much too much?

- What is my plan if it looks like I will either underobligate because I am behind plan OR because I actually have too much?



C. Spending Budget Authority

33. How has my program historically been the subject of contract modifications?

- What was the financial impact of those mods?
- How connected am I with the people who might know if other mods are coming?

34. If asked if I need more funds during the execution year, do I have an answer ready?

- How much of what color?
- When?
- What specifically would I use it for?

35. Do I know that it is executable? (Hint: the engineers will always say “yes,” but whose credibility is on the line?)



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D. Tracking Budget Authority

36. Who is my official accountant?

37. How often are my periodic validations?

- How'd my program do during the last validation?
- What am I doing to move anything open/unliquidated toward closure?
- What is the situation of anything funded with now-expired funds?
 - How do I get anything closed out before the funds cancel?

38. Do I get an annual DCMA indirect rate true-up?

- Why do I think the rate may go up or down?
 - How am I preparing for that rate change?
 - What would be the Impact of current budget authority?
 - How will I solve that problem?



D. Tracking Budget Authority

39. Anything unliquidated obligations or open contracts funded with now expired funds that will move next year into cancelled status?

- What about DCAA contract audits?
- How am I involved in moving contracts toward close-out?

40. Do I know the operational/delivery status of all current and expired unliquidated obligations?

- Do I have a sense when those unliquidated obligations be liquidated?
- Do I know that the lines of accounting will be sufficient?



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41. Does my program require use of EVM?

42. Do I understand enough about EVM and its quantitative output, e.g., CPI, SPI, EAC, to anticipate any impact on my budget?

- What is the magnitude of that impact?
- How will I/my program deal with that impact?
 - Will the default position be “find me more money”?
 - What do I know about possible fixes besides “get me more money”?
 - Descope, reduce quantity, push schedule, redesign, movement between threshold and objective

43. Has my comptroller ever used me as a billpayer?

- Why did she pick me?
- What can I do to preemptively mitigate or minimize the risk?

44. How would I respond if she comes to me to be a billpayer? (How's my execution vis-à-vis plan?)

45. Can I quantify any reductions?

- Who has the answer to “What is operational impact” question?
- Do I have multi-tiered responses?



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46. Who provides me information?

- Am I getting it in a way that is most useful to the process?
- Can I affect the process?

47. Whom do I contact?

- How do I contact them in a way most useful to the process?
- How can I make it more useful?

The first time you have personal contact with them IS NOT when you have a problem!

48. What is the difference between a budget mechanic and a budget analyst?

- A mechanic knows:
 - What
 - How much
 - How to state a problem
- An analyst knows:
 - Why/Why not?
 - What if . . . ?
 - Implications
 - How to develop solutions

49. Which one are you?



50. Questions about questions!

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