

**BUDGET PROCEDURES - NYGD 7040**

**PREFACE**

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**FOR THE COMMANDER**

**OFFICIAL:**



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**1. Purpose.** This publication sets forth format and procedures to govern **Budget Procedures**. It provides guidance for use by the NYG major subordinate commands (MSCs), in preparing their budget proposals.

**2. Application.**

a. Format and procedures established in this publication apply to budget management of NYG properties.

b. This publication is directive in nature. These formats, and procedures will be followed, except when, in the judgment of the commander, exceptional circumstances dictate otherwise.

**3. Scope.** This publication describes the processes used to create, review, submit and manage a budget for NYG activities by all organizations comprising the New York Guard.

**4. Basis.** Military Law, section 16 contains the laws for auditing of military accounts. Therefore, this directive defines a procedure to create, review, and manage the approval of a budget to define the financial operations of the NYG. This is the initial directive defining budget processes for NYG organizations according to the identified section of Military Law.

**BUDGET PROCEDURES - NYGD 7040**

**TABLE OF CONTENTS**

CHAPTER	PAGE
I POLICY.....	I-1
II RESPONSIBILITIES.....	II-1
1. Commander New York Guard.....	II-1
2. Comptroller, NYG.....	II-1
3. Commanders of New York Guard MSCs .....	II-1
4. Unit Budget Officers.....	II-1
III. PROCEDURES.....	III-1
1. Support the Mission.....	III-1
2. Unit Level Budget Preparation.....	III-1
3. MSC Level Budget preparation.....	III-2
4. HQ NYG Budget Preparation.....	III-2
5. Program Budget and Advisory Council.....	III-3
APPENDIX	
A. Budget Request.....	A-1
B. Justification of Budget Item.....	B-1

## **CHAPTER I**

### **POLICY**

It is NYG policy to effectively plan for and manage budgetary activities associated with the operation of all units comprising the NYG. A budget process will ensure effective implementation of the mission of the NYG as a component of DMNA and enable the major commands of the NYG to perform their unique unit responsibilities in support of the overall NYG mission.

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**CHAPTER II**  
**RESPONSIBILITIES**

**1. The Commander NYG**, or his designee, shall be responsible for overall policy and program review for budget management for all MSCs comprising the NYG.

**2. The G-4, Asst Chief of Staff, Logistics New York Guard**, shall:

- a. Specify budget procedures for NYG subordinate units.
- b. Distribute, under auspices of HQ-NYG, the directives to all MSCs for implementation.
- c. Manage procedures for NYG budget.
- d. Chair Program Budget and Advisory Council (PBAC).

**3. Commanders of New York Guard MSCs**, shall:

a. Ensure that their subordinate units implement the directive regarding budget management.

b. Publish additional implementing regulations or instructions as required. Commanders will exercise judgment in implementing and adding to requirements. This directive will be followed, except when, in the judgment of the Commander New York Guard, exceptional circumstances dictate otherwise. Conflicts will be resolved through recommended changes to this Directive. Subordinate commanders will not publish regulations or instructions that conflict with this Directive.

c. Notify and provide copies of follow-on regulations or instructions to New York Guard Headquarters for review and approval.

**2. Unit Level S-4, Logistics Officer**, shall:

- a. Create yearly budget for unit.
- b. Review with Unit Commander.

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## CHAPTER III

### PROCEDURES

**1. Support the Mission.** This directive establishes the procedures to create, review, and manage a budget for the NYG. Headquarters New York Guard and Brigades create, review and manage budgets.

- a. The budget procedure is a hierarchical process, starting with mission requirements from or approved by DMNA to the NYG.
- b. Overall NYG mission requirements are defined by NYGD 5100, Mission and Essential Tasks.
- c. MSC commanders may provide refined mission requirements down thru the subordinate chain of command for implementation at the lowest unit levels.
- d. Using these missions requirements, subordinate commands will create a unit budget, and submit their requirements to their MSC for review and approval to ensure that all units have met the stipulated overall budget objectives.
- e. The budget review procedure is an iterative process performed until all units have approved budgets that meet overall NYG objectives.

#### **2. Unit Level Budget Preparation.**

a. Brigade/Unit S-4 or Budget Officer Actions. The Budget Officer will be the individual responsible, at the unit level, for creating a yearly budget input for the unit. The Budget Officer shall consider the following in the development of NYG Form 7040.1 (Appendix A);

- (1) Justify, utilizing NYG Form 7040.2 (Appendix B) for all non-expendible equipment items, or otherwise explain entries on the budget as part of the review process.
- (2) Identify expendable and non-expendable budget entries.
- (3) Ensure all entries are in dollar format. For example, meal requests for AT, FTX or DMNA approved missions would be individuals times day times standard meal rate for a cumulative dollar figure.
- (4) The S-4 or Budget Officer will review the proposed budget with the unit commander and ensure approval by the unit commander.

b. Commander's Actions. The unit commander will submit the budget to the MSC for review and approval by that command. . Submission must be NLT 1 August for the next budget year (e.g.; 1 Aug 01 for State FY 1 Apr 02 - 31 Mar 03).

### 3. MSC Level Budget Preparation.

a. MSC S-4/Budget Officer Actions. The Budget Officer will be the individual responsible, at the MSC level, for creating a yearly budget input for the MSC. The Budget Officer shall consider the following in the development of NYG Form 7040.1 (Appendix A);

(1) Ensure that a NYG Form 7040.2 (Appendix B) for all non-expendible equipment items has been provided by the subordinate commands. Justify, utilizing NYG Form 7040.2 (Appendix B) for all non-expendible equipment items added at the MSC level.

(2) Consolidate all approved subordinate commands' requests into a unified MSC request. Include all approved NYG Form 7040.2s with submission.

(3) Ensure all entries are in dollar format. For example, meal requests would be individuals multiplied by the day multiplied by the standard meal rate for a cumulative dollar figure.

(4) The S-4 or Budget Officer will add any command wide items or initiatives that are not included by the subordinate commands. One example may be Annual Training costs compiled at MSC level rather than by each subordinate command.

(4) The Budget Officer will review the proposed consolidated MSC budget with the MSC commander and ensure approval by the MSC commander.

b. Commander's Actions. The MSC commander will submit the budget to the HQ NYG for review, approval, and inclusion into the overall NYG Budget submission. Submission must be NLT 1 September for the next budget year (e.g.; 1 Sep 01 for State FY 1 Apr 02 - 31 Mar 03).

### 4. HQ NYG Level Budget Preparation.

a. G-4 Actions.

(1) Ensure that a NYG Form 7040.2 (Appendix B) for all non-expendible equipment items has been provided by the MSCs. Justify, utilizing NYG Form 7040.2 (Appendix B) for all non-expendible equipment items added at the HQ level.

(2) Consolidate all approved MSCs' requests into a unified NYG Budget request. The Comptroller is also responsible to include any Headquarters items through coordination with the NYG Chief of Staff and Commander NYG.

(3) The G-4 shall add any command wide items or initiatives that are not included by the MSCs.



(4) The Comptroller will review the proposed consolidated NYG budget with the NYG commander and ensure approval by the NYG commander.

b. Commander's Actions.

(1) The Commander NYG will review the proposed NYG budget with The Adjutant General for any comments or concerns.

(2) The Commander NYG will provide the budget request to appropriate DMNA and state offices in conjunction with any State Division of Budget call actions.

**5. Program Budget and Advisory Council (PBAC).**

a. Composition. A PBAC will be established, chaired by the G-4, NYG. A Member from each MSC will be appointed by the MSC Commanders.

b. Actions.

(1) Upon receipt of funding for the NYG, the Comptroller will identify the members and convene a meeting(s) to review the funding provided versus the requested budget.

(2) The PBAC will ensure that items are allocated funds based on priorities. Priority is given to support items and services before acquisition of non-expendable items. An example of priorities are as follows;

(a) Annual Training costs, Telephones, Service Contracts.

(b) Subsistence for Drills, Printing, Office Supplies, Postage, IT supplies.

(c) Enlisted Uniform Acquisition, rentals in support of Missions.

(d) Equipment acquisitions.

(3) The G-4 will present the funding priorities to the Commander NYG for approval. When approved, only the funded items will be supported. If new requirements surface during the Fiscal Year, another PBAC will be called to recommend actions.

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APPENDIX A

NYG 200\_\_ - 200\_\_ BUDGET (MSC)

(PRESCRIBING DIRECTIVE IS NYGD 7040, PROPONENT OFFICE IS NYSG-CO)

50000 - Nonpersonal Service				
53000 Supplies and Materials				
Obj Code	Description	Unit Price	Quan.	Total
53100	Food/Beverage (Store Purchase)			
53200	Fuel for Buildings (#2 Fuel Oil)			
53600	Fuel for Vehicles			
53610	Motor Equipment Supplies and Oil			
53630	Facility/Residential (Cleaning Supplies/TP/etc)			
53640	Medical Dental Supplies, Specify:			
53650	Clothing and Footwear			
53651	Uniform, Enlisted, Battle Dress, per NYGD 1338.2			
53652	Uniform, Enlisted, Class A/B, per NYGD 1338.2			
53660	Office Supplies			
53670	IT Supplies			
53680	Drugs - Prescription and other			
53700	Supplies for Maintenance and Repair			
53800	Printing Supplies - Copier Paper			
53900	Other Supplies			
53901	Flags, United States or NY State, with pole and base			
53902	Flags, General Officer, with pole and base			
53903	Flags, Regimental, Brigade, Division with pole			
53904	Awards, Decorations, Distinctive Unit Insignia			
53905	Ammunition for Familiarization and TAG Team Qualifications			
5390_				
<b>Supplies and Materials Sub-Total</b>				
54000 Travel				
Obj Code	Description	Unit Price	Quan.	Total
54110	Air Fare			
54120	Train Fare			
54320	Per-Diem - Unreceipted			
54330	Meals (IAW NYGD 1338.1)			
54331	Inactive Duty Drills			
54332	Annual Training			
54333	Meetings and Conferences (W/E: L, D, B, L))			
54334	Meals-Ready-to-Eat (MRE) stock for deployments			
54340	Lodging			
54341	Inactive Duty Drills			
54342	Annual Training, Officer's Quarters only (per Officer, per day)			
54343	Meetings and Conferences (per night)			
54750	Rental Cars			
54800	Personal Car Mileage (rate per mile)			
54900	Travel Other			
<b>Travel Sub-Total</b>				

**NYG 200\_\_ - 200\_\_ BUDGET (MSC)**

*(PRESCRIBING DIRECTIVE IS NYGD 7040, PROPONENT OFFICE IS NYSG-CO)*

<b>55100-55400 Repairs and Leases</b>				
<b>Obj Code</b>	<b>Description</b>	<b>Unit Price</b>	<b>Quan.</b>	<b>Total</b>
55110	Rental Leases - IT Equipment			
55140	Rental Leases - Vehicles (18 passenger Van)			
55190	Rental Leases - Other Equipment			
55440	Building Repairs			
55460	Equipment Maintenance/Repair - IT (Copier Maintenance)			
55470	Equipment Maintenance/Repair - Communication			
55480	Equipment Maintenance/Repair - Vehicles			
55490	Equipment Maintenance/Repair - Training Equipment			
<b>Repairs and Leases Sub-Total</b>				
<b>55500-55800 Utilities</b>				
<b>Obj Code</b>	<b>Description</b>	<b>Unit Price</b>	<b>Quan.</b>	<b>Total</b>
55510	Natural Gas	0	0	0
55520	Electricity	0	0	0
55540	Water	0	0	0
55550	Sewage	0	0	0
55800	Telephone Services - Land Lines			
55810	IT Telecommunication Services - Paging Services			
55820	Mobile Telecommunication Services - Cellular Phone Services			
<b>Utilities Sub-Total</b>				
<b>56000 Services</b>				
<b>Obj Code</b>	<b>Description</b>	<b>Unit Price</b>	<b>Quan.</b>	<b>Total</b>
56200	IT Consultants			
56220	IT - Software Licenses			
56240	IT - Software Installation/Integration			
56260	IT - Software Maintenance			
56280	IT Hardware Maintenance			
56290	IT Services - Other			
56330	Medical/Clinical Services			
56360	Advertising Services (Recruiting Advertising and Brochures)			
56370	Laundry and Linen Services			
56380	Refuse/Pest/Cleaning/Mowing/Snow Removal/etc			
56400	Conferences/Training Seminars			
56420	Subscription Services			
56440	Memberships			
56460	Security Services			
56600	Postage and Shipping			
56700	Printing Services			
56720	Inter-Agency Printing Services			
56990	Other Services			
<b>Services Sub-Total</b>				

**NYG 200\_\_ - 200\_\_ BUDGET (MSC)**  
*(PRESCRIBING DIRECTIVE IS NYGD 7040, PROPONENT OFFICE IS NYSG-CO)*

<b>57100 Equipment</b>				
<b>Obj Code</b>	<b>Description</b>	<b>Unit Price</b>	<b>Quan.</b>	<b>Total</b>
57100	Vehicles			
57110	Vehicles - Lease Purchase			
57260	Office Equipment			
57261				
57262				
57263				
57280	Furniture			
57300	Medical Equipment, specify:			
57480	Communication Equipment			
57481				
57482				
57483				
57484				
57485				
57520	Heavy Equipment			
57700	PCs			
57701	Desk Top			
57702	Portable - Lap Top / Notebook			
57720	IT Printers			
57721	FAX/Printer			
57722	Printer Laser - fixed			
57723	Printer Color Ink Jet - fixed			
57724	Printer Color Ink Jet - portable			
57780	IT Equipment Other			
57781				
57782				
57783				
57784				
57900	Other Equipment			
57901	Training Equipment			
57902	Field Equip; Web Belt, Utility; Canteen,carrier, & cup; Poncho			
57903	Safety Equip, Engineering; Constr Hard Hat; Safety Goggles			
57904	Safety Equipment, Traffic Control; Safety Vests			
57905	Rifle, M-16			
57906	Pistol, Semi-Automatic, Baretta 9mm			
57907				
<b>Equipment Sub-Total</b>				
<b>TOTAL Non-Personnel Services</b>			<b>\$</b>	

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**APPENDIX B  
JUSTIFICATION OF BUDGET ITEM**

*(PRESCRIBING DIRECTIVE IS NYGD 7040, PROPONENT IS NYSG-CO)*

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MSC Name: .....

Unit Name: .....

Budget Year: .....

Object Code:

Category:

Item Description: .....

Suggested Provider: .....

Number of Providers Researched: .....

Estimated Cost: .....

Estimated Annual Support Cost: .....

Justification for Item (Description of mission to be supported)

.....  
.....  
.....

Location of Item (where will it be located/used) .....

Is this replacing an existing item? If YES, Identify: .....

Condition of Existing Item? \_\_\_ Good \_\_\_ Poor \_\_\_ No longer exists \_\_\_ Other

If other, please explain .....

Reason for Replacement of Item .....

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**Disposition of Request:**

Approved \_\_\_\_\_ Disapproved \_\_\_\_\_

**NYG Form 7040.2** (Revised 31 October 2015)