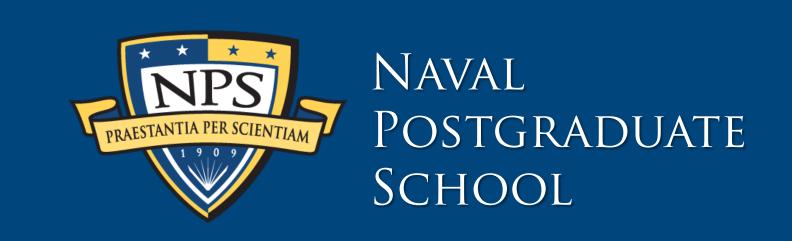
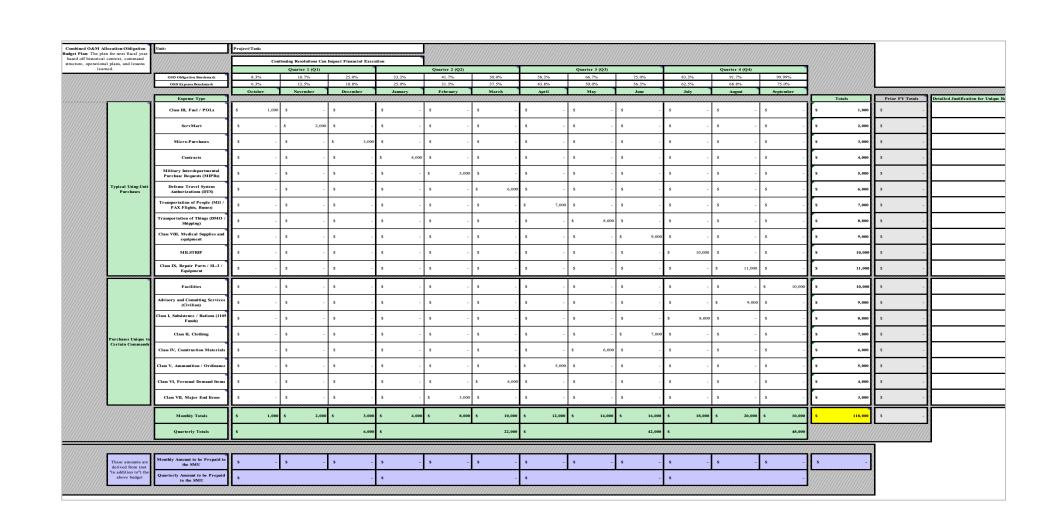
Enhancing Marine Corps Budgeting Practices: Optimizing Operations and Maintenance Fund Efficiency Through Refined Budget Formulation Standards



Abstract

The U.S. Marine Corps faces challenges in efficiently allocating Operations and Maintenance (O&M) funds, often hindered by inconsistent templates and limited system integration. This research identifies inefficiencies and proposes solutions centered around three initiatives: integrating PPBE Reform Commission recommendations, leveraging the Defense Agencies Initiative (DAI) and Global Combat Support System-Marine Corps (GCSS-MC), and developing a standardized budget formulation template. These recommendations aim to improve financial alignment, enhance readiness, and optimize O&M fund utilization within the Fleet Marine Force (FMF).



Proposed O&M Budget Formulation Template

Methods

- Qualitative Analysis: Interviews with NPS students who are Marine Corps finance and supply officers with experience across the FMF
- Literature Review: Analysis of Marine Corps fiscal policies, the Commission on PPBE Reform (2024) recommendations, The World Bank's (1998) *Public Expenditure Management Handbook*
- Data Integration Review: Assessment of DAI and GCSS-MC capabilities and examination of existing FMF O&M budget templates

Results & Their Impact

- Identified challenges in current O&M budgeting processes and opportunities for improvement
- Proposed a standardized budget formulation template to align strategies and requirements with fund allocation
- Highlighted benefits of better integration between DAI and GCSS-MC to enhance budgeting precision
- Provided actionable recommendations to increase efficiency, reduce O&M waste, and enhance readiness

Recommendations

- Implement a standardized budget template across FMF echelons
- Increase training for financial managers in leveraging DAI capabilities
- Enhance integration between DAI and GCSS-MC for real-time data tracking
- Incorporate select PPBE Reform
 Commission recommendations to refine budgetary practices





Commission on PPBE Reform (2024)

