The Commission on Planning, Programming, Budgeting, and Execution (PPBE) Reform has concluded that a new approach to the defense resourcing process is required to better maintain the security of the American people.

The Department of Defense (DoD) needs a new process, one that enables strategy to drive resource allocation in a more rigorous, joint, and analytically informed way. The new process should also embrace changes that enable DoD to respond effectively to emerging threats while leveraging technological advances.
1. Replace the PPBE Process with a new Defense Resourcing System
2. Strengthen the Defense Resourcing Guidance
3. Establish Continuous Planning and Analysis
4. Transform the Budget Structure
5. Consolidate RDT&E Budget Activities
6. Increase Availability of Operating Funds
7. Modify Internal DoD Reprogramming Requirements
8. Update Values for Below Threshold Reprogrammings
9. Mitigate Problems Caused by Continuing Resolutions
10. Review and Consolidate Budget Line Items
11. Address Challenges with Colors of Money
12. Review and Update PPBE-Related Guidance Documents
13. Improve Awareness of Technology Resourcing Authorities
14. Establish Special Transfer Authority Around Milestone Decisions
15. Rebaseline OSD Obligation and Expenditure Benchmarks
16. Encourage Use of the Defense Modernization Account
17. Encourage Improved In-Person Communications
18. Restructure the Justification Books
19. Establish Classified and Unclassified Communication Enclaves
20. Create a Common Analytics Platform
21. Strengthen Governance for DoD Business Systems
22. Accelerate Progress Toward Auditable Financial Statements
23. Continue Rationalization of the OSD Resourcing Systems
24. Modernize the Tracking of Congressionally Directed Actions
25. Continue the Focus on Recruiting and Retention
26. Streamline Processes and Improve Analytic Capabilities
27. Improve Training for Personnel Involved in Defense Resourcing
28. Establish an Implementation Team for Commission Recommendations

THE COMMISSION IDENTIFIED FIVE CRITICAL AREAS AND 28 RECOMMENDATIONS FOR REFORM

1. Improve the Alignment of Budgets to Strategy
2. Foster Innovation and Adaptability
3. Strengthen Relationships Between DoD and Congress
4. Modernize Business Systems and Data Analytics
5. Strengthen the Capability of the Resourcing Workforce

RECOMMENDATIONS IN BOLD ARE KEY RECOMMENDATIONS