

**BASE FOR REPROGRAMMING ACTIONS
(Dollars in Thousands)**

Appropriation Account Title: *Enter the appropriation account title and program year.* Fiscal Year program: *Enter the fiscal year.*

Line Item	Program Base Presented to Congress in Printed Justification		Amended Changes Presented Prior to Final Congressional Action		Changes Reflecting Congressional Action/Intent		Program Base Reflecting Basic Congressional Action	
	Qty b	Amount c	Qty d	Amount e	Qty f	Amount g	Qty h	Amount i

PROGRAM

The Base for Reprogramming Actions (DD 1414) establishes the base from which reprogramming actions maybe taken. It identifies line items for each appropriation covered in the DoD Appropriations Acts, except those appropriations having no budget activity subdivisions in the budget document presentation. In addition, accounts which are available solely for transfer to another appropriation for a specified purpose are excluded. Details for this report follow:

Line item nomenclature and accompanying amounts for programs appropriated vary by account and should be shown as follows:

Active and reserve component military personnel appropriation accounts shall list budget activities as presented in the justification books. These line items will be followed by budget activity subdivisions or other line identifications to reflect congressional action by programmatic change. A total for each budget activity will be shown.

Operation and maintenance (O&M) active and reserve appropriation accounts shall list budget activities as presented in the justification books. These line items will be followed by budget activity subdivisions or other line identifications to reflect congressional action by programmatic change. A total for each budget activity will be shown.

Procurement appropriation line items will be the procurement line items shown on the "Procurement Programs" (P-1) document and arranged in the same order. The line items will be grouped by budget activity and a total will be shown for each budget activity.

Research, Development, Test and Evaluation appropriation line items will be the program elements shown on the "RDT&E Programs" (R-1) document and arranged in the same order. The program elements will be grouped by budget activity and a total will be shown for each budget activity. New program titles due to congressional adds shall be as reflected in the congressional reports or as part of an existing program element, whichever is appropriate.

Undistributed congressional reductions shall remain undistributed on the DD 1414. An entry will be shown under a category labeled "Undistributed Reductions" for each separate undistributed reduction made by Congress within the appropriation markup and for those undistributed reductions allocated by DoD based on provisions in law that reduced DoD funds for specific purposes. For O&M accounts, this normally applies for adjustments made by general provision.

Undistributed reductions identified within an O&M account that are necessary to support the amount appropriated in an Act shall be distributed to the budget activity level. The "Undistributed Congressional Reductions" will be distributed on the subsequent March 31 DD 1416 in columns "h" and "i," "Changes Reflecting Congressionally Directed Undistributed Amounts and Transfers." Sometimes congressionally undistributed adds are made. These should be treated similar to undistributed reductions, with the category label changed to "Undistributed Adjustments" when this is applicable.

"Subtotal, Direct Program" follows the line item detail and is the sum of all program lines and the undistributed amounts.

"Reimbursable Program" shall be the amount presented in the justification materials to support the President's budget request for the fiscal year shown.

"Total Program, FY 19XX" is a total amount of the "Subtotal, Direct Program" and "Reimbursable Program" lines.

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BASE FOR REPROGRAMMING ACTIONS
(Dollars in Thousands)

Appropriation Account Title: *Enter the appropriation account title and program year.* Fiscal Year Program: *Enter the fiscal year.*

Line Item	Program Base Presented to Congress in Printed Justification		Amended Changes Presented Prior to Final Congressional Action		Changes Reflecting Congressional Action/Intent		Program Base Reflecting Basic Congressional Action	
	Qty b	Amount c	Qty d	Amount e	Qty f	Amount g	Qty h	Amount i
<u>PROGRAM</u>								
<p><i>“Program Base Presented to Congress in Printed Justification” (columns “b” and “c”). For each line item in the Procurement and RDT&E appropriations, enter the amounts reflected in the P-1 and R-1. The Procurement line items should include applicable line item quantities. Military Personnel and Operation and Maintenance (O&M) appropriations will be by budget activity level and amounts will be obtained from the printed congressional justification books.</i></p>								
<p><i>“Amended Changes Presented Prior to Final Congressional Action” (columns “d” and “e”). Enter the amount of increase (+) or decrease (-) to the line items or budget activities which were approved by the Secretary of Defense and formally presented to one or both of the Committees on Appropriations. Normally, such changes, involving a change in the budget estimate for the total appropriation, will be submitted to the Congress by the President as formal budget amendments, although in certain cases, such changes have been presented directly by the Secretary of Defense. Testimony on program changes by a DoD official other than the Secretary or Deputy Secretary of Defense shall be considered as an expression of personal opinion and not as an approved change, unless specifically approved by the Secretary of Defense for presentation to the Congress. This column shall only be used when directed by OSD.</i></p>								
<p><i>“Changes Reflecting Congressional Action/Intent” (columns “f” and “g”). Enter the amount of increase (+) or decrease (-) for each line item reflecting congressional action as indicated in the Conference Report accompanying the DoD Appropriations Actor any other information as may be available to determine congressional action or intent regarding line item detail. In cases where the Congress has made general reductions, the amounts shall be included in the “Undistributed Reduction” section. (The amounts will be distributed by line item in the subsequent March 31 DD 1416, Report of Programs.) In the case of O&M appropriations, general reductions refer to adjustments made in general provisions. Nonspecific congressional adjustments included in appropriated amounts for an O&M account shall be allocated to the budget activity level. A line item covering ‘fact-of-life adjustments’ may be included for each budget activity to reflect other changes including program changes, price changes and intra-appropriation transfers.</i></p>								
<p><i>“Program Base Reflecting Basic Congressional Action” (columns “h” and “i”). Entries will represent the arithmetic sum of the applicable entries from columns “b” through “f” and “c” through “g.” Quantities and amounts in this column will become the first column “Program Base Reflecting Congressional Action” (columns “b” and “c”) of the subsequent DD 1416 as of March 31 for the current fiscal year.</i></p>								
<p><i>Quantities (Columns “b,” “d” and “f”). Quantities are only applicable for the procurement accounts. When a procurement line item contains a quantitative measurement, then the quantity shall be reflected in the appropriate quantity columns for that line item. If no quantity is meaningful as a unit measurement, then the column value may be left blank. Quantities shall be obtained from the Conference Report accompanying the DoD Appropriations Act or Congressional Action FAD 728.</i></p>								

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**REVISED BASE FOR REPROGRAMMING ACTIONS
(Dollars in Thousands)**

Appropriation Account Title: *Enter the appropriation account title and program year.* Fiscal Year Program: *Enter the fiscal year.*

Line Item	Program Base Reflecting Last Congressional Action		Increases to Program Reflecting Congressional Action/Intent		Decreases to Program Reflecting Congressional Action/Intent		Revised Program Base for Reprogramming	
	Qty b	Amount c	Qty d	Amount e	Qty f	Amount g	Qty h	Amount i

PROGRAM

The Revised Base for Reprogramming Actions (DD 1414-R) is similar to the DD 1414, Base for Reprogramming Actions, and is prepared to document congressional action on supplemental appropriations acts, subsequent to the basic appropriations act. In general, the same report guidelines that apply to the DD 1414 are applicable to the DD 1414-R, i.e., undistributed congressional reductions and footnoted items. Details for this report follow:

Line item nomenclature should be the same as that reflected on the DD 1414 or DD 1416 for the program year in which the DD 1414-R changes apply. Military Personnel and Operation and Maintenance program changes shall be shown by budget activity along with line item identification to reflect congressional action by programmatic change. Procurement appropriation line items shall be the line item (P-1) and Research, Development, Test and Evaluation appropriation line items shall be the program element (R-1), except when subprograms are also required in order to reflect congressional special interest items. Program lines shall be listed for all lines corresponding to either programs DoD requested or programs Congress added or reduced.

“Program Base Reflecting Last Congressional Action” (columns “b” and “c”). For current year congressional action adjustments made prior to March 31, amounts shall be the last column of the current year DD 1414. For adjustments made to prior years, and to the current year after March 31, the combined first two numeric columns of the latest DD 1416 shall be the amount shown in this column of the DD 1414-R. The first two columns of the DD 1416 are the “Program Base Reflecting Basic Congressional Action” and “Program Base Adjustments Reelecting Enacted Supplemental and Rescissions.”

Two separate columns reelecting congressional action “Increases Reelecting Congressional Action/Intent” (columns “d” and “e”) and “Decreases Reelecting Congressional Action Intent (columns “f” and “g”) shall be used depending upon whether or not the congressional action was an increase or a decrease. If the same act provided supplemental appropriations and rescinded funds from the same program, show both increases and decreases to the program separately. These amounts will be reflected in subsequent DD 1416s in the column “Program Base Adjustments Reflecting Enacted Supplemental and Rescissions.”

“Program Base Adjustments Reelecting Enacted Supplemental and Rescissions” (columns “h” and “i”). Entries will represent the arithmetic sum of the applicable entries from columns “b” through “f” and columns “c” through “g.” Quantities and amounts in this column will become the second column “Program Base Adjustments Reelecting Enacted Supplemental and Rescissions” (columns “d” and “e”) of subsequent DD 1416s as of March 31 or September 30 for the affected program years.

FINANCING

Stub entries for this Financing Section should include the type of transaction from the public law, i.e., appropriation or rescission, or general provision section number.

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Unclassified
CLASSIFICATION

REPROGRAMMING ACTION								
Appropriation Account Title: <i>Gaining Appropriation Titles with Year Designations</i> (Includes Transfers)						DoD Serial Number: <i>To be filled in just prior to going to committees</i>		
Component Serial Number: <i>Numbered by Component</i>	<i>(Amounts in Thousands of Dollars)</i>							
	Program Base Reflecting Congressional Action		Program Previously Approved by SecDef		Reprogramming Action		Revised Program	
LINE ITEM	Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
a	b	c	d	e	f	g	h	i
<u>PRIOR APPROVAL ACTION</u>								
<p><i>This is a sample with instructions on details required for preparation of a “Prior Approval” reprogramming action (DD 1415-1) which requires congressional committee approval in writing prior to implementation of the committee responses. Specific approval of the USD(Comptroller) is required on all prior approval reprogramming actions and OMB endorsement is required for those involving transfers.</i></p> <p><i>An introductory paragraph should include the following:</i></p> <ol style="list-style-type: none"> 1. <i>Why the action is being submitted for prior approval. (One or more of the following should apply.)</i> <ol style="list-style-type: none"> A. <i>Increases the procurement quantity of a major end item, such as an individual aircraft, missile, naval vessel, tracked combat vehicle, and other weapon or torpedo and related support equipment for which funds are authorized. (Exceptions may apply when congressional language allows for procurement of as many missiles as funds will procure, which requires the submission of, and approval of an internal reprogramming action.)</i> B. <i>Affects an item that is known to be or has been designated as a matter of special interest to one or more of the congressional committees.</i> C. <i>Involves the use of general transfer authority and shall state which Acts are involved, for example, pursuant to Section 8005, Public Law 104-61, the FY 1996 DoD Appropriations Act and Section 1001, Public Law 104-106, the FY 1996 National Defense Authorization Act. When this is the case, the title of the DD 1415 shall include the phrase “Includes Transfers” to highlight the fact that transfers are involved, i.e., increases and decreases are from different DoD appropriations or legal subdivisions of an appropriation are being realigned.</i> 2. <i>A concise statement as to the purpose of the action.</i> 3. <i>A statement that the action is for a higher priority item, based on unforeseen military requirements, than that for which the funds were originally appropriated, meets all administrative and legal requirements of the Congress, and has not been denied by the Congress.</i> 4. <i>Indicate whether the action is (or is not) reflected in the President’s budget.</i> 								
Approved (Signature and Date)								

Unclassified
CLASSIFICATION

REPROGRAMMING ACTION									
Appropriation Account Title: Research, Development, Test and Evaluation, Air Force, 96/97 (Includes Transfer)						DoD Serial Number:			
Component Serial Number: FY 96-1 PA		<i>(Amounts in Thousands of Dollars)</i>							
		Program Base Reflecting Congressional Action		Program Previously Approved by SecDef		Reprogramming Action		Revised Program	
LINE ITEM		Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
a		b	c	d	e	f	g	h	i

PRIOR APPROVAL ACTION

5. A statement that the action affects the National Foreign Intelligence Program (NFIP), Joint Military Intelligence Program (JMIP) or Tactical Intelligence and Related Activities (TIARA), when such is the case. If the action affects NFIP, then a statement must be included that the action has the concurrence of the Director of Central Intelligence.

REPROGRAMMING INCREASES:

Appropriation and year designation

Budget Activity Number and Title

a b c d e f

Explanation:

Details for each separate increase are as follows:

a. Line item titles. The title will be identical to the title shown on the “Base for Reprogramming Actions” if the line item is listed therein.

b. Entries for “Program Base Reflecting Congressional Action” (columns “b” and “c”). For each line item, enter the procurement quantity (if applicable) and amount shown on the Base for Reprogramming Actions, for “Program Base Reflecting Basic Congressional Action.” When a Revised Base for Reprogramming Action (DD 1414-R) has been prepared and submitted to the congressional committees to reflect a supplemental appropriations act, the entries in this column for affected programs will be the last column of the applicable DD 1414-R, (columns “h” and “i”).

c. Entries for “Program Previously Approved by SecDef” (columns “d” and “e”). Entries will be the first column “Program Base Reflecting Congressional Action” of the document plus any changes made by reprogramming actions approved by the Department. Specifically, the entries in these columns will be the same as those in the “Revised Program” columns (columns “h” and “i”) of the most recently approved DD 1415 reprogramming action. If a reprogramming action is already in process in OSD affecting the same item, coordinate the revised program value to be used with the ODC(P/B)P&FC.

Unclassified
CLASSIFICATION

REPROGRAMMING ACTION								
Appropriation Account Title: Research, Development, Test and Evaluation, Air Force, 96/97 (Includes Transfer)						DoD Serial Number:		
Component Serial Number: FY 96-1 PA		<i>(Amounts in Thousands of Dollars)</i>						
LINE ITEM	Program Base Reflecting Congressional Action		Program Previously Approved by SecDef		Reprogramming Action		Revised Program	
	Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
a	b	c	d	e	f	g	h	i

PRIOR APPROVAL ACTION

d. Entries for “Reprogramming Action” (columns “f” and “g”). Enter the increase (+) or decrease (-) in quantity (if applicable) and amount of the proposed reprogramming action. The total increases and decreases must net to zero. Columns “f” and “g” are not allowed to contain classified quantities or amounts. Other material, if required, should be classified in order to allow columns “f” and “g” to remain unclassified.

e. Entries for “Revised Program” (columns “h” and “i”). Enter the adjusted quantity (if applicable) and the amount resulting from the proposed increase or decrease to the previously approved program.

f. The “Explanation” on the DD 1415 should include sufficient data to justify the proposed increase. The statements should be informative, clearly stated, and straightforward. The purpose of the written documentation should be to inform the reader; therefore, care must be taken to avoid confusing narratives. For each increase within the reprogramming, include explanations and justifications that are intended to serve the same basic purpose as “original budget justification.” Accordingly, concise, accurate, and clearly stated information should be provided for reviewing officials and the congressional committees as to the nature, extent, and necessity of the requirements, the costs, and the proposed application of resources to meet such costs. All program increases should be described in such a way as to distinguish between price changes and program scope changes. Statements should be prepared and reviewed on the basis that classified data will not be included unless essential to justification of the reprogramming change.

Research, Development, Test and Evaluation, Air Force, 95/96

Budget Activity 4: Demonstration/Validation

0603851F ICBM - DEM/VAL	43,206	43,206	+10,000	53,206
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Explanation: Funds are required to support the Rocket Systems Launch Program (RSLP) which converts surplus ICBMs into test launch vehicles for suborbital and sounding rocket launches. Funds are required to move 166 Minuteman II motors from Pueblo Depot, CO to Camp Navajo Depot, AZ because the Pueblo Depot is closing. As a result, proper storage and maintenance of environmental igloos for motor storage is no longer being maintained or guaranteed. Since the Camp Navajo Depot has been modified and is ready to accept motors, the motors must be moved to ensure proper storage and maintenance and to avoid unauthorized location of hazardous Air Force material.

Unclassified
CLASSIFICATION

REPROGRAMMING ACTION								
Appropriation Account Title: Research, Development, Test and Evaluation, Air Force, 96/97 (Includes Transfer)						DoD Serial Number:		
Component Serial Number: FY 96-1 PA		<i>(Amounts in Thousands of Dollars)</i>						
LINE ITEM	Program Base Reflecting Congressional Action		Program Previously Approved by SecDef		Reprogramming Action		Revised Program	
	Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
a	b	c	d	e	f	g	h	i
<u>PRIOR APPROVAL ACTION</u>								
Total Reprogramming Increase						+10,000		
REPROGRAMMING DECREASE:								
<u>Missile Procurement, Air Force, 96/98</u>								
<u>Budget Activity 3: Modification of In-Service Missiles</u>								
MM III Modifications		29,344		29,344		-10,000		19,344
<p><u>Explanation:</u> These funds are excess to requirements as a result of the restructure of the Minuteman III Guidance Replacement Program (GRP). As a result of the restructure, procurement of long lead parts to support low rate initial production is not required until the second quarter of 1997. The MM III GRP program is adequately and appropriately funded to support a GRP production start in FY 1997. Accordingly, FY 1996 funds provided to procure long lead parts are available to finance higher priority requirements.</p> <p><i>Note: All sources of financing will be clearly and explicitly identified in the DD 1415. A statement immediately following each proposed decrease in a line item shall include information as to the basis upon which it has been decided that the line item may be reduced.</i></p> <p><i>Extreme care should be used in identification of sources to ensure that approved increases will be fully funded. For purposes of the "omnibus" reprogramming action, except in the most unusual circumstances, the USD(C) neither will request reconsideration of denied increases, nor submit alternative sources for any denied sources.</i></p>								
Total Reprogramming Decrease						-10,000		
<p>APPROVAL POLICY FOR PRIOR APPROVAL REPROGRAMMINGS. For all congressional committees receiving the action, approval is obtained by letter from each committee prior to implementation of the action.</p>								

Unclassified

CLASSIFICATION

REPROGRAMMING ACTION									
Appropriation Account Title: <i>Gaining Appropriation Titles with Year Designations</i>						DoD Serial Number: <i>To be filled in just prior to going to committees.</i>			
Component Serial Number: <i>Numbered by Component</i>		<i>(Amounts in Thousands of Dollars)</i>							
		Program Base Reflecting Congressional Action		Program Previously Approved by Sec Def		Reprogramming Action		Revised Program	
LINE ITEM		Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
a	b	c	d	e	f	g	h	i	
<u>NOTIFICATION ACTION</u>									
<p><i>This is a sample with instructions on details required for preparation of a “Notification Action” reprogramming action (DD 1415-2) which requires congressional committee notification for changes in the application of funds within an appropriation in amounts (thresholds) greater than those agreed upon between the committees and the Department. Thresholds by appropriation title are as follows:</i></p> <p><i>Military Personnel: A cumulative increase of \$10 million or more in a budget activity.</i></p> <p><i>Operation and Maintenance: A cumulative increase of \$20 million or more in a budget activity. (In the past, the congressional committees have imposed a reprogramming decrease threshold from specific subactivity group categories. When this is the case, these threshold amounts are separately identified on the Base for Reprogramming Actions, DD 1414.)</i></p> <p><i>Procurement: For any program year, a cumulative increase of \$10 million or more in a procurement line item; the addition of a new procurement program of \$2 million or more; the addition of a new procurement program estimated to cost \$10 million or more within a three-year period; a cumulative decrease of more than \$10 million, or 20 percent of the appropriated amount (inclusive of supplemental appropriations and rescissions), whichever of the two is greater; or the termination of any program which results in the elimination of a procurement program, or elimination of a subprogram \$10 million or greater within a procurement program. (For new start programs less than \$2 million for the entire effort, a notification letter to the congressional committees is required in advance of initiating the program. For terminations of programs falling within the amounts normally allowed by “below threshold” reprogramming, notification shall be made by letter.)</i></p> <p><i>RDT&E: For any program year, a cumulative increase of \$4 million or more in an existing program element; the initiation of a new program of \$2 million or more, the addition of a new program whose cost is estimated to be \$10 million or more within a three-year period; a cumulative decrease of more than \$4 million, or 20 percent of the appropriated amount (inclusive of supplemental appropriations and rescissions), whichever of the two is greater; or the termination of any program which is equal to the total amount of the program element, or elimination of a subprogram or project \$10 million or greater within such a program element. (For new start programs less than \$2 million for the entire effort, a notification letter to the committees is required in advance of initiating the program. For terminations of programs falling within the amounts normally allowed by “below threshold” reprogramming, notification shall be made by letter.)</i></p>									
Approved (Signature and Date)									

Unclassified
CLASSIFICATION

REPROGRAMMING ACTION									
Appropriation Account Title: Research, Development, Test and Evaluation, Air Force, 96/97						DoD Serial Number:			
Component Serial Number: FY 96-1 N		<i>(Amounts in Thousands of Dollars)</i>							
		Program Base Reflecting Congressional Action		Program Previously Approved by Sec Def		Reprogramming Action		Revised Program	
LINE ITEM		Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
a		b	c	d	e	f	g	h	i

NOTIFICATION ACTION

An introductory paragraph should include the following:

1. *Why the action is being submitted for notification, e.g., “This reprogramming action is submitted for notification because it proposes an increase of \$9.5 million to a program element, which exceeds the \$4 million threshold”; or “This reprogramming action is submitted for notification because it adds a new start program.”*
2. *A concise statement as to the purpose of the action.*
3. *A statement that the action is for a higher priority item, based on unforeseen military requirements, than that for which the funds were originally appropriated, meets all administrative and legal requirements of the Congress, and has not been denied by the Congress.*
4. *Indicate whether the action is (or is not) reflected in the President’s budget.*
5. *A statement that the action affects the National Foreign Intelligence Program (NFIP) or the Tactical Intelligence and Related Activities (TIARA), when such is the case. If the action affects NFIP, then a statement must be included that the action has the concurrence of the Director of Central Intelligence.*
6. *Details for each increase and decrease item (a through f below) are the same as those shown on the “Prior Approval” instruction pages (see pages 6-22 and 6-23).*

Budget Activity Number and Title

a b c d e f

Explanation:

APPROVAL POLICY FOR NOTIFICATION REPROGRAMMINGS: For the House Appropriations Committee, House National Security Committee, and House and Senate Intelligence Committees (when applicable), approval may be assumed after 15 days from issuance of the reprogramming action, unless a hold or objection is received from the committee. In the case of the Senate Appropriations Committee and Senate Armed Services Committee, an automatic hold is placed on each action upon submittal to the committee and may be removed only through correspondence obtained from the committee.

Unclassified

CLASSIFICATION

REPROGRAMMING ACTION									
Appropriation Account Title: Procurement, Marine Corps, 95/97							DoD Serial Number:		
Component Serial Number: FY 95-1 IR		<i>(Amounts in Thousands of Dollars)</i>							
		Program Base Reflecting Congressional Action		Program Previously Approved by Sec Def		Reprogramming Action		Revised Program	
LINE ITEM		Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
a		b	c	d	e	f	g	h	i
<u>INTERNAL ACTION</u>									
<i>SAMPLE IR FOR QUANTITY INCREASE:</i>									
<p>This internal reprogramming action increases the quantity of Avenger fire units to be procured. This action will be reflected in the FY 1996/1997 President's budget.</p>									
REPROGRAMMING INCREASE:									
Budget Activity 3: Guided Missiles and Equipment									
Pedestal Mounted Stinger (Avenger)									
		61	50,238	61	50,238	+20	-	81	50,238
<p><u>Explanation:</u> Due to favorable contract negotiations on the Avenger missile system the Marine Corps will be able to procure an additional 20 Avenger fire units within the available FY 1995 funding.</p>									
Total Reprogramming Increase						+20			
Approved (Signature and Date)									

**REPORT OF PROGRAMS
(Dollars in Thousands)**

Appropriation Account Title: *Enter the appropriation account tide and program year.*

As of: *March 31, 19XX or September 30, 19XX*

Line Item	Program Base Reflecting Basic Congressional Action		Program Base Adjustments Reflecting Enacted Supplementals and Rescissions		Reprogramming Changes Approved by the SecDef and/or Congressional Committees		Changes Reflecting Congressionally Directed Undistributed Amounts and Transfers		Below Threshold Changes Not Requiring Approval by the SecDef or Committees		Total Revised Program (Columns b and c through j and k)	
	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount
a	b	c	d	e	f	g	h	i	j	k	l	m
PROGRAM												
<p><i>The Report of Programs (DD 141 6) reflects the congressionally approved programs as enacted, reprogramming actions which have been approved by the SecDef and congressional committees, congressionally directed undistributed amounts and transfers, and reprogramming actions of lesser significance that are implemented by a DoD Component using below threshold reprogramming flexibility. Details for this report follow:</i></p>												
<p><i>Line item nomenclature for programs financed within the appropriation account should be as follows: For March 31, titles/line entries for annual accounts and multi-year accounts in the first year of availability shall be exactly as shown in the preceding "Base for Reprogramming Actions" report. Additionally, any "new starts" reported to the Congress by notification letter or reprogramming action shall be listed as presented to the Congress. For multi-year accounts in the second year of availability or beyond, enter line items from the preceding DD 1416 report, plus any new line items from reprogramming actions. For September 30, titles shall be exactly as shown on the March 31 DD 1416 report, plus any "new starts" reported to the Congress by notification letter or reprogramming action. New items added on a DD 1414-R to reflect congressional changes due to enactment of supplemental appropriations acts should be included on subsequent DD 1416s.</i></p>												
<p><i>Single line item for "Canceled Account Adjustments." This will reflect adjustments for purposes of the use of currently available appropriations to fund obligations or adjustments to obligations that otherwise would have been funded from a canceled account except it is canceled based on the Closing Accounts Legislation (P.L. 101-510). A line entitled "Canceled Account Adjustments" will be a separate line item or program element and added as an entry within a single budget activity. A memo line on the DD 1416 shall be shown under BA 5, PCS Travel for active military personnel appropriations, and under BA 4, Administration and Servicewide Activities for active O&M appropriations. For other accounts which do not display line item detail, a memo line shall be shown under any single budget activity.</i></p>												
<p><i>Undistributed amounts from the DD 1414 or DD 1414-R as a result of congressional action/intent shall be separately listed by subject matter and the lump sum amount shall be shown at the account level in columns "c" or "e" and netted out in column "i." The distribution by individual line item of this amount shall be reflected in column "i" of this report. Normally these undistributed adjustments do not impact quantities, but if there is a corresponding quantity change due to the undistributed amount, quantity adjustments shall be shown in column "h."</i></p>												
<p><i>"Subtotal, Direct Program" follows the line item detail and is the sum of all program lines and the undistributed amounts.</i></p>												
<p><i>"Reimbursable Program" is the amount carried forward from the DD 1414. Changes to the reimbursable program made by DD 1415, Reprogramming Action, shall be reflected in column "g" and all other changes to the reimbursable program, not requiring formal reprogramming actions shall be reflected in column "k."</i></p>												
<p><i>"Total Program - FY 19XX" is a total amount of the "Subtotal, Direct Program" and "Reimbursable Program" lines.</i></p>												

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REPORT OF PROGRAMS
(Dollars in Thousands)

Appropriation Account Title: *Enter the appropriation account title and program year.*

As of: *March 31, 19XX or September 30, 19XX*

Line Item a	Program Base Reflecting Basic Congressional Action		Program Base Adjustments Reflecting Enacted Supplemental and Rescissions		Reprogramming Changes Approved by the SecDef and/or Congressional Committees		Changes Reflecting Congressionally Directed Undistributed Amounts and Transfers		Below Threshold Changes Not Requiring Approval by the SecDef or Committees		Total Revised Program (Columns b and c through j and k)	
	Qty b	Amount c	Qty d	Amount e	Qty f	Amount g	Qty h	Amount i	Qty j	Amount k	Qty l	Amount m
<p><i>“Program Base Reflecting Basic Congressional Action” (columns “b” and “c”). For both March 31 and September 30, line items shall be columns “h” and “i” of the DD 1414 for the applicable program year for annual and multi-year accounts. This amount shall remain unchanged throughout the existence of the DD 1416.</i></p>												
<p><i>“Program Base Adjustments Reflecting Enacted Supplemental and Rescissions (columns “d and “e”). Enter only deltas for those programs changed by congressional action outside the initial congressionally appropriated amount for amounts from subsequent erected supplementals and rescissions. Changes shall be the same as those shown on the Revised Base for Reprogramming Actions (DD 1414-R) which separately documents changes based on enacted laws after the basic appropriations act and is submitted to the congressional committees. In addition, this column shall include transfers directed in the general provisions for Shipbuilding Cost Adjustments reflected in the DoD Appropriations Acts for the Shipbuilding and Conversion, Navy appropriation.</i></p>												
<p><i>“Reprogramming Changes Approved by the SecDef and/or Congressional Committees” (columns “f” and “g”). Enter only delta numbers to reflect increases and decreases from DD 1415 reprogramming actions. This includes all DD 1415s, i.e. the Prior Approval (DD 1415-1), Notification Action (DD 1415-2), and Internal Action (DD 1415-3). For those reprogramming actions that have been approved by the SecDef (USD(C) has been delegated authority to sign) and transmitted to the congressional committees, but are pending approval of one or more of the congressional committees, then the amount entered shall be the amount requested on the DD 1415 (increase and decrease) and be labeled as “a/” and footnoted with the following words: <u>a/</u> Includes reprogramming action pending approval of one or more of the congressional committees. If a DD 1415 reprogramming action that was reflected in the President’s budget is pending OSD approval, the amount entered should include the amount requested on the DD 1415 (increase and decrease) and be labeled as “b/” and footnoted with the following words: <u>b/</u> Includes reprogramming action reflected in the budget pending OSD approval. Reprogramming actions pending approval within OSD and not included in the President’s budget shall not be shown. Eventually, these columns will reflect the final results of approved reprogramming actions. In order to keep increases and decreases in balance, sometimes denials of proposed increases and decreases may not be reflected until the implementation of the reprogramming action has been finalized.</i></p>												
<p><i>“Changes Reelecting Congressionally Directed Undistributed Amounts and Transfers” (columns “h” and “i”). Delta entries may include the accumulation of several independent actions: (1) The spread by line item of any congressional undistributed add or reduction which depending on language, may affect only a few programs or all programs, (2) Congressionally directed transfers that are to be made to or from agencies outside DoD or any other transfers of funds, which are not included on a DD 1415 action, (3) Funds transferred by letter to DoD appropriations, i.e., from the Defense Cooperation Account or between NFIP funds, (4) The collection of Small Business innovation Research (SBIR) program resources into the SBIR program element, (5) Revised thresholds for expense/investment purchases. Internal controls within the DoD Components shall be maintained to identify the costs associated with each type of transaction. The distribution by line item of these columns may be changed to reallocate the undistributed amounts directed at account level if necessary, but only if not otherwise constrained by other guidance. Adjustments against congressional special interest items that require DD 1415s prior to implementing decreases (or increases), maybe made but only in pro-rata amounts for across-the-board type adjustments.</i></p>												

DD 1416

REPORT OF PROGRAMS
(Dollars in Thousands)

Appropriation Account Title: *Enter the appropriation account title and program year.*

As of: *March 31, 19XX or September 30, 19XX*

Line Item	Program Base Reflecting Basic Congressional Action		Program Base Adjustments Reflecting Enacted Supplemental and Rescissions		Reprogramming Changes Approved by the SecDef and/or Congressional Committees		Changes Reflecting Congressionally Directed Undistributed Amounts and Transfers		Below Threshold Changes Not Requiring Approval by the SecDef or Committees		Total Revised Program (Columns b and c through j and k)	
	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount
a	b	c	d	e	f	g	h	i	j	k	l	m

“Below Threshold Changes Not Requiring Approval by the SecDef or Committees” (columns “j” and “k”). Delta entries in these columns relate to direct program changes not requiring above threshold reprogramming, such as a DD 1415-1, DD 1415-2, or DD 1415-3. The amounts represent cumulative changes made within a DoD Components threshold authority, known as below threshold. Guidelines are as follows:

Cumulative amounts for each line item may not exceed established threshold amounts, except for adjustments made for “canceled account adjustments.” When the threshold is exceeded due to canceled account adjustments, a footnote is required stating that the reprogramming threshold has been exceeded due to canceled account adjustments.

Changes to the direct program shall net to zero, except when below threshold authority has been used by a DoD Component to finance a congressionally approved increase that was approved on a reprogramming action (usually in regard to the DoD Omnibus Reprogramming Action). This may occur when there is a lack of approved sources to finance all the approved increases. In this case, the total direct program in column “k” will not net to zero. The increase financed by the below threshold action shall be recorded in the DD 1415 column of this report, “Reprogramming Changes Approved by the SecDef and/or Congressional Committees. The sum of these adjustments, for the two separate columns, shall be included against the appropriation line in the “Financing” section.

Changes to the reimbursable program or reimbursable orders, not requiring a formal DD 1415 are reflected in these columns.

“Total Revised Program (Columns b and c through j and k)” (columns “l” and “m”). Entries will represent the arithmetic sum of the applicable entries from columns “b” through “j” and “c” through “k.” The revised program amount shall agree with the program amounts on the DD 1002, Appropriation Status by Fiscal Year Program and Subaccounts, as of the same time periods, March 31 and September 30, except for pending reprogramming actions.

Footnoted Items. All footnotes on the preceding DD 1414, DD 1414-R and DD 1416 reports shall be brought forward. If any footnote is omitted, the reason for doing so must be documented and provided to ODC(P/B)P&FC along with the DD 1416 submission; unless the footnotes represent the status of a reprogramming action, such as pending congressional approval or OSD approval.

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DoD Financial Management Regulation

Volume 3, Chapter 6, Appendix A

REPORT OF PROGRAMS
(Dollars in Thousands)

Appropriation Account Title: <i>Enter the appropriation account title and program year.</i>							As of: <i>March 31, 19XX or September 30, 19XX</i>					
Line Item	Program Base Reflecting Basic Congressional Action		Program Base Adjustments Reflecting Enacted Supplemental and Rescissions		Reprogramming Changes Approved by the SecDef and/or Congressional		Changes Reflecting Congressionally Directed Undistributed Amounts and Transfers		Below Threshold Changes Not Requiring Approval by the SecDef or Committees		Total Revised Program (Columns b and c through j and k)	
	a	Qty b	Amount c	Qty d	Amount e	Qty f	Amount g	Qty h	Amount i	Qty j	Amount k	Qty l
<p><i>Stub Entries for this Financing Section may include some or all of the following types of transactions:</i></p> <p>Budget Authority:</p> <ul style="list-style-type: none"> Appropriation, P.L. 103-335 P.L. 103-335, Sec. 8054(G) Appropriation, P.L. 104-6 Rescission, P.L. 104-19 (Sec. 2007(b)) Transfers Reimbursable Orders Total Financing, FY 19XX Program 												
<p><i>Detail instructions for the above lines are as follows:</i></p> <p><i>The appropriation amount should agree with the amount enacted in the basic appropriations act. The amount will be the same for columns "c" and "m"</i></p> <p><i>General provisions in enacted laws that reduce the value of the appropriation level, additional appropriation from supplemental appropriations acts, and rescinded amounts in appropriations acts should be specifically identified by reference. The net change amounts shall be reflected in columns "c" and "m" and shall agree with the amounts enumerated by subject category in the program section.</i></p> <p><i>Transfers should be the net amount of transfers in or transfers out of the appropriation as of either March 31 or September 30. Transfer amounts for each column shall be reflective of what type of documentation directed the transfer of funds. Specific program transfers directed in law, i.e., Shipbuilding Cost Adjustments, will be reflected in column "c" or column "e" depending on whether the congressional action was in the basic appropriations act or subsequent enacted legislation. The net amount of transfers from all reprogramming actions, DD 1415-1, DD 1415-2, or DD 1415-3, shall be reflected in column "g."</i></p> <p><i>Transfer in or transfers out of the account processed by other than DD 1415, normally supported by a letter, shall be reflected in column "i." Below threshold authority by definition does not allow for changes between appropriations, so no transfers shall be shown in column "k." The "Total Revised Program" for transfers as of September 30 shall agree with the September 30 "Report of Budget Execution" (SF 133). Transfers as of March 31 may differ from the SF 133 as of March 31 due to pending actions.</i></p> <p><i>Reimbursable Orders shall be identical to the reimbursable program in the Program Section except when adjustments have been made to the reimbursable program by formal reprogramming action.</i></p>												

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