

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 a	Program Base Presented to Congress in Printed Justification		Approved Changes Prior to Final Congressional Action		Changes Reflecting Congressional Action/Intent		Program Base Reflecting Congressional/ Presidential Action	
	Qty b	Amount c	Qty d	Amount e	Qty f	Amount g	Qty h	Amount i

The DD From 1414, Base for Reprogramming Actions, establishes the base from which reprogramming actions may be 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 that 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 P-1, Procurement Programs, and arranged in the same order with the exact same title. The line items will be grouped by budget activity and a total will be shown for each budget activity. Only congressional special interest item changes should be listed as memo entries under each P-1 line item.

Research, Development, Test and Evaluation appropriation line items will be the program elements shown on the R-1, RDT&E Programs, and arranged in the same order with the exact same title. 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. Only congressional special interest item changes should be listed as memo entries under each program element.

Unless otherwise directed by OUSD(C), undistributed congressional reductions and adds shall remain undistributed on the DD 1414. An entry will be shown under a category labeled "Undistributed Congressional Actions" 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. The "Undistributed Congressional Actions" will be distributed on the subsequent March 31 DD 1416 in columns "h" and "i," "Changes Reflecting Congressionally Directed Undistributed Amounts and Transfers." For O&M, Army, Navy, Air Force, and Defense-Wide, undistributed adjustments identified within an appropriation that are necessary to support the amount appropriated in an Act shall be distributed to the budget activity level. Additionally, for these appropriations, a line item covering fact-of-life adjustments that tie to the Rebaselining Report may be included for each budget activity to reflect other changes including program changes, price changes, and intra-appropriation transfers.

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

"Total Program, FY 200X" is a total amount of the "Subtotal, Direct Program" and "Reimbursable Program" lines.

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DoD Financial Management Regulation

Volume 3, Chapter 6, Appendix A

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		Approved Changes Prior to Final Congressional Action		Changes Reflecting Congressional Action/Intent		Program Base Reflecting Congressional/Presidential Action	
	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount
a	b	c	d	e	f	g	h	i
<u>PROGRAM</u>								
<p>“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 (do not use xx). 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.</p>								
<p>“Approved 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. This column shall only be used when directed by OSD.</p>								
<p>“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 Act or 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 Congressional Actions” section. (The amounts will be distributed by line item in the subsequent March 31 DD 1416, Report of Programs.) Nonspecific congressional adjustments included in appropriated amounts for an Active Service 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.</p>								
<p>“Program Base Reflecting Congressional/Presidential 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.</p>								
<p>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 leave the column value left (i.e., do not use xx).</p>								

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Volume 3, Chapter 6, Appendix A

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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 a	Program Base Presented to Congress in Printed Justification		Approved Changes Prior to Final Congressional Action		Changes Reflecting Congressional Action/Intent		Program Base Reflecting Congressional/Presidential Action	
	Qty b	Amount c	Qty d	Amount e	Qty f	Amount g	Qty h	Amount i

Stub Entries for this Financing Section may include some or all of the following types of transactions:
 Budget Authority:
 Appropriation, P.L. 106-79
 PL 106-79, Sec. 8054(G)
 PL 106-79, Sec. 8060
 Total Financing, FY 200X Program

Detail instructions for the above financing lines by column are as follows:
 Column "c" for the appropriation and reimbursable orders lines shall be the same as the amounts in the President's Budget Program and Financing Schedules.
 Column "e" is rarely used; and when appropriate, instructions for this column will be provided.
 Column "g" shall be the delta changes made by Congress or DoD for applicable appropriation or general provision changes.
 Column "i" shall be the sum of the columns across and shall be column "c," "Program Base Reflecting Basic Congressional Action," on subsequent DD 1416s.
 "Transfers" shown on the DD 1414 will only apply for those transfers included as part of the President's Budget request or certain congressional action transfers. For example, these may include transfers in the budget from the National Defense Stockpile Fund or general provision transfers provided by the Congress in law that usually involve transfers to Shipbuilding and Conversion. Generally, other congressionally-directed transfers are not reflected until preparation of the as of March 31 DD 1416, Report of Programs.

Footnoted Items. Extreme care should be used in footnoting items to ensure that congressional direction or intent is accurately reflected. Any congressional add or entire requested amount or partially requested amount that is fenced or identified as a special interest item is to be documented as such on the DD 1414. Footnotes will vary depending on congressional action/intent, i.e., an item may not be increased, or decreased, without congressional committee approval prior to implementation of a reprogramming of funds. The prior approval shall follow established reprogramming procedures. Congressionally denied items shall be noted by a single asterisk "*" or double asterisk "**." The single asterisk shall be used only if the item denied was denied without prejudice. Increases to a single asterisk item may be made only after congressional prior approval. Double asterisk items are not available for reprogramming. All footnotes on the DD 1414 are to be carried over to the DD 1416 reports and remain in effect for subsequent DD 1416 reports unless documentation is provided indicating that the footnote is no longer applicable. Footnotes should be consolidated onto the last page of each account. This saves space and avoids repetition of the same footnote that may appear on several pages of an account.

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DoD Financial Management Regulation

Volume 3, Chapter 6, Appendix A

REPROGRAMMING ACTION - PRIOR APPROVAL

Unclassified

Page 1 of 4

Subject:							DoD Serial Number:		
Appropriation Title: Appropriation titles with year designation.							Includes Transfer? Yes or no		
Component Serial Number:		<i>(Amounts in Thousands of Dollars)</i>							
		Program Base Reflecting		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
<p>This is a sample with instructions on details required for preparation of a DD 1415-1, Prior Approval, reprogramming action, which requires congressional committee approval in writing prior to implementation of the committee responses. Specific approval of the USD(Comptroller) is required on all DD 1415 reprogramming actions and OMB endorsement is required for those involving general transfer authority.</p> <p>An introductory paragraph should include the following:</p> <ol style="list-style-type: none"> 1. Explain why the action is being submitted for prior approval. (One or more of the following should apply.) <ul style="list-style-type: none"> A. 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. B. Initiates a new program, subprogram, modification, program element, project, or subproject. C. Exceeds thresholds agreed upon between the congressional committees and the Department. D. Involves the use of general transfer authority and shall state which Acts are involved, for example, pursuant to section 8005, Public Law 106-79, the DoD Appropriations Act, 2000, and section 1001, Public Law 106-65, the National Defense Authorization Act for FY 2000. E. 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.) F. Terminates any program that results in the elimination of a procurement program or an RDT&E program element; a subprogram within a procurement program or RDT&E project or subproject which is equal to the total amount of the procurement program or program element; or a subprogram within a procurement program or an RDT&E project or subproject within a program element of \$10 million or more. 									
Approved (Signature and Date)									

REPROGRAMMING ACTION - PRIOR APPROVAL

Unclassified

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Subject:							DoD Serial Number:		
Appropriation Title: Appropriation titles with year designation.							Includes Transfer? Yes or no		
Component Serial Number:		<i>(Amounts in Thousands of Dollars)</i>							
		Program Base Reflecting		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

2. A concise sentence stating 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. This statement ensures that statutory requirements are satisfied.
4. A statement that the action is/is not included in the President’s Budget that is on the Hill for approval.

REPROGRAMMING INCREASES:

Appropriation and year designation

Budget Activity Number and Title

a	b	c	d	e	f
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Explanation:

Details for each separate increase are as follows:

- a. Line item titles. The title will be identical to the title shown on the DD Form 1414, 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 DD 1414. The baseline is changed by supplemental and rescission actions. Do not use “xx” in any column; rather, leave the column blank.
- c. Entries for “Program Previously Approved by SecDef” (columns “d” and “e”). For the first 1415 processed for a particular item, entries will be the same as columns b and c entries. For subsequent 1415s, entries will be the same as 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 OUSD(C) P&FC.

REPROGRAMMING ACTION - PRIOR APPROVAL

Unclassified

Page 3 of 4

Subject:							DoD Serial Number:		
Appropriation Title: Appropriation titles with year designation.							Includes Transfer? Yes or no		
Component Serial Number:		<i>(Amounts in Thousands of Dollars)</i>							
		Program Base Reflecting		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
<p>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.</p> <p>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.</p> <p>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. If classified information is essential to justification of the reprogramming change, it will be submitted under separate cover.</p>									
TOTAL REPROGRAMMING INCREASE							<u>+10,000</u>		
<u>Research, Development, Test, and Evaluation, Air Force, 00/01</u>									
<u>Budget Activity 4: Demonstration/Validation</u>									
PE 0603851F ICBM - DEM/VAL		43,206		43,206		+10,000		53,206	
<p><u>Explanation:</u> 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.</p>									

REPROGRAMMING ACTION - PRIOR APPROVAL

Unclassified

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Subject:							DoD Serial Number:		
Appropriation Title: Appropriation titles with year designation.							Includes Transfer? Yes or no		
Component Serial Number:		<i>(Amounts in Thousands of Dollars)</i>							
		Program Base Reflecting		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	
TOTAL REPROGRAMMING DECREASE:							<u>-10,000</u>		
<u>Missile Procurement, Air Force, 00/02</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 2000. The MM III GRP program is adequately and appropriately funded to support a GRP production start in FY 2000. Accordingly, FY 1999 funds provided to procure long lead parts are available to finance higher priority requirements.</p> <p>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.</p> <p>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) will neither request reconsideration of denied increases, nor submit alternate sources for any denied sources.</p>									

REPROGRAMMING ACTION - INTERNAL

Unclassified

Page 1 of 1

Subject:							DoD Serial Number:										
Appropriation Title: Procurement, Marine Corps, 00/02							Includes Transfer? No										
Component Serial Number:		<i>(Amounts in Thousands of Dollars)</i>															
		Program Base Reflecting		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								
<p><i>SAMPLE IR FOR QUANTITY INCREASE:</i></p> <p>This internal reprogramming action increases the quantity of Avenger fire units to be procured.</p> <p>REPROGRAMMING INCREASE: <u>+20</u> -</p> <p>Procurement, Marine Corps, 00/02 <u>+20</u> -</p> <p><u>Budget Activity 3: Guided Missiles and Equipment</u></p> <p>Pedestal Mounted Stinger (Avenger)</p> <table style="width:100%; margin-left: 200px;"> <tr> <td style="text-align: right;">61</td> <td style="text-align: right;">50,238</td> <td style="text-align: right;">61</td> <td style="text-align: right;">50,238</td> <td style="text-align: right;"><u>+20</u></td> <td style="text-align: right;">-</td> <td style="text-align: right;">81</td> <td style="text-align: right;">50,238</td> </tr> </table> <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 2000 funding.</p>										61	50,238	61	50,238	<u>+20</u>	-	81	50,238
61	50,238	61	50,238	<u>+20</u>	-	81	50,238										
Approved (Signature and Date)																	

REPORT OF PROGRAMS

(Dollars in Thousands)

Appropriation Account Title: *Enter the appropriation account title and program year.* As of: *March 31, 200X or September 30, 200X*

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												
The DD Form 1416, Report of Programs, 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:												
Line item nomenclature for programs financed within the appropriation account should be as follows: For March 31, titles/line entries for annual appropriation accounts and multiyear appropriation 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. Operation and Maintenance (O&M) memo entries (i.e., not congressional special interest items or part of the President's Budget) listed on the DD 1414 do not need to be carried forward to the DD 1416. Procurement and Research, Development, Test, and Evaluation DD 1414 and DD 1416 nomenclature should be identical. For multiyear appropriation 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.												
Single line item for "Canceled Appropriation 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 Appropriation Accounts Legislation (P.L. 101-510). A line entitled "Canceled Appropriation Account Adjustments" will be a separate line item or program element and added as an entry within a single budget activity. For appropriations that do not display line item detail, a memo line shall be shown under any single budget activity.												
Undistributed amounts from the DD 1414 as a result of congressional action/intent, which were not distributed on the DD 1414, shall be separately listed by subject matter and the lump sum amount shall be shown at the appropriation 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."												
"Subtotal, Direct Program" follows the line item detail and is the sum of all program lines and the undistributed amounts.												
"Total Program - FY 200X" is a total amount of the "Subtotal, Direct Program" and "Reimbursable Program" lines.												

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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, 200X or September 30, 200X*

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 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 multiyear appropriation accounts. This amount shall remain unchanged throughout the existence of the DD 1416.

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“Program Base Adjustments Reflecting Enacted Supplementals 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 enacted supplementals and rescissions.

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“Reprogramming Changes Approved by the SecDef and/or Congressional Committees” (columns “f” and “g”). Enter only delta numbers to reflect increases and decreases from all DD 1415 reprogramming actions. 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.

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“Changes Reflecting 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 Appropriation Account or between NFIP funds, (4) The collection of Small Business Innovation Research (SBIR) program resources into the SBIR program element. 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 appropriation account level if necessary, but only if not otherwise constrained by other guidance.

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DoD Financial Management Regulation

Volume 3, Chapter 6, Appendix A

REPORT OF PROGRAMS

(Dollars in Thousands)

Appropriation Account Title: *Enter the appropriation account title and program year.* As of: *March 31, 200X or September 30, 200X*

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 b	Amount c	Qty d	Amount e	Qty f	Amount g	Qty h	Amount i	Qty j	Amount k	Qty l	Amount m
a												

“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 reprogrammings, such as a DD 1415-1 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 appropriation account adjustments.” When the threshold is exceeded due to canceled appropriation account adjustments, a footnote is required stating that the reprogramming threshold has been exceeded due to canceled appropriation 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.

“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 and DD 1416 reports shall be brought forward. If any footnote is omitted, the reason for doing so must be documented and provided to OUSD(C) 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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REPORT OF PROGRAMS

(Dollars in Thousands)

Appropriation Account Title: <i>Enter the appropriation account title and program year.</i>	As of: <i>March 31, 200X or September 30, 200X</i>
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Line Item a	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 b	Amount c	Qty d	Amount e	Qty f	Amount g	Qty h	Amount i	Qty j	Amount k	Qty l	Amount m

Stub Entries for this Financing Section may include some or all of the following types of transactions:
 Budget Authority:
 Appropriation, PL 106-335
 PL 106-335, sec. 8054(G)
 Appropriation, PL 106-6
 Rescission, PL 107-19 (sec. 2007(b))
 Transfers
 Total Financing, FY 200X Program

Detail instructions for the above lines are as follows:
 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."
 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.
 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 or DD 1415-3, shall be reflected in column "g." Transfers in or transfers out of the appropriation account processed by other than a 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

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