



OFFICE OF THE UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

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COMPTROLLER
(Program/Budget)

MEMORANDUM FOR DEPUTY ASSISTANT SECRETARY OF THE ARMY FOR
BUDGET, OFFICE OF THE ASSISTANT SECRETARY
OF THE ARMY (FINANCIAL MANAGEMENT AND
COMPTROLLER)

DIRECTOR, OFFICE OF BUDGET/FISCAL
MANAGEMENT, OFFICE OF THE ASSISTANT
SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT AND COMPTROLLER)

DEPUTY ASSISTANT SECRETARY (BUDGET), OFFICE
OF THE ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)

SUBJECT: DD 1414, Base for Reprogramming Actions

You are required to provide two copies of the DD 1414, Base for Reprogramming Actions for Fiscal Year (FY) 2008 by **December 10, 2007**. This initial submission must include proper footnoting of all congressional special interest programs consistent with the language and intent of the applicable committee reports and section 8006 of Conference Report (H.R.) 3222. *It is extremely important that reports are submitted on time, because the Department will not be able to do any reprogrammings or transfers until the DD 1414 report is submitted to the congressional committees in accordance with section 8006, unless the Secretary of Defense certifies the requirement is an emergency.*

In addition, as soon as possible after the DD 1414 is submitted to Congress, we intend to submit a reprogramming request to Congress for the Operation and Maintenance (O&M) appropriations to address fact-of-life changes. Please keep in mind that Prior Approval (PA) reprogramming rules apply for any net changes to any budget activity in excess of \$15.0 million, except for the Defense-Wide appropriation, which may be lower. Also, the congressional committees have specified several O&M sub-activity groups and defense agencies that require written notification that transfers in excess of \$15.0 million.

The Services will be required to submit PA reprogramming action for transfers in excess of \$15.0 million **out** of the following budget sub-activities:

Army: Land forces depot maintenance.

Navy: Aircraft depot maintenance; and ship depot maintenance.

Marine Corps: Depot maintenance.

Air Force: Air operations depot maintenance; mobility operations depot maintenance; basic skills/training depot maintenance; and logistics operations depot maintenance.

Defense-Wide O&M: transfer of funds to or from the levels specified for defense agencies in excess of \$15.0 million shall be subject to a PA reprogramming action.

The Services, with Comptroller coordination, shall provide written notification of cumulative transfers in excess of \$15.0 million **out** of the following budget sub-activities:

Army: Maneuver units; modular support brigades; land forces operations support; force readiness operations support; and base operations support.

Air Force: Primary combat forces; combat enhancement forces; and combat communications.

Defense-Wide O&M: cumulative transfers in excess of \$15.0 million or 20 percent, whichever is less, out of the following line items identified in the O&M table contained in the conference report. Defense Legal Service Agency; Office of the Secretary of Defense for: Acquisition, Technology, and Logistics programs; Personnel and Readiness; Comptroller and Chief Financial Officer; Under Secretary of Defense (Intelligence); Under Secretary of Defense (Policy); Director, Program Analysis and Evaluation; and Assistant Secretary of Defense (Networks and Information Integration). There are no changes to the reprogramming requirements for the Defense Health Program.

The above requirements will be incorporated into the DoD 7000-14-R, the Department of Defense Financial Management Regulation (DoDFMR), Volume 3, Chapter 6, in the next revision.



John P. Roth
Deputy Comptroller

cc: OUSD(C) P/B Operations Directorate
OUSD(C) P/B Investment Directorate
OUSD(C) P/B Military Personnel and Construction Directorate
OUSD(C) P/B Revolving Funds Directorate