



COMPTROLLER
(Strategy, Capabilities
& Acquisition)

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

OCT 23 2008

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) 2009 by **November 5, 2008**. 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 sections 8006 and 8007 of Public Law 110-329, the Consolidated Security, Disaster Assistance, and Continuing Appropriations Act, 2009. In addition, include funding from the Defense Bridge Fund Appropriations for Fiscal Year 2009, included in Public Law 110-252, the Supplemental Appropriations Act 2008. *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 8007, unless the Secretary of Defense certifies the requirement is an emergency.*

For the Operation and Maintenance (O&M) appropriation, keep in mind that Prior Approval (PA) reprogramming rules apply for any net changes to any budget activity 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.

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; base operations support; and facilities, sustainment, restoration, and modernization.

Navy: Facilities, sustainment, restoration, and modernization.

Marine Corps: Facilities, sustainment, restoration, and modernization.

Air Force: Primary combat forces; combat enhancement forces; combat communications; and facilities, sustainment, restoration, and modernization.



Kevin J. Scheid
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