



COMPTROLLER  
(Program/Budget)

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

FEB - 5 2014

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 directed to distribute **all** congressional actions including congressional adds, reductions, and those that specify a prorated reduction in the Enterprise Funds Distribution (EFD) system that will create the DD 1414, Base for Reprogramming Actions for Fiscal Year (FY) 2014. I request that you complete your initial submission by **February 19, 2014**. 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 113-76, the Department of Defense Appropriations Act, 2014. In addition, include funding from Title IX, Overseas Contingency Operations for Fiscal Year 2014. ***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.***

The dollar threshold for reprogramming funds for FY 2014 will remain at \$15.0 million for operation and maintenance, \$20.0 million for procurement and \$10.0 million for research, development, test, and evaluation. The Department shall continue to follow the limitation that prior approval reprogrammings are set at either the specified dollar threshold or 20 percent of the procurement or research, development, test and evaluation line, whichever is less. However, the percentage change limitation applies to **both program increases and decreases**. This percentage change applies to the program base value at the time of the below threshold reprogramming (BTR) is executed.

**All thresholds are cumulative** from the base for reprogramming value as modified by any congressional action, to include rescissions, supplemental, and approved DD 1415 reprogramming. Therefore, if the **net value** of transfers into or out of an operation and maintenance (O-1), procurement (P-1), or research, development, test, and evaluation (R-1) line exceeds the identified threshold, the Department of Defense must submit a prior approval reprogramming request to the congressional defense committees.

My point of contact is Brian Snyder ([Brian.D.Snyder22.civ@mail.mil](mailto:Brian.D.Snyder22.civ@mail.mil)), 703-697-0022 and EFD technical assistance contact EFD Support ([osd.pentagon.ousd-c.list.efd-support@mail.mil](mailto:osd.pentagon.ousd-c.list.efd-support@mail.mil)), 703-614-6462.



John P. Roth  
Deputy Comptroller

cc:

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