



OFFICE OF THE UNDER SECRETARY OF DEFENSE
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COMPTROLLER
(Program/Budget)

JAN - 6 2015

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) 2015. I request that you complete your initial submission by January 14, 2015. 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 division C of Public Law 113-235, the Department of Defense Appropriations Act, 2015. In addition, include funding from Title IX, Overseas Contingency Operations for FY 2015. ***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 thresholds for reprogramming FY 2015 funds remain at \$10.0 million for military personnel appropriations; \$15.0 million for operation and maintenance appropriations; \$20.0 million for procurement appropriations; and \$10.0 million for research, development, test, and evaluation appropriations. 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 budget line item, 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 a military personnel (M-1) budget activity; into or out of an operation and maintenance (O-1) budget activity; into or out of a procurement (P-1) budget line item; or into or out of a research, development, test, and evaluation (R-1) budget line items 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), 703-697-0022 and EFD technical assistance contact EFD Support (osd.pentagon.ousd-c.list.efd-support@mail.mil), 703-614-6462.



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

Act: *Provided further*, That no part of the funds in this Act shall be available to prepare or present a request to the Committees on Appropriations for reprogramming of funds, unless for higher priority items, based on unforeseen military requirements, than those for which originally appropriated and in no case where the item for which reprogramming is requested has been denied by the Congress: *Provided further*, That a request for multiple reprogrammings of funds using authority provided in this section shall be made prior to June 30, 2015: *Provided further*, That transfers among military personnel appropriations shall not be taken into account for purposes of the limitation on the amount of funds that may be transferred under this section.

SEC. 8006. (a) With regard to the list of specific programs, projects, and activities (and the dollar amounts and adjustments to budget activities corresponding to such programs, projects, and activities) contained in the tables titled "Explanation of Project Level Adjustments" in the explanatory statement regarding this Act, the obligation and expenditure of amounts appropriated or otherwise made available in this Act for those programs, projects, and activities for which the amounts appropriated exceed the amounts requested are hereby required by law to be carried out in the manner provided by such tables to the same extent as if the tables were included in the text of this Act.

(b) Amounts specified in the referenced tables described in subsection (a) shall not be treated as subdivisions of appropriations for purposes of section 8005 of this Act: *Provided*, That section 8005 shall apply when transfers of the amounts described in subsection (a) occur between appropriation accounts.

* SEC. 8007. (a) Not later than 60 days after enactment of this Act, the Department of Defense shall submit a report to the congressional defense committees to establish the baseline for application of reprogramming and transfer authorities for fiscal year 2015: *Provided*, That the report shall include—

(1) a table for each appropriation with a separate column to display the President's budget request, adjustments made by Congress, adjustments due to enacted rescissions, if appropriate, and the fiscal year enacted level;

(2) a delineation in the table for each appropriation both by budget activity and program, project, and activity as detailed in the Budget Appendix; and

(3) an identification of items of special congressional interest.

(b) Notwithstanding section 8005 of this Act, none of the funds provided in this Act shall be available for reprogramming or transfer until the report identified in subsection (a) is submitted to the congressional defense committees, unless the Secretary of Defense certifies in writing to the congressional defense committees that such reprogramming or transfer is necessary as an emergency requirement.

* (TRANSFER OF FUNDS)

SEC. 8008. During the current fiscal year, cash balances in working capital funds of the Department of Defense established pursuant to section 2208 of title 10, United States Code, may be maintained in only such amounts as are necessary at any time for cash disbursements to be made from such funds: *Provided*,