



COMPTROLLER  
(Program/Budget)

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

JAN - 5 2016

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) 2016. I request that you complete your initial submission by **January 27, 2016**. 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 114-113, the Department of Defense Appropriations Act, 2016. In addition, include funding from Title IX, Overseas Contingency Operations for FY 2016. ***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 2016 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](mailto:Brian.D.Snyder22.civ@mail.mil)), 703-697-0022. For 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.

  
Mary E. Tompkey  
Assistant 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