



**OFFICE OF THE UNDER SECRETARY OF DEFENSE**

**1 100 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1100**

**JUN 26 2020**

**COMPTROLLER  
Program/Budget**

MEMORANDUM FOR DIRECTOR, ARMY BUDGET, OFFICE OF THE ASSISTANT  
SECRETARY OF THE ARMY (FINANCIAL MANAGEMENT  
AND COMPTROLLER)  
ASSISTANT DIRECTOR, OFFICE OF BUDGET FISCAL  
MANAGEMENT, OFFICE OF THE ASSISTANT  
SECRETARY OF THE NAVY (FINANCIAL MANAGEMENT  
AND COMPTROLLER)  
DEPUTY FOR BUDGET, OFFICE OF THE ASSISTANT  
SECRETARY OF THE AIR FORCE (FINANCIAL  
MANAGEMENT AND COMPTROLLER)  
COMPTROLLERS OF THE DEFENSE AGENCIES  
COMPTROLLERS OF THE DEFENSE ACTIVITIES

SUBJECT: CARES Act Spend Plan Guidance on Below Threshold Reprogrammings and Cost  
Category Realignments

References: a) Volume 3, Chapter 6, of the Department of Defense Financial  
Management Regulation (DoD 7000.14-R)  
b) DoD CARES Act Spend Plan as submitted to the Pandemic Response  
Accountability Committee on May 29, 2020

This memorandum provides additional guidance and procedures for the distribution, execution, and tracking of funding received in the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Public Law (P.L.) 116-136.

In order to maintain full visibility and oversight, below-threshold reprogramming (BTR) actions as detailed in reference (a) will not be permitted for CARES Act funding. All realignments of CARES Act funding between programs, projects and activities (PPA) within an appropriation will be documented in an Internal Reprogramming Action (DD 1415-3) even if the realignment or transfer does not exceed currently applicable reprogramming thresholds.

In addition, to enable detailed tracking and potential updates to reference (b), prior to moving funds Components are required to provide OUSD(C), Program/Budget a detailed explanation of all adjustments between DoD CARES Act Spend Plan cost categories, including adjustments were both impacted cost categories are within a single PPA. Attachment (1) provides a template for the reporting cost category adjustments. A copy of reference (b) can be found at <https://pandemic.oversight.gov/agencies/plans>.

Please e-mail cost category adjustment reports to the Program/Budget Integration Team at [osd.pentagon.ousd-c.mbx.pb-integration-group@mail.mil](mailto:osd.pentagon.ousd-c.mbx.pb-integration-group@mail.mil), and the appropriate OUSD(C) Budget Analyst(s).



Anne S. McAndrew  
DoD Deputy Comptroller

Attachments:  
As Stated

Table 4. Component Spend Plans by Appropriation and Cost Category (\$ in Thousands)

Appropriation	Medical Care	Diagnostics & Med. Research	Med. Countermeasures	Medical PPE	Non-Medical PPE	Cleaning & Non-Med Supplies /Equip	MHS Direct Care Capacity	DoD Operations	IT Equip. Support	RC Support for DoD	Transaction with NAFI	Defense Production Act Purchases	Non-COVID	Total
Military Personnel, Army								152,400		100,000				252,400
National Guard Personnel, Army										239,679				239,679
O&M, Army					102,988	40,700		49,778	50,915	5,700	57,226			307,307
O&M, Army Reserve					8,000	18,000		10,000						36,000
O&M, Army National Guard					10,000	60,500				8,663				79,163
Other Proc. Army								34,626	8,800					43,426
RDT&E, Army								63,775						63,775
Working Capital Fund, Army														-
<b>Army Total</b>	-	-	-	-	<b>120,988</b>	<b>119,200</b>	-	<b>310,579</b>	<b>59,715</b>	<b>354,042</b>	<b>57,226</b>	-	-	<b>1,021,750</b>
Military Personnel, Navy								14,000						14,000
Military Personnel, Marine Corps								5,376						5,376
Reserve Personnel, Marine Corps								224						224
O&M, Navy					100,094	75,000		162,101	100,000		99,194			536,389
O&M, Marine Corps						17,611		96,889	18,500		47,477			180,477
O&M, Navy Reserve						1,200			5,100					6,300
Other Proc. Navy														-
Working Capital Fund, Navy													475,000	475,000
<b>DoN Total</b>	-	-	-	-	<b>100,094</b>	<b>93,811</b>	-	<b>278,590</b>	<b>123,600</b>	-	<b>146,671</b>	-	<b>475,000</b>	<b>1,217,766</b>
Military Personnel, Air Force								71,900		98,120				170,020
Reserve Personnel, Air Force								-		41,700				41,700
National Guard Personnel, Air Force										211,386				211,386
O&M, Air Force					53,912	103,922		156,928	68,471		104,036			487,269
O&M, Air Force Reserve								8,000						8,000
O&M, Air National Guard						22,500		19,054						41,554
Other Proc. Air Force	32,000								83					32,083
RDT&E, Air Force						234		128,321						128,555
Working Capital Fund, Air Force									2,800				475,000	477,800
<b>Air Force Total</b>	<b>32,000</b>	-	-	-	<b>53,912</b>	<b>126,656</b>	-	<b>384,203</b>	<b>71,354</b>	<b>351,206</b>	<b>104,036</b>	-	<b>475,000</b>	<b>1,598,367</b>
O&M, Defense-Wide					2,239	20,547		64,137	60,000					146,923
Proc. Defense-Wide									2,105					2,105
Defense Production Act Purchases											1,000,000			1,000,000
RDT&E, Defense-Wide		290,780	11,750					3,640	6,826					312,996
Working Capital Fund, DeCA					3,217	3,050		28,400						34,667
Working Capital Fund, DW (DLA)													500,000	500,000
Defense Health Program	1,407,000	1,351,900	395,000	175,000		15,000	150,000	60,200					1,095,000	4,649,100
Office of Inspector General								20,000						20,000
<b>Defense-Wide Total</b>	<b>1,407,000</b>	<b>1,642,680</b>	<b>406,750</b>	<b>175,000</b>	<b>5,456</b>	<b>38,597</b>	<b>150,000</b>	<b>176,377</b>	<b>68,931</b>	-	-	<b>1,000,000</b>	<b>1,595,000</b>	<b>6,665,791</b>
<b>GRAND TOTAL DoD Appropriations:</b>	<b>1,439,000</b>	<b>1,642,680</b>	<b>406,750</b>	<b>175,000</b>	<b>280,450</b>	<b>378,264</b>	<b>150,000</b>	<b>1,149,749</b>	<b>323,600</b>	<b>705,248</b>	<b>307,933</b>	<b>1,000,000</b>	<b>2,545,000</b>	<b>10,503,674</b>

Cost Category Adjustments

O&M, Army															-
O&M, Navy					25,000			(25,000)							-
O&M, Air Force															-
<b>Total Cost Category Adjustments</b>	-	-	-	-	<b>25,000</b>	-	-	<b>(25,000)</b>	-	-	-	-	-	-	-

<b>REVISED Cost Category Totals</b>	<b>1,439,000</b>	<b>1,642,680</b>	<b>406,750</b>	<b>175,000</b>	<b>305,450</b>	<b>378,264</b>	<b>150,000</b>	<b>1,124,749</b>	<b>323,600</b>	<b>705,248</b>	<b>307,933</b>	<b>1,000,000</b>	<b>2,545,000</b>	<b>10,503,674</b>
-------------------------------------	------------------	------------------	----------------	----------------	----------------	----------------	----------------	------------------	----------------	----------------	----------------	------------------	------------------	-------------------

Date

Explanation of Adjustments

Include specific details on both the increased requirement and available source for net zero adjustment. E.g., --

6/9/2020 Additional funds required for non-medical PPE based on revised CDC guidance for face coverings; funds available in DoD Operations due to reduced sustainment costs for isolation facilities at Recruit Training Center, Great Lakes based on reduction to new accessions.