

**BASE FOR REPROGRAMMING ACTIONS**  
**(Dollars in Thousands)**

Appropriation Account Title: *Enter the appropriation account title and program year.* Fiscal Year Program: *Enter the fiscal year.*

Line Item  a	Program Base Presented to Congress in Printed Justification		Approved Changes Prior to Final Congressional Action		Changes Reflecting Congressional Action/Intent		Program Base Reflecting Congressional/Presidential Action	
	Qty b	Amount c	Qty d	Amount e	Qty f	Amount g	Qty h	Amount i

The DD Form 1414, Base for Reprogramming Actions, establishes the base from which reprogramming actions may be taken. It identifies line items for each appropriation covered in the DoD Appropriations Acts, except those appropriations having no budget activity subdivisions in the budget document presentation. In addition, accounts that are available solely for transfer to another appropriation for a specified purpose are excluded. Details for this report follow:

Line item nomenclature and accompanying amounts for programs appropriated vary by account and should be shown as follows:

Active and reserve component military personnel appropriation accounts shall list budget activities as presented in the justification books. These line items will be followed by budget activity subdivisions or other line identifications to reflect congressional action by programmatic change. A total for each budget activity will be shown.

Operation and maintenance (O&M) active and reserve appropriation accounts shall list budget activities as presented in the justification books. These line items will be followed by budget activity subdivisions or other line identifications to reflect congressional action by programmatic change. A total for each budget activity will be shown.

Procurement appropriation line items will be the procurement line items shown on the P-1, Procurement Programs, and arranged in the same order with the exact same title. The line items will be grouped by budget activity and a total will be shown for each budget activity. Only congressional special interest item changes should be listed as memo entries under each P-1 line item.

Research, Development, Test and Evaluation appropriation line items will be the program elements shown on the R-1, RDT&E Programs, and arranged in the same order with the exact same title. The program elements will be grouped by budget activity and a total will be shown for each budget activity. New program titles due to congressional adds shall be as reflected in the congressional reports or as part of an existing program element, whichever is appropriate. Only congressional special interest item changes should be listed as memo entries under each program element.

Unless otherwise directed by OUSD(C), undistributed congressional reductions and adds shall remain undistributed on the DD 1414. An entry will be shown under a category labeled "Undistributed Congressional Actions" for each separate undistributed reduction made by Congress within the appropriation markup and for those undistributed reductions allocated by DoD based on provisions in law that reduced DoD funds for specific purposes. The "Undistributed Congressional Actions" will be distributed on the subsequent March 31 DD 1416 in columns "h" and "i," "Changes Reflecting Congressionally Directed Undistributed Amounts and Transfers." For O&M, Army, Navy, Air Force, and Defense-Wide, undistributed adjustments identified within an appropriation that are necessary to support the amount appropriated in an Act shall be distributed to the budget activity level. Additionally, for these appropriations, a line item covering fact-of-life adjustments that tie to the Rebaselining Report may be included for each budget activity to reflect other changes including program changes, price changes, and intra-appropriation transfers.

"Subtotal, Direct Program" follows the line item detail and is the sum of all program lines and the undistributed amounts.

"Total Program, FY 200X" is a total amount of the "Subtotal, Direct Program" and "Reimbursable Program" lines.

6-21

DoD Financial Management Regulation

Volume 3, Chapter 6, Appendix A

**BASE FOR REPROGRAMMING ACTIONS  
(Dollars in Thousands)**

Appropriation Account Title: *Enter the appropriation account title and program year.* Fiscal Year Program: *Enter the fiscal year.*

Line Item  a	Program Base Presented to Congress in Printed Justification		Approved Changes Prior to Final Congressional Action		Changes Reflecting Congressional Action/Intent		Program Base Reflecting Congressional/Presidential Action	
	Qty b	Amount c	Qty d	Amount e	Qty f	Amount g	Qty h	Amount i

PROGRAM

“Program Base Presented to Congress in Printed Justification” (columns “b” and “c”). For each line item in the Procurement and RDT&E appropriations, enter the amounts reflected in the P-1 and R-1. The Procurement line items should include applicable line item quantities (do not use xx). Military Personnel and Operation and Maintenance (O&M) appropriations will be by budget activity level and amounts will be obtained from the printed congressional justification books.

“Approved Changes Presented Prior to Final Congressional Action” (columns “d” and “e”). Enter the amount of increase (+) or decrease (-) to the line items or budget activities which were approved by the Secretary of Defense and formally presented to one or both of the Committees on Appropriations. Normally, such changes, involving a change in the budget estimate for the total appropriation, will be submitted to the Congress by the President as formal budget amendments, although in certain cases, such changes have been presented directly by the Secretary of Defense. Testimony on program changes by a DoD official other than the Secretary or Deputy Secretary of Defense shall be considered as an expression of personal opinion and not as an approved change. This column shall only be used when directed by OSD.

“Changes Reflecting Congressional Action/Intent” (columns “f” and “g”). Enter the amount of increase (+) or decrease (-) for each line item reflecting congressional action as indicated in the Conference Report accompanying the DoD Appropriations Act or any other information as may be available to determine congressional action or intent regarding line item detail. In cases where the Congress has made general reductions, the amounts shall be included in the “Undistributed Congressional Actions” section. (The amounts will be distributed by line item in the subsequent March 31 DD 1416, Report of Programs.) Nonspecific congressional adjustments included in appropriated amounts for an Active Service O&M account shall be allocated to the budget activity level. A line item covering ‘fact-of-life adjustments’ may be included for each budget activity to reflect other changes including program changes, price changes and intra-appropriation transfers.

“Program Base Reflecting Congressional/Presidential Action” (columns “h” and “i”). Entries will represent the arithmetic sum of the applicable entries from columns “b” through “f” and “c” through “g.” Quantities and amounts in this column will become the first column “Program Base Reflecting Congressional Action” (columns “b” and “c”) of the subsequent DD 1416 as of March 31 for the current fiscal year.

Quantities (Columns “b,” “d” and “f”). Quantities are only applicable for the procurement accounts. When a procurement line item contains a quantitative measurement, then the quantity shall be reflected in the appropriate quantity columns for that line item. If no quantity is meaningful as a unit measurement, then leave the column value left (i.e., do not use xx).

6-22

**BASE FOR REPROGRAMMING ACTIONS  
(Dollars in Thousands)**

Appropriation Account Title: *Enter the appropriation account title and program year.* Fiscal Year Program: *Enter the fiscal year.*

Line Item  a	Program Base Presented to Congress in Printed Justification		Approved Changes Prior to Final Congressional Action		Changes Reflecting Congressional Action/Intent		Program Base Reflecting Congressional/Presidential Action	
	Qty b	Amount c	Qty d	Amount e	Qty f	Amount g	Qty h	Amount i

Stub Entries for this Financing Section may include some or all of the following types of transactions:  
 Budget Authority:  
     Appropriation, P.L. 106-79  
     PL 106-79, Sec. 8054(G)  
     PL 106-79, Sec. 8060  
     Total Financing, FY 200X Program

Detail instructions for the above financing lines by column are as follows:  
 Column "c" for the appropriation and reimbursable orders lines shall be the same as the amounts in the President's Budget Program and Financing Schedules.  
 Column "e" is rarely used; and when appropriate, instructions for this column will be provided.  
 Column "g" shall be the delta changes made by Congress or DoD for applicable appropriation or general provision changes.  
 Column "i" shall be the sum of the columns across and shall be column "c," "Program Base Reflecting Basic Congressional Action," on subsequent DD 1416s.  
 "Transfers" shown on the DD 1414 will only apply for those transfers included as part of the President's Budget request or certain congressional action transfers. For example, these may include transfers in the budget from the National Defense Stockpile Fund or general provision transfers provided by the Congress in law that usually involve transfers to Shipbuilding and Conversion. Generally, other congressionally-directed transfers are not reflected until preparation of the as of March 31 DD 1416, Report of Programs.

Footnoted Items. Extreme care should be used in footnoting items to ensure that congressional direction or intent is accurately reflected. Any congressional add or entire requested amount or partially requested amount that is fenced or identified as a special interest item is to be documented as such on the DD 1414. Footnotes will vary depending on congressional action/intent, i.e., an item may not be increased, or decreased, without congressional committee approval prior to implementation of a reprogramming of funds. The prior approval shall follow established reprogramming procedures. Congressionally denied items shall be noted by a single asterisk "\*" or double asterisk "\*\*." The single asterisk shall be used only if the item denied was denied without prejudice. Increases to a single asterisk item may be made only after congressional prior approval. Double asterisk items are not available for reprogramming. All footnotes on the DD 1414 are to be carried over to the DD 1416 reports and remain in effect for subsequent DD 1416 reports unless documentation is provided indicating that the footnote is no longer applicable. Footnotes should be consolidated onto the last page of each account. This saves space and avoids repetition of the same footnote that may appear on several pages of an account.

6-23

DoD Financial Management Regulation

Volume 3, Chapter 6, Appendix A