

REPORT OF PROGRAMS
(Dollars in Thousands)

Appropriation Account Title: *Enter the appropriation account title and program year.* As of: *March 31, 200X or September 30, 200X*

Line Item a	Program Base Reflecting Basic Congressional Action		Program Base Adjustments Reflecting Enacted Supplementals and Rescissions		Reprogramming Changes Approved by the SecDef and/or Congressional Committees		Changes Reflecting Congressionally Directed Undistributed Amounts and Transfers		Below Threshold Changes Not Requiring Approval by the SecDef or Committees		Total Revised Program (Columns b and c through j and k)	
	Qty b	Amount c	Qty d	Amount e	Qty f	Amount g	Qty h	Amount i	Qty j	Amount k	Qty l	Amount m

PROGRAM

The DD Form 1416, Report of Programs, reflects the congressionally approved programs as enacted, reprogramming actions which have been approved by the SecDef and congressional committees, congressionally directed undistributed amounts and transfers, and reprogramming actions of lesser significance that are implemented by a DoD Component using below threshold reprogramming flexibility. Details for this report follow:

Line item nomenclature for programs financed within the appropriation account should be as follows: For March 31, titles/line entries for annual appropriation accounts and multiyear appropriation accounts in the first year of availability shall be exactly as shown in the preceding "Base for Reprogramming Actions" report. Additionally, any "new starts" reported to the Congress by notification letter or reprogramming action shall be listed as presented to the Congress. Operation and Maintenance (O&M) memo entries (i.e., not congressional special interest items or part of the President's Budget) listed on the DD 1414 do not need to be carried forward to the DD 1416.

Single line item for "Canceled Appropriation Account Adjustments." This will reflect adjustments for purposes of the use of currently available appropriations to fund obligations or adjustments to obligations that otherwise would have been funded from a canceled account except it is canceled based on the Closing Appropriation Accounts Legislation (P.L. 101-510). A line entitled "Canceled Appropriation Account Adjustments" will be a separate line item or program element and added as an entry within a single budget activity. For appropriations that do not display line item detail, a memo line shall be shown under any single budget activity.

"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.

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	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount
a	b	c	d	e	f	g	h	i	j	k	l	m
<p>“Program Base Reflecting Basic Congressional Action” (columns “b” and “c”). For both March 31 and September 30, line items shall be columns “h” and “i” of the DD 1414 for the applicable program year for annual and multiyear appropriation accounts. This amount shall remain unchanged throughout the existence of the DD 1416.</p>												
<p>“Program Base Adjustments Reflecting Enacted Supplementals and Rescissions (columns “d” and “e”). Enter only deltas for those programs changed by congressional action outside the initial congressionally appropriated amount for amounts from subsequent enacted supplementals and rescissions.</p>												
<p>“Reprogramming Changes Approved by the SecDef and/or Congressional Committees” (columns “f” and “g”). Enter only delta numbers to reflect increases and decreases from all DD 1415 reprogramming actions. These columns will reflect the final results of approved reprogramming actions. In order to keep increases and decreases in balance, sometimes denials of proposed increases and decreases may not be reflected until the implementation of the reprogramming action has been finalized.</p>												
<p>“Changes Reflecting Congressionally Directed Undistributed Amounts and Transfers” (columns “h” and “i”). Delta entries may include the accumulation of several independent actions: (1) The spread by line item of any congressional undistributed add or reduction which depending on language, may affect only a few programs or all programs, (2) Congressionally directed transfers that are to be made to or from agencies outside DoD or any other transfers of funds, which are not included on a DD 1415 action, (3) Funds transferred by letter to DoD appropriations, i.e., from the Defense Cooperation Appropriation Account or between NFIP funds, (4) The collection of Small Business Innovation Research (SBIR) program resources into the SBIR program element. Internal controls within the DoD Components shall be maintained to identify the costs associated with each type of transaction. The distribution by line item of these columns may be changed to reallocate the undistributed amounts directed at appropriation account level if necessary, but only if not otherwise constrained by other guidance.</p>												

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	Qty b	Amount c	Qty d	Amount e	Qty f	Amount g	Qty h	Amount i	Qty j	Amount k	Qty l	Amount m
<p>“Below Threshold Changes Not Requiring Approval by the SecDef or Committees” (columns “j” and “k”). Delta entries in these columns relate to direct program changes not requiring above threshold reprogrammings, such as a DD 1415-1 or DD 1415-3. The amounts represent cumulative changes made within a DoD Components threshold authority, known as below threshold. Guidelines are as follows:</p> <p>Cumulative amounts for each line item may not exceed established threshold amounts, except for adjustments made for “canceled appropriation account adjustments.” When the threshold is exceeded due to canceled appropriation account adjustments, a footnote is required stating that the reprogramming threshold has been exceeded due to canceled appropriation account adjustments.</p> <p>Changes to the direct program shall net to zero, except when below threshold authority has been used by a DoD Component to finance a congressionally approved increase that was approved on a reprogramming action (usually in regard to the DoD Omnibus Reprogramming Action). This may occur when there is a lack of approved sources to finance all the approved increases. In this case, the total direct program in column “k” will not net to zero. The increase financed by the below threshold action shall be recorded in the DD 1415 column of this report, “Reprogramming Changes Approved by the SecDef and/or Congressional Committees. The sum of these adjustments, for the two separate columns, shall be included against the appropriation line in the “Financing” section.</p>												
<p>“Total Revised Program (Columns b and c through j and k)” (columns “l” and “m”). Entries will represent the arithmetic sum of the applicable entries from columns “b” through “j” and “c” through “k.” The revised program amount shall agree with the program amounts on the DD 1002, Appropriation Status by Fiscal Year Program and Subaccounts, as of the same time periods, March 31 and September 30, except for pending reprogramming actions.</p>												
<p>Footnoted Items. All footnotes on the preceding DD 1414 and DD 1416 reports shall be brought forward. If any footnote is omitted, the reason for doing so must be documented and provided to OUSD(C) P&FC along with the DD 1416 submission; unless the footnotes represent the status of a reprogramming action, such as pending congressional approval or OSD approval.</p>												

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	Qty b	Amount c	Qty d	Amount e	Qty f	Amount g	Qty h	Amount i	Qty j	Amount k	Qty l	Amount m
<p>Stub Entries for this Financing Section may include some or all of the following types of transactions: Budget Authority: Appropriation, PL 110-xxx PL 110-xx, sec. 8054 Appropriation, PL 110-xxx Rescission, PL 110-xx (sec. 2007(b)) Transfers Total Financing, FY 200X Program</p>												
<p>Detail instructions for the above lines are as follows: The appropriation amount should agree with the amount enacted in the basic appropriations act. The amount will be the same for columns "c" and "m." General provisions in enacted laws that reduce the value of the appropriation level, additional appropriation from supplemental appropriations acts, and rescinded amounts in appropriations acts should be specifically identified by reference. The net change amounts shall be reflected in columns "c" and "m" and shall agree with the amounts enumerated by subject category in the program section. Transfers should be the net amount of transfers in or transfers out of the appropriation as of either March 31 or September 30. Transfer amounts for each column shall be reflective of what type of documentation directed the transfer of funds. Specific program transfers directed in law, i.e., Shipbuilding Cost Adjustments, will be reflected in column "c" or column "e" depending on whether the congressional action was in the basic appropriations act or subsequent enacted legislation. The net amount of transfers from all reprogramming actions, DD 1415-1 or DD 1415-3, shall be reflected in column "g." Transfers in or transfers out of the appropriation account processed by other than a DD 1415, normally supported by a letter, shall be reflected in column "i." Below threshold authority by definition does not allow for changes between appropriations, so no transfers shall be shown in column "k." The "Total Revised Program" for transfers as of September 30 shall agree with the September 30 "Report of Budget Execution" (SF 133). Transfers as of March 31 may differ from the SF 133 as of March 31 due to pending actions.</p>												

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