

Internal Process Guide

B107

**Air Force Life Cycle Management Center (AFLCMC)**

**process for**

**Reprogramming Requests**

Process Owner: AFLCMC/FZA

Date: 9 June 2022

Version: 3.1

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| **Record of Changes** | | |
| **Version** | **Effective Date** | **Summary** |
| 1.0 | 9 Sep 2012 | Basic document |
|  | 3 Jul 2014 | Process owner validated |
| 1.1 | 30 Sep 2014 | Minor updates to para 3.0 and Atch 2 |
| 2.0 | 9 Feb 2016 | Update to changes in Process Flow |
| 2.1 | 17 Oct 2018 | Updated process flow |
| 3.0 | 7 Apr 2021 | Updated Attachments |
| 3.1 | 9 Jun 2022 | Updated Attachments and DAFMAN Guidance |

**REPROGRAMMING REQUEST PROCESS**

1.0 Process Definition.

This chapter establishes the process for the reprogramming of investment funds. Guidance in this chapter reflects recognition by Congress of the practice of reprogramming DoD funds covered in DoD Appropriations Acts as a necessary, desirable, and timely device for achieving flexibility in the execution of DoD programs.

Procedures are provided for establishing the basis for submitting reprogramming actions.

Congress authorizes and appropriates funds for programs that are either stated in statutory language or discussed in the committee reports that accompany authorization and appropriation acts. However, Congress recognizes unforeseen requirements occur during the execution phase of a budget and therefore, permits reprogramming of funds in execution within certain guidelines, which are subject to annual Congressional guidance. Both statutory and regulatory rules govern reprogramming. See attachment 2 for a summary of reprogramming requirements as outlined in the DoD appropriations Act.

2.0 Purpose and Scope.

Reference: Per DAFMAN 65-605V1 paragraph 3.3.1., reprogramming involves realigning funds from one purpose (or program) to another; a program may be defined as a line item on the *Base for Reprogramming Actions* (DD1414) for a given year. Within DoD, reprogramming includes transferring funds between appropriations and moving funds between programs (which can include line items, sub-programs, sub-projects as applicable) in the same appropriation.

The purpose of this process is to outline step-by-step procedures for a Financial Manager in a program office or Directorate when requesting a reprogramming action. It takes into consideration that reprogramming requests must flow through appropriate channels. There are separate processes for Below Threshold Reprogramming (BTR) requests and Above Threshold Reprogramming (ATR) requests.

All reprogramming requests must be routed through the Directorate / PEO Chief Financial Officer (CFO) (and/or designee) before request is submitted to SAF/AQ.

AFLCMC/FZA requests to be copied on all reprogramming requests submitted to SAF/AQ.

The reprogramming process will not apply to AFSAC-D and the FMS Enterprise.

3.0 Process Description.

1. Program Financial Analysts will routinely monitor execution of program funds.
2. If program financial analysts become aware of a need for additional funds due to an unfunded requirement (UR), they must first determine if the program office will request a Below Threshold Reprogramming (BTR) or an Above Threshold Reprogramming (ATR).
   1. BTR requests are processed on an as needed basis using the SAF/AQX BTR Request Form (Attachment 1)
      1. RDT&E BTR Thresholds (at the program element level)
         1. Increase: Lesser of +$10M or 20% of the appropriated amount
         2. Decrease: Lesser of -$10M or 20% of the appropriated amount
      2. Procurement BTR Thresholds (at the line item (WSC/BPAC) level)
         1. Increase: Lesser of +$10M or 20% of the appropriated amount
         2. Decrease: Lesser of -$10M or 20% of the appropriated amount
   2. As of FY21, ATR requests are processed twice a year, once in conjunction with the President’s Budget Request (Feb timeframe) and once in the traditional Omnibus (June timeframe)
      1. ATR reprogramming actions require written Congressional Approval
      2. ATR actions will be worked in close coordination with the PEMs of the impacted programs.
3. If the program determines a BTR is appropriate to fund the requirement:
   1. The program financial analysts will identify a source.
      1. If a source is not available within the PEO, FM OSF will work with AFLCMC/FZA, other FM OSFs, their PEM and SAF/AQX to identify sources.
      2. Program Financial Analysts will obtain PEO approval for sources. It is recommended Program financial analysts notify PEMs of PEO decision.
   2. Program financial analysts will work with their PEM to complete the necessary BTR documentation using the SAF/AQX BTR Request Form. (Attachment 1)
      1. The requesting organization is responsible for completing the required documentation
      2. Ensure documentation includes what program requirements will be satisfied by execution of the funds requested in the BTR
      3. Provide lower-level, detailed and specific language in budget documentation for the FY being requested. This ensures the requirement has been documented in justification submitted to Congress – it has been previously authorized and appropriated.
      4. Include notation on whether the program has received a Congressional mark, add, rescission or been a denied requirement on a PA reprogramming for the FY requested.
      5. Provide current execution status for all active FYs for the program in which funds are requested. Include explanations if program is behind OSD execution goals.
   3. PEO CFOs or their designees will process the BTR package in the Automated Funds Management System (AFM)
      1. AFM registers will be routed to SAF/AQX for coordination. SAF/AQX will review the requests for funds execution and whether there are any higher priority URs within the AF to which the source funding can be applied.
      2. With SAF/AQX concurrence, AFM registers are then submitted to SAF/FMBI for BA processing. SAF/FMBI will review the request for legal sufficiency to include new start status, purpose, time and amount.
   4. AFLCMC/FZA will process the resulting transactions via PA/BA to move funds accordingly.
4. If the program determines an ATR is appropriate to fund the requirement,
   1. The program financial analysts will identify a source.
      1. If a source is not available within the PEO, FM OSF will work with AFLCMC/FZA, other FM OSFs, their PEM and SAF/AQX to identify sources.
      2. Program Financial Analysts will obtain PEO approval for sources. It is recommended Program financial analysts notify PEMs of PEO decision.
   2. Program financial analysts will work with their PEM to identify the necessary ATR documentation for processing ATR requests.
   3. PEMs associated with the reprogramming will review and coordinate final reprogramming documentation with SAF/FMB to be included in the next reprogramming package sent to Congress for notification.
   4. Upon Congressional approval, SAF/AQX will issue updated PA (Program Authorization) documentation in AFM and SAF/FMBI will issue the subsequent, related BA documents.
   5. AFLCMC/FZA will process the resulting transactions via PA/BA to move funds accordingly.

**Attachment 1 – Below Threshold Reprogramming (BTR) Request Form (as of June 2022)**

The BTR Request Template is updated at the discretion of SAF/AQX, therefore this may not be the most current version of the form. All changes from prior BTR Request form are highlighted in yellow.

**To be completed by the requesting organization:**

**A. Requirement**

**Requirement Point of Contact in PEO or MAJCOM** (Name/Office/Phone): Click or tap here to enter text.

**PEO or MAJCOM NAME:** *(i.e., PEO ACS/BM/ISR/JSF or AQR/TER/ACC, etc)* Click or tap here to enter text.

**PROGRAM NAME** (NAME of receiving RDT&E PE and BPAC **OR** Procurement WSC, BPAC and MPC/Mod# as used in the Automated Funds Management System (AFM):

Click or tap here to enter text.

**Requirement/Project Name:** Click or tap here to enter text.

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| Appr | FY | PE | WSC/  BPAC | MOD | BA | BSA | OAC | ESP | Tracked Earmark | Amount $K | Requirement Reason Code (1-6) | Comments |
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(To recalculate table select table then press F9)

**Requirement Reason Codes:**

1. Funds required to support an urgent, higher priority, requirement.

2. Funds required for price growth associated with program “X”.

3. Funds required to finance additional operational requirements associated with Overseas Operations

4. Funds required to fund operational and fielding requirements.

5. Administrative/Technical reprogramming to correct funds alignment for proper execution.

6. Funds are required to continue an effort initiated in a prior year. *(Applies to BTRs utilizing the “skip rule” as documented in Volume 3, Chapter 6, Section 4.1.5 of the DoD FMR. “A program effort in one year in the Procurement and RDT&E accounts may be extended into a subsequent fiscal year without constituting a new start. This is considered an extension of the effort initiated in the prior year program, and could include a skip year for execution purpose.”)*

**1. Requirement: What program requirements will be satisfied by execution of these funds?** *What material and/or technical service will be rendered by the contractor? Is this an emerging requirement or are you increasing funds to an existing program or project? Provide sufficient detail to allow analysis of this action. Attach equipment procurement line items details including unit cost in a separate spreadsheet for 3080 equipment.*

Click or tap here to enter text.

**2. Is the requirement a new start? Yes  No  Provide lower level detailed specific language in budget documentation for the fiscal year being requested to ensure the requirement has been documented in justification submitted to Congress – authorized and appropriated.**

*Brief statement to ensure need has been determined; explain when need was identified and what makes this requirement proper for the FY appropriation and line item requested. Cite specific language in the budget documentation for the fiscal year being requested to ensure program/project has been authorized. Provide clear linkage between the BTR requirement and the documented AF plans for the particular fiscal year in which BTR funds are being requested, as provided in the budget justification.**For RDT&E, provide the Program Element number and Name and the sub-project (BPAC) number and name* (i.e. FY16 R-Doc Line #xxx, R-2a#, Name, Sub-project)*. For procurement, provide the Budget Program Activity Code (BPAC) and Program Element name* (i.e. FY16 P-Doc Line #xxx, P5/P-40/P3 requirement name, BPAC and PE)*. Do not use mission description for requirement justification.*

Click or tap here to enter text.

**2b. Insert a Screenshot of the P-Doc or R-Doc clearly showing the P-Doc/R-Doc Type, Item #, BPAC and PE.**

**3. Has the program received a Congressional Mark, Add, Rescission or been a Denied requirement on a Prior Approval reprogramming for the FY requested? \*\*\*Click Check Box\*\*\*\* Yes  No**

**If yes, justify below why the requirement can be reprogrammed with the Congressional Marks and provide specific Congressional Mark language. OSD Comptroller site link for DD Form 1414 https://comptroller.defense.gov/Budget-Execution/:**

Click or tap here to enter text.

**Insert DD1414 snapshot below (include line item page and notes page):**

**4. Amount of Flex-In available in AFM data sheet or flex report**: **$K**

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**5. Is this requirement MIP, Overseas Operations, EDI, PDI or Supplemental funded? MIP  Overseas Operations  EDI ☐ PDI ☐ Supp  N/A**

**6. Is there a significant risk to executing these funds and the effort? How long will it take to get the requirement on contract once funds are received?**  *Is a contract in place for plus-up effort? If not when is award scheduled? What type of contract is it (firmed fixed price (FFP), contract plus award fee (CPAF), contract plus incentive fee (CPIF), etc.?*

Click or tap here to enter text.

**7. When are these funds required in the field/program office?**

1. Is there a stop work date? **Yes  No  If yes, what is the date.** Click or tap here to enter text.
2. Exception to AFMAN 65-605 v1 practice suspending issuing BA documents the last 5 business days of each month.

**Yes  No**

**Justification for exception to 7b.:**

Click or tap here to enter text.

**8. Is this a SECAF or CSAF endorsed Top Down Requirement from the Must Pay/Corporate Process?**

**Yes  No**

*If yes, give details as to direction (i.e. provide written/electronic documentation) and complete as much of the remainder of the Request Form as possible.*

Click or tap here to enter text.

**9. Has the Air Force Corporate Structure or AQX ever denied? Yes  No  If yes, give details:**

Click or tap here to enter text.

**10. Has this requirement been requested in any previous Supplemental?**

**Yes  No**

**If yes, which one?** *For RDT&E, provide the Program Element number and Name and the sub-project (BPAC) number and name. For procurement, provide the Budget Program Activity Code (BPAC) and name.*

Click or tap here to enter text.

**11. Funding:** *Why can’t requirement be funded internal to the program or from within the PE (RDT&E) or BPAC (Procurement)?*

Click or tap here to enter text.

**12. Are there any other reprogramming actions pending against the program? Yes ☐ No ☐**

**Give details of why additional funds are available.**

Click or tap here to enter text.

**Provide current Execution Status (ALL active FYs) of the appropriation/program in which funds are required at BOTH the PE/BPAC level AND the BPAC/MPC (Mod) level:**



(color code %OBL green/yellow/red)

**Explain key reason(s) & get well plan behind OSD execution goals:**

* **Must enter get well date/information if behind procurement obligation goal**
* **Must enter get well date/information if behind RDT&E expenditure goal**

Click or tap here to enter text.

\*Please note that there are no Expenditure goals for Procurement funds.

**13. If procuring a military useable end item (with Procurement or RDT&E funds), is the item fully funded?** *Will you have a complete, usable end item after executing these funds?* **Yes  No**

**14. Will this drive an out-year RDT&E or Procurement bill?Yes**  **No**

**If yes, which MAJCOM will POM for this requirement?** Click or tap here to enter text.

**If yes, provide all RDT&E and/or Procurement funds required ($):**

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| **APPR** | **WSC/BPAC/PE** | **FY18** | **FY19** | **FY20** | **FY21** | **FY22** | **FY23** | **FY24** | **FY25** |
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**15. If the requirement is a modification, have you complied with special mod rules (i.e. Low-cost mod ceiling)? Yes  No**  N/A

**16. Is this an AML program? Yes  No**

* **If yes on AML, what is the Acquisition program’s name?** Click or tap here to enter text.
* **If not an acquisition program, is this activity on the AML exemptions list? Yes  No**
* **If yes on the AML exemptions list, what is the activity name and funding line on the AML exemptions list?** Click or tap here to enter text.
* **If not on the AML exemptions list, please submit an AML exemption request via CCaR in conjunction with the BTR.**

**B. Source(s):**

**Source Point of Contact in PEO or MAJCOM**:(Name/Office/Phone): Click or tap here to enter text.

**PROGRAM NAME** (name of sourced RDT&E PE and BPAC; or Procurement WSC, BPAC and MPC/Mod# as used in the Automated Funds Management System (AFM)): Click or tap here to enter text.

**PEO or MAJCOM NAME: (i.e., PEO ACS/BM, ACC etc)** Click or tap here to enter text.

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| Appr | FY | PE | WSC/  BPAC | MOD | BA | BSA | OAC | ESP | Tracked Earmark | Amount $K | Source Reason Code (1-6) | Comments |
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\*(To recalculate table select table then press F9)

Source Reason Codes:

1. Funds are available because requirement has been satisfied and funds are available to support higher priority items.

2. Funds are available due to contract savings because costs to procure items were less than budgeted.

3. Funds are available based on current execution of the program and can be reprogrammed with minimal risk to the program.

4. Funds available because of delayed contract award.

5. Funds made available to satisfy higher priority requirement; original requirement fulfillment to be delayed

6. Administrative/Technical reprogramming to correct funds alignment for proper execution

**1. Why are these funds available? What is the impact of sourcing these funds?**

Click or tap here to enter text.

**2. Amount of Flex-Out available from AFM data sheet or flex report**:

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**3. Is this Source MIP, Overseas Operations, EDI, PDI or Supplemental funded? MIP  Overseas Operations  EDI ☐ PDI ☐ Supp  N/A**

**4. Are the funds currently obligated? Yes  No \_**

**If yes, when will they be de-obligated and available for new obligation?** Click or tap here to enter text.

**5. Are there any other reprogramming actions pending against the source program? Yes  No**

*Give details of why additional funds are available.*

Click or tap here to enter text.

**6. Is the source funding restricted in any way?** *(OSD / Congressional Interest Item / Add, Previously Denied Reprogramming Source, DD1414 restrictions, etc.)* Yes  No

*If yes, justify below why the source can be reprogrammed with the restrictions and provide specific Congressional language. OSD Comptroller site link for DD Form 1414 https://comptroller.defense.gov/Budget-Execution/*

*SAF/FMBI can assist with determining restrictions on the DD Form 1414.*

**Insert DD1414 snapshot below (include line item page and notes page):**

**7.** **Provide current Execution Status for each appropriation/program in which funds are being sourced:**



(Add additional tables if multiple sources) and color code %OBL green/yellow/red

**Summary of Reprogramming Requirements Effective for FY 2021 Appropriation**

**Program Base for All Appropriations**

The program base for a reprogramming action is the initial appropriation as modified by any congressional action, to include rescissions, supplemental, and **approved Department of Defense DD 1415 actions.**

**DD 1415-1 Prior Approval (PA) Reprogramming Actions**

1. Affects a congressional special interest item (unless the funds will be used for the same purpose; then an Internal Reprogramming (IR) is used). **Note that statutory adds under section 8006 of the DoD Appropriations Act, 2021 are not congressional special interest items unless the tables or accompanying paragraphs use the phrase "only for" or "only to." Programs, projects, and activities for which the amounts appropriated exceed the amounts requested, as prescribed in tables explaining project level adjustments in the explanatory statement accompanying the Act are subject to normal PA reprogramming procedures if such transfers exceed thresholds identified in the explanatory statement for the applicable appropriation type.**
2. Involves the use of general transfer authority (GTA) or **special transfer authority (STA) (i.e., provided for Overseas Contingency Operations)** (unless the funds will be used for the same purpose; then an IR is used).
3. Exceeds thresholds.
   1. Military Personnel: Increase of $10 million or more in a budget activity.
   2. Operation and Maintenance:
      1. Increase or **decrease** of $10 million or more in a budget activity, certain readiness related sub-activity group or Defense Agency. **(Pages 2, 35, and 36 of Explanatory Statement, Division C Department of Defense (DoD) Appropriations Act Fiscal Year (FY) 2021)**
      2. **Decrease of $10 million or more out of certain budget subactivities specifically identified in the O&M reprogramming guidance provided in the explanatory statement accompanying the FY 2021 Appropriations Act. (Pages 35 and 36 of Explanatory Statement, Division C DoD Appropriations Act FY 2021)**
      3. Increase or decrease of $10 million or more in a Defense Agency.

b.4 **Increase of $10 million or more to the Operation and Maintenance, Army, and Operation and Maintenance, Army National Guard, Recruiting and Advertising; Other Personnel Support/Recruiting and Advertising budget subactivity. (Page 35 of Explanatory Statement, Division C DoD Appropriations Act FY 2021)**

Exception is the Defense Health Program Operation and Maintenance appropriation, a PA is required for all transfers of funds out of the Direct (or In-House) Care budget activity group or into the Private Sector Care budget activity group. **(Page 148 of Explanatory Statement, Division C DoD Appropriations Act FY 2021)**

**Summary of Reprogramming Requirements (Continued)**

**Effective for FY 2021 Appropriation**

* 1. Procurement appropriations for each budget line item:

1. Increase: $10 million or **20 percent of the appropriated amount** whichever is less. **(Pages 2, 73 and 116 of Explanatory Statement, Division C DoD Appropriations Act FY 2021)**
2. Decrease: $10 million or 20 percent of the appropriated amount, whichever is less.
   1. RDT&E appropriations for each budget line item (i.e., program element):
3. Increase: $10 million or **20 percent of the appropriated amount** whichever is less; **(Pages 2, 73, and 116 of Explanatory Statement, Division C DoD Appropriations Act FY 2021)**
4. Decrease: $10 million or 20 percent of the appropriated amount, whichever is less.
5. Establishes New Programs (i.e., New Starts) (See New Starts Below)
6. Terminates Appropriated Programs.
   1. Eliminates a procurement program, subprogram, or modification of $10 million or more.
   2. Eliminates an RDT&E program element, project or subproject of $10 million or more.
   3. Eliminates an RDT&E program element, project, or subproject that is equal to the total amount of the program element, regardless of amount.

**DD Form 1415-3 Internal Reprogramming (IR) Actions**

1. Realigns funds to a different line item or appropriation for proper execution of the same requirement with **no change in purpose,** may involve GTA, **STA,** and may involve congressional special interest items.
2. Transfers funds from the transfer accounts (i.e., Foreign Currency, Environmental Restoration, Drug Interdiction, Overseas Contingency Operations Transfer Fund, etc.).
3. Documents transfers identifying specific line items when a letter notification to **Congress** is being used to satisfy congressional or specific transfer notification requirements **(i.e., Ship Modernization, Operations and Sustainment Fund).**

**Notification Letters (in advance of initiating) Requirements**

1. Establish new programs or **budget** line items not otherwise requiring prior approval action.
2. Establish new procurement programs, including modifications, costing less than $10 million for the **entire** effort.
3. Establish new development programs costing less than $10 million for the **entire** effort.
4. Initiate safety programs or safety modifications costing less than $10 million for the **entire**

effort; can be initiated immediately following congressional notification.

**Summary of Reprogramming Requirements (Continued)**

**Effective for FY 2021 Appropriation**

1. Terminate programs falling within the below threshold reprogramming amounts (procurement programs or subprograms costing less than $10 million; RDT&E programs, projects, or subprojects costing less than $10 million) as long as the procurement line item or **RDT &E** program element is not eliminated.
2. Identify specific line items to satisfy specific transfer notification requirements.
3. Require a 30-day notification to the Defense Committees **prior** to implementation. The Component may implement the reprogramming action 30-days after congressional notification unless an objection is received from a committee.

**Below Threshold Reprogramming (BTR) Authority Ground Rules**

1. If a PA reprogramming action has been approved to increase a program, procurement line item, or program element that was used to cash flow a higher priority requirement; a BTR ***should not be used to "reverse"*** an approved PA reprogramming action for any program, procurement line item, or program element.
2. A BTR ***threshold*** is established for each appropriation and allows funds to be reprogrammed internal to the appropriation without obtaining congressional prior approval to finance cost increases to existing programs, with some exceptions. Any movement of funds between appropriations or between legal subdivisions within an appropriation is a "transfer" and requires the use of transfer authority.
3. The BTR shall not exceed the established thresholds. Each threshold reflects aggregate levels of reprogramming activity within **military personnel, O&M,** Procurement line items, and within RDT&E program elements. The BTR thresholds represent the cumulative amount that may be reprogrammed over the life of the appropriation.
4. The Components shall not use BTR authority to reduce congressional special interest items.
5. The Component shall not use BTR authority to increase lines specifically reduced by congressional action. Components may use BTR authority to restore non-specific reductions to these items, but only to the original level of the budget request or the level determined in the specific account tables reflected in the Statement of Managers accompanying the applicable Appropriations Act, whichever is less.
6. No BTR increase or decrease may exceed the above thresholds or 20 percent, whichever is less, of the appropriated level for each Procurement line item or RDT&E program element.
7. **BTR example:**

**Budget line item**

**BTR increase of $5.0 million BTR decrease of $4.0 million**

**uses $1.0 million of BTR limitation**

**Summary of Reprogramming Requirements (Continued)**

**Effective for FY 2021 Appropriation**

**New Start Requirements**

1. Any program not explicitly justified to, and funded by, the Congress is considered to be a new start program. In accordance with section 8075 of division C of Public Law 116-260, the Department of Defense (DoD) Appropriations Act, 2021, the congressional oversight committees must be notified, in writing, prior to the initiation of any new start program, project, or activity. The Office of the Secretary of Defense (Comptroller) also must be provided such prior notification. The following notification/approval procedures will be used in **all** new start actions.
2. Proposed new start programs exceeding the following thresholds require prior approval of the congressional oversight committees, and will be submitted for approval as DD 1415 Prior Approval Reprogramming actions:
   1. Establishes a new procurement program estimated to cost $10 million or more within the first 3 years.
   2. Establishes a new RDT&E program, RDT&E project, or RDT&E subproject estimated to cost $10 million or more within the first 3 years.

No action may be taken on the new program until approval of **all** committees has been received.

1. For new start programs falling below these thresholds, a notification letter to the oversight committees and to the Under Secretary of Defense (Comptroller) is required. Components may initiate the new program after the expiration of the 30-day notification period, unless an objection is received from a committee. New start notification letters must be staffed with the Office of the Under Secretary of Defense (Comptroller) prior to delivery to the oversight committees.
2. New start safety modifications or safety programs costing less than $20 million for the entire effort may be initiated immediately after the written notification is delivered to the congressional oversight committees.
3. The determination of whether a particular activity is a new start is made based upon the justification material presented to the Congress for the program year in which the new program is proposed. Particular care must be taken in making a determination of whether a program should be considered a new start. If a program is not explicitly addressed in the relevant justification material, it is considered to be a new start 1• The following parameters are provided to guide the decision making process:

1 "Skip year" program, or programs funded by the Congress in previous years but not requested in the budget for the year of execution, are not considered to be new start programs. The DD 1416, Report of Programs, must be annotated in cases where funding is added for these programs.

**Summary of Reprogramming Requirements (Continued)**

**Effective for FY 2021 Appropriation**

* 1. Operation and Maintenance Accounts: New starts would be significant new programs that have not been previously justified. This determination would be made at the 0-1 subactivity level.
  2. Procurement Programs: An activity which requires the establishment of a new line item (at the P-1 level) or establishes a new subprogram not included in the procurement justification material (such as the P-40A and P-5A exhibits) is considered to be a new start. Guidance for specific procurement lines is as follows:
     1. Modifications: Modifications not included as specific lines on the P-3 are considered to be new starts.
     2. Aggregate lines (Items Less Than $5 Million): End items not specifically justified in the P-40 are considered to be new starts.
     3. Information Technology: A new start is one not identified in the IT 300 exhibit, provided that the proposed program would require the preparation and submission of an IT 300 exhibit.
     4. Spares and Repair Parts: Items procured by these lines are normally not individually justified; therefore, procurement of additional items, based upon demand, would normally not be considered to be new starts.
  3. RDT&E Programs: A program which establishes a new program element, a new project, and a new task under a project not previously justified to the Congress on the R-2/R-2A is considered to be a new start.

*This summary and all implemented reprogramming actions are posted to the Comptroller's Public Web Site and can be viewed at* [*http://comptroller.defense.gov/BudgetExecution.aspx*](http://comptroller.defense.gov/BudgetExecution.aspx)