

Approved: 1-7-2021

**SUBJECT: BUDGET PLANNING, FORMULATION, EXECUTION, AND
DEPARTMENTAL PERFORMANCE MANAGEMENT**

1. PURPOSE. Establish policies and responsibilities for Department of Energy (DOE) Budget Formulation, Execution, and Funds Control in accordance with Office of Management and Budget (OMB) policy and applicable federal laws.
2. CANCELS/SUPERSEDES. DOE O 130.1, *Budget Formulation*, dated 09-29-95; DOE O 135.1A, *Budget Execution – Funds Distribution and Control*, dated 01-09-06; DOE M 135.1-1A, *Department of Energy Budget Execution – Funds Distribution and Control Manual*, dated 01-09-06, and DOE G 120.1-5, *Guidelines for Performance Measurement*, dated June 30, 1996.

Changes in federal law and regulation supersede this document.

3. APPLICABILITY.
 - a. Departmental Applicability.
 - (1) The provisions of this Order apply to every Departmental Element.
 - (2) The Administrator of the National Nuclear Security Administration (NNSA) shall assure that NNSA employees comply with their respective responsibilities under this directive. Nothing in this directive shall be construed to interfere with the NNSA Administrator's authority under section 3212(d) of Public Law 106-65 to establish Administration-specific policies, unless disapproved by the Secretary.
 - b. DOE Contractors. This Order does not apply to contractors.
 - c. Equivalencies/Exemptions for DOE O 130.1A.
 - (1) Equivalency. In accordance with the responsibilities and authorities assigned by Executive Order 12344, codified at 50 U.S.C. sections 2406 and 2511, and to ensure consistency throughout the joint Navy/DOE Naval Nuclear Propulsion Program, the Deputy Administrator for Naval Reactors shall implement and oversee requirements and practices pertaining to this directive for activities under the Deputy Administrator for Naval Reactors' cognizance, as deemed appropriate.
 - (2) Equivalency. The requirements of this directive only apply to the Bonneville Power Administration (BPA) to the extent it is consistent with statutory authorities. The DOE Chief Financial Officer (CFO) and BPA Chief Financial Officer shall work collaboratively on application of this

Order to address the organizations' respective needs in a manner that supports both the CFO and BPA's goals and responsibilities. In addition:

- (a) BPA is self-financed with permanent indefinite direct spending, contracting, contract and borrowing authority.
- (b) BPA is excluded from applicability of the budget execution and funds control regulations and related manual of this Order.
- (c) BPA's business-type budget includes BPA estimates for use of its permanent authorities to meet its multi-year electric utility planning responsibilities, including BPA's direct funding of certain costs of the U.S. Army Corps of Engineers and Bureau of Reclamation.
- (d) BPA does not participate in the DOE internal budget process. Updated multi-year BPA Budget direct spending estimates are included in the DOE Budget Submission to the OMB. BPA participates in the OMB and Congressional Budget processes.
- (e) BPA is exempt from general budget sequestration and is treated as a U.S. Government Corporation for financial purposes.

4. REQUIREMENTS.

a. Budget Planning and Formulation.

- (1) Budget formulation activities shall be conducted in accordance with the requirements described in Federal law and OMB policy and direction. OMB Circular No. A-11, *Preparation, Submission and Execution of the Budget* (revised annually), provides specific guidance on development and preparation of the President's Budget and materials required for Administration and Congressional review of requests.
- (2) Budget requests shall fully support the goals and objectives of the Departmental Strategic Plan and Administration Priorities, consistent with current OMB guidance. (GPRA Modernization Act of 2010 and OMB Circular No. A-11)
- (3) The Department shall incorporate applicable best practices of Planning, Programming, Budget, and Execution/Evaluation (PPBE) in the budget formulation process.
- (4) Consistent with the requirements of 31 U.S.C. 1105(a)(5), 42 U.S.C. 7279a, which requires a future-years energy program, and 50 U.S.C. 2453 (applicable to NNSA), which requires a future-years nuclear security program, the Department shall prepare a budget request that provides estimated expenditures and proposed appropriations in the fiscal year for

which the budget is sent to OMB and the Congress and the 4 fiscal years after that year.

- (5) Program and project cost estimates and performance data shall be considered in the formulation of the budget.
- (6) The Department shall consider evidence-based information when formulating the budget. Such information shall include applicable results from evaluations made consistent with the Department's Annual Evaluation Plan and Learning Agenda, as required by the *Foundations for Evidence-Based Policymaking Act of 2018 (Public Law 115-435)* and section 290 of OMB Circular No. A-11, or successor OMB guidance.
- (7) Budget formulation processes shall include all Departmental Elements and individual organizational units that review current operations, program objectives, provide functional support, and develop future operational plans.
- (8) The Department's budget formulation process shall include an internal budget review of budget input and requests evaluated and considered by headquarters elements, CFO staff, and Department leadership.
- (9) The Department's request to OMB is the Secretary's final budget decision resulting from the Department's internal budget review process.
- (10) The Department's budget formulation activities relating to Information Technology are coordinated with the DOE Chief Information Officer (CIO) consistent with the requirements of the Federal Information Technology Acquisition Reform Act (FITARA) of 2014.
- (11) The Department's budget formulation process relating to Real Property is coordinated with the Senior Real Property Officer, consistent with the requirements of the Federal Property Management Reform Act of 2016 and OMB Memorandum, M-20-03, Implementation of Agency-wide Real Property Capital Planning.
- (12) The Department shall prepare information for direct loans or loan guarantees as required by Section 185 of OMB Circular No. A-11, *Federal Credit*, or successor OMB guidance.
- (13) Consistent with OMB approved practice, DOE may fund leases for High Performance Computing projects through annual appropriations. Anticipated annual funding for High Performance Computing lease costs and the intention to lease High Performance Computing assets shall be stated in the budget request. OMB review of annual funding for High Performance Computing leases agreements occurs through the annual budget process.

- (14) Project Data Sheets shall be prepared and updated consistent with current budget formulation guidance and the requirements of DOE Order 413.3, *Program and Project Management for the Acquisition of Capital Assets*, current version. Project Data Sheets shall be updated whenever Congressional notification is required, including notifications required under the provisions of 50 U.S.C. 2744 and 50 U.S.C. 2753.
- (15) Out of cycle budget notifications will be provided to OMB and Congressional appropriations committees whenever Congressional notification of project cost overruns is required, including notifications required under the provisions of 50 U.S.C. 2744, 50 U.S.C. 2753, and when otherwise required by DOE policy.

b. Budget Execution and Funds Control.

- (1) Budget execution is the implementation process by which the Department spends funding provided by Congress to carry out the objectives of legislation in accordance with fiscal statutes and appropriations.
- (2) Budget execution activities include a system of administrative controls and distribution of funds conducted in accordance with applicable statutes, OMB guidance, and Departmental policy. The Department's policy regarding the administrative control of funds is in the *DOE Financial Management Handbook*, maintained by the Office of the CFO.
- (3) Consistent with 31 U.S.C. 1514, Department's system of funds control finances each operating unit at the highest practical level, from not more than one administrative division for each appropriation. At DOE, this requirement is implemented by allotting funds directly to each Departmental Element at a level consistent with Congressional control points.
- (4) Budget execution function is the monitoring of the financial execution of the budget in relation to actual expenditures.
- (5) DOE Departmental Elements shall continue operations after enactment of a continuing resolution or annual appropriations bill, while CFO budget officials are working to issue an Advice of Allotment for funding available through automatic, quarterly, and full year apportionments. Operations must adhere to applicable continuing resolution, appropriations restrictions, and other restrictions identified by CFO.
- (6) Specific requirements apply for OMB notification and review of the scoring impact for certain lease-purchase agreements, capital leases, and non-routine financing proposals, as specified in Appendix B of OMB Circular No. A-11, or successor policy.

- (a) Notification to OMB of lease-purchase agreements and capital leases relating to High Performance Computing is provided through the annual budget process or through out-of-cycle notifications. No separate notification is required for review of the scoring impact.
 - (b) Notice to OMB of other applicable lease-purchase agreements, capital leases, and non-routine financing proposals shall be provided by the CFO Office of Budget. Additional guidance for preparation and requests of applicable real property proposals is contained in DOE Guide 430.1-7, *Alternative Financing Guide*, current version.
- (7) DOE reports Information Technology investments to OMB through the OMB IT portfolio. High Performance Computing is considered a research and development activity, and budget execution data is reported separately to OMB by the Office of the CIO..

c. Performance.

- (1) DOE performance management meets current OMB requirements stated in part 6 of OMB Circular No. A-11, or successor policy.
- (2) DOE performance management is integrated, as appropriate, with budget planning, formulation, execution, and evidence-building activities.

5. RESPONSIBILITIES.

a. Chief Financial Officer.

- (1) Advises the Secretary, Departmental Senior Leadership, DOE councils, and DOE officials on financial management activities, the strategic use of financial resources, and responsibilities delegated by the Secretary.
- (2) Establishes and maintains a budget organization with sufficient staffing, resources, and authorities to perform required functions, including:
 - (a) Appoints a Budget Director to oversee and direct the Department's budget process.
 - (b) Provides central coordination and maintains Departmental Budget points-of-contacts for the budget process.
 - (c) Serves as DOE's liaison to OMB, Congress, and external entities for the Department-wide budget activities, including, planning, performance, formulation, and execution, and provides reports and information, as necessary.

- (d) Supports Departmental officials testifying at Congressional budget hearings, and provides additional data to Congress, as requested, in support of the Department's budget.
- (3) Establishes and maintains the Department's Budget Formulation process:
- (a) Issues budget formulation requirements and guidance annually or as needed to implement OMB and Secretarial instructions regarding budget formulation and budget formulation processes and procedures. As appropriate, issues preliminary budget formulation guidance to facilitate timely completion of the annual budget formulation process.
 - (b) Provides implementing policies and procedures for applying PPBE best practices at the Department, consistent with Secretarial instructions.
 - (c) Coordinates with the Office of Chief Human Capital Officer to integrate full time equivalent guidance as appropriate.
 - (d) Reviews and analyzes Departmental Elements' budget requests for:
 - 1 Consistency with administration priorities, DOE's strategic plan, performance objectives, and budget formulation requirements and guidance.
 - 2 Sustainability of follow-on program and functional activities aligned with outyear funding.
 - (e) Reviews and analyzes OMB budget materials to verify compliance and transmit Secretarial decisions regarding budget requests.
 - (f) Reviews Congressional budget materials to verify compliance and alignment with Presidential policy and economic decisions.
 - (g) Recommends revisions to Departmental Elements' OMB budget request and the President's Budget Request to Congress as necessary.
 - (h) Coordinates with the Office of the CIO to ensure that IT budgeting, including preparation of the Department's IT Portfolio, is appropriately integrated into the budget formulation process to comply FITARA and OMB requirements.
 - (i) Identifies and reports, as appropriate, crosscutting budget issues and requests.

- (4) Establishes and maintains the Department's Budget Execution and Funds Control process:
 - (a) Maintains budget execution requirements and guidance through the *DOE Financial Management Handbook* or other mechanism as appropriate. Provides Budget Execution Officers an opportunity to review and comment on all formal budget execution guidance.
 - (b) Establishes and maintains the DOE base budget table and supporting documentation.
 - 1 Provides the base table, and subsequent updates, to the appropriate Congressional committees.
 - 2 Reconciles OMB-approved apportionments and Treasury warrants to appropriations, approved funding program totals to allotments, and allotment totals to base table controls and budgetary resources available for obligation.
 - (c) Requests apportionment of funds from OMB.
 - (d) Requests Department of the Treasury issuance of appropriation warrants consistent with apportionments and other budget authority and records receipt of warrants.
 - (e) Prepares and issues allotments to distribute funds to Departmental Elements that are within the availability of authority and/or funds provided by appropriations, apportionments, reimbursements, and other means.
 - (f) Reviews and responds to proposed deferrals and rescissions initiated by DOE and monitors deferrals after they are reported to OMB.
 - (g) Manages requested changes to congressional control levels by determining whether a proposal for reprogramming, restructuring, or appropriation transfer is appropriate; coordinating staff review and comment; notifying OMB and Congressional committees as necessary; and reserving funds proposed for reprogramming or appropriation transfer.
 - (h) Antideficiency Act Violations:
 - 1 Establishes a system of administrative control of funds in accordance with OMB Circular No. A-11 and the Antideficiency Act [31 U.S.C. 1514].

- 2 Reviews, in coordination with the Office of General Counsel, all reports of potential violations of the Antideficiency Act, consistent with established Departmental procedures. Provides copies of all reports of potential Antideficiency Act violations and other appropriations law violations to the Office of Inspector General.
 - 3 Advises the Secretary of any reportable violations, and signs and transmits required notices to OMB, Congress, and the President.
 - 4 Establishes policies and procedures for Departmental review and reporting of potential violations of the Antideficiency Act.
 - 5 Provides notification to the Departmental Element when employees of the Departmental Element have caused a violation of the Antideficiency Act, which could result in appropriate disciplinary action by the cognizant supervisor.
- (i) Requests OMB review of proposed lease-purchase agreements, capital leases, and non-routine financing proposals as required, consistent with the provisions of this policy and Appendix B of OMB Circular No. A-11.
 - (j) Maintains appropriate segregation of duties for budget execution functions.
- (5) Supports the review, collection, analysis, and reporting of budget information and data.
- (a) Accesses, as needed, all records, reports, audits, reviews, documents, papers, recommendations, and other material that are DOE property (or are available to the Department) and are related to programs and operations for which the CFO has responsibility, except Office of Inspector General materials.
 - (b) Performs financial analysis as appropriate to support budget formulation and execution.
 - (c) Collects and analyzes information for using data for decisions, evaluations, and assessments on the strategic use of resources to support DOE mission.
 - (d) Reviews major legislation, programmatic proposals, and requirements for major procurements and advises DOE officials on Federal budget implications.

- (e) Reviews and approves budget-related correspondence for transmittal to the Secretary, OMB, the President, Congress, or external entities. NOTE: Concurrence/consultation typically would not be required for routine discussions with or presentations to local groups.
 - (f) Coordinates with the Office of the CIO (and the Office of Management in the implementation of accounting controls and status of funds reporting associated with the FITARA and OMB requirements stated in the annual IT Budget - Capital Guidance used to prepare the Department's IT Portfolio.
 - (g) Coordinates, as appropriate, review, collection, analysis, and reporting of real property information with the Senior Real Property Officer.
 - (h) Coordinates review and analysis activities, as appropriate, with the Chief Evaluation Officer and the Program Management Improvement Officer.
 - (i) Coordinates DOE responses to external budget data requests in coordination with Departmental Elements involved.
- (6) Serves as the Department's Performance Improvement Officer (as specified 31 U.S.C. 1124). Responsibilities of the Performance Improvement Officer can be delegated to CFO management officials as appropriate.
- (a) Advises and assists the Secretary and the Chief Operating Officer (DOE Deputy Secretary) to promote mission accomplishment through strategic and performance planning, measurement, analysis, regular assessment of progress, and use of performance information to improve the results achieved.
 - (b) Advises the Secretary and the Chief Operating Officer on the selection of agency goals, including opportunities to collaborate with other agencies on common goals.
 - (c) Assists the Secretary and the Chief Operating Officer in overseeing the implementation of the agency strategic planning, performance planning, and reporting requirements, including the contributions of the agency to the Federal Government priority goals.
 - (d) Supports the Secretary and the Chief Operating Officer in the conduct of regular reviews of agency performance, including at least quarterly reviews of progress achieved toward agency priority goals.

- (e) Assists the Secretary, the Chief Operating Officer, and the Chief Human Capital Officer in the effective and appropriate use of performance measures in personnel performance appraisals.
- (f) Communicates agency progress toward the achievement of goals to leaders, managers, and employees in the agency and to Congress, and made available on a public website of the agency.
- (g) Issues implementing guidance to Departmental offices on performance management requirements as necessary and coordinates development of performance goals and metrics with designated performance leads for Departmental offices.
- (h) Represents DOE on relevant interagency councils and working groups.

b. Heads of Departmental Elements.

- (1) Assign a Budget Planning Officer and provide sufficient staffing, resources, and authorities for the Budget Planning Officer to perform required budget formulation functions.
- (2) Designate, in consultation with the CFO, a Budget Execution Officer to receive allotments from the Office of the CFO and lead budget execution efforts for the Departmental Element. Provide the designated official sufficient resources and authority to perform all assigned functions. The Budget Execution Officer may be the same individual as the Budget Planning Officer if appropriate for the Departmental Element.
- (3) Provide notification to the CFO of proposed changes to the budget structure changes within programs, or functional transfers between programs, that affect the budget formulation process.
- (4) Coordinate with the CFO on budget-related discussions with OMB's Resource Management Offices and Congressional appropriations committees. Participate in budget hearings as appropriate and provide, through the CFO, additional data if requested, including responses to questions for the record.
- (5) Provide appropriate support to the Performance Improvement Officer in strategic and performance planning, measurement, analysis, regular assessment of progress, and use of performance information to improve the results achieved. Support other assigned functions of the Performance Improvement Officer and provide performance reporting as needed.
- (6) Conduct joint program-level budget office and IT office review of investment estimates reported in DOE's annual IT Portfolio reporting to

OMB for data quality, consistency, and alignment with the program's overall budget request.

- (7) Support the CIO, CFO, Performance Improvement Officer, Chief Acquisition Officer, and program leadership plan to develop an overall portfolio of IT resources that achieve program and business objectives, and to develop sound estimates of the necessary IT resources for accomplishing those objectives.

c. Budget Planning Officers.

- (1) Maintain a Budget Formulation Process consistent with Departmental requirements and policy and develop budget requests consistent with the Departmental guidance.
- (2) Develop processes as necessary to implement and interpret DOE budget policies and instructions for assigned federal offices and assigned site/facility management contractors.
- (3) Develop Congressional budget requests in compliance with statutory requirements, Presidential policy and economic decisions, supporting OMB funding levels, and DOE implementing guidance. Requests shall also comply with guidance, formats, and reporting requirements contained in OMB Circular No. A-11, the DOE budget call and budget formulation instructions. Requests shall be provided to the CFO using Departmental budget formulation systems and templates.
- (4) Inform the CFO of new or emerging budget requirements.
- (5) Use program and project cost estimates, performance data, and other evidence-based information as appropriate in formulating budget request.
- (6) Integrate applicable best practices regarding PPBE in the Departmental Element's budget formulation process, consistent with Departmental guidance.
- (7) Maintain a documented process to validate budget estimates provided by contractors and federal offices for accuracy and appropriate consistency with external reporting.
- (8) Support the CFO in the development and revision of budget policy and provide comments on proposed policy changes.
- (9) Advise the CFO of crosscutting budget issues and requests.

d. Budget Execution Officers.

- (1) As designated by the Head of the Departmental Element, serve as the allotment recipient and lead budget execution for the Departmental Element.
- (2) Maintain stewardship of Federal resources and efficient and effective use of funds to achieve intended program results.
- (3) Distribute the Departmental Element's funds to make them available for obligation, consistent with current DOE funds distribution processes and systems.
- (4) Maintain appropriate segregation of duties for budget execution functions.
- (5) Maintain a formal process to designate (in writing) officials to approve the obligation and expenditure of funds, determine accompanying fund citations or accounting classifications, and verify that funds are used for the purposes for which appropriated. Notifies the CFO of designated officials, consistent with current procedures.
- (6) Maintain processes so that neither obligations nor expenditures are made in excess of available budgetary resources and work is not initiated in advance of receiving budgetary resources, consistent with the Department's administrative control of funds processes.
- (7) Develop spend plans consistent with Departmental and OMB guidance.
- (8) As necessary, provide input to the CFO on the allocation of funds to the base table prior to the issuance of allotments under a continuing resolution.
- (9) Monitor budget execution to verify that resources are being expended as planned and in accordance with legal and administrative limitations.
- (10) Provide budget information and reports as required to support mission execution.
- (11) Support the DOE performance assessment and reporting program.
- (12) Request allotment changes to CFO.
- (13) Coordinate with the CFO on issues relating to budget execution, including reports of potential Antideficiency Act violations.
- (14) Develop, with the CFO, appropriate accounting codes and definitions to represent an organization's functions and activities.

- (15) As appropriate, serve as the allotment recipient for reimbursable work agreements executed by headquarters offices.
 - (16) Notifies the CFO Office of Budget of proposed lease-purchase agreements, capital leases, and non-routine financing proposals, consistent with the provisions of this policy and Appendix B of OMB Circular No. A-11. Notification to CFO should be provided by the office funding the proposed capital lease, lease-purchase agreement, or other proposed activity involving non-routine financing.
- e. Designated Financial Officers (DFO). Requirements for designating DFOs are found in DOE Order 520.1, *Financial Management and Chief Financial Officer Responsibilities*, current version.
- (1) Serve as the allotment recipient for reimbursable work performed by federal organizations and contractors under the cognizance of the DFO.
 - (2) Request new fiscal year apportionments sufficient to cover estimated obligations required for reimbursable work activities for federal organizations and contractors under the cognizance of the DFO.
 - (3) Reconcile data recorded in the Departmental funds distribution system, accounting system, and acquisition system on a monthly basis for federal organizations and contractors under the cognizance of the DFO.
 - (4) Support budgetary actions required for site/facility management contractor transitions.
 - (5) Report apparent Antideficiency Act violations or other appropriations law violations to the CFO, consistent with current procedures outlined in the *DOE Financial Management Handbook*. Maintain appropriate segregation of duties for budget execution functions.
- f. Contracting Officers.
- (1) Before contract obligation, verify funds to be contractually obligated are available for obligation. Funds availability for contracts shall be demonstrated by an approved requisition or through a certification of funds provided by the Budget Execution Officer or official designated in accordance with paragraph 5.d.(5) of this Order. The Contracting Officer shall then validate that the contractually obligated funds do not exceed the funds available for obligation.
 - (2) If the contractual obligation is not recorded automatically by the Department's procurement system, after the contractual obligation is made, forward the obligating documentation to the responsible Designated Financial Officer within 3 workdays.

- (3) Before approving any request by a DOE contractor for a capital lease or lease-purchase agreement exceeding \$50 million, consult with the Budget Execution Officer of the DOE Departmental Element that shall provide the funding for the requested lease.

g. Chief Information Officer.

- (1) Coordinates with CFO and the Chief Acquisition Officer for compliance with FITARA.
- (2) Coordinates with CFO and Departmental Elements to prepare the Department's annual IT Portfolio submission to OMB.
- (3) Reviews and approves IT investment budget estimates reported in the IT Portfolio for alignment with the Department's Budget Request.
- (4) Works with CFO and Departmental Elements when reviewing and approving budget reprogramming for IT investments.
- (5) Prepares IT Budgeting Guidance for Departmental Elements to use when preparing annual budget requests.
- (6) For all budget requests, the CIO shall evaluate and advise the Secretary on whether to continue, modify, or terminate any request, as per the authorities granted to the CIO under FITARA (40 U.S.C. 11315 (c)(2)).
- (7) Collaborate with program managers, governance groups, and other working groups providing technical insights to IT investments and budget, as required by FITARA.
- (8) Concur on reprogramming, restructuring, and appropriation transfer proposals related to Information Technology, as required by FITARA.
- (9) Provides notice to OMB of Information Technology and High-Performance Computing investments.

h. General Counsel. Reviews all reports of apparent Antideficiency Act violations provided by the CFO, and issues determinations, within 30 days, on whether the apparent violations are reportable.

i. Senior Real Property Officer. Supports budget formulation activities relating to Real Property consistent with the requirements of the Federal Property Management Reform Act of 2016 and OMB Memorandum, M-20-03, Implementation of Agency-wide Real Property Capital Planning.

6. REFERENCES.

- a. Article 1, Section 9, Clause 7, of the U.S. Constitution, which establishes the appropriations clause and Treasury warrant process.
- b. Public Law 67-13, Budget and Accounting Act, 1921, which establishes a federal budget system and requirements for the audit of government accounts.
- c. Public Law 81-784, the Budget and Accounting Procedures Act of 1950 (as amended), which defines the legal basis for the issuance of appropriation warrants.
- d. Public Law 93-438, the Energy Reorganization Act of 1974 (as amended), which cites provisions and limitations for the use of operating expenses, expenditures for facilities and capital equipment, new project starts, and the merger of funds.
- e. Public Law 93-344, the Congressional Budget and Impoundment Control Act of 1974, which establishes the fiscal year and prescribes the rescission and deferral processes and impoundment of funds.
- f. Public Law 97-255, Federal Managers' Financial Integrity Act of 1982, which requires internal management controls to be established in accordance with GAO standards.
- g. Public Law 101-576, Chief Financial Officers Act of 1990, which establishes the authority and functions of CFOs.
- h. Public Law 103-62, Government Performance and Results Act of 1993, which requires the establishment of strategic planning and performance measures.
- i. Public Law 104-208, Federal Financial Management Improvement Act of 1996, which provides requirements for federal financial management systems.
- j. Public Law 107-300, Improper Payments Information Act of 2002, which requires the estimated amount of improper payments for agencies.
- k. Public Law 111-352, the Government Performance and Results Act (GPRA) Modernization Act of 2010, which requires agency performance assessment and improvement.
- l. Public Law 113-101, Digital Accountability and Transparency Act of 2014, which establishes government-wide data standards.
- m. Public Law 113-291, Title VIII, Subtitle D, the Federal Information Technology Acquisition Reform Act of 2014, which requires the active participation of agency CIOs in IT budgeting and acquisitions.

- n. Public Law 114-264, the Program Management Improvement Accountability Act, which provides requirements for program and project management.
 - o. Public Law 114-318, the Federal Property Management Reform Act of 2016, which requires the reporting of excess and leased property,
 - p. Public Law 115-435, Foundations for Evidence-Based Policymaking Act of 2018, which establishes processes for agencies to improve data management practices to make evidenced based policy decisions.
 - q. 31 U.S.C. 1105(a)(5), which requires inclusion of 5 years of estimated expenditures and proposed appropriations in the President's budget, 42 U.S.C. 7279a, which requires a future-years energy program, and 50 U.S.C. 2453 (applicable to NNSA), which requires a future-years nuclear security program.
 - r. 31 U.S.C. Sections 1341-1342, 1349-1351, 1511-1591, the Antideficiency Act, which prohibits agencies from obligations or expending federal funds in advance or in excess of an appropriation, and from accepting voluntary services.
 - s. 31 U.S.C. Chapter 11, The Budget and Fiscal, Budget, And Program Information, which codifies the federal budget process.
 - t. 2 U.S.C. § 661 et. seq, Federal Credit Reform Act of 1990 (FCRA), which requires information on loans and loan guarantees.
 - u. OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget, dated June 28, 2019, which provides OMB's annual requirements for the federal budget.
 - v. OMB Circular No. A-129, Policies for Federal Credit Programs and Non-tax Receivables, which provides OMB's requirements for the reporting of loans and loan guarantees.
7. CONTACT. Address questions concerning DOE O 130.1A to the Office of the Chief Financial Officer.

BY ORDER OF THE SECRETARY OF ENERGY:



MARK W. MENEZES
Deputy Secretary