

Reclamation Manual

Directives and Standards

Subject: Instructions on the Development of Government-Wide Documents

Purpose: To establish the requirement for the detailed formats of the various Government-wide budget documents required annually to be submitted by the Executive Branch for consideration of the Congress in the appropriation process, as described in this Chapter, are based on the procedures prescribed in the Office of Management and Budget (OMB) Circular No. A-11. These A-11 requirements apply usually without exception throughout the Government.

Authority: Listed in Chapter 1 (BGT 01-01)

Contact: Program, Budget, and Liaison Group, W-6300

1. **Reclamation Submittals.** All of Reclamation's appropriations are submitted in the standard "cost-type" budget format containing the program and financing and object classification documents. For the following three appropriations, however, "business-type" budgets, which require financial statements in addition to program and financing and object classification, are prescribed:

Upper Colorado River Basin Fund;
Lower Colorado River Basin Development Fund; and
Working Capital Fund.

- A. **OMB and Congressional Requirements.** OMB requires that budget estimates for Reclamation be made on a so-called program and performance basis, with requests for funds grouped by major activities. This presentation was approved by the Congress in the General Appropriation Act for FY 1951. Permanent appropriations are made by the original statutes and requests for funds are not made annually. However, justifications for permanent appropriations are submitted annually and are in the nature of advising OMB and the Congress rather than a request for funds.
- B. **Due Dates.** The documents are prepared for the Budget Estimates, due to OMB on September 1, and in December for the Budget Justifications, for presentation to the Congress.
- C. **Preparation.** The Commissioner's Office will prepare the Program and Financing Schedules. The regional offices will prepare the Personnel and Object Classification Summaries (PF-79/82) and forward them to the Commissioner's Office, Washington D.C., for consolidation. Detailed instructions are given annually by OMB in Circular A-11, usually available in mid-June.

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- D. **Program and Budget Handbook.** Specific information on the development of Government-wide documents is contained in Reclamation's Program and Budget Handbook. All offices will follow the procedures listed there in the preparation of their program documents.

2. **Program Coordination.** The Program, Budget, and Liaison Group, in the Commissioner's Office, is responsible for carrying out the directives for Reclamation's preparation of all Government-wide Budget Documents, and for administration and oversight of the program.