

CHAPTER 3.1:
BUDGET EXECUTION TOPICS AND ACCOUNTING FOR APPROPRIATIONS

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**SUBJECT: JULY 2026 UPDATE TO CHAPTER 3.1, BUDGET EXECUTION TOPICS
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I. INTRODUCTION

I.A. Purpose

This chapter provides budget execution and accounting for appropriation guidance to include references, Department-wide definitions, and roles and responsibilities. This chapter supplements DOE Order 520.1B, “Financial Management and Chief Financial Officer Responsibilities,” and DOE Order 130.1A, “Budget Planning, Formulation, Execution and Departmental Performance Management.”

I.B. Applicability

This chapter is applicable to all Departmental elements, including the National Nuclear Security Administration and the Power Marketing Administrations (except for the Bonneville Power Administration). This chapter does not apply to contractors.

II. BUDGET EXECUTION TOPICS

II.A. Reprogramming

II.A.1. Requirements and Authority

II.A.1.i. General Requirements

31 U.S.C. 1301 (the Purpose statute) generally prohibits expenditure of funds for purposes other than those for which they were appropriated.

The purpose of DOE funding is restricted by the statutory text of the appropriations act. Additionally, DOE appropriations typically require DOE to expend funds as authorized for the specified programs, projects, and activities specified in the explanatory statement accompanying the appropriations act. Programs, projects, and activities are also subject to the apportionment requirements of Office of Management and Budget (OMB) Circular No. A-11.

II.A.1.ii. Reprogramming Authority

DOE’s and NNSA’s reprogramming authority is contained in DOE’s annual appropriations acts as well as the United States Code and is subject to change. The appropriations acts specify reprogramming limits and Congressional notification requirements.

In cases where unforeseen events or conditions are deemed to require changes, reprogramming provides a mechanism to use funds within the same appropriations account for purposes other than the program, project, or activity specified in the explanatory statement accompanying the appropriations act.

II.A.1.iii. Limitations

Reprogramming cannot be used to initiate new programs; change programs, projects, or activities by increasing funds specifically denied or limited, by Congress; reduce or eliminate funding for activities authorized in appropriations acts; or transfer funds from one appropriations account to another.

Because reprogramming actions cannot be used to eliminate a program, project, or activity (i.e., Congressional Control, or C-Parent), the reprogramming cannot be used to bring the balance of unobligated funds to zero. A minimal operational balance must remain in one or more of the appropriation year(s) for the Congressional Control after reprogramming.

The specific amount required to provide for future operational requirements should be defined by the Departmental Element requesting the reprogramming action. The request should note the amount remaining in the, program, project, or activity and the planned operational use(s) of the remaining balance.

Additional limitations may be specified in individual appropriation acts.

II.A.1.iv. Types of Reprogramming Actions

Formal reprogramming actions are those that exceed the threshold established in the appropriations act for required Congressional notification.

Internal reprogramming actions do not require formal Congressional notification. For such actions, the appropriations act provides the Department the authority to make limited changes to certain programs, projects, and activities within the approved budget.

II.A.1.v. Calculation of the Reprogramming Threshold

The current reprogramming threshold is applied to the sum of reprogramming actions completed for a given program, project, or activity (i.e., Congressional Control, or C-Parent) for a single appropriations year, regardless of when any prior reprogramming actions were completed.

If the same funding source is cited in separate reprogramming actions, the total amount proposed for reprogramming determines whether the relevant reprogramming actions require Congressional notification.

II.A.2. Processing a Reprogramming Request

II.A.2.i. Initial Consultation with CFO

Budget Execution Officers should consult with the Office of the Chief Financial Officer (CFO) Funds Distribution and Control Team (FDCT) and CFO Budget Formulation for the timeline, process, and required information needed to complete a reprogramming action. The timeline, process, and required information will vary depending on the type of reprogramming action.

II.A.2.ii. CFO Review and Determination

Per DOE Order 130.1A, CFO is responsible for determining whether a proposal for reprogramming is appropriate.

If a reprogramming action is deemed appropriate, Budget Execution Officers should provide a reprogramming request approved by the Head of the Departmental Element (or designee for internal reprogramming actions) to FDCT. The reprogramming request must contain required information to complete the reprogramming action. Upon receipt, FDCT will coordinate the review of the reprogramming request within CFO. CFO may provide the request to the Office of General Counsel for legal review, if needed.

All reprogramming requests must be reviewed by the Director, Office of Budget within 30 days after the Budget Execution Officer provides the reprogramming request to FDCT.

The Director, Office of Budget is the final approver for internal reprogramming actions. External reprogramming requests require OMB approval and Congressional notification¹ (see II.A.2.iii.).

II.A.2.iii. OMB Approval and Congressional Notification for Formal Reprogramming Actions

The Chief Financial Officer (CF-1) approves the transmittal of formal reprogramming actions to OMB within 30 days after all required information and materials are provided to FDCT, and questions answered for the reprogramming request.

After approval by the Chief Financial Officer, formal reprogramming actions must also then be approved by OMB and provided to Congressional appropriation committees for a 30 day notification period. The CFO

Office of Budget will coordinate OMB approval of the request and provide required Congressional notifications.

II.A.2.iv. Discretionary Congressional Notification for Internal Reprogramming Actions

While internal reprogramming actions do not require formal Congressional notification, CFO may determine that it is appropriate to notify OMB and Congress of internal reprogramming actions through less formal notification processes.

II.A.2.v. Completing Reprogramming Actions

FDCT will execute the reprogramming action in the Budget Formulation and Distribution System (BFADS) (or successor system) after a reprogramming action is approved (see II.A.2.ii), and the time since the statutorily required Congressional notification – currently set at 30 days - has passed. Approved reprogramming actions may result in reapportionment needs, in which case, FDCT will prepare and submit the requisite reapportionment request(s).

If the Congressional appropriations committees object to a proposed reprogramming action during the notification period, the reprogramming cannot move forward without explicit approval from the Chief Financial Officer (CF-1).

CF-30 will notify the program if the reprogramming action cannot be executed or if modification is needed.

II.B. Rescissions and Deferrals

Rescission proposals and deferrals are subject to the requirements of Title X of the Congressional Budget and Impoundment Control Act of 1974 (Impoundment Control Act), which requires the President to transmit a special message to the Congress. Funds can only be withheld from obligation when the special message is provided to Congress in accordance with the statutory requirements and the procedures outlined in Section 112 of OMB Circular A-11.

Including a request to cancel appropriations in the President's Budget Request is not sufficient to meet the requirements of transmitting a special message under the provisions of the Impoundment Control Act.

II.B.1. Definitions

II.B.1.i. Rescission means enacted legislation that reduces the budget authority previously provided by law prior to the

time when the authority would otherwise expire.

II.B.1.ii. Deferrals means any Executive action or inaction that temporarily withholds or effectively precludes the obligation or expenditure of budgetary resources with the intent of using the funds before they expire. Deferrals are permitted only to provide for contingencies; to achieve savings made possible by or through changes in requirements or greater efficiency of operations; or as specially provided by law. Deferrals are generally affected through the apportionment process.

II.B.1.iii. A cancellation proposal is a proposal by the President (including through the President's Budget Request) to reduce budgetary resources that does not meet the requirements of rescission or a deferral under the Impoundment Control Act. Any amount proposed for cancellation cannot be withheld from obligation unless a separate rescission or deferral request is processed.

II.B.2. Rescission Proposals or Deferral Requests to FDCT

After DOE or OMB determines that a rescission or deferral is warranted, the program organization responsible for the affected program initiates a request to the FDCT by doing the following:

- Complete the documentation required by Section 112 of OMB Circular A-11.
- Draft a letter of transmittal to OMB, when required by CFO.
- Submit the proposed allotment changes to the FDCT.

Consistent with the requirements of Sections 112.6 and 112.7 of OMB Circular A-11, FDCT will prepare an apportionment request that reflects the amount deferred or the amount withheld pending rescission.

When a special message is transmitted to Congress, the amounts proposed for rescission or deferral may be temporarily withheld from obligation while the request is being considered to ensure funds availability once action on the deferral or rescission is finalized. Funds withheld from obligation will be placed in reserve by FDCT within the CFO funds distribution system and the allotment(s) will be revised accordingly. The funds are typically also withdrawn from the apportionment by OMB consistent with the apportionment requests required by subsections 112.6 and 112.7 of OMB Circular A-11.

II.B.3. Release of Funds

Funds proposed for rescission must be released and made available for obligation if no action is taken by Congress within the timeframes specified by the Impoundment Control Act. For

rescission requests, funds can only be withheld from obligation for a period of 45 legislative days (see subsection 112.15 for the relevant definition of legislative days). When funds must be released for obligation because of Congressional inaction on proposed rescissions, and the apportionment does not include a footnote automatically reapportioning the withheld funds, the FCDT must submit apportionment requests reflecting the release of the affected amounts to OMB before the end of the 45-day period.

Deferrals cannot last beyond the end of the fiscal year in which the special message proposing the deferral is transmitted to Congress.

II.C. Appropriation Transfers

II.C.1. Funds cannot be transferred between appropriation accounts unless the authority is specifically provided in law and transfer apportionment authority is provided by OMB. Transfer authority is required to move money across DOE appropriation accounts, and to move money from/to a DOE appropriation and another agency's appropriation account.

DOE has limited transfer authority granted by specific laws. Additionally, other Federal agencies may have the authority to transfer funds to DOE appropriation accounts.

Identified DOE transfer authorities include:

II.C.1.i. 50 U.S.C. 2745, which allows the transfer of funds to other Federal Agencies and within Department of Energy pursuant to a DOE national security authorization. Funds transferred to another Federal Agency or within DOE must be for the same purposes and same time period as the authorization to which the amounts are transferred. For funds transferred within DOE, not more than 5 percent of the funds authorized may be transferred to another national security authorization; the funds may only be transferred for national security programs that have a higher priority; and this authorization may not be used for items where Congress specifically denied funds. Prompt notification to the Congressional Defense Committees of any funds transferred under this authority is required.

II.C.1.ii. 42 U.S.C. 7269-7269b, which allows the transfer from funds from one appropriation to another only when authorized in an appropriation Act. Not more than 5 percent of the funds authorized may be transferred to another appropriation. This provision also allows unexpended balances of prior appropriations to be transferred from one Energy and Water Development appropriation to another for activities established through Energy and Water Development appropriations. Those funds may be

accounted for as one fund for the same time period as originally enacted.

II.C.2. Requests for Appropriations Transfers

- II.C.2.i.** For an appropriation transfer, the cognizant Budget Execution Officer will coordinate with the FDCT to determine the type of action to be issued.
- II.C.2.ii.** Prior to submittal to OMB, FDCT will make the necessary adjustments in the Departmental funds distribution system and place the funds in reserve until the transfer is processed. In this case, placing the funds in reserve does not represent a deferral. Placing the funding in reserve ensures that the funding is not obligated prior to processing the funding transfer and thus prevents a potential deficiency.
- II.C.2.iii.** For an incoming appropriation transfer, the approved OMB reapportionment serves as budgetary resources. Funds are allotted to the program by the FDCT when the Treasury warrant is received (see section III.A of this chapter).

II.D. Departmental Base Table

- II.D.1.** The base table is the controlling document that provides the basis for the allotments at a level of detail consistent with appropriations, Congressional control points, and OMB apportionments. The table is maintained within BFADS or successor funds distribution system by the CFO FDCT and routinely reported to congressional committees and OMB.
- II.D.2.** The base table displays all obligation authority available to DOE (including the National Nuclear Security Administration) by Treasury Appropriation Fund Symbol (TAFS) and by program, project, and activity (PPA) within each appropriation, as defined by the tables accompanying the appropriation. The base table reflects all legal control points established by the appropriation. The program, project, or activity (PPA) level represents the legal control points when specified by the appropriation.
- II.D.3. Components of the Base Table**
 - II.D.3.i.** New obligational authority (NOA) which is established upon enactment of appropriation legislation.
 - II.D.3.ii.** Unobligated balances from prior years, including prior-year deobligations (PYD).
 - II.D.3.iii.** Anticipated authority, including reimbursable work authority.

II.D.4. The base table is updated on an as-needed basis, including to account for any rescissions, appropriation transfers, and reprogramming actions.

II.E. Federal Program Inventory

II.E.1. Purpose and Background

The GPRA (Government Performance and Results Act) Modernization Act of 2010 (P.L. 111-352) mandated the establishment of a Federal Program Inventory.

The FY 2021 NDAA amended and expanded the original requirements (P.L. 116-283; applicable provisions codified at 31 U.S.C. 1122).

The statutory requirements establish explicit links between the Federal Program Inventory and financial assistance listings; require reporting on appropriations, obligations, and outlays for each program; and specify reporting of performance results for each assistance listing “to the extent practicable.”

II.E.2. DOE Federal Program Inventory

II.E.2.i. General Structure

DOE defines its Federal Program Inventory according to its budget structure. Thus, the Federal Program Inventory consists of every Program, Project, or Activity (PPA) for which DOE currently has funding available for obligation, as specified in the Departmental Base Table (see II.D. of this chapter). The budget structure is reflected as a “C-Parent” in DOE’s accounting system.

The alignment of the Federal Program Inventory definition with DOE’s Congressional budget structure allows DOE to meet financial reporting requirements through existing accounting and financial reporting practices and systems. Reporting requirements are specified in current OMB reporting requirements per the provisions of 31 USC 1122(a)(3).

II.E.2.ii. Exceptions

- Congressionally-Directed Spending (CDS). Funding for CDS projects is typically provided as separate PPAs. However, for purposes of the Federal Program Inventory, DOE maintains a single program for all CDS projects.
- Bonneville Power Administration (BPA). BPA is self-financed through a permanent indefinite appropriation and operates financially under the Government Corporation Control Act. The Bonneville Power Administration represents a

single program for purposes of the DOE Federal Program Inventory.

- Federal Energy Regulatory Commissions (FERC). Funding for FERC, an independent regulatory commission, is allotted by the DOE Office of the Chief Financial Officer, and thus FERC funding is included in the DOE Congressional Base Table. However, FERC is responsible for establishing its own Federal Program Inventory as appropriate.

II.E.3. Federal Program Inventory Alignment with Financial Assistance Listings

II.E.3.i. DOE Definition of Assistance Listings

DOE assistance listings must maintain a one-to-one relationship with DOE's Federal Program Inventory, as defined in II.E.2 of this chapter

II.E.3.ii. Assistance Listing Requirements

- Per 2 CFR 200.203, Financial Assistance Listings represent the "comprehensive government-wide source of Federal financial assistance program information produced by the executive branch of the Federal Government."
- 31 USC 1122(a)(3)(vii)(I) requires a linkage between the Federal Program, as defined by the Federal Program Inventory, and the assistance listing.
- OMB guidance² mandates a "one program to one Assistance Listing" approach with the objective to "improve transparency, streamline reporting, and enhance public understanding of Federal financial assistance programs via the FPI."
- The OMB guidance³ also requires DOE to assign a "Government-wide Objective" and one or more "Program Outcome(s)" to each assistance listing. The information will be used to identify programs with similar objectives across Government. The universe of Government-wide Objectives and Program Outcomes was developed by OMB, and DOE is expected to choose the best fit from the OMB-developed objectives and outcomes.

II.E.4. Regular Review and Update of DOE Financial Assistance Listings

II.E.4.i. Review of the Assistance Listing Structure

The Budget Execution Officer (as designated per DOE Order 130.1A⁴) for any office that provides funding for

Financial Assistance awards must review the base table annually to identify any needed changes to the office's assistance listing structure. The Assistance Listing will include the designation of a Government-Wide Objective and one or more Program Outcome(s), as defined by the Office of Management and Budget (see also II.E.3.ii of this chapter).

After the initial realignment of the assistance listings with the Federal Program Inventory, changes to the assistance listing structure will only be necessary when DOE's appropriations structure changes.

II.E.4.ii. Annual Update of the Assistance Listing

The Budget Execution Officer must ensure that assistance listings are updated and recertified in GSA's System for Award Management (SAM) after passage of the full year appropriation bill (or full year continuing resolution, as applicable). Anticipated awards for the year should be consistent with the spend plans provided to OMB when requesting the apportionment.

The assistance listing generally must be updated and recertified prior to issuance of a Notice of Funding Opportunity (NOFO) or award citing the assistance listing.

II.E.5. Implementation of Revised DOE Financial Assistance Listings

II.E.5.i. Fiscal Year 2026 Actions

The Budget Execution Officer should review the base table and identify changes needed to the office's assistance listing structure to be made in FY 2027.

II.E.5.ii. Required Actions for Fiscal Year 2027

As necessary, the Budget Execution Officer must establish new assistance listings to reflect the Federal Program Inventory. Assistance listings should be established in the System for Award Management (SAM) only after passage of the full year appropriation.

III. ACCOUNTING FOR APPROPRIATIONS

III.A. Appropriation Warrant

The appropriation warrant is the document issued (pursuant to 31 U.S.C. 321(a)(3)) by the Secretary of the Treasury that records the authority of the federal agency to use the amount of funds as specified in an appropriation act by Congress.

Subsequent to the enactment of an appropriation, OMB and the Fiscal Service (Treasury) have separate independent parallel processes for the issuance of apportionments and Treasury warrants, respectively. When

appropriations bills are passed, the Budget Appropriation and Analysis Section (Fiscal Service, Department of Treasury) reads and analyzes the enacted appropriation and acts independently from the Office of Management and Budget (OMB).

Volume I, Part 2, Chapter 2000 of the Treasury Financial Manual (I TFM 2-2000) provides current Department of Treasury guidance regarding the issuance of appropriation warrants. See also OMB Circular A-11, sections 20.3, 120.27, and 123.19.

- III.A.1.** When appropriation legislation or a full-year continuing resolution is passed, Treasury prepares a warrant for the full amount of budget authority provided by the appropriation. After the passage of a DOE appropriation bill by Congress, Treasury records the appropriation warrant in Treasury's Central Accounting Reporting System (CARS) where the Department can access the warrant.
- III.A.2.** The warrant is received by the CFO Office of Finance and Accounting, where it is compared with the appropriation language to verify that the documents are in agreement. The CFO Office of Finance and Accounting also coordinates a review with FDCT to confirm that the warrant amounts are in agreement with the appropriation language and congressional requirements.
- III.A.3.** The CFO Office of Finance and Accounting records the warrant in the Standard Accounting and Reporting System (STARS) in the appropriate TAFS.
- III.A.4.** The CFO Office of Finance and Accounting, when closing warrants, certifies the cancelling and closing of the associated account balances that are then returned to Treasury.
- III.A.5.** During a short-term continuing resolution, "Appropriation - Other - Short-Term Continuing Resolution warrants" (STCR) are issued for appropriations for amounts allowed under the short-term continuing resolution. CFO Office of Finance and Accounting and FDCT coordinate submission of allowed funding amounts to Treasury for issuance of STCR warrants. .

III.B. Recording Transactions

All Government transactions are identified with applicable fund types which are classified through the assignment of account symbols by Treasury. These account symbols are available as a supplement to the Treasury Financial Manual (TFM), titled *Federal Account Symbols and Titles* (FAST Book).

- III.B.1.** STARS serves as the Department's funds control system of record. Funds distribution actions that are executed in BFADS and affect the availability of budgetary resources are reflected in STARS through

system interfaces. Accounting transactions that affect the availability of budgetary resources (e.g., obligations or deobligations of funds apportioned in prior years) are also reflected in BFADS through system interfaces.

III.B.2. STARS provides for recording all financial transactions affecting appropriations; apportionments; reapportionments; allotments; most agency restrictions; obligations and expenditures; and anticipated, earned, and collected reimbursements. This information is recorded using appropriate fields within the DOE Accounting Flex Field (AFF).

III.B.3. The FDCT is responsible and has established procedures for ensuring that funds distribution transactions in BFADS related to appropriations, apportionments, reapportionments, and allotments are properly recorded and reconciled in STARS. Reconciliations of appropriations, apportionments, and allotments shall be performed at least monthly through SF-132 and SF-133 reviews and shall verify that funds made available for obligation in STARS do not exceed the authorized amounts reflected on the Advice of Allotments documents.

III.B.3.i. Each allotment recipient is responsible for establishing processes and procedures to ensure that its management of funds executed through the BFADS system is correctly recorded and reconciled in STARS and are in accordance with appropriation and apportionment restrictions.

III.B.3.ii. The CFO Office of Finance and Accounting prepares Standard Form 133 "Report on Budget Execution and Budgetary Resources" every month, including those months that the Department is not required to report to the Department of Treasury's Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS).

This review serves as another internal control process for the reconciliation of budgetary resources.

III.C. Transactions between Appropriations and Fund Accounts

Transactions between Appropriations and Fund Accounts accounted for either on a non-expenditure or an expenditure basis.

III.C.1. Non-Expenditure Transactions

Non-expenditure transactions are transactions in which both the withdrawal and the credit occur at the funds balance with Treasury level within the Treasury reporting. The transactions are not recorded or reported as obligations, expenditures, or reimbursements. They are documented on SF-1151, "Non-Expenditure Transfer Authorization," and processed directly to Treasury without being reported on SF-224, "Statement of

Transactions.”

These types of transactions include: authorized transfers between two DOE appropriations accounts and transfer appropriations where a part or all of an appropriation or fund is transferred between agencies.

The receiving agency will establish the amount transferred in a transfer appropriation account and will report all transactions on an SF-133, “Report on Budget Execution and Budgetary Resources.”

No transfer appropriation shall be processed without the approval of OMB through CFO and no approval of transfer apportionment is possible without existing authority for the transfer. Detailed guidance for non-expenditure transactions can be found in I TFM 2-2000.

III.C.2. Expenditure Transactions

Expenditure transactions are limited to transactions between two or more different appropriation, fund, or receipt accounts. Both the withdrawal from one account and the credit to another account should be reported to and recorded by Treasury. Detailed guidance for expenditure transactions is in I TFM 2-2500.

IV. REFERENCES

- IV.A.** CFO Act, Public Law (P.L.) 101-576 requires agencies to integrate budget and financial information.
- IV.B.** Public Law 101-510 (31 U.S.C. 1551-1557); the National Defense Authorization Act for Fiscal Year 1991; and OMB Circular A-11 all prescribe rules for determining the availability of appropriation and fund balances and establish procedures for closing appropriation and fund accounts. Specifically, appropriation accounts available for obligation for a definite period must be closed on September 30th of the fifth fiscal year after the account’s availability ends. Any remaining balances in the account must be canceled and will be unavailable for obligation or adjustment for any purpose.
- IV.C.** Additional information on administrative control of funds can be found in Chapter 2 of the DOE Financial Management Handbook.

¹ Appropriate formal reprogramming actions require OMB review and an additional 30 day Congressional notification period separate from the 30 day review of CFO.

² See “FY 2025 FEDERAL PROGRAM INVENTORY AND ASSISTANCE LISTING REPORTING INSTRUCTIONS,” Office of Management and Budget, August 25, 2025.

³ *ibid*

⁴ Budget Execution Officers are designated by the Head of the Departmental Element as specified in 5.b.(2) of DOE Order 130.1, *BUDGET PLANNING, FORMULATION, EXECUTION, AND DEPARTMENTAL PERFORMANCE MANAGEMENT*. The CFO Office of Financial and Audit Management maintains the current list of Budget Execution Officers and other designated financial management personnel within DOE Departmental Elements.

SUBJECT: JULY 2026 UPDATE TO CHAPTER 3.1, BUDGET EXECUTION TOPICS AND ACCOUNTING FOR APPROPRIATIONS

1. EXPLANATION OF CHANGES: These changes add language to DOE policy for compliance with the Federal Program Inventory Requirements and maintenance updates to Sections II.D and III.A to Financial Management Handbook Chapter 3.1, *Budget Execution Topics and Accounting for Appropriations*.
2. LOCATIONS OF CHANGES: Added section II.E. Federal Program Inventory and revisions to Section II.D and III.A to Financial Management Handbook Chapter 3.1, *Budget Execution Topics and Accounting for Appropriations*.

Page	Section	Section Title	Summary
3.1-8	Section II.D	Departmental Base Table	Maintenance updates to II.D (Departmental Base Table)
3.1-9	Section II.E	Federal Program Inventory	Adds DOE policy for compliance with the Federal Program Inventory Requirements, including responsibility for Budget Execution Officers to ensure alignment between the Federal Program Inventory and DOE's Financial Assistance Listings.
3.1-11	Section III.A	Appropriation Warrant	Updates to section III.A to reflect current Treasury procedures for issuing warrants during a CR.