U.S. Department of Energy

Washington, D.C.

ORDER

DOE O 130.1B

Approved: 08-05-2026

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

1. PURPOSE. This Order establishes Department of Energy (DOE) requirements for budget formulation, execution, and funds control in accordance with Office of Management and Budget (OMB) policy and applicable federal laws.

2. CANCELS/SUPERSEDES. DOE Order (O) 135.1A Chg 1 (LtdChg), *Budget Execution-Funds Distribution and Control*, dated December 18, 2024.

   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, National Defense Authorization Act for Fiscal Year 2000, to establish Administration-specific policies, unless disapproved by the Secretary.

   b. DOE Contractors. This Order does not apply to contractors.

   c. Financial Assistance. This Directive applies to the federal management of financial assistance programs, including the administration, oversight, or awarding of financial assistance agreements. This Directive does not apply directly to recipients of financial assistance.

   d. Equivalencies/Exemptions for DOE O 130.1B.

      (1) Equivalency. In accordance with the responsibilities and authorities assigned by Executive Order 12344, Naval Nuclear Propulsion Program, codified at 50 U.S.C. § 2406, Deputy Administrator for Naval Reactors, 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) Exemptions. 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's 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 fund 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 multiyear electric utility planning responsibilities, including BPA's direct funding of certain costs of the U.S. Army Corps of Engineers and the Bureau of Reclamation.

(d) BPA does not participate in the DOE internal budget process. Updated multiyear 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. (Government Performance and Results Act [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), Budget contents and submission to Congress; 42 U.S.C § 7279a, Future-years energy program annual submission and budgeting, which requires a future-years energy program; 50 U.S.C. § 2453, Future-years nuclear security program, (applicable to NNSA), which requires a future-years nuclear security program; 50 U.S.C. § 2453, which authorizes the development of future use plans for defense environmental cleanup and associated Public Law 119-60, National Defense Authorization Act (NDAA) for Fiscal Year 2026, codified by 10 U.S.C. § 6181, Estimation of costs of meeting defense environmental cleanup milestones required by consent orders, that requires budget justification materials in support of defense environmental cleanup activities: 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 Public Law 115-435, Foundations for Evidence-Based Policymaking Act of 2018, OMB Circular No. A-11, Section 290, Evaluation and Evidence-Building Activities, or successor OMB guidance, and the Departmental element's and the agency's risk profile to identify appropriate options for addressing and mitigating significant risks to the Departmental element.

(7) The Department's budget formulation activities relating to information technology (IT) are coordinated with the DOE Chief Information Officer (CIO) consistent with the requirements of H.R. 1232, Federal Information Technology Acquisition Reform Act (FITARA) of 2014.

(8) 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.

(9) The Department shall prepare information for direct loans or loan guarantees, as required by OMB Circular No. A-11, Section 185, *Federal Credit*, or successor OMB guidance.

(10) Consistent with OMB approved practice, DOE may use annual appropriations to fund high-performance computing lease-purchase acquisitions. Each budget request must identify anticipated annual funding for high-performance computing lease costs, including any interest costs, and disclose DOE's intent to lease high-performance computing assets, including those performed through integrated contractors. OMB reviews annual funding for high-performance computing through budget processes.

(11) Project data sheets shall be prepared and updated consistent with current budget formulation guidance and the requirements of DOE O 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, Limits on construction projects, and 50 U.S.C. § 2753, Notification of cost overruns for certain Department of Energy projects.

(12) 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. <u>Budget Execution and Funds Control</u>.

(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) 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, Administrative division of apportionments, the Department's system of funds-controls 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. Appropriated funds shall be distributed as line-item construction or as operating and maintenance consistent with established Congressional control points. Funding executed by a DOE contractor-operated facility must be subsequently obligated to the performing contractor. Obligations reflect DOE accounting classifications, including the object class. Requests made by Management and Operating (M&O) contractors for object-class changes to reflect funding execution requirements should be authorized and processed within 5 days, when legally permissible.

(4) Funds are fully distributed in a timely manner to integrated contractors when requirements are known and funding is available, including programs informing integrated contractors of expected yearly funding

(5) Budget execution function is the monitoring of the financial execution of the budget in relation to actual expenditures.

(6) DOE Departmental Elements shall continue operations after enactment of a continuing resolution or annual appropriations bill while CFO budget officials work to issue an Advice of Allotment for funding available through automatic, quarterly, and full-year apportionments. Operations must adhere to applicable continuing resolutions, appropriations restrictions, and other restrictions identified by the CFO.

(7) 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.

(c) Leases and lease purchases incur third-party financing costs. A lease or lease-purchase can only be executed by a DOE contractor-operated site when the financing costs are deemed to be allowable under the terms of DOE’s contract. Budget Planning Officers must consult with the applicable Head of Contracting Activity before notification of planned high-performance computing leases or lease-purchases to ensure that appropriate contract provisions are in place to allow for successful execution of the planned lease.

(8) DOE reports IT investments to OMB through the OMB IT portfolio. High-performance computing is considered a research and development activity, and budget execution data are 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) Advise 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) Establish and maintain a budget organization with sufficient staffing, resources, and authorities to perform required functions, including:

(a) Appoint a Budget Director to oversee and direct the Department's budget process.

(b) Provide central coordination and maintain Departmental budget points-of-contacts for the budget process.

(c) Serve as DOE's liaison to OMB, Congress, and external entities for the Department-wide budget activities. These activities include planning, performance, formulation, and execution. Provide reports and information, as necessary.

(d) Support Departmental officials testifying at Congressional budget hearings, and provide additional data to Congress, as requested, in support of the Department's budget.

(3) Establish and maintain the Department's budget formulation process:

(a) Issue budget formulation requirements and guidance annually, or as needed, to implement OMB and Secretarial instructions regarding budget formulation and budget formulation processes and procedures. Issue, as appropriate, preliminary budget formulation guidance to facilitate timely completion of the annual budget formulation process.

(b) Provide implementing policies and procedures for applying PPBE best practices at the Department, consistent with Secretarial instructions. This includes a collaborative and integrated annual review process for that includes appropriate representatives from the Department, as directed by the Deputy Secretary.

(c) Coordinate with the Office of Chief Human Capital Officer to integrate full-time equivalent guidance, as appropriate.

(d) Review and analyze budget requests from Departmental Elements 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) Review and analyze OMB budget materials to verify compliance and transmit Secretarial decisions regarding budget requests.

(f) Review Congressional budget materials to verify compliance and alignment with Presidential policy and economic decisions.

(g) Recommend revisions to Departmental Elements' OMB budget request and recommend to OMB possible changes to the President's Budget Request to Congress, as necessary.

(h) Coordinate 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) Identify and report, as appropriate, crosscutting budget issues and requests.

(4) Establish and maintain the Department's Budget Execution and Funds Control process:

(a) Maintain budget execution requirements and guidance through the *DOE Financial Management Handbook*, or other mechanism as appropriate. Provide Budget Execution Officers with an opportunity to review and comment on all formal budget execution guidance.

(b) Establish and maintain the DOE base budget table and supporting documentation.

1 Provide the base table, and subsequent updates, to the appropriate Congressional committees.

2 Reconcile 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) Request apportionment of funds from OMB.

(d) Request Department of the Treasury issuance of appropriation warrants consistent with apportionments and other budget authority and record receipt of warrants.

(e) Prepare and issue 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) Review and respond to proposed deferrals and rescissions initiated by DOE and monitors deferrals after they are reported to OMB.

(g) Manage requested changes to Congressional control levels by determining whether a proposal for reprogramming, restructuring, or appropriation transfer is appropriate; coordinates staff review and comment; notify OMB and Congressional committees as necessary; and reserve funds proposed for reprogramming or appropriation transfer.

(h) Antideficiency Act Violations:

1 Establish a system of administrative control of funds in accordance with OMB Circular No. A-11 and 31 U.S.C. § 1514, Antideficiency Act.

2 Review, in coordination with the Office of General Counsel, all reports of potential violations of the *Antideficiency Act*, consistent with established Departmental procedures. Provide copies of all reports of potential *Antideficiency Act* violations and other appropriations law violations to the Office of Inspector General.

3 Advise the Secretary of any reportable violations and sign and transmit required notices to OMB, Congress, and the President.

4 Establish policies and procedures for Departmental review and reporting of potential violations of the *Antideficiency Act*.

5 Provide 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) Request 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) Maintain appropriate segregation of duties for budget execution functions.

(5) Support the review, collection, analysis, and reporting of budget information and data.

(a) Access, as needed, all records, reports, audits, reviews, documents, papers, recommendations, and other material that are DOE property (or are available to the Department) and that are related to programs and operations for which the CFO has responsibility, except Office of Inspector General materials.

(b) Perform financial analysis as appropriate to support budget formulation and execution.

(c) Collect and analyze information for using data for decisions, evaluations, and assessments on the strategic use of resources to support DOE mission.

(d) Review major legislation, programmatic proposals, and requirements for major procurements. Advise DOE officials on federal budget implications.

(e) Review and approve budget-related correspondence for transmittal to the Secretary, OMB, the President, Congress, or external entities. NOTE: Concurrence or consultation typically would not be required for routine discussions with or presentations to local groups.

(f) Coordinate 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, as stated in the annual IT Budget—Capital Guidance, which is used to prepare the Department's IT portfolio.

(g) Coordinate, as appropriate, review, collection, analysis, and reporting of real property information with the Senior Real Property Officer.

(h) Coordinate review and analysis activities, as appropriate, with the Chief Evaluation Officer and the Program Management Improvement Officer.

(i) Coordinate DOE responses to external budget data requests in coordination with Departmental Elements involved.

(6) Serve as the Department's Performance Improvement Officer (as specified 31 U.S.C. § 1124, Performance Improvement Officers and the Performance Improvement Council). Responsibilities of the Performance Improvement Officer can be delegated to CFO management officials, as appropriate.

(a) Advise and assist 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) Advise the Secretary and the Chief Operating Officer on the selection of agency goals, including opportunities to collaborate with other agencies on common goals.

(c) Assist 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) Support 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) Assist 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) Establish and maintain a planning and performance function including:

1 Develop and disseminate Department-wide planning and programming guidance aligned with strategic goals.

2 Ensure the 5-year fiscal plan is consistent with Congressional mandates and OMB guidance for future-year reporting.

3 Oversee the integration of performance data and evaluation findings into planning and budgeting processes.

4 Support Public Law 111-352, Government Performance and Results Act Modernization Act of 2010 (GPRAMA), Public Law 118-190, Federal Agency Performance Act of 2024, and OMB strategic review and reporting requirements.

(g) Communicate 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.

(h) Issue implementing guidance to Departmental offices on performance management requirements, as necessary, and coordinate development of performance goals and metrics with designated performance leads for Departmental offices.

(i) Represent 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. This officer receives allotments from the Office of the CFO and leads budget execution efforts for the Departmental Element. Provide the designated official with 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, which are 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. 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. 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 the 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 requests.

(6) Integrate the 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) Serve as the allotment recipient and lead budget execution for the Departmental Element, as designated by the Head of the Departmental Element.

(2) Maintain stewardship of federal resources and the 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) Ensure that programs inform M&O of expected yearly funding and fully distribute it in a timely manner.

(6) Maintain a formal process to designate officials (in writing) 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 they are appropriated. Notifies the CFO of designated officials, consistent with current procedures.

(7) 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.

(8) Develop spend plans consistent with Departmental and OMB guidance.

(9) Provide input to the CFO on the allocation of funds to the base table prior to the issuance of allotments under a continuing resolution, as necessary.

(10) Monitor budget execution to verify that resources are being expended as planned and in accordance with legal and administrative limitations.

(11) Provide budget information and reports as required to support mission execution.

(12) Support the DOE performance assessment and reporting program.

(13) Request allotment changes to CFO.

(14) Coordinate with the CFO on issues relating to budget execution, including reports of potential Antideficiency Act violations.

(15) Develop, with the CFO, appropriate accounting codes and definitions to represent an organization's functions and activities.

(16) Serve as the allotment recipient for reimbursable work agreements executed by headquarters offices, as appropriate.

(17) Notify 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) Coordinate with the Budget Planning Officer to identify the apportionments necessary for estimated reimbursable work activities for federal organizations and contractors under the cognizance of the DFO.

(2) Reconcile data recorded in the Departmental funds distribution system, accounting system, and acquisition system monthly for federal organizations and contractors under the cognizance of the DFO.

(3) Support budgetary actions required for site/facility management contractor transitions.

(4) 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.

(5) In coordination with the Contracting Officer, make adjustments to the object class cited on obligated funding for M&O contractors within 5 days of a request by the contractor, as needed to reflect actual execution requirements, when the object class is defined for reporting and not funds control purposes.

f. Contracting Officers.

(1) Before contract obligation, verify that the funds that will be contractually obligated are available for obligation. Fund 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) In coordination with the DFO, make adjustments to the object class cited on obligated funding for M&O contractors within 5 days of a request by the contractor, as needed to reflect actual execution requirements, when the object class is defined for reporting and not funds control purposes.

(4) Consult with the Budget Execution Officer of the DOE Departmental Element that will provide the funding for the requested lease before approving any request by a DOE contractor for a capital lease or lease-purchase agreement exceeding $50 million.

g. Chief Information Officer.

(1) Coordinates with the CFO and the Chief Acquisition Officer for compliance with FITARA.

(2) Coordinates with the 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 the 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, 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), *Agency Chief Information Officer*].

(7) Collaborate with program managers, governance groups, and other working groups that are providing technical insights into IT investments and budget, as required by FITARA.

(8) Concur on reprogramming, restructuring, and appropriation transfer proposals related to IT, as required by FITARA.

(9) Provides notice to OMB of IT and high-performance computing investments.

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

i. Senior Real Property Officer. Support budget formulation activities relating to real property, consistent with the requirements of Public Law 114-318, 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, 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, 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, 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 Government Accountability Office 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 estimated amounts 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, 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, Program Management Improvement Accountability Act, which provides requirements for program and project management.

o. Public Law 114-318, 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. Public Law 118-190, Federal Agency Performance Act of 2024, which revises requirements for strategic reviews of federal agencies' performance goals.

r. 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; 50 U.S.C. § 2453 (applicable to NNSA), which requires a future-years nuclear security program; 50 U.S.C. § 2582, Requirement to develop future use plans for defense environmental cleanup, which authorizes the development of future use plans for any defense nuclear facility at which defense environmental cleanup activities are occurring and associated Public Law 119-60 codified by 10 U.S.C. § 6181 that requires budget justification materials in support of defense environmental cleanup activities.

s. 31 U.S.C. §§ 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.

t. 31 U.S.C. Chapter 11, The Budget and Fiscal, Budget, And Program Information, which codifies the federal budget process.

u. 2 U.S.C. § 661 et seq., Federal Credit Reform Act of 1990, which requires information on loans and loan guarantees.

v. 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.

w. 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 130.1B to the Office of the Chief Financial Officer.

JAMES P. DANLY
Deputy Secretary