

Department of the Interior Departmental Manual

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Series: Organization

Part 112: Policy, Management and Budget

Chapter 2: Office of Budget

Originating Office: Office of Budget

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2.1 Office of Budget. The Office of Budget (POB) has primary staff responsibility for directing and coordinating the development, presentation, execution, and control of the Department's budget, as well as the primary staff responsibility for directing and coordinating the development, presentation, execution, and control of the Office of the Secretary's (OS) budget, including serving as Budget Office for the Interior Operations Center.

2.2 Functions. The major functions of POB are described below:

A. Budget Formulation and Presentation. This includes budget formulation within the Department and presentation to the Office of Management and Budget (OMB), Congress, press, interest groups, and the public.

(1) Coordinates development of the Department's budget, including presentation of budget options to the Secretary on the allocation of resources.

(2) Prescribes policies, procedures, and controls for developing the budget, preparing budget justifications, and preparing supplementary budget and reprogramming requests.

(3) Participates in and coordinates budgetary determinations and examines budget proposals for compliance with the following:

(a) Administration budgetary policies.

(b) Departmental goals and objectives.

(c) Statutory and regulatory requirements.

(4) Reviews bureau budget justifications and appropriations language for consistency with policy, adequacy, accuracy, and required format.

(5) Reviews all proposals for supplementary budget and reprogramming requests for substance, need, and conformity with Administration and Departmental policies and commitments.

(6) Serves as the Department's liaison on all matters dealing with budget formulation and presentation to OMB, the House and Senate Appropriations Committees, and other Federal agencies.

(7) Prepares statistical summaries, analyses, and special reports on budget proposals, budget activities, and related matters for the Secretariat, OMB, and Congress.

(8) Reviews in-depth selected Departmental functions and programs, examining program objectives, policies, procedures, standards, performance, progress, work operations, costs, and staffing to improve budget review and execution; improve bases for formulating or reformulating budgets and program management; develops procedures for monitoring program effectiveness and control; and conducts independent cost reviews.

B. Budget Execution and Control.

(1) Develops and prescribes policies and procedures for apportionment, re-apportionment, rescission, and deferral of apportionments; coordinates the preparation and submission of these documents; and reviews them for substance and conformity with Administration and Departmental policies and commitments.

(2) Monitors budget execution throughout the Department, including obligations and outlays, and maintains controls on expenditure of funds imposed by Congress and OMB.

(3) Collects, reviews, and analyzes receipt estimates.

(4) Collects, reviews, and analyzes apportionments and re-apportionments.

(5) Allocates staffing and monitors usage throughout the year.

(6) Assists bureaus/offices to obtain warrants of funds from the Department of the Treasury and obtains all OS warrants.

(7) Serves as liaison on all matters dealing with budget execution and control with OMB and the Department of the Treasury.

(8) Interprets and implements directives issued by OMB and the Department of the Treasury on budgetary matters and provides technical assistance to Departmental staff on such matters.

(9) Reviews in-depth, selected Departmental functions and programs, examining program objectives, policies, procedures, standards, performance, progress, work operations, costs, and staffing to improve budget review and execution; improve bases for formulating or reformulating budgets and program management; develops procedures for monitoring program effectiveness and control; and conducts independent cost reviews.

C. OS Budget Formulation and Presentation. This includes budget formulation and presentation of the OS budget to OMB, Congress, press, interest groups, and the public.

(1) Coordinates development of the OS budget, including presentation of budget options to the Assistant Secretary – Policy, Management and Budget on the allocation of resources.

(2) Prescribes policies, procedures, and controls for developing the budget, preparing budget justifications, and preparing supplementary budget requests and reprogramming requests.

(3) Participates in and coordinates budgetary determinations and examines budget proposals for compliance with the following:

(a) Administration budgetary policies.

(b) Departmental goals and objectives.

(c) OS goals and objectives.

(d) Statutory and regulatory requirements.

(4) Reviews appropriations language for consistency with policy, adequacy, accuracy, and required format.

(5) Prepares statistical summaries, analyses, and special reports on budget proposals, budget activities, and related matters for the Secretariat.

(6) Reviews in-depth, selected OS functions and programs, examining program objectives, policies, procedures, standards, performance, progress, work operations, costs, and staffing to improve budget review and execution; improves bases for formulating or reformulating budgets and program management; develops procedures for monitoring program effectiveness and control; and conducts independent cost reviews.

D. OS Budget Execution and Control.

(1) Develops and prescribes guidance to implement Departmental policies and procedures for apportionment, reappportionment, rescission, and deferral of apportionments; coordinates the preparation and submission of these documents; and reviews them for substance and conformity with Administration and Departmental policies and commitments.

(2) Monitors budget execution throughout OS, including obligations and outlays, and maintains controls on expenditure of funds imposed by Congress and OMB.

(3) Collects, reviews, and analyzes budget allocations.

(4) Allocates staffing and monitors usage throughout the year.

(5) Serves as liaison on all matters dealing with budget execution and control within OS.

(6) Interprets and implements Departmental directives on budgetary matters and provides technical assistance to OS staff on such matters.

(7) Reviews in-depth, selected OS functions and programs, examining program objectives, policies, procedures, standards, performance, progress, work operations, costs, and staffing to improve budget review and execution, improves bases for formulating or reformulating budgets and program management; develops procedures for monitoring program effectiveness and control; and conducts independent cost reviews.

2.3 Organization. The Office is managed by the Director who reports to the Deputy Assistant Secretary – Budget, Finance, Performance, and Acquisition. The Director is assisted by a Deputy Director, administrative support staff, and the following divisions. (See attached organizational chart.)

A. Division of Budget and Program Review. The Division consists of budget analysts assigned to a series of accounts on an organizational/bureau or programmatic basis, as determined by the Director. The Division is responsible for budget examination, analysis, and related activities, and for comprehensive reviews of selected programs or activities for budget formulation and presentation.

B. Division of Budget Administration and Departmental Management. The Division consists of four branches:

(1) Budget Administration consists of budget analysts responsible for maintaining master dollar control tables in budget formulation and presentation; coordinating Department-wide budget materials, standards, and instructions for budget estimates and justifications; and for budget execution and control, as well as for the reporting of receipts, outlays, and staffing; and the management of the Payment in Lieu of Taxes (PILT) program.

(2) OS Budget Office - Departmental Management consists of budget analysts responsible for all budget formulation and execution, review, and analysis activities for OS.

(3) OS Budget Office - Working Capital Fund consists of budget analysts responsible for all budget formulation and execution, review, and analysis activities for the OS Working Capital Fund, and the Interior Franchise Fund.

(4) Budget Reporting and Operations consists of budget analysts responsible for Financial and Business Management System (FBMS) budget policy; budget formulation and execution reporting and data management; Department-wide IT budget coordination; and the budget function of the Department's Planning and Budget Roadmap.

Office of Budget

