

# BUDGET AND FINANCIAL MANAGEMENT RESPONSIBILITIES

DATE: 11/17/2008

SUBJECT: BUDGET FORMULATION

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1. PURPOSE. This document addresses responsibility and accountability and provides administrative guidance to the Oak Ridge Office (ORO).
2. APPLICABILITY. The provisions of this document apply to ORO Principal Staff.
3. RESPONSIBILITIES.
  - a. Assistant Managers provide global insight and oversight for the budget formulation process including setting priorities and directing the paths forward.
  - b. Program Managers provide the more specific, programmatic guidance used to facilitate the completion of the missions established by ORO Senior Management.
  - c. Director, Planning and Budget Division.
    - (1) Oversees and directs ORO's annual budget formulation process.
    - (2) Develops and issues budget requirements and guidance through budget calls and other formal or supplemental requests.
    - (3) Develops, issues, and maintains the ORO Budget Formulation Handbook, published annually and revised as necessary.
    - (4) Designates a central point-of-contact with the Department of Energy (DOE) Headquarters (HQ) Office of Budget to follow the budget formulation process and its effects on ORO.
    - (5) Designates a principal point-of-contact for the budget formulation process.
    - (6) Oversees automated system development and deployment used to collect budget data.
    - (7) Coordinates with the ORO Human Resources Division to ensure that full time equivalent guidance is appropriately integrated into the budget formulation process.
    - (8) Reviews budgets to ensure compliance with guidance and reporting requirements issued in the applicable budget calls, General Assumptions, and Budget Formulation Handbook.
    - (9) Notifies and provides the Office of Budget with any requests for budget data

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received directly from DOE HQ elements not contained or referenced in the field budget call nor contained in supplementary field budget guidance issued by the Chief Financial Officer (CFO). Such notification is essential in determining whether the direct request is duplicative of or adversely impacts the Department's field budget process.

- d. Financial Evaluation and Accountability Division conducts budget validation reviews to ensure that the data provided to DOE HQ organizations for use in developing budgets has been reviewed and is deemed reasonable. Provides appropriate documentation to DOE HQ, reporting any relevant findings and actions to address such findings.

## 4. REFERENCES.

- a. DOE Budget Formulation Handbook, issued annually, which provides consolidated instructions for all programs and outlines all budget requirements.
- b. Office of Management and Budget (OMB) Circular A-11, "Preparation and Submission of Budget Estimates."
- c. Supplemental guidance issued by the DOE HQ CFO.
- d. ORO Budget Formulation Handbook, issued annually and revised as necessary, which provides ORO's interpretation of the DOE Budget Formulation Handbook and provides instructions on how to submit and present the data for each required element.
- e. ORO General Assumptions, issued annually and revised as necessary, which provides broad assumptions regarding items that are pertinent to all programs.
- f. ORO Contractor Budget Calls, issued annually, which provides site-specific guidance to management and operating and management and integration contractors, and other contractors as applicable.