



**NATIONAL AERONAUTICS AND  
SPACE ADMINISTRATION**

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**FINANCIAL MANAGEMENT REQUIREMENTS**

**VOLUME 4**

**PLANNING PROGRAMMING BUDGETING  
AND EXECUTION**

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**PROGRAMMING, PLANNING, BUDGETING, AND EXECUTION**

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**CHAPTER 1****GENERAL OVERVIEW**0101 PURPOSE AND SCOPE

010101. This volume provides the concepts, the goals, and an overview of the system of resource alignment referred to as Planning, Programming, Budgeting, and Execution (PPBE) and establishes guidance on the Programming and Budgeting Phases of the PPBE process that are critical to budget formulation at the National Aeronautics and Space Administration (NASA). The volume includes strategic budget planning and resources guidance, program review, budget development, budget presentation and justification of estimates to the Office of Management and Budget (OMB) and to Congress, and provides detailed descriptions of the roles and responsibilities for key players in each step of the process. It consolidates current legal, regulatory, and administrative policies and procedures applicable to NASA.

0102 INTRODUCTION TO PPBE

010201. NASA's policy is to utilize PPBE as an agency-wide methodology for aligning resources in a comprehensive, disciplined, top-down approach that supports the agency's vision and mission. It focuses on translating strategy into actionable programs and bringing together agency priorities and strategic outcomes within the agency's resource constraints.

010202. The PPBE process is designed to take an analytical approach to decision-making. The benefits of PPBE are:

- A. A focus on ensuring successful implementation of the strategic goals
- B. Strong emphasis on a high-level, multi-year structured analysis of alternatives and capabilities
- C. Clearly defined roles and responsibilities
- D. Complete and integrated budget process outputs
- E. Strong emphasis on performance and resource management
- F. Less repetitive calculation of budget details
- G. Timely, high-quality budget support of NASA's mission

H. A stable funding baseline plan to expedite and streamline funds distribution

010203. PPBE goes beyond the traditional budget approaches of the past and introduces an enhanced level of analysis to ensure that resource alignment supports the accomplishment of agency strategic goals and objectives in a resource-constrained environment. The process begins with senior management developing strategic planning guidelines, which are then translated into actionable programs by the analysis of resource requirements and development of budget documents, including justification data and supporting narratives, and followed by the implementation of fully executable Agency Operating and Agency Execution Plans. Most of this process is pre-decisional in nature, and confidentiality of the data must be maintained. It is not to be discussed outside the agency, either to the public, media, or Congress, unless specifically approved by OCFO and PA&E. The PPBE process at NASA is jointly governed by the Office of Program Analysis and Evaluation (PA&E) and the Office of the Chief Financial Officer (OCFO). PA&E has primary responsibility for the Planning and Programming Phases, while OCFO has primary responsibility for the Budgeting and Execution Phases. This volume identifies the specific roles and responsibilities throughout the agency for those PPBE steps critical to budget formulation.

#### 0103 DEFINITIONS

010301. Key terms and concepts used in the PPBE process are defined below to provide a better understanding of their use in PPBE and to aid individuals in carrying out the responsibilities set forth in this volume. Some terms included are not unique to the PPBE process but are used frequently when discussing budget formulation. For additional reference, a list of the acronyms used in this volume is provided in Appendix A.

A. Amendment. A proposed action that revises the President's budget request and is transmitted prior to completion of action on the budget request by the Appropriations Committees of both Houses of Congress.

B. Agency Execution Plan. A detailed financial plan used to determine how funds will be allocated. It is based on the Agency Operating Plan and is typically time phased.

C. Agency Operating Plan. The plan that sets forth the specific amount of appropriated dollars that will be spent in the fiscal year to fulfill NASA's mission and the specific purposes for which the funds will be used. NASA's operating plans are approved by OMB provided to and Congress for a 15-day review period before being executed.

D. Appeal. An application to a recognized authority for reconsideration of a prior or proposed decision. The term is used during NASA's PPBE process when appeals are made to PA&E for changes to issue recommendations. The term is also used when NASA appeals decisions included in the OMB passback.

E. Apportionment. A distribution made by OMB of amounts available for obligation in an appropriation or fund account into amounts available for specified time periods, programs, activities, projects, objects, or any combination of these. The apportioned amount limits the obligations that may be incurred.

F. Appropriation. A provision of law authorizing the expenditure of funds for a given purpose. Usually, but not always, an appropriation provides budget authority.

G. Budget Authority. The authority provided by law to incur financial obligations that will result in outlays. Specific forms of budget authority include appropriations, borrowing authority, contract authority, and spending authority from offsetting collections.

H. Budget Resolution. A concurrent resolution passed by both the House and Senate that sets forth a revenue and spending plan for the budget year and at least four outyears. The plan consists of revenue and spending targets with which subsequent appropriation acts and authorization acts are expected to comply.

I. Budget Year. The fiscal year for which the budget is being developed.

J. Capital Assets. Property; plant; equipment; and software developed, manufactured, transferred, or acquired that meet NASA's capitalization criteria, also known as the capitalization threshold. NASA capitalization policy is contained in the Financial Management Requirements (FMR), Volume 6, *Accounting*.

K. Center Management and Operations (CM&O). A cost category that captures all of the general and administrative (G&A) activities required to operate and maintain a Center.

L. Construction of Facilities (CoF). A cost category that provides funding for revitalization projects (repair, rehabilitation, and modification of existing facilities); construction of new facilities; acquisition of related collateral equipment; environmental compliance and restoration activities; design of facilities projects; and advanced planning related to future facility needs.

M. Continuing Resolution. Legislation in the form of a joint resolution enacted by Congress to provide budget authority for Federal agencies and programs to continue in operation until regular appropriations acts are enacted.

N. Control Account. A major budgetary account identified in the Strategic Planning Guidance (SPG). These accounts typically include Mission Directorates, Cross-cutting agency Programs, and Institutional accounts.

O. Control Account Managers (CAMs). Senior agency officials who manage major budgetary accounts and are responsible for development and execution of the budget content for those accounts. Specific CAMs are identified by title in the SPG.

P. Control Totals. Dollar amounts that are initially included in the SPG and represent the direct budget available to each CAM. CAMs must ensure that these dollar amounts are not exceeded in Program Analysis and Alignment (PAA) Reports submitted to PA&E. Adjusted control totals for dollar amounts and control totals for FTE are identified in the Program Decision Memorandum (PDM) and Programmatic and Institutional Guidance (PAIG).

Q. Corporate General & Administrative (G&A). A cost category for Headquarters activities such as the Administrator and his or her immediate staff, Mission Directorate management, Headquarters operations management, and functional management that is managed through a common cost pool and allocated to individual projects.

R. Cost. The price or cash value of the resources used to produce a program, project, or activity. OMB Circulars providing instructions on estimating specific types of cost are listed in the terms section of OMB Circular No. A-11. FMR Volume 7 provides NASA-specific policy on cost. Costs may be directly associated with a specific program or project or they may be indirect and assessed to programs and projects based on predetermined criteria.

S. Direct Programs. Programs that are covered by appropriated funds and that can be directly linked to a NASA theme. Overhead and administrative costs that may be managed as a program (e.g., CM&O activities are not considered direct programs).

T. Fiscal Year. The Government's accounting period. It begins on October 1 and ends on September 30, and is designated by the calendar year in which it ends.

U. Full Cost. The total cost to the agency to conduct a program or project. Full cost includes costs directly attributable to the program or project, such as program contracts, an appropriate share of Center and agency-wide overhead costs, and the costs of any shared services that the program or project utilizes.

V. Full-Time Equivalent (FTE). The basic measure of the levels of employment used in the budget. It is the total number of hours worked divided by the number of compensable hours applicable to each fiscal year. The number of compensable hours in the relevant fiscal years is provided in OMB Circular No. A-11.

W. Integrated Budget and Performance Document (IBPD). The annual NASA budget document that includes budget estimates at the program and project level detail, descriptive and justification narratives, performance data, and technical descriptions. Information in the IBPD matches that included in the President's Budget.

X. Knowledge Information Center (KIC). The on-line NASA warehouse for budget information and guidance, accessible only by authorized NASA employees. This is a secured document repository system that does not interface with other systems. For access to the KIC system, contact OCFO-RPD.

Y. Life-Cycle Cost. The total of direct, indirect, recurring, non-recurring, and other related expenses incurred, or estimated to be incurred, in the operations, sustainment, and disposal related to a project. Life-cycle cost of a project or system can also be defined as the total cost of ownership over the project's system life cycle from formulation through implementation. Additional information may be found in NPR 7120.5, NASA Program and Project Management Processes and Requirements, and the NASA Cost Estimating Handbook.

Z. MAX. The OMB information system that is used to collect and process much of the information required from each agency for preparing the Federal budget. MAX consists of a series of schedules that are sets of data within the MAX database. Each schedule describes a view or slice of the President's budget.

AA. Mission. A major function or operation of the agency and the highest activity level of the NASA budget framework. Missions are required to accomplish an agency goal or effectively pursue a scientific, technological, or engineering opportunity directly related to an agency goal. In a broader context, mission refers to the purpose of the agency. NASA's Mission Statement is: "To pioneer the future in space exploration, scientific discovery, and aeronautics research."

BB. New Obligational Authority (NOA). Budget authority contained in NASA's current fiscal year appropriations act.

CC. Obligation. A binding agreement that will result in outlays, immediately or in the future. Budgetary resources must be available before obligations can be incurred legally.

DD. Outlay. A payment to liquidate an obligation. Outlays generally are equal to cash disbursements but also are recorded for cash-equivalent transactions, such as Federal employee salaries and debt instruments. Outlays are the measure of Government spending.

EE. Outyears. The fiscal years following the budget year. Budget development typically includes four outyears.

FF. Passback. OMB's notification to agencies of budget, management, and policy decisions following its analysis and review of all agency budget submissions. Passback data is pre-decisional in nature and confidentiality must be maintained.

GG. Pre-decisional Data. Data developed during the Programming and Budgeting Phases, including the nature and amounts of the President's decisions and underlying materials. This data is confidential. It may not be released outside of the agency until transmitted to Congress, and the material underlying those decisions should not be released at any time except in accordance with OMB Circular No. A-11, Section 22.1. Outyear discretionary data is also considered pre-decisional and may not be released without prior OMB approval. OMB Memorandum [M-01-17](#), dated April 25, 2001, emphasizes the need for confidentiality of pre-decisional information.

HH. Program. A strategic investment by a Mission Directorate or Mission Support Office that has defined goals, objectives, architecture, funding level, and a management structure that supports one or more projects. Additional information on programs may be found in NPR 7120.5.

II. Project. A specific investment identified in a Program Plan having defined goals, objectives, requirements, lifecycle cost, a beginning, and an end. A project yields new or revised products or services that directly address NASA's strategic needs. They may be performed wholly in-house, by government, industry, academia partnerships, or through contracts with private industry. Additional information on projects may be found in NPR 7120.5.

JJ. Service Pool. An accumulation of similar costs and cost types that are distributed to projects by an assignment or allocation methodology that best represents the types of costs in the pool. The costs included in service pools cannot be specifically and immediately identified to a project, but can subsequently be traced or linked to a project and assigned based on usage or consumption. Service pool costs are assigned to a project based on project-controlled use of the service.

KK. Supplemental. An appropriation enacted subsequent to a regular annual appropriations act, when the need for funds is too urgent to be postponed until the next regular annual appropriations act.

LL. Theme. An element of the NASA budget structure that divides the NASA Mission into strategic categories of one or more programs (e.g., Earth Science, , Heliophysics, Planetary Science, and Astrophysics are NASA themes that fall under its Science Mission Directorate).

#### 0104 PPBE COMPONENTS

010401. There are four phases in the PPBE process. The first steps of PPBE occur separately from the analysis of the program resource requirements and

culminate in the publication of NASA’s Strategic Planning Guidance (SPG), which is then used as the basis for all decisions made during the Programming, Budgeting, and Execution Phases. The Strategic Planning Guidance and all programming and budgeting data developed and discussed prior to submission of the President’s Budget/IBPD are pre-decisional and are not to be shared outside the agency. Figure 1-1 depicts the PPBE process and is followed by a description of each phase. All of the steps have actions performed on an annual basis, but some steps will be dealing with different fiscal years than others at any given time during the process.

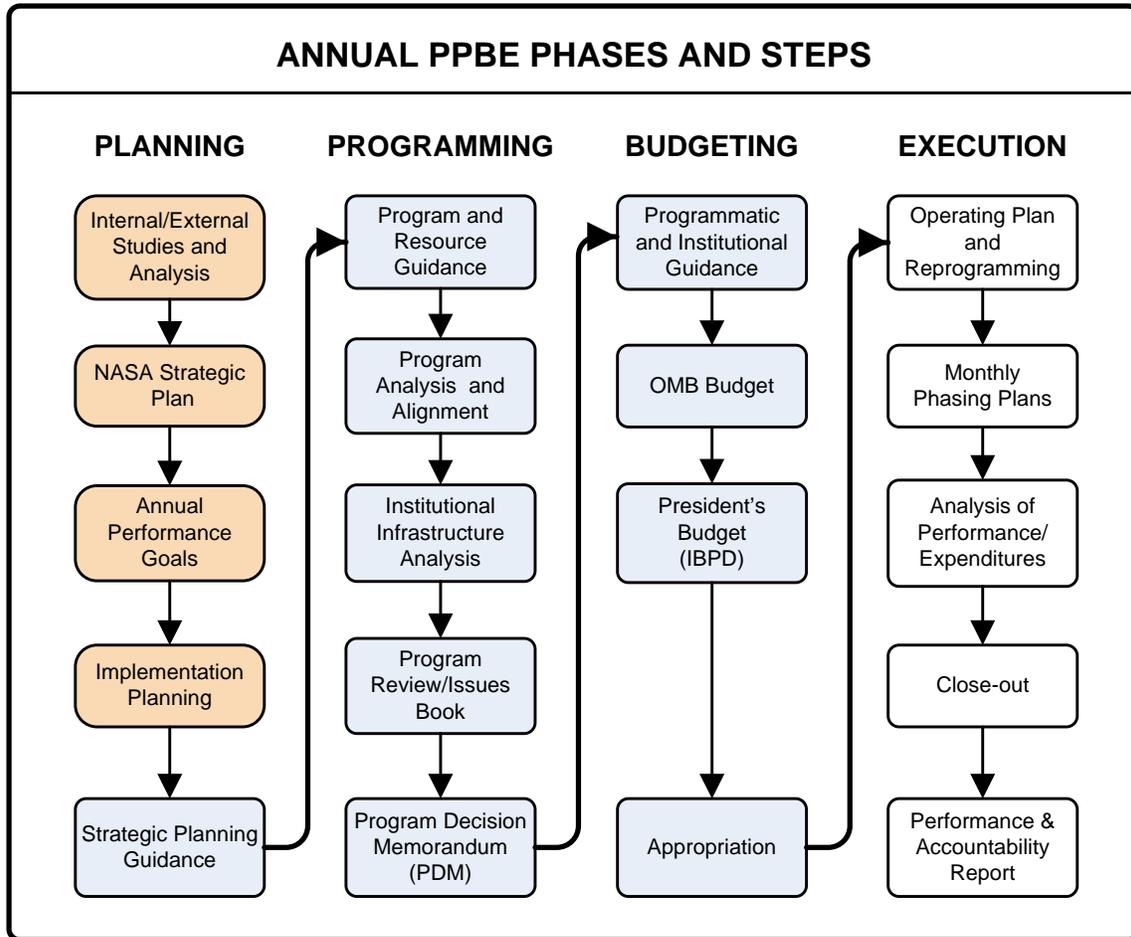


Figure 1-1, Annual PPBE Phases and Steps

010402. Planning Phase. The agency’s planning activities include analyzing changing internal and external conditions, trends, threats, and technologies that will affect NASA; examining alternative strategies for adjusting to these changes and conditions; and defining long-term strategic goals, multi-year outcomes, and short-term performance goals that will challenge and enable the agency to achieve its mission. Planning activities also include developing NASA’s performance measurement strategy and specific metrics that will be used to monitor, assess, and report on the agency’s progress toward achieving these goals. The current NASA Strategic Plan, NASA’s Strategic Management and Governance Handbook (to be replaced by Governance and

Strategic Management Requirements), the Government Performance and Results Act (GPRA) of 1993, and other internal and external requirements provide policy for the Planning Phase activities. Those steps that will not have process details included in the FMR are shaded in tan on Figure 1-1, and links to the referenced policy documents are provided in Chapter 2 of this volume. The Planning Phase produces the NASA Strategic Plan, implementation plans, and updates to the Governance Handbook/Requirements every three years. This phase also produces NASA's annual and strategic performance, program, and project goals, and a description of desired outcomes. NASA uses these products to create the annual SPG for development of the agency's annual budget request. Agency planning does not occur on the same schedule as the annual budget formulation activities. However, the PPBE Programming and Budgeting Phases use the products developed in the Planning Phase to develop the priorities and content of NASA's annual budget request. The steps included in the Planning Phase are listed below. The policy in this volume begins with the final step, Strategic Planning Guidance.

- A. Internal/External Studies and Analyses
- B. NASA Strategic Plan
- C. Annual Performance Goals
- D. Implementation Planning
- E. Strategic Planning Guidance

010403. Programming Phase. The Programming Phase encompasses the definition and analysis of programs and projects, together with their multi-year resource implications, and the evaluation of possible alternatives, including a risk assessment of each option. Programming also serves to balance and integrate resources among the various programs according to identified priorities. Policy for the Programming Phase is included in this volume of the FMR. The steps in this phase are listed below.

- A. Program and Resources Guidance
- B. Program Analyses and Alignment
- C. Institutional Infrastructure Analyses
- D. Program Review/Issues Book
- E. Program Decision Memorandum

010404. Budgeting Phase. The Budgeting Phase includes formulation and justification of the budget to OMB and Congress. The steps of the Budgeting Phase are listed below. Policy for the first three steps are included in Chapter 3 of this volume, but details for the final Budgeting step, Appropriation, will be added in a later revision.

- A. Programmatic and Institutional Guidance
- B. OMB Budget
- C. President's Budget
- D. Appropriation

010405. Execution Phase. The Execution Phase is the process by which financial resources are made available to agency components and managed to achieve the

purposes and objectives for which the budget was approved. Policy for the Execution Phase is provided in FMR Volume 5, *Budget Execution*. The steps in this phase are listed below.

- A. Operating Plan and Reprogramming
- B. Monthly Phasing Plan
- C. Analyses of Performance/Expenditures
- D. Close-out
- E. Performance and Accountability Report (PAR)

#### 0105 OVERVIEW OF THE FEDERAL BUDGET PROCESS

010501. Federal Budget Formulation. Title 31, United States Code (U.S.C.), requires that the President prepare a budget for the United States Government on an annual basis and submit it to Congress. During the Federal budget formulation process, the Executive Branch prepares the President's Budget. OMB officially starts the budgeting process by sending planning guidance to Executive Branch agencies in the spring, and the President completes the formulation phase by sending the budget to Congress on the first Monday in February.

010502. Congressional Action. Title 2, U.S.C., requires that Congress adopt a concurrent resolution on the budget each year, setting forth appropriate funding levels for Federal government operations. Beginning in late January or February, Congress reviews the President's Budget. It considers the President's Budget proposals, passes a revenue and spending plan for the Federal government called a budget resolution, and enacts the thirteen regular appropriations acts and other laws that control spending and receipts. Appropriations acts are to be enacted by September 30, prior to the beginning of each fiscal year. If Congress does not pass regular appropriations acts by September 30, they pass a temporary appropriations act, called a continuing resolution, which provides the authority to fund government operations for a specific period of time, usually expressed in days or weeks. More than one continuing resolution may be passed in a fiscal year if delays in passing the regular appropriations continue. This enables government operations to continue while Congress continues to draft the regular appropriations act(s).

010503. Execution. OMB Circular No. A-11 sets forth procedures for execution of the budget, or directing and controlling funds to achieve the purposes and objectives for which they were approved. Execution lasts for seven fiscal years (two years in which appropriations are current and available for new obligations and five in which they are expired and available only for within scope adjustments) and includes two components.

A. The apportionment component pertains to funds appropriated for the fiscal year and to balances of appropriations made in prior years that remain available for obligation. Agencies submit apportionment requests for each budget account to OMB

by August 21 each year or within 10 calendar days of approval of the appropriation. At the beginning of each fiscal year, OMB apportions funds—that is, it specifies the amount of funds that an agency may use by time period, program, project, or activity. Throughout the year, agencies obligate and expend the apportioned funds to carry out their approved programs, projects, and activities. An agency may request reapportionment during a fiscal year if its business needs require an adjustment in how it will use funds.

B. The reporting and outlay component lasts until funds are cancelled (one- and multiple-year funds are canceled at the end of the fifth year after the funds expire for new obligations) or until funds are totally expended (for no-year funds). Agencies must record obligations and outlays pursuant to administrative control of funds procedures contained in Appendix H of OMB Circular No. A-11, *Preparation, Submission, and Execution of the Budget*; report to Treasury; and prepare financial statements.

010504. The following tables highlight the major events during formulation of the Federal budget and subsequent Congressional action. Execution is covered in FMR Volume 5.

**Table 1-1, Major Steps in Federal Budget Formulation**

<b>What Happens?</b>	<b>When?</b>
OMB issues Spring planning guidance to Executive Branch agencies for the upcoming budget. The OMB Director issues a letter to the head of each agency providing policy guidance for the agency's budget request. Absent more specific guidance, the outyear estimates included in the previous budget serve as a starting point for the next budget. This begins the process of formulating the budget the President will submit the following February.	Spring
OMB and the Executive Branch agencies discuss budget issues and options. OMB works with the agencies to: Identify major issues for the upcoming budget; Develop and analyze options for the upcoming Fall review; and Plan for the analysis of issues that will need decisions in the future.	Spring and Summer
OMB issues Circular No. A-11 to all Federal agencies. This Circular provides detailed instructions for submitting budget data and materials.	July
Executive Branch agencies (except those not subject to Executive Branch review) make budget submissions. See section 25.	Early September
Fiscal year begins.	October 1
OMB conducts its Fall review. OMB staff analyzes agency budget proposals in light of presidential priorities, program performance, and budget constraints. They raise issues and present options to the Director and other OMB policy officials for their decisions.	October to November
OMB briefs the President and senior advisors on proposed budget policies. After OMB has reviewed all agency requests and considered overall budget policies, the OMB Director recommends a complete set of budget proposals to the President.	Late November
Passback. OMB usually informs all Executive Branch agencies at the same time about the decisions on their budget requests.	Late November

All agencies, including the Legislative and Judicial Branch, enter MAX computer data and submit print materials and additional data. This process begins immediately after passback and continues until OMB locks agencies out of the database in order to meet the printing deadline. Executive Branch agencies may appeal passback decisions to OMB and the President. An agency head may ask OMB to reverse or modify certain decisions. In most cases, OMB and the agency head resolve such issues and, if not, work together to present them to the President for a decision.	Late November to early January
Agencies prepare and OMB reviews congressional budget justification materials. Agencies prepare the budget justification materials they need to explain their budget requests to the responsible congressional subcommittees.	January
Congressional Budget Office (CBO) reports to Budget Committees on the economic and budget outlook.	January

**Table 1-2, Major Steps in Congressional Action**

<b>What Happens?</b>	<b>When?</b>
President submits the budget to Congress.	First Monday in February
CBO re-estimates the President's Budget based on their economic and technical assumptions.	February
Other committees submit "views and estimates" to House and Senate Budget Committees. Committees indicate their preferences regarding budgetary matters for which they are responsible.	Within 6 weeks of budget transmittal
The Congress completes action on the concurrent resolution on the budget. The Congress commits itself to broad spending and revenue levels by passing a budget resolution.	April 15
The Congress enacts regular appropriations bills or provides continuing resolutions for the upcoming fiscal year.	September 30

**0106 RELATIONSHIP OF PPBE TO OTHER NASA MANAGEMENT PROCESSES**

010601. Performance Plan. GPRA requires that agencies develop budgets that fully integrate the annual performance Plan with other elements of the budget request. The NASA Performance Plan, issued annually in the Integrated Budget and Performance Document, establishes annual performance goals for the year for each program included in the agency's annual budget request and identifies objective and measurable performance goals; discusses the processes, skills, and resources needed to meet the performance goals; and identifies the performance indicators that will be used to measure progress toward achieving the goals. The Performance Plan is one of the inputs used in the PPBE process for budget formulation. NASA's performance is compared to the Plan, and the results are reported annually as part of the Performance and Accountability Report in accordance with GPRA.

010602. Full Cost Management. FMR Volume 7, *Cost*, describes NASA's full cost policy for integrating accounting, budgeting, and management concepts to manage programs and projects from a full cost perspective. The full cost concept is

consistent with sound business practice and legal and administrative guidance, including the Chief Financial Officers Act, the Government Performance and Results Act, and the Federal Financial Management Improvement Act. Budget formulation and execution under the PPBE process will comply with the full-cost management policy.

010604. Internal Controls. FMR Volume 9, *Internal Management Controls*, describes NASA policy for establishing and maintaining an agency system of internal controls that provide reasonable assurance that Government resources are protected against fraud, waste, mismanagement and misappropriation. All NASA financial management community personnel must ensure that controls are in place, resources are appropriately used to support NASA's mission, laws and regulations are followed, and data is reliable and timely. NASA managers with responsibility for budget activities must evaluate the internal controls associated with the budget process on a regular basis in accordance with the NASA Internal Control Program. Internal controls for any financial system used to support the PPBE process must also be in place and regularly evaluated for sufficiency.

010605. Information Technology. FMR Volume 2, *Information Systems*, describes policy for the development, operation, evaluation, and reporting of all NASA financial systems. The PPBE process is supported by multiple agency financial systems. Any financial information system being procured or used to support the PPBE process must comply with policy outlined in Volume 2 and all Federal requirements and regulations for financial information systems, including the Information Technology Reform Act of 1995 (also known as the Clinger-Cohen Act).

010606. Program and Project Management. NPR 7120.5, *NASA Program and Project Management Processes and Requirements*, defines the management requirements for formulating, approving, implementing, and evaluating the programs and projects that NASA will consider during the PPBE process.

**CHAPTER 2****LEGISLATIVE AND ADMINISTRATIVE AUTHORITIES**0201 LEGISLATION

020101. [National Aeronautics and Space Act of 1958, Public Law 85-568](#). This law amended 42 U.S.C. Ch. 26, to establish NASA as a Federal agency, outlining the objectives of United States aeronautical and space activities and authorizing NASA to enter into activities that require federal funding, such as contracting and hiring employees.

020102. [2 U.S.C. § 632 – Annual Adoption of Concurrent Resolution on the Budget. – Annual Adoption of Concurrent Resolution on the Budget](#). This law describes the statutory requirement that Congress adopt a concurrent resolution on the budget each year. The resolution sets forth appropriate funding levels for Federal government operations. Section 601(d) defines the relationship of the Congressional Budget Office to the executive branch and authorizes its director to secure information, data, estimates, and statistics directly from the various departments, agencies, and establishments of the executive branch of government.

020103. [31 U.S.C. Ch. 11. – The Budget and Fiscal, Budget, and Program Information](#). This law provides additional statutory requirements concerning the preparation and submission of Federal budgets, as described below.

A. [Sections 1104 and 1105](#). These sections require that the President prepare and submit a budget of the United States Government for the following fiscal year. In addition, Section 1104 directs each agency to provide information required by the President in carrying out budget responsibilities and prescribes that the President has access to, and may inspect, the records of an agency.

B. [Section 1108](#). This section requires the Administrator, as the head of NASA, to prepare and submit to the President each appropriation request for the agency. The request shall be prepared and submitted in the form prescribed by the President and by the date established by the President.

C. [Section 1109](#). This section also requires that the President submit to both Houses of Congress the estimated budget outlays and proposed budget authority that would be included in the budget for the following fiscal year if programs and activities of the United States Government were carried out during that year at the same level as the current fiscal year without a change in policy.

020104. [42 U.S.C. § 2459i – Working Capital Fund \(WCF\)](#). This section codified Public Law 108-7, which established the NASA WCF. Amounts in the fund are available for financing activities, services, equipment, information, and facilities to NASA entities; other agencies or instrumentalities of the United States; to any state,

territory, or possession or political subdivision thereof; to other public or private agencies; or to any person, firm, association, corporation, or educational institution on a reimbursable basis. The fund is available for funding capital repairs, renovations, rehabilitation, sustainment, demolition, or replacement of NASA real property, on a reimbursable basis within the Administration.

020105. [Chief Financial Officers Act of 1990, Public Law 101-576](#). This law amended 31 U.S.C. to improve financial management in the Federal government, establishing a CFO within each major executive agency and setting forth the responsibilities of that position, which include maintaining reliable information for the development of cost information and developing the agency financial management budgets.

020106. [Government Performance and Results Act of 1993, Public Law 103-62](#). This law amended 31 U.S.C. to add additional responsibilities for performance reporting. The law requires agencies to prepare strategic plans, annual performance plans, and annual performance reports. The annual performance plan must cover each program activity set forth in the budget of such agency, including a description of the operational skills and technology, human capital, information, or other resources required to meet the performance goals.

020107. [Information Technology Management Reform Act of 1996 \(Clinger-Cohen Act\), Public Law 104-106, Division E](#). This Act requires the Director of OMB, as part of the annual budget process, to analyze, track, and evaluate the risk of all major capital investments made by Executive agencies for information systems. It also requires the OMB Director to submit a report to Congress on the net program performance benefits achieved as a result of major capital investments made by Executive agencies in information systems and identify how the benefits relate to the accomplishment of the goals of the Executive agency.

020108. The instructions contained in this volume are consistent with and serve to implement the OMB instructions listed below. These authorities - referenced only broadly throughout the volume - are an integral part of these policies and procedures.

A. [OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget](#). This Circular provides an overview of the Federal budget process. It discusses the basic laws that regulate the budget process and the terms and concepts needed to understand the budget process. It explains development of the President's Budget and how each agency is to prepare and submit materials required for OMB and Presidential review of agency requests and for formulation of the annual budgets. This Circular is revised annually.

B. [OMB Circular No. A-19, Legislative Coordination and Clearance](#). This Circular outlines procedures for the coordination and clearance by OMB of agency recommendations on proposed, pending, and enrolled legislation and includes

instructions on preparation and timing of agency legislative programs. Two of the essential purposes for requiring agencies to submit annual legislative programs are to help agencies coordinate the legislative program with the preparation of their annual budget submissions to OMB and to aid OMB and other staff of the Executive Office of the President in developing the President's legislative program and budget.

C. [OMB Circular No. A-25, Transmittal Memorandum #1, User Charges](#). This Circular establishes Federal policy regarding fees assessed for Government services and for sale or use of Government goods or resources and will apply whenever the agency undertakes activities that involve user charges. It provides information on the scope and types of activities subject to user charges, the basis upon which user charges are to be set, and guidance on agency implementation of charges and the disposition of collections. Agency estimates for reimbursable budget authority must meet the requirements of this Circular.

## 0202 NASA ADMINISTRATIVE AUTHORITIES AND REQUIREMENTS

020201. [NPD 1000.0 – Strategic Management and Governance Handbook](#). This handbook sets forth the principles by which NASA will strategically manage the agency, describes the means for doing so, and identifies the specific requirements that drive NASA's strategic planning process. (This document will be replaced by the Governance and Strategic Management Requirements, NPR 1001.0).

020202. [NPD 1000.3B – The NASA Organization](#). This policy defines the NASA organization and assigns the roles and responsibilities necessary to achieve NASA's vision and mission.

020203. [NPD 1001.0 – NASA Strategic Plan](#). The Strategic Plan documents the agency's long-term goals, articulated in a coherent plan that establishes the framework under which NASA may achieve its vision "to advance U.S. scientific, security, and economic interests through a robust space exploration program."

**CHAPTER 3**

**PPBE FOR DIRECT PROGRAMS**

0301 GENERAL

030101. As stated in Chapter 1, NASA’s policy is to utilize PPBE as an agency-wide methodology for aligning resources. This section describes the PPBE process as practiced by NASA. The first steps of PPBE occur separately from the analysis of program resource requirements and culminate in the publication of NASA’s Strategic Planning Guidance (SPG), which is then used as the basis for all decisions made during the other three phases. Again, the Strategic Planning Guidance and all programming and budgeting data developed and discussed prior to submission of the President’s Budget/IBPD are pre-decisional and are not to be shared outside the agency. This volume focuses on the steps from Strategic Planning Guidance through Appropriation, because they are the most critical to budget formulation and defense of NASA’s resource requirements. The Execution process is described in FMR Volume 5, *Budget Execution*.

030102. Figure 3-1 depicts the annual PPBE process with the ten steps on which this chapter focuses presented in blue.

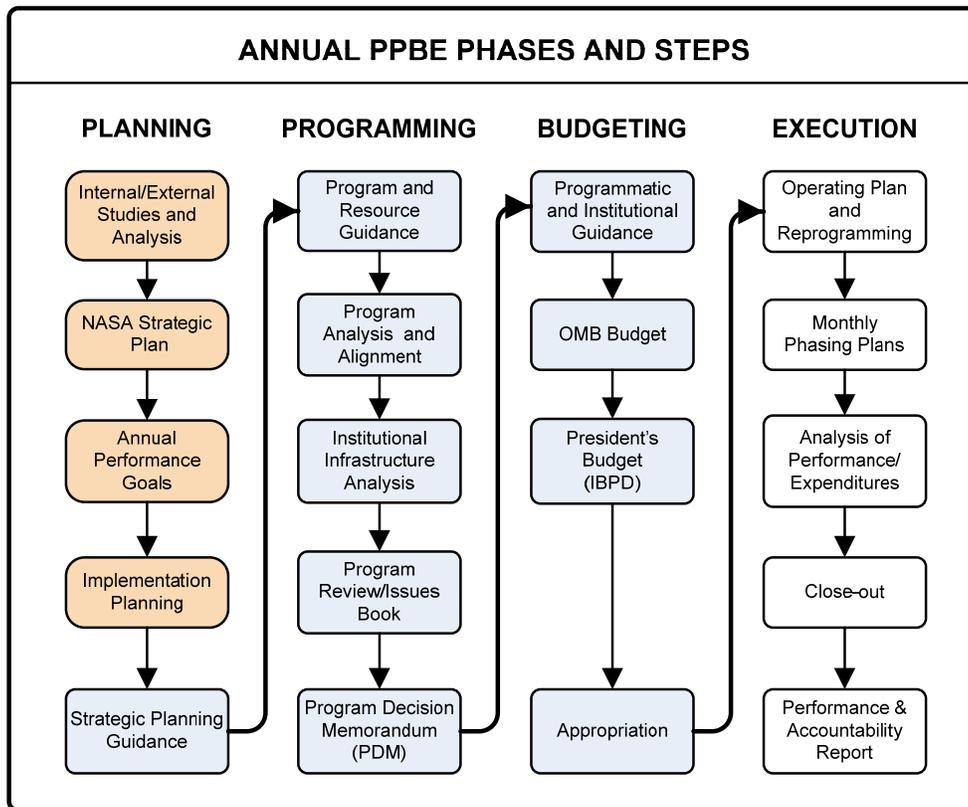


Figure 3-1, Annual PPBE Phases and Steps

A. The detailed descriptions begin with the Strategic Planning Guidance (SPG) step, the final step in the Planning Phase. In this step, all relevant strategic guidance for developing a programmatic and financial blueprint for the Budget Year plus 4 Outyears (e.g., FY 2008 through FY 2012), including high-level resource control totals, is consolidated into a single concise document that provides uniform guidance for all CAMs.

B. In the Program and Resources Guidance (PRG) step, the CAMs take the strategic guidance in the SPG and translate it into programmatic guidance more specific for program/project managers and Centers. They also take the high level SPG resource control totals and allocate them to lower levels that they believe are appropriate, but no lower than total project by Center, and identify direct Full-time Equivalents (FTE) by program/project by Center. FTE are not control totals during this step. Upon completion of the SPG and PRG, all parties involved in the PPBE process have all of the strategic guidance and high level resource control totals, as well as much of the programmatic guidance and resource details needed to complete the subsequent steps.

C. In the Program Analyses and Alignment (PAA) step, the Control Account Managers (CAMs) engage in the key function of the PPBE process, the analysis of programs to ensure that planned programs/projects can and will achieve strategic objectives within the resource constraints established. Based on the resource control totals established in the SPG and PRG, CAMs analyze their activities and align their available resources to ensure effective operations. They compile the information required in the PAA Reports, update the PRG resource figures for changes that they have proposed, and identify those issues that are beyond their capacity to resolve.

D. In the Institutional Infrastructure Analyses (IIA) step, the Center Directors and Mission Support Office managers provide analysis of the CAMs' proposed plans. Center Directors determine the impact of the proposed programmatic changes on their institutional base and infrastructure, compile the information required in the IIA reports, and identify those issues that are beyond their capacity to resolve. Mission Support Office managers assess compliance with agency-wide requirements and initiatives.

E. In the Program Review/Issues Book step, PA&E identifies all submitted issues, as well as issues created as a result of the various PAA submissions. PA&E coordinates resolution with the CAMs on as many issues as possible without going to the Strategic Management Council (SMC). All issues are documented in the Issues Book, along with any resolutions reached prior to forwarding to the SMC. The Issues Book also contains sufficient documentation and supporting information on unresolved issues for the SMC to make informed decisions and establish baselines for the OMB Budget submission.

F. In the Program Decision Memorandum (PDM) step, all decisions made by the SMC to resolve critical issues identified in the Issues Book and previously resolved issues will be documented. PA&E documents these decisions in writing in the

PDM, along with rationales to provide clarity and to preclude subsequent interpretations of the decision.

G. In the Programmatic and Institutional Guidance (PAIG) step, the OCFO and the CAMs update resource allocations with the decisions reflected in the PDM to balance total project by Center funding levels and direct FTE with the resource control totals approved by the SMC.

H. In the OMB Budget step, Centers take the resource information from the PAIG and allocate it to full cost components and cost elements, preserving the project totals and implementing the decisions and subsequent impacts captured in the PDM. These detailed allocations are entered into the budget database system. Mission Directorates develop narrative justifications for their programs and projects based on the programmatic and institutional approaches established in the PDM, helping to build a defensible budget submission to OMB. This step concludes with the agency budget request being submitted to OMB in early September.

I. In the President's Budget step, OMB reviews the initial NASA budget submission and notifies the agency of budget decisions through the passback process. The agency may appeal those decisions, and then develops and integrates the IBPD and supporting documents, including any revisions based on appeal and settlement. The IBPD provides the agency's justification for the President's Budget. The step concludes on the first Monday in February when the President transmits the budget request to the Congress and NASA submits the IBPD (the detailed justification of its part of the overall Federal budget) to Congress.

J. In the Appropriation step, NASA presents and defends the President's Budget and monitors Congressional progress in developing the NASA appropriation. NASA also reviews any guidance contained in Congressional committee reports and statutes.

030103. Process details for the steps of the Programming and Budgeting Phases, including roles and responsibilities, are provided in the following sections. In addition, a Matrix of Roles and Responsibilities is provided as Appendix B. Using this matrix, each team player may look up his or her responsibilities through the entire PPBE process without reviewing the detailed responsibilities of other players, or they may review how their responsibilities coordinate with others.

### 0302 DETAILED DESCRIPTION OF THE STRATEGIC PLANNING GUIDANCE (SPG)

030201. Purpose. This is the Planning Phase step where PA&E consolidates (and the SMC approves) all the information from the Strategic Plan, implementation plans, priorities, studies and assessments, and performance measures into strategic guidance for the CAMs to use in designing their programs/projects to achieve

agency strategic goals and provide the institutional and management structure in support of those goals. This step consolidates all relevant guidance into one concise document, providing uniform guidance for all CAMs, so that everyone is working with the same information. It also provides high level resource guidance that establishes the initial funding control totals for the PPBE process. This resource guidance is based on realistic expectations of potential resource levels. The SPG identifies or references the specific NASA priorities for the Budget Year plus 4 Outyears, and includes information on the investment gaps within the agency's portfolio and the ensuing required new initiatives. The SPG is not used to review competitive project selection within existing programs. SPG data is pre-decisional and for internal use only.

030202. Relationship to Other Steps. The SPG step pulls together all of the information developed in the preceding Planning Phase steps. It takes information from the Strategic Plan and incorporates information from implementation plans and from various studies and assessments, e.g., Inspector General reports, Government Accountability Office (GAO) reports, PA&E studies. It identifies or references the specific strategic performance measures that CAMs should address in the various analyses in the Programming Phase and in the performance plan in the Budgeting Phase. This step occurs roughly concurrently with the issuance of the Program and Resources Guidance, the other critical piece of guidance needed for effective programming.

030203. Policies, Regulations, Guidelines. The NASA Strategic Management and Governance Handbook (to be replaced by Governance and Strategic Management Requirements) is the basic guidance for this step. Other guidance includes the Government Performance and Results Act (GPRA) and various OMB directives, especially OMB Circular No. A-11.

030204. Timeline. This step is completed in February of each year. Typically, SPG development begins before receipt of the passback from OMB and is finalized after completion of the President's Budget in early February.

030205. Responsibilities.

- A. Centers. Provide input to and comments on the draft SPG.
- B. Mission Directorates. Provide input to and comments on the draft SPG.
- C. Mission Support Offices. Provide input to and comments on the draft SPG.
- D. OCFO, Institutional Management Division (IMD) and Resources Planning Division (RPD). Provide input to PA&E, including an explanation of changes from the last President's Budget and recommendations concerning Programming Phase report templates. Review and provide comments on the draft SPG. Draft the high level

resource control totals, including narrative explanation of changes from the President's Budget levels. Post final approved SPG on KIC.

E. Office of Program and Institutional Integration (OPII). Provide input to PA&E, including recommendations concerning Programming Phase report templates. Review and provide comments on the draft SPG.

F. PA&E. Develop the NASA priorities in conjunction with the Administrator. Request pertinent input and develop the draft version of the SPG, including templates for all formal reports required during the Programming Phase. Submit draft to CAMs for review and comment. Address comments received and develop revised draft SPG. Present revised draft SPG to the SMC and make any SMC requested revisions. Provide SPG to OCFO-RPD for posting on KIC.

030206. Inputs. The inputs for this step are the Strategic Plan, implementation plans, the OMB passback, and various studies, reports, and assessments. PA&E will develop the NASA priorities in conjunction with the Administrator. PA&E will also request input from any relevant parties about any programmatic and/or institutional issues which they believe should be addressed in the strategic guidance. Examples could address program schedules, staffing levels, critical facilities, etc.

030207. Outputs. The final SPG document is the output of this step. This is the single strategic guidance document; additional strategic guidance will not be issued throughout the PPBE process. PA&E will determine the level of detail in the SPG. The SPG includes high level resource control totals and total FTE by Center. The control level for funds is at the control account level and FTE by Center is provided as a starting point. PA&E will include points of contact in the SPG for additional information or questions.

030208. Process. PA&E requests input from the OCFO, OPII, MDs, MSOs, and Centers about programmatic and institutional strategic issues that should be addressed. PA&E also requests input from OCFO and OPII on report templates that will be included in the SPG and used throughout the Programming Phase. PA&E reviews and analyzes input provided along with the Strategic Plan, implementation plans, and various relevant studies, reports, and assessments. After review of all inputs, PA&E develops the draft SPG, including the high level resource control totals from the OCFO, and provides the draft to OCFO, OPII, CAMs, and MSOs for review. CAMs and OCFO review the draft and submit comments to PA&E. PA&E reviews comments and makes changes to the draft, as appropriate. The revised draft SPG is presented to the SMC for approval. Any changes required by the SMC are incorporated, and the final SPG is approved by the SMC. PA&E publishes the approved SPG. The SPG process is depicted in Figure 3-2.

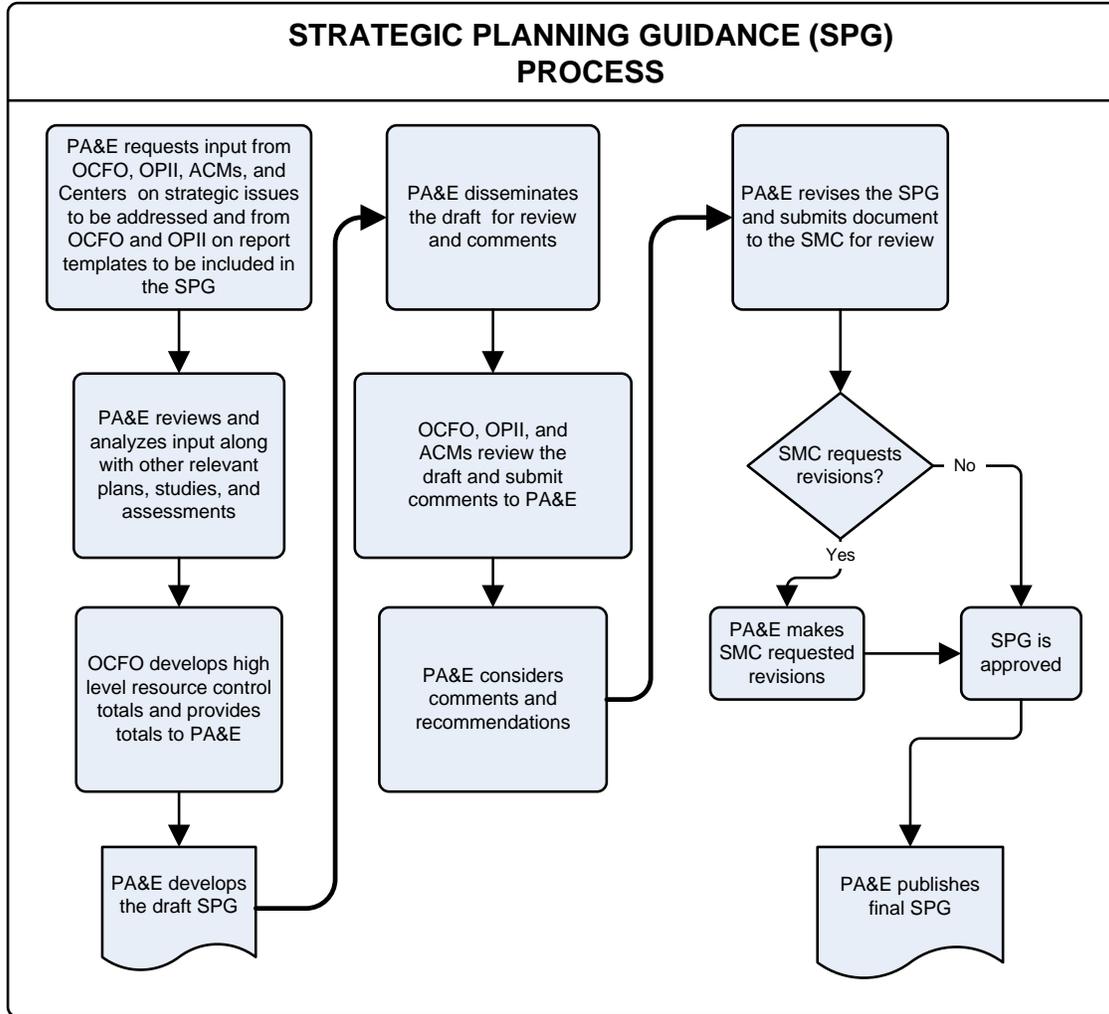


Figure 3-2, SPG Process

030209. Outcomes/Results. The result of this step is the publication of the SPG document (including the overall PPBE process schedule, key milestones, and tools to be used) that guides the development of the Programming Phase of the PPBE process for the resource request and performance plan to OMB and Congress. The focus of the SPG is the Budget Year plus 4 Years, but the SPG will also include information about how current year and program year changes will be addressed in the various steps of the PPBE process.

030210. Formats. The format of the SPG is developed by PA&E. It includes information for each year for the Budget Year plus 4 Years. It also includes formats for all formal reports that will be required during the Programming Phase. Guidance for the Budget Year and Budget Year +1 is more detailed; guidance for the other years, less detailed. Structure and content of the SPG includes priorities, new or terminating programs/projects, key dates and milestones, general staffing guidance, process deliverables, high level resource control totals, and direct FTE by Center. CAMs are not authorized to issue strategic guidance through other vehicles.

0303 DETAILED DESCRIPTION OF THE PROGRAM AND RESOURCES  
GUIDANCE (PRG)

030301. Purpose. This is the first step in the Programming Phase. In this step, the CAMs take the strategic guidance in the SPG and translate it into programmatic guidance more relevant for the program/project managers and the Centers. They also take the high level SPG funding control totals and allocate them to lower levels, but not lower than total direct project by Center, and they identify direct FTE by Center so they can be used by the program/project managers as the basis for their alignment, re-planning, and issue analyses. FTEs are not control totals during this step. The total direct program/project funding levels do not include CM&O, Corporate G&A, or Institutional Investments. These are identified separately in the SPG and can be included in this guidance at lower levels, if so desired by the appropriate CAMs. PRG data is pre-decisional and for internal use only.

030302. Relationship to Other Steps. The PRG is based on the SPG guidance and SPG identified control totals. Resource levels are based on the most recent President's Budget, with appropriate adjustments. The PRG is the key input to both the PAA and the IIA steps in determining whether funding and/or FTE issues impact the achievement of agency strategic objectives.

030303. Policies, Regulations, Guidelines. Guidance in the SPG and general NASA strategic management guidance is relevant in this step. The PRG does not create new strategic guidance nor does it exceed the resource control totals in the SPG.

030304. Timeline. This step is completed after submission of the President's Budget to the Congress and finalization of the SPG. It is roughly concurrent with the issuance of the SPG.

030305. Responsibilities.
- A. CAMs. Develop programmatic guidance within the strategic guidelines in the SPG. Allocate the SPG funding control totals down to lower levels but not lower than total project by Center, and identify direct FTE by program/project by Center. Track and explain all changes from the SPG control totals.
  - B. OCFO-RPD. Review CAM allocations to ensure compliance with resource control totals in the SPG. Define requirements for tracking subsequent adjustments to resource figures. Issue the PRG by posting on KIC.
  - C. PA&E. Review CAM programmatic guidance to ensure compliance with strategic guidance in the SPG.

030306. Inputs. The inputs for this step are the SPG, the most recent President's Budget, and other programmatic information generated by the CAMs.

030307. Outputs. Programmatic guidance for the program/project managers, lower level total funding levels by Center, and direct FTE by Center are the outputs of this step. FTE data by program/project by Center will be direct FTE only.

030308. Process. While the SPG is being developed by PA&E, the CAMs review prior year strategic guidance and determine what programmatic level guidance needs to be issued to allow program/project managers and Centers to perform the subsequent steps of the PPBE process. CAMs also allocate the high level resource control totals from the SPG into lower level funding details at levels that they believe appropriate by Center and direct FTE by Center. These FTE are a departure point for subsequent discussions rather than control totals. These initial allocations in the PRG do not change as the base, but the resource figures will be updated during subsequent steps to reflect adjustments recommended and/or approved. CAMs must track and explain all changes from the SPG control totals and the President’s Budget. Funding is dollars in millions with three decimal places (e.g., \$11,932,000 is reflected as \$11.932), and FTE are in tenths (one decimal place). Functional Offices will include any cross-cutting data calls in the PRG. PA&E ensures that programmatic guidance is consistent with strategic guidance, and OCFO-RPD ensures that resource allocations reconcile to the high level resource control totals in the SPG. The PRG process is depicted in Figure 3-3.

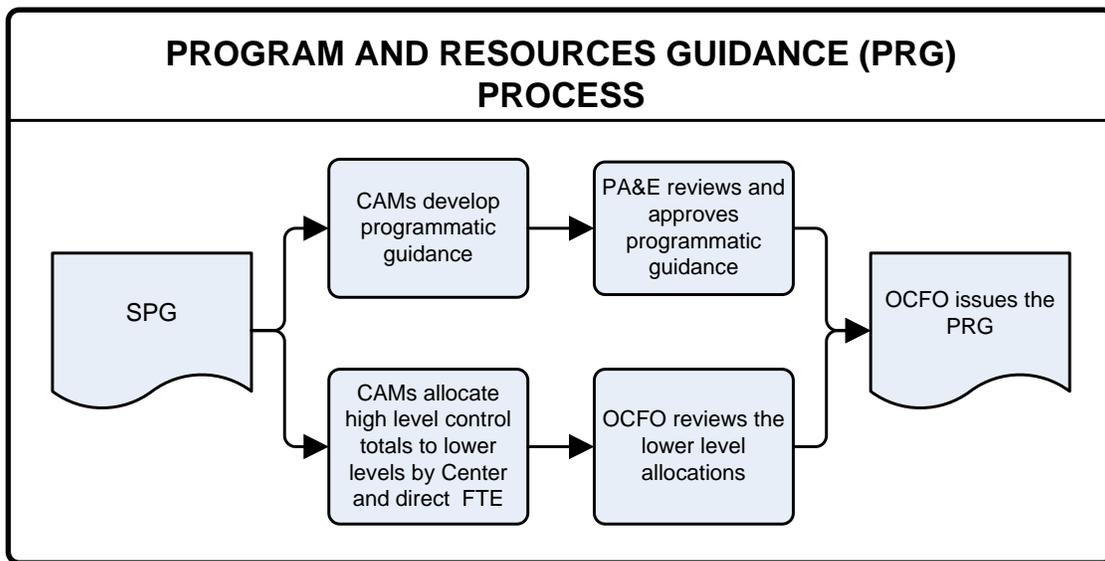


Figure 3-3, PRG Process

030309. Outcomes/Results. The result of this step is the issuance of programmatic guidance and lower level funding details by Center and estimated direct FTE by Center. All PPBE process data requests in this and subsequent steps will be controlled by PA&E and OCFO.

030310. Formats. Guidance formats will be approved by OCFO-RPD, which will also define requirements for tracking subsequent adjustments to the resource figures.

0304 DETAILED DESCRIPTION OF THE PROGRAM ANALYSES AND ALIGNMENT (PAA)

030401. Purpose. This is the step in the Programming Phase in which CAMs identify what they intend to accomplish with their programs/projects to achieve agency strategic objectives, identify any surplus or deficit capabilities and capacities, and identify the impact of funding reductions and/or any need for funding increases. The PAA report establishes the CAM's recommended strategy for the budget year request, demonstrates how planned programs will achieve agency strategic objectives within allocated resource levels, and is used as the basis for PA&E's program analysis of each control account. PAA data is pre-decisional and for internal use only.

030402. Relationship to Other Steps. This is the step where strategy is converted into resourced programs/projects. Analyses developed in this step inform PA&E about possible issues that need to be raised to senior management in the Issues Book for decision before the Budgeting Phase begins. PA&E also performs independent analyses of the issues submitted and may add additional issues for the Issue Book. PAA reports also provide a program/project basis for Centers to perform their Institutional Infrastructure Analyses.

030403. Policies, Regulations, Guidelines. This step is guided primarily by the SPG and the PRG. However, all NASA strategic management guidance is relevant.

030404. Timeline. This step begins in early March after the SPG and PRG have been issued. The PAA reports are completed in mid-May, and the PA&E analyses of these reports are completed in June.

030405. Responsibilities.

A. CAMs. Complete the PAA reports for all assigned programs, coordinating the effort for program/project managers. Adjust and explain adjustments to resource figures to reflect proposed funding and FTE changes from the PRG.

B. Centers. Provide information and support to CAMs as requested. Complete the PAA reports for CM&O. Adjust and explain adjustments to resource figures to reflect proposed funding and FTE changes from the PRG. Continue on-going discussions with program/project managers.

C. OCFO-RPD. Assist PA&E in providing guidance for PAA report. Review completed PAA reports to ensure that resource figures are correct and that they reflect proposed funding and FTE changes from the PRG.

D. OPII. Assist PA&E in providing guidance for the PAA report. Review submitted Center CM&O PAA reports to ensure that resource figures are correct and accurately reflect decisions concerning institutional integration. Facilitate an

institutional review with the Associate Administrator. Develop a consolidated CM&O PAA report and issue paper and submit to PA&E.

E. PA&E. Develop and distribute PAA report instructions. Review and assess submitted PAA reports for completeness, identification of issues, and alternative approaches for resolution. Develop a portfolio analysis and develop issue papers as required.

030406. Inputs. The external inputs for this step are the SPG and the PRG, along with required report formats and due dates. For the Mission Directorates, direct program/project level information from the PRG will be used as the basis for the analysis of existing programs. Cost estimators at Centers may be asked to delineate anticipated funding levels needed to support new initiatives. The internal inputs for this step are the details that CAMs and program/project managers use to develop and manage their programs/projects. Information that they generate throughout the year could be used in this step. For Centers and Mission Support Offices, allocations in the PRG as well as any narrative guidance in the SPG and/or PRG will be used as the basis for analysis of existing programs.

030407. Outputs. The output from this step is the completed PAA report which provides all of the requested analyses and information. The PAA report will identify funding and direct FTE by Center. These reports will be used by PA&E for the Program Review and input to the Issues Book. The PAA reports are also reviewed by the Centers and Mission Support Offices for development of their Institutional Infrastructure Analyses. Additional outputs are quantitative adjustments to the PRG data (program/project funding levels and FTE) that are captured in the resource figures. All adjustments from the PRG and resultant funding levels that occur from the PAA activities will be identified in the database and will be available for subsequent viewing and analysis. Each adjustment that is made from the PRG is to be identified separately with a corresponding narrative explanation for the change in order to facilitate tracking.

030408. Process. PA&E issues instructions included in the SPG regarding the content, format, and schedule for submission of the PAA report.

A) CM&O PAA. Centers analyze their M&O programs and complete the required formats and narratives and forward them to PA&E. As part of this process, Centers also adjust the resource figures to reflect proposed funding and FTE changes from the PRG. OPII reviews the CM&O PAA reports and facilitates an institutional review with the Associate Administrator.

B) Consolidated CM&O PAA. Based on results of the CM&O review with the Associate Administrator, OPII develops the Consolidated CM&O PAA report that includes adjusted resource and FTE totals and forwards it to PA&E.

C) Direct Program, Corporate G&A and Institutional Investment PAA. Program/project managers, under the direction of the Mission Directorates, use the

program/project level information in the PRG as the basis for analyses of existing programs. They also solicit information from various staff members, including program analysts, Centers, and other field staff. Program/project managers analyze inputs and, as directed by the Mission Directorates, prepare a program-specific PAA report with the required information for PA&E to analyze various program funding scenarios and the impact of those scenarios on a program’s ability to achieve NASA strategic objectives. Some items that could be included in the report are program description, description of missing or surplus capabilities, information on unfunded requirements, analysis of the impact of PA&E defined funding scenarios, risk assessment of the various funding scenarios, discussion of alternatives considered but not taken, and description of the institutional and infrastructure impact on Centers based on increased or decreased resources. The PAA report will identify funding and FTE adjustments and rationales. CAMs also adjust the resource figures to reflect their proposed funding and FTE changes from the PRG. Program/project managers and Centers may also begin to establish agreements with service providers in this step. CAMs submit the PAA reports to PA&E for an initial review. The PAA process is depicted in Figure 3-4.

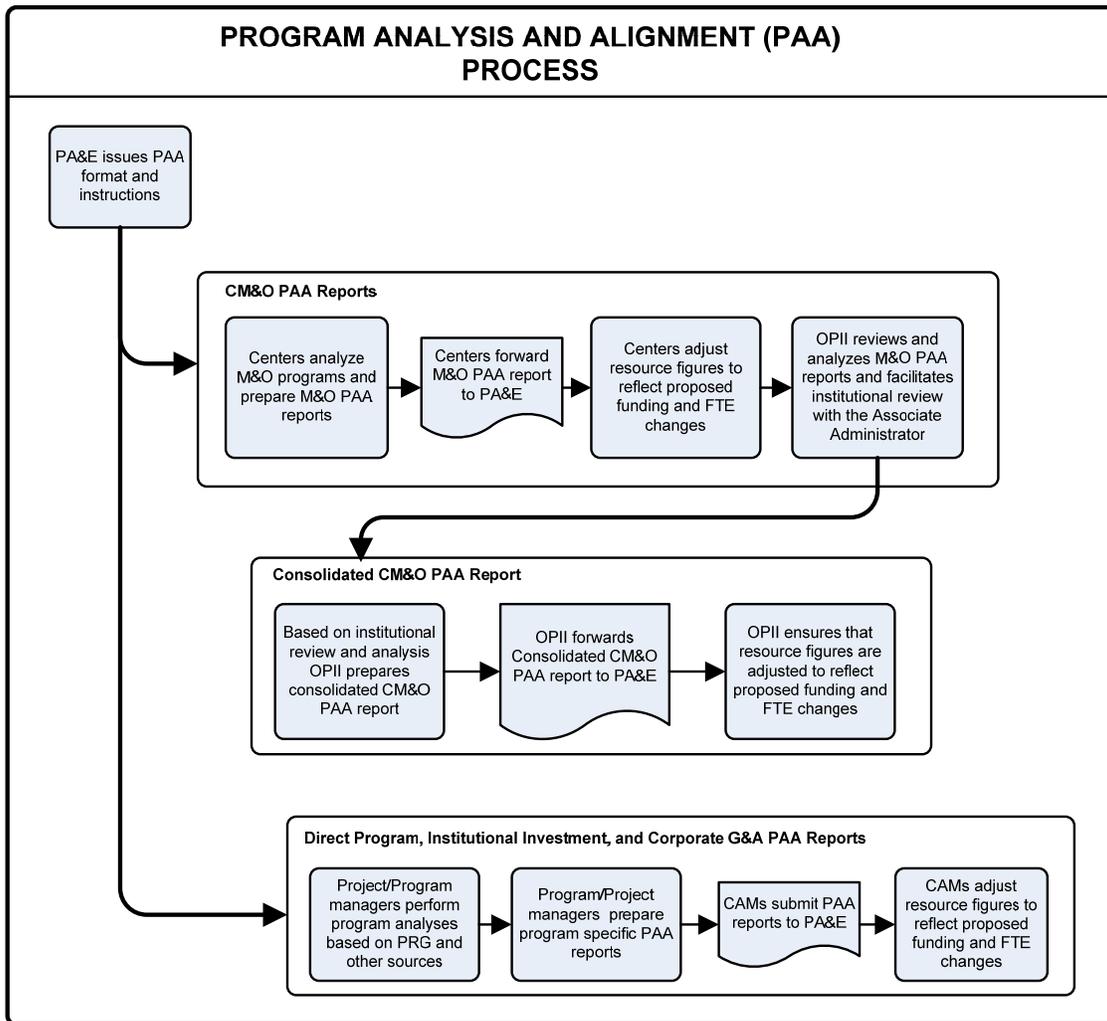


Figure 3-4, PAA Process

030409. Outcomes/Results. The result of this step is sufficient programmatic and institutional information for PA&E to analyze the achievement of published strategic objectives and whether management should consider funding or FTE increases or decreases. Issues needing a decision to establish the baseline program and content for the OMB Budget or issues that represent risk to the baseline plan or a future action will go into the Issue Book. Centers and Mission Support Offices will also use the PAA reports when developing their Institutional Infrastructure Analyses.

030410. Formats. The format for this report will be provided in the SPG.

### 0305 DETAILED DESCRIPTION OF THE INSTITUTIONAL INFRASTRUCTURE ANALYSES (IIA)

030501. Purpose. This is the step in the Programming Phase in which Centers and Mission Support Offices identify what can be accomplished and the support that can be provided to the technical and institutional programs/projects within the funding levels received based on their evaluation of the SPG, the PRG, and the program PAA report funding and FTE changes. Centers and Mission Support Offices determine the impact of the proposed PAA plans on their institutional base, workforce, and infrastructure, and compile the information and analyses in the IIA reports. They also identify any surplus or deficit capabilities and capacities, and identify the potential impact of funding reductions and/or any need for funding increases. The focus of this step is on FTE levels/workforce, service pool availability, procurement capability, and other institutional issues. Along with the institutional and programmatic PAA reports, the IIA reports provide cross-cutting assessments for evaluation of the agency's institutional infrastructure. IIA data is pre-decisional and for internal use only.

030502. Relationship to Other Steps. In this step the SPG, PRG, and PAA information is analyzed to determine impacts to Center and Headquarters institutional infrastructure that could affect the ability of the agency to achieve its strategic objectives and program goals. IIA reports inform PA&E about possible issues that need to be raised to the SMC through the Issues Book for decision before the Budgeting Phase begins.

030503. Policies, Regulations, Guidelines. This step is guided primarily by the SPG and the PRG. However, all NASA strategic management guidance is relevant. The step is focused on issues at the institutional and infrastructure program levels.

030504. Timeline. This step begins in mid-May and is completed in early June.

030505. Responsibilities.

A. Centers. Determine the level of support that can be provided, complete the IIA report in the designated format, and submit to OPII and PA&E. Estimate reimbursable FTE needs.

B. CAMs. Provide information and support to Centers and Mission Support Offices as requested.

C. Mission Support Offices. Review PAAs and perform cross-cutting analyses and develop IIAs, as needed

D. OCFO-IMD. Assist the Centers and Mission Support Offices in development of the IIA reports.

E. OPII. Review and analyze IIA reports. Ensure institutional integration across all Centers. Provide analysis results to PA&E.

F. PA&E. Review the IIA reports and assist OPII in the analysis.

030506. Inputs. The external inputs for this step are the SPG, PRG, and the program PAA reports. The internal inputs for this step are the details that Centers use to determine their institutional capacities and capabilities (FTE, skills/competencies, facilities, etc.). This information is generated throughout the year.

030507. Outputs. The outputs from this step are completed IIA reports providing all of the requested analyses and information and discussion of institutional capabilities and capacities. In some instances, the IIA may also address technical capabilities and capacities. These reports will be used by OPII for the Program Review and possible input to the Issues Book.

030508. Process. Centers and Mission Support Offices use the SPG, PRG, PAA reports, and information generated throughout the year to determine the level of support that can be provided with the funding levels and FTE identified in the PRG and PAAs. Centers and Mission Support Offices draft IIA reports which include a description of what can be accomplished and what support can be provided to programs/projects with the funding levels that they are receiving based on their evaluation of the PRG and the PAA proposed funding adjustments, surplus or deficit capabilities and capacities, unfunded requirements, the impact of PAA funding scenarios, and a risk assessment of the various funding scenarios. Centers and Mission Support Offices analyze the potential impact of changing programs/projects on support funding and FTE and the resulting potential impacts. Centers and Mission Support Offices estimate reimbursable FTE needs. Centers and Mission Support Offices submit completed IIA reports to OPII. The IIA process is depicted in Figure 3-5.

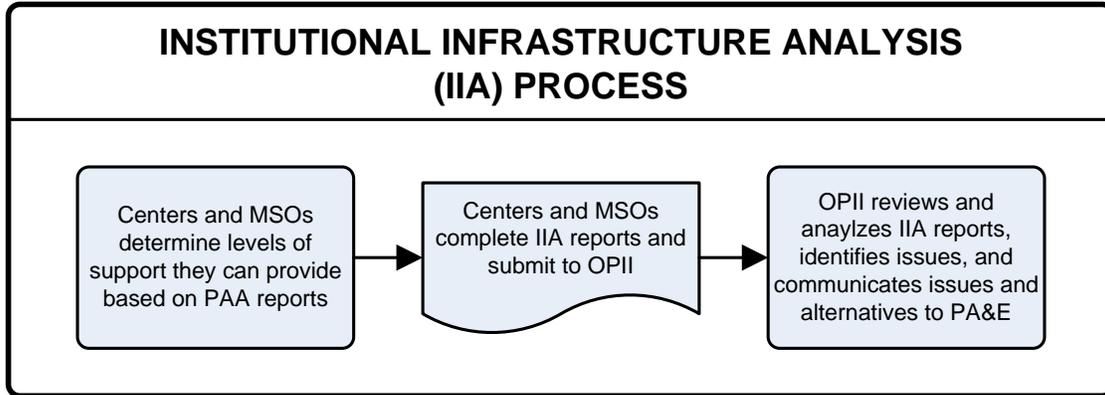


Figure 3-5, IIA Process

030509. Outcomes/Results. The result of this step is sufficient information for OPII to analyze the institutional infrastructure funding and FTE requirements to achieve the strategic objectives of the agency and to determine whether management should consider any policy changes or funding and/or FTE increases or decreases. Critical issues identified during this step will go into the Issues Book.

030510. Formats. The format for this report will be provided in the SPG.

### 0306 DETAILED DESCRIPTION OF THE PROGRAM REVIEW/ISSUES BOOK

030601. Purpose. This is the step in the Programming Phase in which PA&E reviews and analyzes all of the PAA and IIA reports to:

- A. Ensure compliance with the SPG and the PRG;
- B. Ensure that programs can achieve NASA's strategic goals in the timeline indicated and with the resources identified;
- C. Balance the needs of the various Mission Directorates with resources available;
- D. Achieve strategic balance between programmatic and institutional needs;
- E. Balance the capabilities and capacities of the various Centers;
- F. Ensure that non-critical issues are resolved and documented;
- G. Identify critical issues that need to be brought to the SMC for decision.

Program Review/Issues Book data is pre-decisional and for internal use only.

030602. Relationship to Other Steps. This step reviews the information contained in the PAA and IIA reports to verify that all the relevant guidance has been considered and to identify the highest priority and/or most critical issues for SMC resolution, ultimately leading to development of the Program Decision Memorandum. It is also the step where resolution of non-critical issues identified in the PAA and IIA reports is facilitated by PA&E, working with the proper agency management.

030603. Policies, Regulations, Guidelines. The SPG and the PRG establish the baseline for compliance. However, all NASA strategic management guidance is relevant. IIA reports may address NASA-wide or Center-wide levels rather than program/project levels. PA&E will make informed decisions about whether program proposals from Mission Directorates, Mission Support Offices, Cross-cutting and Corporate Managers, and institutional infrastructure proposals from Centers and HQ are the “best” uses of available capabilities and capacities within expected resource levels. “Best” could refer to earned value management, return on investment, alignment with strategic goals, etc. Where CAMs have identified alternatives or trade-offs that they did not choose, PA&E will evaluate these alternatives or other trade-offs and possibly make recommendations to the SMC for resolution. In other cases, PA&E may have to directly identify potential alternatives or trade-offs between various CAMs.

030604. Timeline. This step begins when the Centers complete their M&O PAA reports in mid-April and moves ahead when the CAMs complete their PAA reports in mid-May. IIA reports are available in very early June. The Issues Book should be ready for CAM review and possible appeal by mid-June, with the final Issues Book ready for SMC decision by early to mid-July.

030605. Responsibilities.
- A. CAMs. Respond to PA&E/OCFO questions for clarification. Redo portions of PAA and/or IIA reports, as necessary based on PA&E direction. Review and comment on draft Issues Book. Assist in development of the Issues Book.
  - B. Mission Support Offices. Assist PA&E analysis, especially on questions relating to the PRG or changes in funding levels proposed in the PAA or IIA reports.
  - C. OCFO-IMD and –RPD. Assist PA&E analysis, especially on questions relating to the PRG or changes in funding levels proposed in the PAA or IIA reports. Provide the resource summary for inclusion in the Issues Book.
  - D. PA&E. Analyze all information provided in the PAA and IIA reports. Clarify information in the PAA and IIA reports, as needed. Resolve non-critical issues through deliberations with the affected NASA organization(s) and Headquarters authorities and document decisions. Develop draft Issues Book and distribute it to OCFO

and CAMs for review and comment. Review resulting comments and develop final Issues Book.

030606. Inputs. The inputs for this step are primarily the PAA and IIA reports and independent PA&E issue analyses. Other inputs will include analytic techniques and any recent guidance from the Office of Management and Budget. The draft Issues Book is an input to CAM review for possible appeals.

030607. Outputs. The output from this step is the final Issues Book, identifying key issues for which decisions are needed from the SMC. For each issue, the Issues Book includes a narrative discussion and identifies resources, alternatives, impacts, recommendations, justifications, and appeals. Another output is the documentation of resolution of non-critical issues.

030608. Process. PA&E reviews and analyzes the PAA and IIA reports to determine if CAM proposals are the “best” uses of available capabilities and capacities within expected resource levels. As needed, PA&E contacts CAMs for clarification, additional information, or for CAMs to perform additional analyses and provide information on a new funding scenario. PA&E compiles a list of issues after review of all PAA and IIA reports. All issues raised will be addressed in deliberations facilitated by PA&E between the affected NASA entities and Headquarters authorities. PA&E develops potential resolutions for non-critical issues, ensures that these issues are resolved, and ensures that appropriate adjustments are made to the resource figures, with documentation and rationales included. PA&E will facilitate resolution of non-critical issues as they emerge. PA&E ranks those issues identified as critical. Working with the CAMs, PA&E develops the draft Issues Book which includes a narrative discussion of each issue and identifies resources, alternatives, impacts, recommendations, and justifications. PA&E distributes the draft Issues Book to OCFO and CAMs for review and further input. CAMs submit input, comments, and/or appeals, as needed. PA&E revises the Issue Book to add details from submitted input, comments, and/or appeals and to reflect any other changes identified during this process. PA&E finalizes the Issues Book and presents it to the SMC for discussion and decision. Throughout this entire step, there is continuous communication among all parties. The Program Review/Issues Book process is depicted in Figure 3-6.

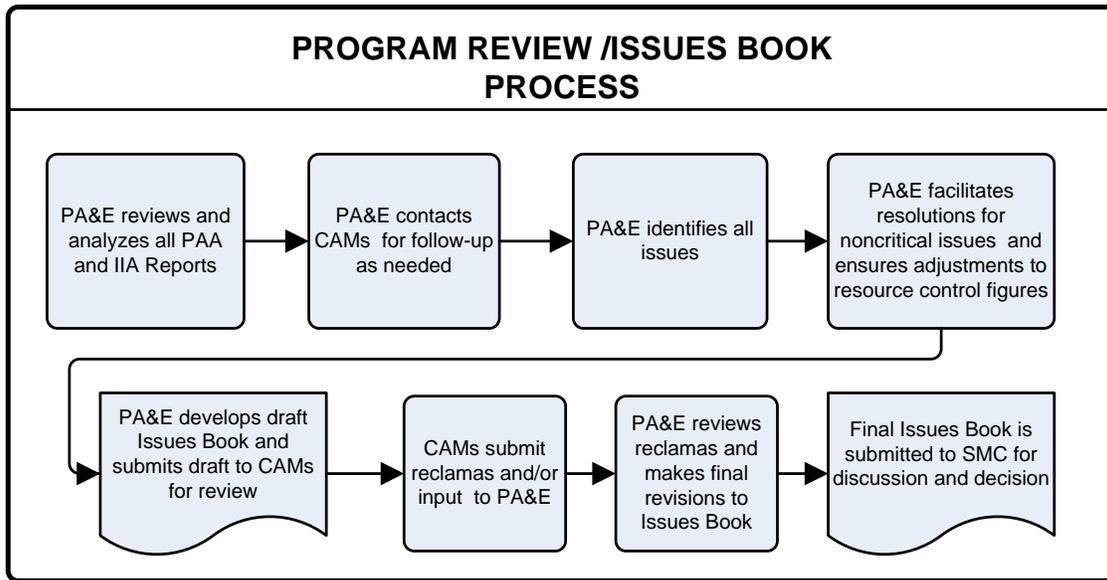


Figure 3-6, Program Review/Issues Book Process

030609. Outcomes/Results. The result of this step is analysis of NASA’s programs and creation of the Issues Book which clearly identifies for the SMC the issues that have been identified and resolved and the critical few issues that must be decided prior to preparing and issuing the Program Decision Memorandum. The critical few issues must include alternatives, impacts, recommendations, justifications, and CAM appeals. The critical few issues are those that cannot be resolved by PA&E, working with the proper agency management, and that:

- A. Create non-compliance with the SPG goals, e.g., inability to meet a major deadline or milestone;
- B. Create a major impact on a Center, e.g., reduction-in-force, closure of facilities;
- C. Terminate a program/project; or
- D. Involve other factors that PA&E determines as criteria for criticality.

Another result is that PA&E facilitates the resolution of non-critical issues and the subsequent update of funding and FTE adjustments to the resource figures.

030610. Formats. The specific format for the Issues Book is designed by PA&E. However, the Program Review/Issues Book should include:

- A. Multi-year resource summaries

- B. Highlights of changes since the last President's Budget
  - 1. PA&E recommended realignments
  - 2. Changes to programs and institutional aspects
- C. Issues identified
- D. Performances measures
- E. Characterization of trade space for issues resolution
  - 1. Alternatives
  - 2. Impact of alternatives (political, policy, etc.)
- F. PA&E recommendations
- G. Dissenting views
- H. Remaining threats that could change top-line profiles and issues posture

#### 0307 DETAILED DESCRIPTION OF THE PROGRAM DECISION MEMORANDUM (PDM)

030701. Purpose. This step documents all of the Programming Phase decisions made to establish resource levels and FTE control totals for subsequent development of the budget. It is required to ensure that all parties in the Budgeting Phase clearly understand the decisions made and the control totals established. PDM data is pre-decisional and for internal use only.

030702. Relationship to Other Steps. This step flows from the SMC decisions on the Issues Book. PDMs document SMC decisions as well as resolution of non-critical issues and CAM adjustments to the PRG resource figures. Each PDM is documented into the resource control totals in the Programmatic and Institutional Guidance step and becomes the basis for development of the OMB Budget submission.

030703. Policies, Regulations, Guidelines. The NASA Strategic Management and Governance Handbook is the primary policy guideline driving this step, augmented by the SPG. However, because the SMC represents the NASA leadership team, including the Administrator, it is basically in a position to make policy and adjustments outside of any of these guidelines. In the final analysis, the NASA resource request to OMB must represent the views and decisions of the Administrator.

030704. Timeline. The SMC makes decisions on the Issues Book in mid-July. Resolution on non-critical decisions occurs before the Issue Book is submitted to the SMC. As soon as decisions are made, PA&E ensures that the documentation is updated and that PDM documents are prepared for SMC approval. While the Issues Book includes some resource summaries, PDMs are the SMC's final opportunity to review all of the high level resource and performance summaries prior to the start of the Budgeting Phase. All PDMs should be issued by late July to allow the Budgeting Phase to begin and to allow sufficient time for development of the OMB Budget submission due in early September.

030705. Responsibilities.
- A. CAMs. Ensure full understanding of PDM documentation.
  - B. OCFO-RPD. Provide resource summaries for the PDMs.
  - C. Operations Management Council (OMC). Review and analyze PAA and IIA reports.
  - D. PA&E. Prepare PDM documentation and disseminate final approved PDMs.
  - E. SMC. Make decisions on issues presented in the Issues Book and approve the final PDMs.

030706. Inputs. The inputs for PDMs are the decisions by the SMC on the Issues Book and resolution of non-critical issues and adjustments by CAMs to the PRG. The SPG and the PRG are also inputs, in that they established the base from which Programming Phase decisions have been made.

030707. Outputs. The outputs of this step are the PDM documents. The PDM documents identify all SMC decisions on the Issues Book, along with a brief rationale to provide clarity to the readers. The PDMs will provide resource and performance guidance for the Budget Year plus 4 Outyears.

030708. Process. The OMC reviews institutional issues, and the SMC makes decisions on critical program issues based on the Issues Book analyses and subsequent discussion and approves the resolution of non-critical issues. PA&E then drafts the PDMs, which include control totals resulting from resolution of non-critical issues and resource summaries from OCFO-RPD, SMC decisions on critical issues, and a brief rationale to provide clarity to readers. The draft PDMs are presented to the SMC for approval. If required by the SMC, PA&E makes revisions to the PDMs. The SMC approves the PDMs, and PA&E distributes the PDMs to OCFO and CAMs. In the event that there is a revision to a PDM, a change will be issued that details the updated decision and rationale. The PDM process is depicted in Figure 3-7.

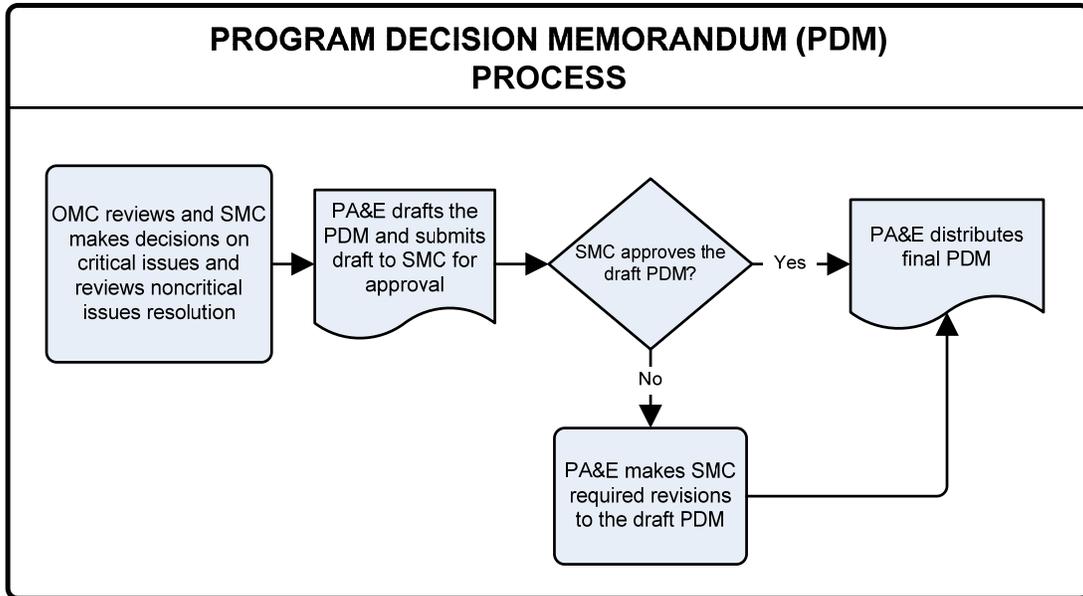


Figure 3-7, PDM Process

030709. Outcomes/Results. The result of this step is publication of documents that represent the controls that will guide development of the Programmatic and Institutional Guidance and OMB Budget submission. At the conclusion of this step, all decisions made in the Programming Phase are known and understood by all of the parties in the subsequent Budgeting Phase. Resource control totals, which will ultimately be reflected in the OMB Budget Submission, are established. The PDM is designed to preclude the need to subsequently interpret or revisit decisions once made. Programmatic and institutional issues that have not been identified and resolved during in the PDM will wait until the next budget cycle for disposition.

030710. Formats. PA&E will design the format of the PDM to allow for explicit identification of SMC decisions (and rationales) on critical issues and resolution of non-critical issues. The documentation should identify the PRG base, CAM adjustments, resolution of non-critical issues, SMC decisions, and final control totals.

**0308 DETAILED DESCRIPTION OF THE PROGRAMMATIC AND INSTITUTIONAL GUIDANCE (PAIG)**

030801. Purpose. This is the step in which CAMs allocate resources to reflect the decisions made in the PDM document. These allocations are at the project level detail necessary for Centers to begin formulating the NASA full cost budget. PAIG data is pre-decisional and for internal use only.

030802. Relationship to Other Steps. This is the step in which the strategic decisions documented in the PDM are translated into base information for the Budgeting Phase of the PPBE process. From this PAIG base information, Centers will be able to

initiate development of the OMB Budget submission. CAMs cannot create “new” guidance or re-visit decisions in this step.

030803. Policies, Regulations, Guidelines. CAMs will be guided primarily by the PDM document and resources documentation. All NASA strategic management guidance is relevant.

030804. Timeline. This step begins after issuance of the Issues Book in mid-June. It is completed in late July after publication of the PDM to allow Centers and CAMs time to begin development of the budget details.

030805. Responsibilities.

A. CAMs. Allocate programmatic and institutional PDM decisions into the resource control figures by direct project by Center and direct FTE by project by Center.

B. OCFO-RPD. Ensure that CAM allocations comply or reconcile with total resource control totals in the PDM. Distribute the new resource control figures to the Centers.

C. OPII. Ensure that CM&O allocations comply or reconcile with CM&O resource control totals.

D. PA&E. Ensure that CAM allocations comply with programmatic decisions in the PDM.

030806. Inputs. The inputs for the PAIG are the PDM decisions and the associated resources documentation reflecting the results of those decisions. To some extent, the SPG and the PAA and IIA reports also impact this step.

030807. Outputs. The output of this step is a clear identification of project level financial, FTE, and performance information for the Budget Year plus 4 Outyears. The outputs are generated by the CAMs and then disseminated by the OCFO.

030808. Process. The CAMs take the PDM documentation and determine necessary allocations to the resource control totals to reflect direct project by Center funding and direct FTE by project by Center. Funding is stated in dollars in millions with three decimal places, and FTE is stated in tenths (one decimal place). OCFO and PA&E ensure that the CAM allocations comply or reconcile with the PDM. Once the CAMs are finished with their allocations, OCFO-RPD makes the new resource control figures available to the Centers to begin the next step. No additional funding is created in this step, but there can be additional narrative guidance to assist CAMs in planning and making adjustments based on the PDM decisions. The PAIG process is depicted in Figure 3-8.

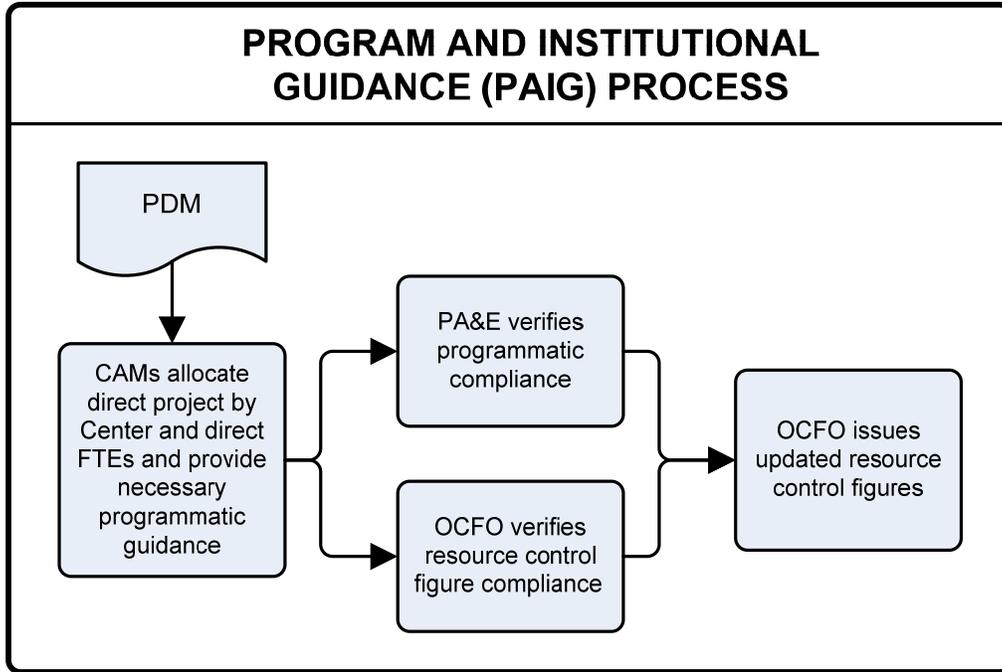


Figure 3-8, PAIG Process

030809. Outcomes/Results. The result of this step is the information needed for subsequent development of full cost budget data by the Centers. Centers will take the project level data and distribute it by direct costs and service pools, including cost elements. They will also allocate CM&O funding and FTE to appropriate levels.

030810. Formats. The formats for the PDM and adjusting resource figures were established in earlier steps.

0309 DETAILED DESCRIPTION OF THE OMB BUDGET

030901. Purpose. In this step, the CAMs develop the OMB Budget submission under the guidance of the OCFO. This is the first step in the PPBE process in which the product is distributed outside of NASA. However, it is still pre-decisional data and is provided to OMB only. It is also the step in which the planning/programming information is converted into the full array of budget data. The OCFO and PA&E evaluate the submission to confirm alignment with the agency strategic objectives and to ensure that the proposed budget is compliant with the PDMs and OMB Circular No. A-11, and that it is well-justified, executable, and defensible.

030902. Relationship to Other Steps. This is the step in which the project/institutional specific budget guidance from the PDM and PAIG is used by the Centers to develop the full cost detail for the OMB Budget submission. In many ways, all of the previous steps feed into this step to ensure that the budget submission accurately reflects the strategies and programs/projects of the agency. The OMB Budget

submission is subsequently modified, as necessary, based on the OMB passback and agency appeal to form the basis for the President's Budget and the IBPD.

030903. Policies, Regulations, Guidelines. Mission Directorates, Mission Support Offices, and Centers are guided by the SPG and decisions reflected in the PDM and the resources documentation. All NASA strategic management guidance is relevant. Additionally, the agency full cost policy, covered in FMR Volume 7, *Cost*, drives presentation of the budget materials. OMB Circular No. A-11 establishes the policies, procedures, and guidelines for presentation of the budget data.

030904. Timeline. This step begins in late July after completion of the PAIG. It is typically completed in early September, to meet the traditional OMB deadline.

030905. Responsibilities.

A. Centers. Develop full cost distribution of PDM control totals by direct project and Center service pools by cost elements. Distribute CM&O by cost elements. Enter data into the budgeting database.

B. Mission Directorates. Review Center full cost distributions to ensure compliance with the PDM and PAIG. Make needed adjustments to FTE within a Center, ensuring all adjustments net to zero FTE within a Center. Develop narrative justifications for projects in accordance with OCFO instructions.

C. Mission Support Offices. Develop distributions of PDM control totals by cost elements and submit to OCFO.

D. OCFO-RPD. Prepare and distribute instructions for development of the OMB Budget submission to Mission Directorates and Mission Support Offices. Review budget input and ensure that budget submissions comply with PDM control totals and Mission Directorate adjustments net to zero changes to individual Center FTE.

E. PA&E. Evaluate budget submissions and Mission Directorate adjustments for compliance with the programmatic aspects of the PDMs.

030906. Inputs. The inputs for the OMB Budget step are the PDMs and the resources documentation reflecting the results of the PDM decisions. To some extent, the SPG and the PAA and IIA reports also impact on this step.

030907. Outputs. The outputs of this step are the OMB Budget submission and the revised resources documentation which clearly identifies full cost project level financial, FTE, and performance information for the Budget Year plus 4 Outyears. The outputs are documented in the budgeting database by Centers and Mission Support Offices with modification by the Mission Directorates and the OCFO as needed. Narrative justifications supporting the budget request are also an output of this step.

030908. Process. The Centers and Mission Support Offices receive the PDMs from PA&E along with the PAIG and guidance for development of the OMB Budget submission from the OCFO-RPD. Centers and Mission Support Offices prepare the initial OMB budget submission data using the PDM, accompanying guidance, and the agency Full Cost Policy Guidance. Center institutional staffs are assisted by program/project managers as needed. Centers and Mission Support Offices convert the direct project level funding in the resource control figures into full cost data in the budget database system during this step. Centers and Mission Support Offices submit the OMB Budget submission data to the OCFO-RPD who makes it available to the Mission Directorates. The Mission Directorates analyze the Centers' data to ensure compliance with the PDM and PAIG, make any needed changes accompanied by narrative justifications for those changes, and draft programmatic narrative justifications as needed. Mission Directorate changes net to zero FTE within any Center, and funding adjustments are minor. Mission Directorates submit the OMB Budget submission data to the OCFO-RPD. PA&E and OCFO-RPD evaluate the submission to confirm alignment with the agency strategic objectives and the PDM and to ensure that the proposed budget is compliant with OMB Circular No. A-11, well justified, executable, and defensible. OCFO submits the budget to OMB. The OMB Budget process is depicted in Figure 3-9.

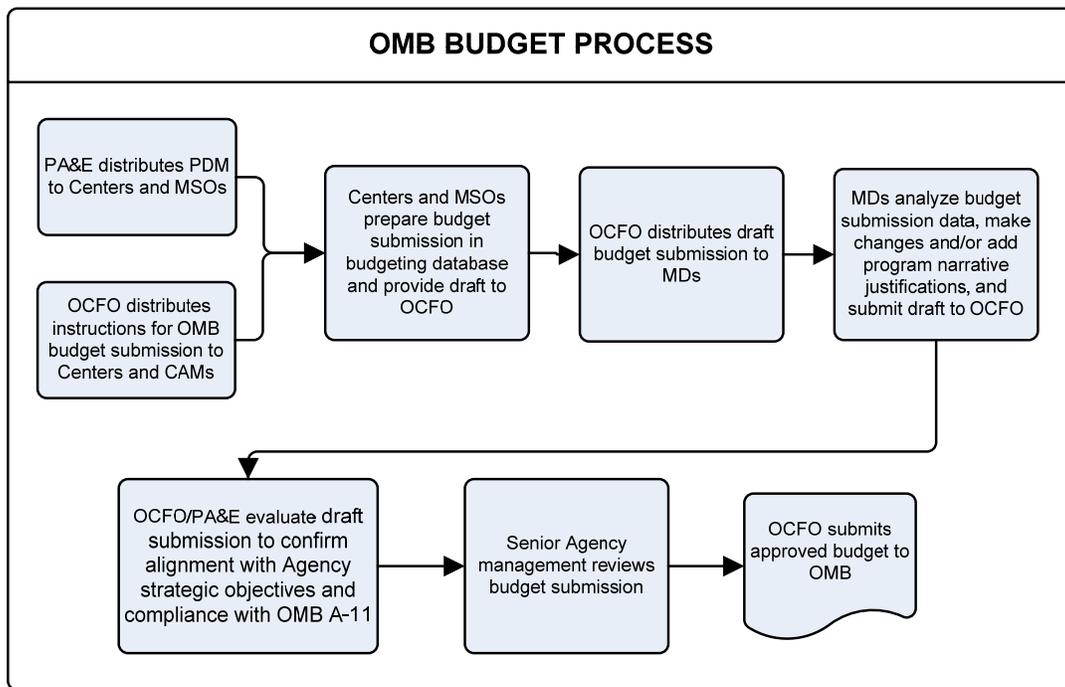


Figure 3-9, OMB Budget Process

030909. Outcomes/Results. The result of this step is development of the OMB Budget. The OMB Budget submission includes the full cost budget data provided by the Centers and Mission Support Offices and modified as needed by the Mission Directorates and the OCFO to achieve a well-justified, executable, and defensible budget submission that supports the agency strategic objectives

030910. Formats. The OCFO-RPD is responsible for designing the format and structure of the budget submission based on OMB Circular No. A-11.

### 0310 DETAILED DESCRIPTION OF THE PRESIDENT'S BUDGET

031001. Purpose. In this step, OCFO and PA&E respond to OMB questions on the budget submission, coordinate hearings with Mission Directorates, receive and respond to passback, and work appeals and settlement, then OCFO manages the development of input to the President's Budget documents and assembles the IBPD. The IBPD represents NASA's share of the total Federal budget request and the detailed schedules required by the Congressional Appropriations Committees.

031002. Relationship to Other Steps. This is the step where NASA negotiates with OMB on the resource and performance levels and policies proposed in NASA's OMB Budget submission. After coming to agreement, NASA provides input to the various President's Budget documents based on final settlement decisions and prepares the IBPD. These documents are inputs to the Appropriation step, during which the Congress drafts and passes and the President signs the appropriations bill.

031003. Policies, Regulations, Guidelines. OCFO leads development of the President's Budget in accordance with the requirements of Title 31, U.S.C.. OMB Circular No. A-11 establishes the policies, procedures, and guidelines for presentation of budget data in the President's Budget. Congressional Appropriations Committees dictate the format of the IBPD.

031004. Timeline. This step formally begins in September immediately following the OMB Budget submission and ends with Administrator and other senior leadership briefings to Congress on the IBPD after formal release of the President's Budget to Congress on the first Monday in February. Development of general information on specific programs and projects may begin prior to September.

#### 031005. Responsibilities.

A. Centers. Provide input as required by OCFO to the President's Budget documents and IBPD. Recalculate resource and performance levels and develop narrative changes to correspond to changes negotiated between NASA and OMB.

B. Mission Directorates. Provide input as required by OCFO to the President's Budget documents and IBPD. Recalculate resource and performance levels and develop narrative changes to correspond to changes negotiated between NASA and OMB.

C. Mission Support Offices. Provide input as required by OCFO to the President's Budget documents and IBPD. Recalculate resource and performance

levels and develop narrative changes to correspond to changes negotiated between NASA and OMB.

D. OCFO-IMD. Coordinate development and submission of the institutional budget inputs (CM&O, Corporate G&A, and Institutional Investments). Ensure submissions are in compliance with agency policy and senior leadership decisions.

E. OCFO-RPD. Coordinate NASA budget hearings with OMB and ensure all OMB questions and issues are addressed. Maintain resource control totals for the President's Budget submission. Provide formats and instructions to Mission Directorates, Mission Support Offices, and Centers for the preparation of input to the President's Budget documents, the OMB MAX budget information system, and the IBPD. Oversee development and compilation of the IBPD. Ensure that the resource and performance levels used for input to the President's Budget documents and the IBPD correspond to levels agreed to by NASA and OMB and that the resources requested correspond to the narrative justifications through the clearinghouse process. Ensure MAX input and galley development are complete and consistent with other data. Jointly with PA&E, prepare budget rollout materials. Work with PA&E in response to passback through appeals and settlement.

F. Office of Legislative Affairs. Serve as the primary contact with Congressional committees. Distribute IBPD and other budget documents to Congressional committees and staffs. Manage agency presentation and defense of budget before Congress, including development of testimony and hearing records, briefing materials, correspondence with Congress, and response to questions.

G. PA&E. Serve as the primary contact with OMB. Prepare appeal letters on issues approved by the Administrator. Take the lead role in preparing appeal responses to OMB and in preparing material in support of negotiations (meetings leading to settlement). Ensure that the President's Budget input and the IBPD correspond to agreed NASA and Administration policies and strategic decisions through the clearinghouse process. Assist OCFO with the Administrator's budget statement and press conference information. Jointly with OCFO, prepare budget rollout materials.

031006. Inputs. The inputs for this step are the OMB Budget submission, the OMB passback, and the final decisions and agreements between NASA and OMB.

031007. Outputs. The outputs of this step are any OMB briefing materials used during the passback discussions, any supporting justification materials required by OMB during the passback discussions, data input to the MAX system, and the IBPD.

031008. Process. NASA provides briefings to OMB staff and any additional supporting justification requested during OMB's analysis of NASA's initial budget submission. PA&E, with OCFO support, responds to OMB questions concerning policies and resource and performance levels. OMB staff presents options for final

decision in the OMB Director’s Review and develops the passback and guidance on the appeals process, which are typically released to agencies in late November. OCFO and PA&E staff review the passback, involving Mission Directorates and Mission Support Offices, as appropriate, brief the SMC, and make recommendations to the Administrator on whether to accept or appeal OMB’s decisions. If the Administrator approves an appeal, PA&E develops the appeal letter and sends it to OMB. An iterative process ensues until NASA and OMB agree on resource levels and the appeal reaches settlement. OCFO-RPD then issues instructions to Mission Directorates, Mission Support Offices, and Centers to update the OMB Budget submission to reflect the new resource and performance levels. This includes input to the President’s Budget documents and galleys, input into the MAX system, and the IBPD. When development of the IBPD is complete and approved internally at NASA, OCFO submits it to OMB for final review and approval, before publication. On the first Monday in February, OMB formally releases the President’s Budget and the NASA Administrator conducts a press conference to discuss the NASA budget request. Subsequently, working with Office of Legislative Affairs, NASA staff briefs Congressional committee staffs and provides them with copies of the IBPD. The President’s Budget process is depicted in Figure 3-10.

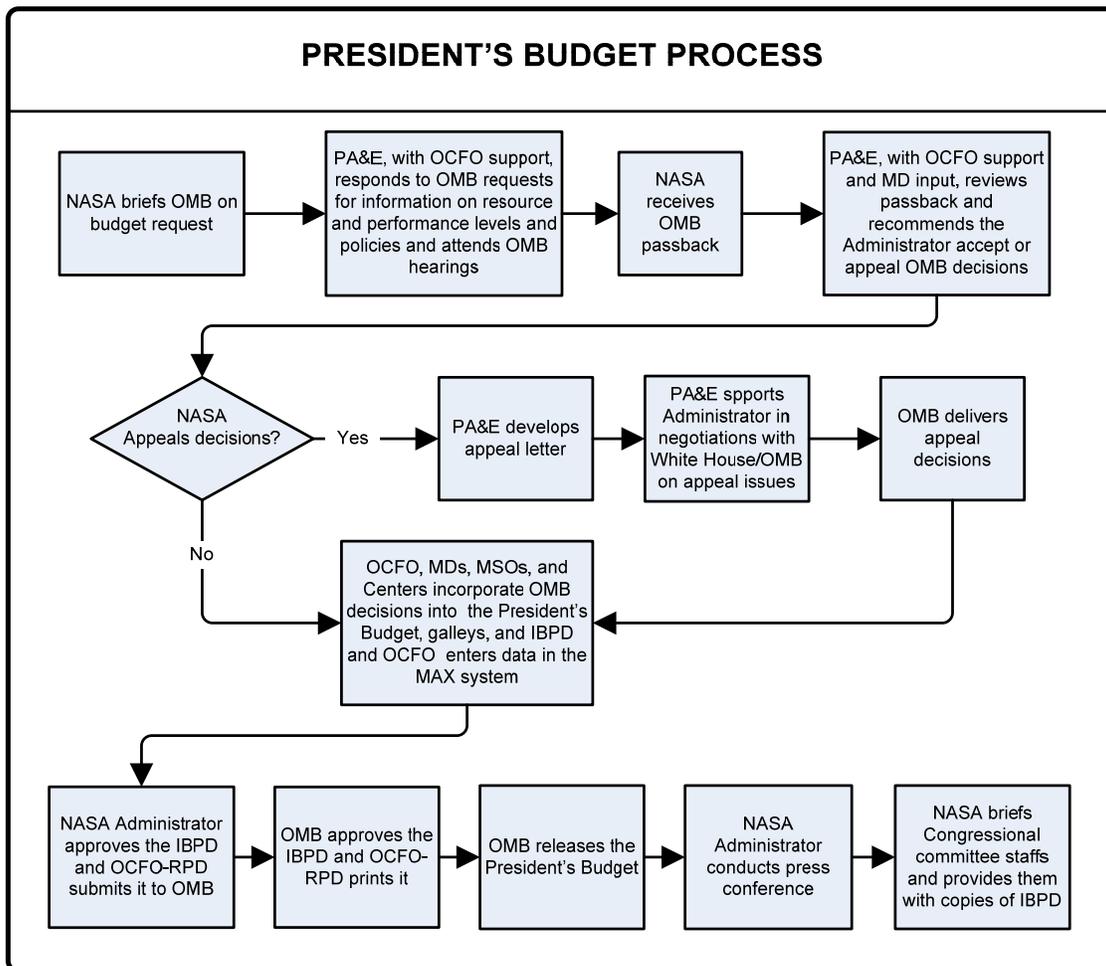


Figure 3-10, President’s Budget Process

031009. Outcomes/Results. The result of this step is the starting information, justifications, and other details for use by Congress in determining the resource levels to be subsequently appropriated for NASA.

031010. Formats. The OCFO-RPD is responsible for designing the format and structure of the IBPD within OMB and Congressional guidelines and for communicating to NASA the formats to be used for input to the President's Budget and for Congressional review.

#### 0311 DETAILED DESCRIPTIONS OF THE APPROPRIATION

031101. Purpose. In this step, NASA presents and defends the President's Budget and monitors Congressional progress in developing the NASA appropriation in response to the President's Budget. During this step, NASA also attempts to understand the guidance that Congress includes in committee reports and statutes related to Congressional intent with regard to funding provided by Congress. NASA prepares for changes to the President's Budget when those seem likely.

031102. Relationship to Other Steps. This step builds on the President's Budget, the official request to Congress for resources for the budget year. It leads to the Execution phase of PPBE, including the development of operating plans, the subsequent obligation and expensing of funds, and the achievement of performance goals.

031103. Policies, Regulations, Guidelines. OMB Circular No. A-11 provides guidance regarding executive branch agency support for the President's Budget during Congressional consideration.

031104. Timeline. This step begins when the President's Budget is released on the first Monday in February. It ends when Congress passes and the President signs the appropriation bills, theoretically before October 1.

031105. Responsibilities.
- A. CAMS. Provide input to testimony and other support as required.
  - B. Centers. Provide input to testimony and other support as required.
  - C. Mission Directorates. Provide input to testimony and other support as required.
  - D. Mission Support Offices. Provide input to testimony and other support as required.

E. OCFO-IMD and -RPD. Provide input to testimony and other support as required. Monitor Congressional action and initiate the development of alternatives based on probable Congressional action on resource levels or guidance.

F. Office of Legislative Affairs. Coordinate testimony by the Administrator and others that may be requested by the Authorization or Appropriations Committees. Coordinate preparation of responses to Committee questions. Assist Committee staff in preparing for markup of budget request and in addressing amendments during floor consideration of bill. Provide information to Committee staff as to agency budget priorities during Appropriations Conference activity.

G. PA&E. Provide input to testimony and other support as required.

H. SMC. Review OCFO/PA&E analysis of OMB decisions.

031106. Inputs. The inputs for this step are the President's Budget, the IBPD, the Administrator's testimony, and responses to Congressional questions.

031107. Outputs. The outputs of this step are appropriations bills containing the resources needed for NASA operations and statutory and committee report guidelines.

031108. Process. After OMB releases the President's Budget, the NASA Administrator testifies on the submitted budget before Congressional Committees, typically the Authorization Committees first and then the Appropriations Subcommittees. After this testimony, the Committees/Subcommittees forward questions to NASA, which require a formal response. NASA staff prepares the responses, coordinates them with OMB, and returns them to the Committees/Subcommittees. After NASA responses are submitted, the House Appropriations Subcommittee prepares a mark-up of the appropriation bills and passes them. Subsequently, the full House Appropriations Committee and then the full House take up the bill and pass a version. The Senate Appropriations Subcommittee, the Senate Appropriations Committee, and the full Senate go through a similar process. After the House and Senate have both passed their versions of the appropriations bills, a Conference Committee convenes to resolve differences and craft a conference bill that is subsequently passed by both the House and Senate and sent to the President. Throughout these proceedings, NASA staff monitors the status of NASA's appropriations. When the House or Senate Subcommittees, Committees, or Conference Committee identify resource levels or policy guidance different from that proposed by the President, NASA staff develops options for implementing the differences. NASA may also provide input to OMB for a Statement of Administration Policy when OMB differs sharply with the position taken by the Congress. Once the House and Senate have reached agreement and passed the appropriations bills, they are sent to the President to sign into law. If Congress is unable to pass the regular appropriations bills by October 1, they typically pass a continuing resolution that allows the Government to remain operational for a specific length of time. More than one continuing resolution may be passed. NASA staff monitors the wording of the

continuing resolution and recommends wording to OMB if there are needs that must be met early in the fiscal year that are beyond the limits of this bill. NASA staff also makes preparations to continue operations under the continuing resolution. The Appropriation process is depicted in Figure 3-11.

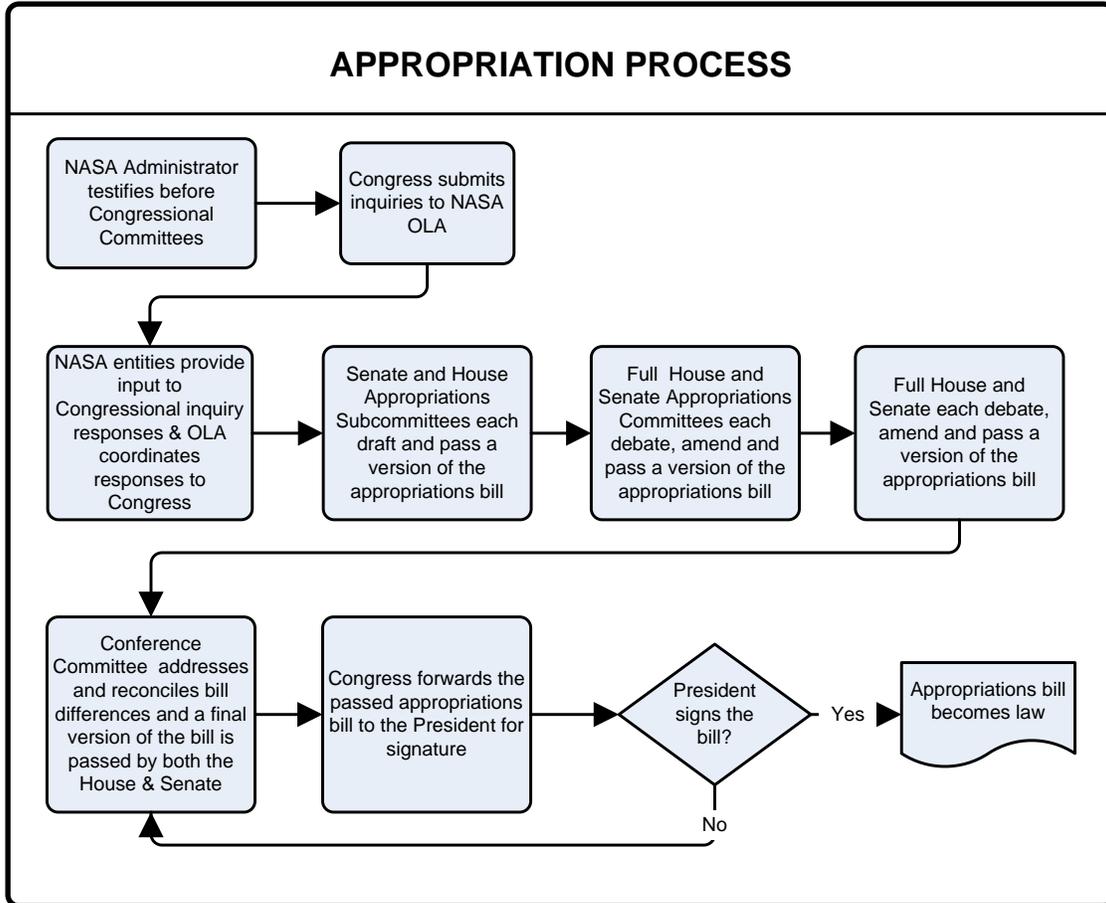


Figure 3-11, Appropriation Process

031109. Outcome/Result. NASA has the resources and guidance necessary to operate its programs and achieve its strategic goals and objectives during the fiscal year.

031110. Formats. OLA provides instructions on formats for responses to Congressional requests for additional information.

**CHAPTER 4****SPECIAL ACCOUNTS**0401 WORKING CAPITAL FUNDS (WCF)

040101. Congress established the NASA WCF on February 20, 2003, with enactment of the FY 2003 Appropriations Act (Public Law 108-7). The WCF includes selected agency-wide operations and functions that produce products or provide services on a recurring basis. Income is derived from its operations and is available to finance continuing operations without a fiscal year limitation. The two business entities that NASA operates under the WCF authority are listed below.

- A. Scientific and Engineering Workstation Program (SEWP)
- B. NASA Shared Services Center (NSSC)

040102. Appropriation. NASA did not receive a cash corpus for WCF operations. However, in the OMB and President's budget submissions, the agency may request an appropriation of funds in account 80X4546 to supplement its resources when it is projected that the level of cash available to pay operating and capital expenses will be insufficient at any time during the year of execution for the WCF activity to remain solvent. NASA policy on WCF pricing and rate management is contained in FMR Volume 17, *Working Capital Fund Policies and Requirements*.

040103. Budget Overview. WCF businesses are required to comply with all NASA guidance on budget formulation, execution, and WCF activities. The annual budget submissions provided to OMB and Congress for each NASA WCF business entity present official management cost goals. The budget submissions include two primary components – the operating budget and the capital budget – and must be developed on a break-even basis.

A. Operating Budget. The WCF operating budget is a performance budget that contains the annual costs of operating each WCF business entity, including depreciation and amortization expenses. The performance budget must be in compliance with other chapters of this volume.

B. Capital Budget. The capital budget represents the amount of NASA WCF resources authorized for acquiring capital assets. It shall not be used to establish a new or expanded organic capability except as specifically approved in a capital budget. Funds used to acquire capital assets shall normally be obtained from prices or rates, which may include a capital surcharge or an amount charged to recover depreciation expenses. Additional information on the WCF capital budget may be found in FMR Volume 17.

0402 GRANTS

040201. Each grant program has unique requirements for providing resource estimations and should be handled in accordance with the requirements set forth by the entity providing the grants. The grant program estimates are included as part of the appropriated direct project budget submissions. For additional grants requirements refer to FMR Volume 14, *Grant Financial Management*.

**CHAPTER 5****REIMBURSABLE BUDGET AUTHORITY**0501 GENERAL

050101. Reimbursable Budget Authority. This is the authority to enter into agreements with other organizational entities to accept financial reimbursement for the costs of services rendered or goods provided. The reimbursable budget authority and operating plan are based on projections of the known and probable reimbursable work that NASA anticipates receiving from outside sources during a given fiscal year. NASA's reimbursable budget authority is approved by Congress as part of the agency's President's Budget submission and is in addition to the agency's appropriated funds.

050102. NASA's policy on conducting reimbursable business is contained in FMR Volume 16, *Reimbursable Agreements*.

**CHAPTER 6****OTHER BUDGET SUBMISSIONS AFTER THE START OF THE FISCAL YEAR**0601 OVERVIEW

060101. After the President's Budget has been transmitted to the Congress, the President may propose changes in the budget by transmitting appropriations requests to revise the original budget request for the current year (supplemental) or budget year (amendment), including proposed appropriations language for legislative initiatives (e.g., items included in the budget as legislative proposals). All proposed revisions must conform to the policies of the President. The requests may be for additional amounts or proposed changes in appropriations language that do not affect amounts previously requested, such as technical corrections or changes in a limitation on the use of trust funds. These requests may be either supplemental appropriations or amendments, depending upon when they are transmitted and whether they affect text only or budget amounts. OMB directs that agencies take every effort to postpone actions that require supplemental appropriations. However, proposals that decrease or eliminate amounts should be submitted whenever such changes are warranted. When requesting supplementals and amendments that increase the amounts contained in the budget, agencies may be required to provide proposals for reductions (offsets) elsewhere in the agency. OMB will only consider requests for supplementals and amendments when:

- A. Existing law requires payments within the fiscal year (e.g., pensions and entitlements);
- B. An unforeseen emergency situation occurs (e.g., natural disaster requiring expenditures for the preservation of life or property);
- C. New legislation enacted after the submission of the annual budget requires additional funds within the fiscal year;
- D. Increased workload is uncontrollable except by statutory change;
- E. Liability accrues under the law and it is in the Government's interest to liquidate the liability as soon as possible (e.g., claims on which interest is payable).

0602 BUDGET SUPPLEMENTALS AND AMENDMENTS

060201. Supplementals. Supplementals are appropriations requests that are transmitted after completion of action on an annual appropriations bill by the Appropriations Committees of both Houses. They may be transmitted prior to, with, or subsequent to transmittal of the succeeding annual budget document. Supplemental requests that are known at the time of budget preparation are normally transmitted to the

Congress with the budget, rather than later as separate transmittals. However, each case is decided separately. OMB representatives inform NASA of which supplementals are transmitted with the budget so NASA can submit the necessary information. These supplementals are usually requesting additional amounts not previously anticipated or requesting changes in appropriations language that do not affect amounts previously appropriated.

060202. Amendments. Amendments are proposed actions that revise the President's Budget request and are transmitted prior to completion of action on the budget request by the Appropriations Committees of both Houses of Congress. This includes appropriations language for activities authorized since transmittal of the President's Budget that were included in the budget as a legislative proposal.

060203. Submission Requirements. When submitting a supplemental or and amendment, NASA must provide the following materials in both hard copy and electronic versions to OMB.

A. Appropriations language describing the nature and requirement for the request.

B. A justification in accordance with applicable requirements of section 51 of OMB Circular No. A-11 that includes:

1. The reason why additional funds are required in the fiscal year requested, identifying specifically which of the circumstances described in section 050101 applies.

2. An explanation of proposed language provisions.

3. If necessary, pertinent data concerning the effect on Federal civilian employment.

4. For supplemental requests only also include:

a. The date when requested funds are needed for obligation.

b. Statement of actual and estimated obligations for the year, prepared on a quarterly basis.

c. Statement of actual obligations by month, for the previous three months.

C. A short explanation including the effect of the request on outlays. This explanation should be suitable for transmittal to the Congress as part of the

President's proposal. If appropriate, the explanation may be a synopsis of the major points that appear in the justification.

D. A letter from the head of the agency that includes a statement concerning the validity of obligations, as required by 31 U.S.C. § 1108.

APPENDIX AACRONYMS/INITIALISMS

CAM	Control Account Manager
CM&O	Center Management and Operations
CoF	Construction of Facilities
CFO	Chief Financial Officer
Corporate G&A	Corporate General & Administrative
FMR	Financial Management Requirements
FTE	Full Time Equivalent Work Years
FY	Fiscal Year
GPRA	Government Performance and Results Act
IIA	Institutional Infrastructure Analyses
IBPD	Integrated Budget Performance Document
IMD	Institutional Management Division of OCFO
KIC	Knowledge Information Center
MAX	OMB's computer system for budgeting submissions
MD	Mission Directorate
MSO	Mission Support Office
NOA	New Obligation Authority
NPD	NASA Policy Directive
OCFO	Office of the Chief Financial Officer
OLA	Office of Legislative Affairs
OMB	Office of Management and Budget
OMC	Operations Management Council
OPII	Office of Program and Institutional Integration
PAA	Program Analyses and Alignment
PA&E	Office of Program Analysis & Evaluation
PAIG	Programmatic and Institutional Guidance
PDM	Program Decision Memorandum
PPBE	Planning, Programming, Budgeting, and Execution
PRG	Program and Resources Guidance
RPD	Resources Planning Division of OCFO
SMC	Strategic Management Council
SPG	Strategic Planning Guidance
U.S.C.	United States Code
WCF	Working Capital Fund

**Appendix B**

**Budget Formulation PPBE Roles and Responsibilities**

	<b>OCFO</b>	<b>PA&amp;E</b>	<b>CAMs</b>	<b>Centers</b>	<b>MSO</b>	<b>MDs</b>	<b>SMC</b>	<b>OMC</b>	<b>OLA</b>	<b>OPII</b>
<b>Strategic Planning Guidance (SPG)</b>	<ul style="list-style-type: none"> <li>• Provide input to PA&amp;E including an explanation of changes from the last President’s Budget and recommendations concerning Programming Phase report templates</li> <li>• Review and provide comments on the draft SPG</li> <li>• Draft high level resource control totals, including narrative explanation of changes from the President’s Budget levels</li> <li>• Post final approved SPG on KIC.</li> </ul>	<ul style="list-style-type: none"> <li>• Develop the NASA priorities in conjunction with the Administrator</li> <li>• Request input and develop draft SPG including templates for all formal reports required during the Programming Phase</li> <li>• Submit draft SPG for review and comment</li> <li>• Address comments, revise draft SPG accordingly, and submit to SMC</li> <li>• Present draft SPG to SMC and make any requested revisions</li> <li>• Provide final approved SPG to OCFO for posting on KIC.</li> </ul>	<ul style="list-style-type: none"> <li>• Provide input to SPG</li> <li>• Review and provide comments on draft SPG</li> </ul>	<ul style="list-style-type: none"> <li>• Provide input to SPG</li> <li>• Review and provide comments on draft SPG</li> </ul>	<ul style="list-style-type: none"> <li>• Provide input to SPG</li> <li>• Review and provide comments on draft SPG</li> </ul>	<ul style="list-style-type: none"> <li>• Provide input to SPG</li> <li>• Review and provide comments on draft SPG</li> </ul>	<ul style="list-style-type: none"> <li>• Review draft SPG and identify any required revisions</li> <li>• Approve final SPG</li> </ul>			<ul style="list-style-type: none"> <li>• Provide input to PA&amp;E, including recommendations concerning Programming Phase report templates</li> <li>• Review and provide comments on the draft SPG</li> </ul>

	OCFO	PA&E	CAMs	Centers	MSO	MDs	SMC	OMC	OLA	OPII
<b>Program and Resources Guidance (PRG)</b>	<ul style="list-style-type: none"> <li>Review CAM allocations to ensure compliance with SPG resource control totals</li> <li>Define requirements for tracking subsequent adjustments to resource control totals</li> <li>Issue the PRG</li> </ul>	<ul style="list-style-type: none"> <li>Review CAM programmatic guidance to ensure compliance with SPG strategic guidance</li> </ul>	<ul style="list-style-type: none"> <li>Develop programmatic guidance within strategic guidelines of the SPG</li> <li>Allocate SPG funding control totals to lower levels and identify direct FTE by program/project by Center</li> <li>Track and explain changes from SPG control totals</li> </ul>							
<b>Program Analysis and Alignment (PAA)</b>	<ul style="list-style-type: none"> <li>Assist in design and guidance for PAA report template</li> <li>Review completed PAA reports to ensure resource figures are correct to reflect proposed funding and FTE changes from the PRG</li> </ul>	<ul style="list-style-type: none"> <li>Develop and distribute PAA Report instructions</li> <li>Review and assess submitted PAA reports for completeness, identification of issues, and alternative approaches for resolution</li> <li>Develop a portfolio analysis and develop issue papers as required</li> </ul>	<ul style="list-style-type: none"> <li>Complete PAA Reports for assigned programs, coordinating with program/project managers</li> <li>Adjust resource figures to reflect proposed funding and FTE changes from the PRG and explain adjustments</li> </ul>	<ul style="list-style-type: none"> <li>Provide information and support to CAMs as requested</li> <li>Complete PAA Reports for CM&amp;O</li> <li>Adjust and explain adjustments to resource figures to reflect proposed funding and FTE changes from the PRG</li> <li>Continue on-going discussions with program/project managers</li> </ul>						<ul style="list-style-type: none"> <li>Assist PA&amp;E in providing guidance for the PAA report.</li> <li>Review submitted Center CM&amp;O PAA reports to ensure resource figures are correct and accurately reflect decisions concerning institutional integration</li> <li>Facilitate an institutional review with the Associate Administrator</li> <li>Develop consolidated CM&amp;O PAA report and submit to PA&amp;E</li> </ul>

	OCFO	PA&E	CAMs	Centers	MSO	MDs	SMC	OMC	OLA	OPII
<b>Institutional Infrastructure Analyses (IIA)</b>	<ul style="list-style-type: none"> <li>Assist Centers and MSOs in development of the IIA reports</li> </ul>	<ul style="list-style-type: none"> <li>Review the IIA reports</li> <li>Assist OPII in IIA report analysis</li> </ul>	<ul style="list-style-type: none"> <li>Provide information and support to Centers and MSOs as requested</li> </ul>	<ul style="list-style-type: none"> <li>Review PAA reports and determine level of support that can be provided to programs</li> <li>Estimate reimbursable FTE needs</li> <li>Complete IIA reports and submit to PA&amp;E</li> </ul>	<ul style="list-style-type: none"> <li>Review PAA reports and perform cross-cutting analyses</li> <li>Develop IIA reports as needed</li> </ul>					<ul style="list-style-type: none"> <li>Review and analyze IIA reports</li> <li>Ensure institutional integration across all Centers</li> <li>Provide analysis results to PA&amp;E</li> </ul>
<b>Program Review/ Issues Book</b>	<ul style="list-style-type: none"> <li>Assist PA&amp;E analysis, particularly related to PRG or proposed changes in funding levels in PAA or IIA Reports</li> <li>Provide resource summary for inclusion in Issues Book</li> </ul>	<ul style="list-style-type: none"> <li>Analyze all information from PAA and IIA Reports, clarify information as needed</li> <li>Resolve non-critical issues through deliberations with the affected NASA organization(s) and Headquarters authorities</li> <li>Document Decisions</li> <li>Develop draft Issues Book and distribute to OCFO and CAMs for review and comment</li> <li>Review resulting comments and develop final Issues Book</li> </ul>	<ul style="list-style-type: none"> <li>Respond to PA&amp;E/ OCFO questions for clarification</li> <li>Revise portions of PAA and/or IIA Reports as requested by PA&amp;E</li> <li>Assist in development of Issues Book</li> <li>Review and comment on draft Issues Book</li> </ul>	<ul style="list-style-type: none"> <li>Assist PA&amp;E analysis, especially on questions relating to the PRG or changes in funding levels proposed in the PAA or IIA reports</li> </ul>	<ul style="list-style-type: none"> <li>Assist PA&amp;E analysis, particularly related to the PRG or proposed changes in funding levels in PAA or IIA Reports</li> </ul>					

	OCFO	PA&E	CAMs	Centers	MSO	MDs	SMC	OMC	OLA	OPII
<b>Program Decision Memorandum (PDM)</b>	<ul style="list-style-type: none"> <li>• Provide resource summaries for the PDMs</li> </ul>	<ul style="list-style-type: none"> <li>• Prepare PDM documentation and disseminate final approved PDMs</li> </ul>	<ul style="list-style-type: none"> <li>• Ensure full understanding of the PDM documentation</li> </ul>				<ul style="list-style-type: none"> <li>• Decide on issues presented in the Issues Book and approve final PDMs</li> </ul>	<ul style="list-style-type: none"> <li>• Review and analyze PAAA and IIA reports</li> </ul>		
<b>Programmatic and Institutional Guidance (PAIG)</b>	<ul style="list-style-type: none"> <li>• Ensure CAM allocations comply or reconcile with total resource control totals in PDM</li> <li>• Distribute new resource control figures to the Centers</li> </ul>	<ul style="list-style-type: none"> <li>• Ensure that CAM allocations comply with programmatic decisions in the PDM</li> </ul>	<ul style="list-style-type: none"> <li>• Allocate programmatic and institutional PDM decisions into resource control figures by direct project by Center and direct FTE by project by Center</li> </ul>							<ul style="list-style-type: none"> <li>• Ensure CM&amp;O allocations comply or reconcile with CM&amp;O resource control totals</li> </ul>
<b>OMB Budget</b>	<ul style="list-style-type: none"> <li>• Prepare and distribute instructions for development of OMB Budget submission to MD and MSO</li> <li>• Review budget input and ensure that budget submissions comply with PDM control totals</li> <li>• RPD - Ensure MD adjustments net to zero changes to individual Center FTEs</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate budget submissions and MD adjustments to ensure compliance with the programmatic aspects of the PDM</li> </ul>		<ul style="list-style-type: none"> <li>• Develop full cost distribution of PDM control totals by direct project and Center service pools by cost elements</li> <li>• Distribute CM&amp;O by cost elements</li> <li>• Enter data in budgeting database</li> </ul>	<ul style="list-style-type: none"> <li>• Develop distributions of PDM control totals by cost elements and submit to OCFO</li> </ul>	<ul style="list-style-type: none"> <li>• Review Center full cost distributions to ensure compliance with the PDM and PAIG</li> <li>• Make Center FTE adjustments that net to zero</li> <li>• Develop narrative justifications for projects in accordance with OCFO instructions</li> </ul>				

	OCFO	PA&E	CAMs	Centers	MSO	MDs	SMC	OMC	OLA	OPII
<b>President's Budget</b>	<ul style="list-style-type: none"> <li>• Coordinate NASA budget hearings with OMB and ensure all OMB questions/issues are addressed.</li> <li>• Maintain resource control totals for the President's Budget submission.</li> <li>• Provide formats and instructions to Mission Directorates, Mission Support Offices, and Centers for the preparation of input to the President's Budget documents, the OMB MAX budget information system, and the IBPD</li> <li>• Oversee development and compilation of the IBPD</li> <li>• Ensure resource and performance levels used for input to the President's Budget documents and the IBPD correspond to</li> </ul>	<ul style="list-style-type: none"> <li>• Serve as the primary contact with OMB</li> <li>• Prepare appeal letters on issues approved by the Administrator.</li> <li>• Ensure that the President's Budget input and the IBPD correspond to agreed NASA and Administration policies and strategic decisions through the clearinghouse process</li> <li>• Assist OCFO with the Administrator's budget statement and press conference information</li> <li>• Jointly with OCFO, prepare budget rollout materials</li> <li>• Take the lead role in preparing appeal responses to OMB and in preparing material in support of negotiations (meetings leading to settlement)</li> </ul>		<ul style="list-style-type: none"> <li>• Provide input as required by OCFO to the President's Budget documents and IBPD</li> <li>• Recalculate resource and performance levels and develop narrative changes to correspond to changes negotiated between NASA and OMB</li> </ul>	<ul style="list-style-type: none"> <li>• Provide input as required by OCFO to the President's Budget documents and IBPD</li> <li>• Recalculate resource and performance levels and develop narrative changes to correspond to changes negotiated between NASA and OMB</li> </ul>	<ul style="list-style-type: none"> <li>• Provide input as required by OCFO to the President's Budget documents and IBPD</li> <li>• Recalculate resource and performance levels and develop narrative changes to correspond to changes negotiated between NASA and OMB</li> </ul>			<ul style="list-style-type: none"> <li>• Serve as the primary contact with Congressional committees</li> <li>• Distribute IBPD and other budget documents to Congressional committees and staffs</li> <li>• Manage Agency presentation and defense of budget before Congress, including development of testimony and hearing records, briefing materials, correspondence with Congress, and responses to questions.</li> </ul>	

	OCFO	PA&E	CAMs	Centers	MSO	MDs	SMC	OMC	OLA	OPII
	<p>levels agreed to by NASA and OMB and the resources requested correspond to the narrative justifications through the clearinghouse process</p> <ul style="list-style-type: none"> <li>• Ensure MAX input and galleys are complete and consistent with other data.</li> <li>• Jointly with PA&amp;E, prepare budget rollout materials</li> <li>• Work with PA&amp;E in response to passback through appeals and settlement.</li> <li>• Coordinate development and submission of the institutional budget inputs (CM&amp;O, Corporate G&amp;A, and Institutional Investments).</li> <li>• Ensure submissions are in compliance with agency policy and senior leadership decisions.</li> </ul>									

	OCFO	PA&E	CAMs	Centers	MSO	MDs	SMC	OMC	OLA	OPII
<b>Appropriation</b>	<ul style="list-style-type: none"> <li>• Provide input to testimony and other support as required</li> <li>• Monitor Congressional action and initiate development of alternatives based on probable Congressional action related to resource levels or guidance</li> </ul>	<ul style="list-style-type: none"> <li>• Provide input to testimony and other support as required</li> </ul>	<ul style="list-style-type: none"> <li>• Provide input to testimony and other support as required</li> </ul>	<ul style="list-style-type: none"> <li>• Provide input to testimony and other support as required</li> </ul>	<ul style="list-style-type: none"> <li>• Provide input to testimony and other support as required</li> </ul>	<ul style="list-style-type: none"> <li>• Provide input to testimony and other support as required</li> </ul>	<ul style="list-style-type: none"> <li>• Review OFCO/PA&amp;E analysis of OMB decisions</li> </ul>		<ul style="list-style-type: none"> <li>• Coordinate testimony by the Administrator and others that may be requested by the Authorization or Appropriations Committees</li> <li>• Coordinate preparation of responses to Committee questions</li> <li>• Assist Committee staff in preparing for markup of budget request and in addressing amendments during floor consideration of bill</li> <li>• Provide information to Committee staff as to Agency budget priorities during Appropriations Conference activity</li> </ul>	