



UNITED STATES
DEPARTMENT OF THE INTERIOR
Great American Outdoors Act Program Management Office

Memorandum

TO: Great American Outdoors Act (GAOA) National Parks and Public Land Legacy Restoration Fund (LRF) Bureau Budget Officers and Project Managers

THROUGH: Denise Flanagan
Director, Office of Budget

FROM: Brian Bloodsworth
Director, GAOA Program Management Office

SUBJECT: Fiscal Year 2024 Quarterly Reporting and Contingency Fund Guidance for GAOA LRF Projects

Purpose: To provide quarterly reporting requirements and Bureau Contingency Fund guidance for GAOA LRF projects. This memorandum is applicable to projects listed in the

1. *Allocation of Funds from the National Parks and Public Land Legacy Restoration Fund – Fiscal Year 2021* table included in Division G of the Explanatory Statement accompanying the Consolidated Appropriations Act, 2021 (P.L. 116-260),
2. *Allocation of Funds: National Parks and Public Land Legacy Restoration Fund Fiscal Year 2022* table included in Division G of the Explanatory Statement accompanying the Consolidated Appropriations Act, 2022 (P.L. 117-103),
3. *Allocation of Funds: National Parks and Public Land Legacy Restoration Fund Fiscal Year 2023* table included in Division G of the Explanatory Statement accompanying the Consolidated Appropriations Act, 2023 (P.L. 117-328), and
4. *Allocation of Funds: National Parks and Public Land Legacy Restoration Fund Fiscal Year 2024* table included in Division E of the Explanatory Statement accompanying the Consolidated Appropriations Act, 2024 (P.L. 118-42).

Background: To report project status and Contingency Fund usage to Congress, the GAOA Program Management Office (PMO) and Office of Budget (POB) must collect and transmit to Congress a quarterly project report pursuant to section 430(e) of Division E of the Consolidated Appropriations Act, 2024. The quarterly project report is a recurring request for cumulative information through the end of the preceding quarter. The reporting timelines are aligned with the quarterly Budget Execution Report (BEX) schedule. GAOA LRF Bureaus must verify accuracy, provide Contingency Fund changes, and supply updated information in accordance with this memo to ensure a timely submission of the quarterly project report to Congress.

Section 430(c) of Division E of the Consolidated Appropriations Act, 2024 outlines requirements for reallocating Bureau Contingency Funds to projects:

(c) *The Secretary of the Interior and the Secretary of Agriculture may reallocate amounts from each agency's "Contingency Fund" line in the table titled "Allocation of Funds: National Parks and Public Land Legacy Restoration Fund Fiscal Year 2024" to any project funded by the National Parks and Public Land Legacy Restoration Fund within the same agency, from any fiscal year, that experienced a funding deficiency due to unforeseen cost overruns, in accordance with the following requirements:*

(1) *"Contingency Fund" amounts may only be reallocated if there is a risk to project completion resulting from unforeseen cost overruns;*

(2) *"Contingency Fund" amounts may only be reallocated for cost of adjustments and changes within the original scope of effort for projects funded by the National Parks and Public Land Legacy Restoration Fund; and*

(3) *The Secretary of the Interior or the Secretary of Agriculture must provide written notification to the Committees on Appropriations 30 days before taking any actions authorized by this subsection if the amount reallocated from the "Contingency Fund" line for a project is projected to be 10 percent or greater than the following, as applicable:*

(A) *The amount allocated to that project in the table titled "Allocation of Funds: National Parks and Public Land Legacy Restoration Fund Fiscal Year 2024" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act); or*

(B) *The initial estimate in the most recent report submitted, prior to enactment of this Act, to the Committees on Appropriations pursuant to section 431(e) of division G of the Consolidated Appropriations Act, 2023 (Public Law 117-328).*

Guidance:

1. There are three project amount classifications for the calculation specified in section 430(c)(3):
 - a. For projects listed exclusively in the *Allocation of Funds: National Parks and Public Land Legacy Restoration Fund Fiscal Year 2024* table, use the Funding Amount column as shown in the table.
 - b. For projects listed exclusively in the FY 2024 first quarter GAOA LRF Project Report, which is the most recent report submitted prior to enactment of the Consolidated Appropriations Act, 2024, use the Project/Activity Estimate column as shown in the report.
 - c. For projects listed in either the *Allocation of Funds: National Parks and Public Land Legacy Restoration Fund Fiscal Year 2023 Revisions*, *Allocation of Funds: National Parks and Public Land Legacy Restoration Fund Fiscal Year 2022 Revisions*, or *Allocation of Funds: National Parks and Public Land Legacy Restoration Fund Fiscal Year 2021 Revisions* tables in Attachment G and the FY 2024 first quarter GAOA LRF Project Report, use the lesser of the two amounts.

2. Bureaus may reallocate amounts from their Contingency Fund to GAOA LRF projects¹. All Contingency Fund changes must be reported via the Project Change Template (Attachment B).
 - a. The Contingency Fund reallocation must meet criteria specified in section 430(c)(1) and (2).
 - i. Contingency Fund amounts may only be reallocated if there is a risk to project completion resulting from unforeseen cost overruns.
 - ii. Contingency Fund amounts may only be reallocated for cost of adjustments and changes within the original scope of effort for projects funded by the LRF.
3. If the amount reallocated from the Contingency Fund to the project is less than 10 percent of the amount referenced in Item #1 of this guidance, then the project change must be reported quarterly with the next project report submission. Bureaus must use the Project Change Template to report the reallocation. The 10 percent reallocation calculation is applied at the project and allocation year level as displayed in the Project Change Template (Attachment B).
4. If the amount proposed to reallocate from the Contingency Fund to the project is 10 percent or greater than amounts referenced in Item #1 of this guidance, then the Congressional Notification Template (Attachment C) must also be completed along with the Project Change Template (Attachment B).
 - a. Bureaus should aim to provide only one Congressional Notification submission (Attachment C) per month and are encouraged to consolidate project changes into one submission. The GAOA PMO and POB plan to submit Congressional notifications on the last business day of the month. Bureaus should send allocation change submissions to the GAOA PMO by the 15th day of each month to allow sufficient time to review and transmit. Urgent, off-cycle Congressional Notifications submissions will be evaluated on a case-by-case basis by the GAOA PMO.
5. Bureaus may not change project scope, terminate a project, add a project, make project-to-project changes, or reallocate funding from a project to its Contingency Fund. If a project's available funding is insufficient to complete the project, Bureaus should reallocate funding from their Contingency Fund as outlined in this guidance before any costs are incurred that would exceed 10 percent or greater than amounts referenced in Item #1. Scope changes, project removals, or additional funding may be requested via the annual budget justification process as outlined in section 430(d)(1) or through updated information provided prior to conference.

Concurrent with the annual budget submission of the President for fiscal year 2025, the Secretary of the Interior and the Secretary of Agriculture shall each submit to the Committees on Appropriations of the House of Representatives and the Senate project data sheets for the projects in the "Submission of Annual List of Projects to Congress" required by section 200402(h) of title 54, United States Code: Provided, That the "Submission of Annual List of

¹ Projects do not include Program Administration (Indirect Costs), Project Management, and Project Planning & Compliance activities.

*Projects to Congress’’ must include a ‘‘Contingency Fund’’ line for each agency within the allocations defined in subsection (e) of section 200402 of title 54, United States Code: Provided further, That in the event amounts allocated by this Act or any prior Act for the National Parks and Public Land Legacy Restoration Fund are no longer needed to complete a specified project, such amounts may be reallocated in such submission to that agency’s ‘‘Contingency Fund’’ line: **Provided further, That any proposals to change the scope of or terminate a previously approved project must be clearly identified in such submission.***

6. Because Contingency Funds can only be reallocated to projects, Bureaus cannot reallocate to any other line item activities including Program Administration (Indirect Costs), Project Management, and Project Planning & Compliance.

Action:

- 1) After the GAOA LRF Bureaus certify² the quarterly Governmentwide Treasury Account System Adjusted Trial Balance System (GTAS) submission for 5715 child/allocation accounts, the GAOA PMO will generate and distribute the draft GAOA LRF Project Report, draft BEX report, and latest Quarterly Change Template (Attachment B) to the Bureau Budget Officers and Project Managers.
- 2) Bureaus must review, verify, and reconcile the budget execution data fields in the GAOA LRF Project Report to the BEX report. Below is the current list of budget execution fields.
 - a. *Carryover*
 - b. *Committed*
 - c. *Obligations*
 - d. *Recoveries*
 - e. *Expenditures*
 - f. *Uncommitted*
 - g. *Unobligated*
 - h. *Undelivered Orders*
 - i. *Percent Obligated*
 - j. *Total Obligated*
 - k. *Federal Highway Administration Reallocations*
- 3) Bureaus must review and verify that the project data fields are consistent with Congressional Budget Justification materials (i.e., project data sheets, Greenbook project lists) and Congressional allocations. Below is the current list of project data fields.
 - a. *ID*
 - b. *Bureau*
 - c. *Funding Year*
 - d. *Station or Unit Name*
 - e. *Project/Activity Title*

² Per OMB Circular No. A-11 (2023), Section 130.16, agencies reporting allocation accounts will furnish information to the parent agency in a timely manner. Receiving allocation accounts must submit the information required to the parent agency no later than 12 calendar days following the end of the reporting period or a date required by the parent to meet its reporting and auditing deadlines, whichever comes first.

- f. *Project/Activity Type*
 - g. *State(s)*
 - h. *Project/Activity Estimate*
 - i. Definition: Congressionally allocated amount for the project/activity including Congressionally approved revisions.
 - i. *Proposed Project Changes*
 - i. Definition: Project changes equal to or greater than 10 percent where the 30 days has not elapsed since Congressional notification.
 - j. *Implemented Project Changes*
 - i. Definition: Project changes less than 10 percent or where 30 days has elapsed since Congressional notification and Congressionally approved revisions.
 - k. *Revised Project/Activity Estimate*
 - i. Definition: *Project/Activity Estimate* plus *Implemented Project Changes* and *Federal Highway Administration Reallocations*.
- 4) Bureaus must approve each quarterly submission and obtain Assistant Secretary or his/her designee's approval for Section 430(c) Congressional notifications in coordination with the GAOA PMO.

Bureau due dates for verifying the accuracy of the GAOA LRF project reports, BEX reports, and submitting associated attachments are dependent on the BEX submission schedule but are generally due mid-month following the end of the fiscal quarter in October, January, April, and July.

Questions regarding the quarterly reporting process and project change guidance may be directed to Ely Abi-Antoun at (202) 368-0339 or Elyas_Abi-Antoun@ios.doi.gov.

Attachments

- A – FY24 First Quarter GAOA LRF Project Report
- B – FY24 Project Change Template
- C – FY24 Congressional Notification Template
- D – Division G of the Explanatory Statement, Consolidated Appropriations Act, 2021
- E – Division G of the Explanatory Statement, Consolidated Appropriations Act, 2022
- F – Division G of the Explanatory Statement, Consolidated Appropriations Act, 2023
- G – Division E of the Explanatory Statement, Consolidated Appropriations Act, 2024