APPENDIX K—SELECTED OMB GUIDANCE AND OTHER REFERENCES REGARDING CAPITAL ASSETS

EXECUTIVE ORDERS


OMB CIRCULARS AND MEMORANDA

OMB Circular No. A–11, Preparing and Submitting Budget Estimates:

Part 2: Preparation and Submission of Budget Estimates

- Section 31.6, Full funding, requires that the agency request include full funding for procurement and construction. See section 300.6 for more discussion of this policy.

- Section 33.7, Systems acquisitions, states that agencies should develop their estimates of major systems acquisitions, including information technology systems, consistent with guidance in the Capital Programming Guide, the requirements of Title V of the Federal Acquisition Streamlining Act of 1994 (FASA), and the Clinger-Cohen Act of 1996.

- Section 52, Information on financial management, requires agencies to submit data on financial management plans, systems and resources.

- Section 53, Information technology and e-government, requires agencies to submit data on information technology investments.

- Section 84, Character classification, requires information on different kinds of investment and grants to state and local governments.

Part 7: Planning, Budgeting, Acquisition, and Management of Capital Assets


OMB Circular No. A–94, Guidelines and Discount Rates for Benefit-Cost Analysis of Federal Programs (October 1992), publishes periodic revisions of the discount rate that are used to produce benefit-cost, cost-effectiveness, and lease-purchase analyses in evaluating Federal activities including capital asset acquisition. The circular includes guidelines on how to use the discount rate in calculating present value of future benefits and costs; measuring benefits and costs; and treating uncertainty and other issues. This guidance must be followed in all analyses you submit to OMB in support of legislative and budget programs.


OMB Memorandum M–00–10, *OMB Procedures and Guidance on Implementing the Government Paperwork Elimination Act* (April 25, 2000). This memorandum provides guidance implementing on the Government Paperwork Elimination Act (GPEA), which requires agencies, by October 21, 2003, to provide for the (1) option of electronic maintenance, submission, or disclosure of information, when practicable as a substitute for paper; and (2) use and acceptance of electronic signatures, when practicable.

OMB Memorandum M–00–13, *Privacy Policies and Data Collection on Federal Websites* (June 22, 2000). This memorandum reminds agencies that they are required by law and policy to establish clear privacy policies for their web activities and to comply with those policies.


**PUBLICATIONS**


