

**Forest Service Handbook
National Headquarters (WO)
Washington, DC**

Forest Service Handbook 1909.13 – Program Development and Budgeting Handbook

Chapter 20 - Budget Presentation

Amendment: 1909.13-2014-2

Effective date: December 22, 2014

Duration: This amendment is effective until superseded or removed.

Superseded Directive: 1909.13,20 Contents, Amendment 1909.13-94-1, September 30, 1994, 1909.13,20, Amendment 1909.13-94-1, September 30, 1994

Approved by: Thelma J. Strong, Chief Financial Officer (CFO)

Date approved: December 19, 2014

Responsible Staff:

Explanation of changes: Following is an explanation of the changes throughout the directive by section.

Posting Instructions: Amendments are numbered consecutively by handbook number and calendar year. Post by document; remove the entire document and replace it with this amendment. Retain this transmittal as the first page(s) of this document. The last amendment to this handbook was 1909.13-2014-1 to 1909.13_10.

20: Removes direction and reserves chapter. All relevant information from this chapter has been incorporated in chapter 10, Program Budget Formulation and Presentation.