

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

**Forest Service Handbook 1909.13 – Program Development and Budgeting Handbook**

**Amendment:** 1909.13-2014-3

**Effective date:** December 22, 2014

**Duration:** This amendment is effective until superseded or removed.

**Superseded Directive:** 1909.13 contents, Amendment 1909.13-2013-1, March 10, 2013

**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 1909.13-2014-2 to 1909.13\_20.

**10:** Changes the chapter caption from “Program Budget Formulation” to “Program Budget Formulation and Presentation”.

**20:** Removes direction and reserves chapter.

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