

MANUAL

DOE M 135.1-1A

Approved: 1-9-06

DEPARTMENT OF ENERGY BUDGET EXECUTION— FUNDS DISTRIBUTION AND CONTROL MANUAL



**U.S. DEPARTMENT OF ENERGY
Office of the Chief Financial Officer
Funds Distribution and Control Team**

AVAILABLE ONLINE AT:
www.directives.doe.gov

INITIATED BY:
Office of the Chief Financial Officer

**DEPARTMENT OF ENERGY BUDGET EXECUTION—
FUNDS DISTRIBUTION AND CONTROL MANUAL**

1. **PURPOSE.** As a service to all Department of Energy (DOE) elements (including the National Nuclear Security Administration (NNSA)), this Manual provides the user with a single source for references, definitions, and procedural requirements for distributing and controlling Department of Energy (DOE) funds. Accordingly, the Manual provides detailed requirements to supplement DOE O 135.1A, *Budget Execution—Funds Distribution and Control*, dated 1-9-06. Paragraph 5, of DOE O 135.1A defines organizational responsibilities pertinent to this Manual.
2. **CANCELLATIONS.** DOE M 135.1-1, *Budget Execution Manual*, dated 9-30-95.
3. **APPLICABILITY.**
 - a. **Departmental Elements.** Except for the exclusion in paragraph 3c, this Manual applies to Departmental elements (Attachment 1 or online at www.directives.doe.gov) and automatically applies to Departmental elements created after it is issued.

The NNSA Administrator will assure that NNSA employees and contractors comply with requirements of this Manual consistent with the requirements of National Defense Authorization Act of 2000 and NNSA business operating procedures.
 - b. **DOE Contractors.** Not applicable.
 - c. **Exclusions.** Bonneville Power Administration.
4. **SUMMARY.** This Manual is composed of five chapters that address specific budget execution topics. The chapters are organized to provide comprehensive information on the DOE budget execution and funds control processes and procedures, as follows.
 - a. Chapter I, general information on the DOE concept of and schedule for budget execution.
 - b. Chapters II through IV, processes for establishing controls and making funds available for obligation through the base table, apportionment, and approved funding program (AFP) and allotment processes.
 - c. Chapter V, the processes for reprogramming, restructuring, appropriation transfer, congressional notification, rescission, and deferral.

5. CONTACT. Questions should be referred to the Office of Budget, Funds Distribution and Control Team, 301-903-1651.

BY ORDER OF THE SECRETARY OF ENERGY:



CLAY SELL
Deputy Secretary

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CHAPTER I.

INTRODUCTION

1. GENERAL. Proper execution of the DOE budget is critical to achieving the goals established through the planning and budget formulation processes. Accordingly, DOE has established systems and processes to ensure compliance with public law and Office of Management and Budget (OMB) and DOE directives during the budget execution phase. This Manual is intended to complement budget execution policy and requirement defined in DOE O 135.1A by addressing the principles, processes, procedures, timing, and other relevant information related to the distribution and control of DOE funds.
2. REFERENCES. Procedures for the distribution and control of funds are based on public laws and DOE/Federal agency (OMB, Department of Treasury and Government Accountability Office) directives. Attachment 1 is a list of references that serve as the basis for DOE funds control procedures.
3. DEFINITIONS. Attachment 2 is a list of definitions for terms associated with funds distribution and control procedures.
4. SCHEDULE. The schedule for distribution and control of DOE funds is consistent from year to year. Specific action dates, however, may vary based on the appropriations process. Budget execution activities and dates are—
 - a. July—Call for estimated unobligated carryover.
 - b. July—Call for initial AFPs.
 - c. August—Submission of initial apportionment requests to OMB for estimated unobligated carryover and/or new appropriations.
 - d. September—Call for mandatory obligation requirements, as needed.
 - e. September/October—Passage of continuing resolution or appropriation acts.
 - f. Quarterly—Issuance of base table.
 - g. Monthly—Issuance of AFPs and advice of allotments.
 - h. As required—Processing undistributed reductions, rescissions and/or deferrals.

REFERENCES

The OMB apportionment and Treasury Department warrant processes are derived from Article 1, Section 9, Clause 7, of the U.S. Constitution, which states,

“No money will be drawn from the Treasury, but in Consequence of Appropriations made by Law.”

The following sources serve as basis for DOE budget execution requirements.

1. TITLE 31, UNITED STATES CODE (U.S.C.)—
 - a. Section 1301, which restricts expenditure of funds to the purposes for which they are appropriated.
 - b. Sections 1341 and 1342, which state that no Federal officer or employee may authorize government obligations or expenditures in advance of or in excess of an appropriation, unless otherwise authorized by law and that no Federal officer or employee may accept voluntary services except as authorized by law.
 - c. Section 1512, which requires that appropriations and funds available for obligation be apportioned.
 - d. Section 1514, which requires establishment of administrative funds control procedures designed to restrict obligations against an appropriation or fund to the amount of the apportionment or reapportionment and that the head of a Federal agency be able to fix responsibility for the creation of any obligation in excess of an apportionment or reapportionment.
 - e. Section 1517, which prohibits making or authorizing expenditures or obligations in excess of available apportioned funds or the amount permitted by regulations under Section 1514 and requires that violations of this section be reported to the President and Congress.
 - f. Section 1535, which authorizes a Federal agency to place reimbursable agreements for work or services with other Federal agencies.
2. OTHER PERTINENT ACTS.
 - a. Public Law (P.L.) 93-344, the Congressional Budget and Impoundment Control Act of 1974—
 - (1) 31 U.S.C. 1102, which establishes that the fiscal year will commence on October 1 each year; and

- (2) 2 U.S.C. 681-688, which prescribes the rescission and deferral processes and impoundment of funds.
- b. P.L. 81-748, the Budget and Accounting Procedures Act of 1950 (as amended), which defines the legal basis for the issuance of appropriation warrants by the Secretary of the Treasury, who is responsible for the U.S. Government's system of central accounting and financial reporting.
- c. P.L. 93-438, the Energy Reorganization Act of 1974, as amended, which cites provisions and limitations for the use of operating expenses, expenditures for facilities and capital equipment, new project starts, and the merger of funds (42 U.S.C. 5821).
- d. P.L. 102-377, the Energy and Water Development Appropriations Act of 1993—
 - (1) Section 301 (42 U.S.C. 7278), which allows the Secretary to transfer Energy and Water Development appropriations to other Federal agencies for the performance of work for which such appropriations were made.
 - (2) Section 302 (42 U.S.C. 7269a), which allows the Secretary to transfer funds from one Energy and Water Development appropriation account to another, provided that no appropriation is either increased or decreased by more than 5 percent for that fiscal year
 - (3) Section 303 (42 U.S.C. 7269b), which allows unexpended balances of prior Energy and Water Development appropriations to be transferred to current Energy and Water Development appropriation accounts for the same activities established pursuant to subsequent Energy and Water Development Appropriations Acts and allows transferred funds to be merged with established accounts to be accounted for as one fund for the same time period as originally enacted.
- e. P.L. 106-65, National Nuclear Security Administration Act, as amended, which establishes the NNSA and delineates its functions and responsibilities including budgetary and other financial matters (50 U.S.C. 2401).

3. FEDERAL REGULATIONS AND DIRECTIVES.

- a. OMB Circular No. A-11, *Preparation, Submission and Execution of the Budget*, updated annually, which includes instructions on executing apportionments, reapportionments, deferrals, proposed and enacted rescissions, systems for administrative control of funds, allotments, and reports on budget execution (online at www.whitehouse.gov/omb/circulars/).
- b. *The Treasury Financial Manual*, Volume I, Part 1, Section 2025, of December 2004, which prescribes procedures for issuance of Treasury

- appropriation warrants (online at www.fms.treas.gov/tfm/vol1/v1p2c200.pdf).
- c. Government Accountability Office Policy and Procedures Manual for Guidance of Federal Agencies, Title 7, Fiscal Guidance, May 18, 1993, which provides guidance for Agency fiscal processes and financial systems (online at www.gao.gov/decisions/ppm7.pdf).
 - d. DOE O 481.1C, *Work for Others (Non-Department of Energy Funded Work)*, dated 1-24-05, which establishes requirements and responsibilities for the performance of non-DOE funded work. (DOE directives are available online at www.directives.doe.gov.)
 - e. DOE O 137.1A, *Plan for Operating in the Event of a Lapse in Appropriations*, dated 8-30-99, which establishes DOE's plan and procedures for continuing operations during a lapse in appropriations.
 - f. DOE M 481.1-1A Chg 1, *Reimbursable Work for Non-Federal Sponsors Process Manual*, dated 9-28-01, which describes the process for performing non-DOE funded work.
 - g. *DOE Accounting Handbook*, which presents DOE standards, procedures, and operational requirements in support of accounting policies, principles, and legal requirements. Chapter 2 of the handbook establishes policy and procedures for administrative control of funds as required in 31 U.S.C. 1514, Administrative Division of Apportionments (online at www.cfo.doe.gov/policy/actindex/index.html-ssi).

DEFINITIONS

1. ACCRUED COST—recognition of transactions when they occur (e.g., performance of work or purchase of goods and services), regardless of when cash is received or paid.
2. ADMINISTRATIVE DIVISION OR SUBDIVISION OF FUNDS—distribution of an appropriation or fund (i.e., apportionment, allotments, or suballotments). Overobligation or overexpenditure of appropriations, apportionments, allotments, and suballotments is always a violation of the Antideficiency Act of 1870, as amended.
3. ADVICE OF TRANSFER AUTHORIZATION (HQ F 2260.2A)—documentation issued to inform an allottee that funds are not available for obligation because the funds are being made available for obligation to a receiving Agency under a transfer appropriation.
4. ALLOTTEE—an employee authorized to represent a DOE organization or another authorized employee who has been delegated authority to incur obligations pursuant to the terms of an allotment.
5. ALLOTMENT—an authorization by the head of a Federal agency or another authorized employee for an employee to incur obligations within a specified amount pursuant to an OMB apportionment or reapportionment action, in accordance with OMB Circular No. A-11 or other statutory authority that makes funds available for obligation. Allotments convey legal limitations and are made on HQ F 2260.2, Advice of Allotment [internal form available from the Funds Distribution and Control Team (FDCT)].
6. APPORTIONMENT—OMB distribution of an amount available for obligation in an appropriation or fund account. The distribution makes funds available for time periods, programs, activities, projects, objects, or combinations thereof. The apportionment and accompanying narrative statements or restrictions recorded in attached footnotes constitute a legal limit on the amount of obligation that may be incurred.
7. APPROPRIATION ACT—an act of Congress, signed into law by the President, that permits Federal agencies to incur obligations and to make payments out of the Treasury for specified purposes. An appropriation act provides budget authority in various accounts and usually follows enactment of authorizing legislation. Appropriations are the most common means of providing budget authority. Limits imposed by appropriation acts constitute separate legal limitations that will be reflected on allotments.
8. APPROPRIATION (OR FUND) ACCOUNT—an account established in the Treasury to record appropriations and other budgetary resources provided by annual authorization and appropriation acts and to record transactions affecting the account. Accounts are established pursuant to appropriations and are available for incurring obligations, as follows.
 - a. One-year or annual accounts are available for obligation only during a specified fiscal year and expire at the end of that fiscal year.

- b. Multiyear accounts are available for specified time in excess of one fiscal year.
 - c. No-year accounts are available for an indefinite period, usually until the objectives for which the authority was made available are attained or all funds are expended.
9. APPROVED FUNDING PROGRAM (AFP)—a document issued to DOE organizations setting forth the funds available for obligation and expenditure (not to exceed the amount allotted) in each appropriation account. It specifies obligation control levels applicable to each program, project, or activity (PPA). The AFP is a detailed breakdown of allotments for program management purposes. The Chief Financial Officer (CFO) issues AFPs for operating expenses, construction, and reimbursable work monthly.
10. AUTHORIZATION ACT—enacted legislation to establish or continue the legal authority to operate a Federal program or agency either indefinitely or for a specific period of time. Authorization acts do not typically provide budget authority to finance program activities.
11. BASE TABLE (CONGRESSIONAL BASE TABLE)—a list of available budgetary resources at a level of detail consistent with congressional requirements (i.e., tables within conference reports, etc); the controlling document that provides the basis for the DOE allotment and AFP systems. The base table is updated and released quarterly to congressional committees and OMB. The Department maintains an internal base table, which includes detailed information for internal management purposes such as obligation authority by Assistant Secretary and budgeting and reporting codes, recovery of prior year obligations, reimbursable work, and administrative limitations DOE has placed on the use or availability of funds.
12. BUDGET AND REPORTING (B&R) CLASSIFICATION CODES—the coding structure that parallels approved DOE PPAs. The codes are used for executing the budget; reporting actual obligations, costs, and revenues; and controlling and measuring actual versus budgeted performance.
13. BUDGETARY RESOURCE—the forms of authority that allow a Federal agency to incur obligations. Budgetary resources include—
 - a. new appropriations;
 - b. unobligated balances from prior unexpired appropriations;
 - c. spending authority from offsetting collections;
 - d. appropriation transfers and refunds;
 - e. borrowing authority;

- f. reimbursable agreements granting funds from another Agency; and
 - g. cash advances from non-Federal entities.
14. BUDGET AUTHORITY—authorization to obligate Government funds for immediate or future outlay. Basic forms of budget authority are appropriations, contract authority, borrowing authority, and authority to obligate and expend offsetting receipts and collections. Budget authority may be classified by—
- a. period of availability (one-year, multiple-year, no-year);
 - b. timing of congressional action (current or permanent);
 - c. manner of determining the amount (definite or indefinite); or
 - d. availability for new obligations.
15. BUDGET REFERENCE NUMBER—a three-digit budget and reporting code used in AFPs to identify capital equipment, general plant projects (GPPs), accelerator improvement projects, or general purpose equipment and to record obligations and costs in the accounting system.
16. BUDGET OUTLAYS—checks, letters-of-credit, and other forms of disbursement or advance from appropriated funds; the net total of refunds and reimbursements. Total budget outlay is the sum of the outlays from appropriations and funds, minus offsetting receipts. The terms *expenditure* and *net disbursement* are frequently used interchangeably with *outlay*.
17. CONGRESSIONAL NOTIFICATION—formal or informal communication of changes in program execution or unforeseen events that do not require formal reprogramming but may affect areas known to be of interest or concern to Congress. Congressional notification is intended to ensure that the appropriate committees are promptly and fully informed of changes in program activities. Information may be conveyed in written correspondence or informal discussion with the appropriate committees.
18. CONTINUING RESOLUTION—legislation enacted by Congress to provide budget authority for specific *ongoing* activities (i.e., no new starts) for a specific period of time when the regular annual appropriation has not been enacted by the beginning of the fiscal year. A continuing resolution specifies a maximum rate at which DOE may incur obligations. The levels specified may be current rate, not to exceed current rate, up to the lower of the amounts provided in appropriation bills, or any other basis.
19. CONTRACT AUTHORITY—a form of budget authority under which contracts or other obligations may be incurred in advance of appropriations or receipts. Because contract authority does not provide funds to pay obligations, a subsequent appropriation is required or receipt collections must be used to liquidate obligations. Appropriations to liquidate contract authority are not considered budget authority because the funds are not

available for obligation. Section 401 of the Congressional Budget and Impoundment Control Act, with few exceptions, limits new contract authority to the extent or amount provided by appropriation acts.

20. DEFERRAL—an executive or congressional action that temporarily withholds or delays the obligation or expenditure of budget authority. Executive deferral may be initiated to provide for contingencies, to achieve savings or greater efficiency of operations, or as specifically provided by law. Budget authority may not be deferred to set forth a policy in lieu of one established by law.
21. DIVISION CODE—a convention used in the AFP process to group functionally related budget and reporting classifications that identify the Headquarters organization responsible for developing, managing, and revising AFP data for the obligation control levels in the DOE base table.
22. GENERAL PLANT PROJECT (GPP)—a minor new program-specific or general construction project that has a total estimated cost not exceeding the congressional authorization of \$5,000,000 per project. GPPs are necessary to construct or adapt facilities to new or improved production techniques; to affect economy of operations; and to reduce or eliminate health, fire, and security hazards.
23. LEGAL LIMITATION—a restriction on the use or availability of funds based on public law (appropriation acts) and apportionments from OMB. (See 31 U.S.C. 1514, and OMB Circular No. A-11). Legal limitations are identified in allotment documents.
24. MAJOR ITEM OF EQUIPMENT (MIE)—capital equipment or automated information system components with a total estimated purchase value of \$2,000,000 or more, including costs that are capitalized and not related to construction.

NOTE: The determining factor for a major item of equipment is estimated purchase value regardless of whether the actual method of acquisition is purchase, lease, or a combination of the two. A leased item is considered a major item of equipment if the estimated purchase value is \$2,000,000 or more even if the annual lease cost is less than \$2,000,000.

- a. For new items, the purchase equivalent value is based on list, anticipated, or actual purchase price.
 - b. For used items, items DOE reassigns, Government excess, or exchange/sale items, the purchase equivalent value is based on current best estimate market value.
25. NEW START—initiation or resumption of a program, project, or activity (PPA) that was not authorized or funded by Congress in the preceding fiscal year. The term or issue of new starts arises when the Federal government operates under a continuing resolution. Questions to ask when assessing whether a PPA meets the definition of a new start are as follows.

- a. Was funding requested and/or appropriated for the PPA in the preceding fiscal year? If no, it *is* a new start; if yes, it *is not* a new start.
 - b. What level of detail in both the congressional budget justification and the appropriations committee reports is the PPA budgeted for and appropriated? For example, a line-item construction project is budgeted for and appropriated separately (a new start); a general plant project is not. Because funding requests for general plant projects are consolidated and appropriated in a lump sum, they are considered part of an ongoing minor construction program.
 - c. What is the estimated cost of the PPA? For some PPAs, the cost estimate will help determine whether it should be budgeted as a separate project (and treated as a new start) or funded within an ongoing program. GPP and major items of equipment (MIEs) are two good examples.
 - (1) If the estimated cost of a proposed construction project is less than \$5,000,000, it is budgeted for as a GPP and grouped with other new and ongoing GPPs as a lump sum request (not a new start).
 - (2) If the estimated cost is above \$5,000,000, the project is budgeted for as an individual line-item construction project and considered a new start.
 - (3) Proposed items of capital equipment with estimated cost exceeding \$2,000,000 are considered MIEs and must be budgeted for separately and are considered new starts.
 - (4) Capital equipment of estimated cost less than \$2,000,000 is aggregated and budgeted for as a lump sum amount and treated as on ongoing program.
 - d. For more information on the level of detail required for requesting and justifying funding for a particular PPA, refer to the *DOE Budget Formulation Handbook*.
26. OBLIGATIONAL AUTHORITY—the sum total of budget authority provided for a given fiscal year, unobligated balances from prior years that remain available for obligation, current year recovery of prior year obligations from unexpired appropriations, appropriation transfers, and amounts authorized to be credited to the appropriation (i.e., offsetting collections).
27. OBLIGATION CONTROL LEVEL—as specified on congressional and internal base tables, the level at which obligations are to be controlled; an administrative upper limit placed on obligations or expenditures that may be incurred for a specific program, project, or activity. Obligation control levels are identified in base tables and are derived from tables accompanying conference reports and from internal controls established for more effective program management. This type of restriction is subject to DOE (rather than statutory) rules and penalties. Obligation control levels can be imposed by

Congress, OMB, or internal DOE management. Levels specified in AFPs may not be exceeded. (See the *DOE Accounting Handbook*, Chapter 2, Administrative Control of Funds, for information on penalties for exceeding obligation control levels.)

28. OPERATING EXPENSE FUNDING—a funding category applied to operations and maintenance activities and equipment purchases. Operating expenses include general plant projects, accelerator improvement projects, and capital equipment (not related to construction). Operating expense does not include line-item construction projects. (For additional information, see the *DOE Accounting Handbook*.)
29. PLANT AND CAPITAL EQUIPMENT—real and personal property owned by DOE and recorded in the completed plant accounts; property that meets monetary and service life criteria for capitalization (i.e., service life of 2 years or more and cost of \$25,000 or more), regardless of the appropriation or fund charged. Group purchases of similar items that cost less per item than \$25,000 but as a group constitute a significant investment, are considered capitalized property (e.g., automated information technology systems or components). For additional details and exclusions, see Chapter 10 of the *DOE Accounting Handbook*.
30. PROGRAM, PROJECT, OR ACTIVITY (PPA)—a general term applied to refer to all program activities funded by congress through the annual appropriation process. Typically, congressionally funded major programs and projects are delineated in the detailed tables within the conference reports accompanying enacted appropriations bills and constitute obligational control levels for execution.
 - a. These PPAs are also reflected on the DOE congressional base table. Congress may elect to appropriate, authorize, or otherwise control programmatic activities at a higher or lower level of detail. For example, within the Science appropriation, the High Energy Physics program has multiple, operating expense PPAs or subprograms while the Biological and Environmental Research program has only one.
 - b. PPAs also refer to the myriad of detailed program activities funded within the major programs and projects reflected in the conference reports. These activities are delineated in the detailed budget submission justifications as presented to and subsequently adjusted by congress. For example, House Energy and Water Development subcommittee guidance on reprogramming uses PPA when referring to activities described in the Department's detailed budget submission that are at lower levels of detail. In this context, PPA refers to those funded activities below the major programs and projects delineated in the conference report and congressional base table.
31. REAPPORTIONMENT—revision of an appropriation or fund account with required OMB approval. Reapportionment requests are submitted when changes in amounts available, program requirements, or cost factors make reapportionment necessary.

32. RECOVERY OF PRIOR-YEAR OBLIGATIONS—cancellation or downward adjustment of contract amounts to make obligation authority available. Prior year recoveries are available only to the extent that the amounts are reapportioned, approved for release, and reallocated. (See the *DOE Accounting Handbook*, Chapter 5, Accounting for Obligations.)
33. REIMBURSEMENTS—spending authority from offsetting collections; amounts the Government receives for commodities sold or services furnished either to the public or to another Government account authorized by law to be credited directly to a specific appropriation or fund account. These amounts are deducted from total obligations incurred (and outlays) in determining net obligation (and outlay) for such accounts. See the *DOE Accounting Handbook*, Chapter 13, Reimbursable Work, Revenues, and Other Collections.
34. REIMBURSABLE WORK—work or services performed or to be performed for a Federal or non-Federal customer. DOE is compensated by reimbursement, which may be credited as authorized by law to the appropriation or to a DOE fund account that incurred the costs. Reimbursable work for other Federal agencies is typically authorized under the Economy Act of 1932, as amended. Reimbursable work for non-Federal entities must be specifically authorized by Congress through legislation (e.g., Atomic Energy Act of 1954, Department of Energy Organization Act of 1977, Intergovernmental Cooperation Act of 1968, Contributed Funds Act of 1921, and Stevenson-Wydler Technology Innovation Act of 1980, as amended).
35. REIMBURSABLE BUDGETARY RESOURCES—funds from reimbursable orders received and supported by valid obligations against current appropriation accounts for Federal customers and advance payments received for unfilled orders from non-Federal customers.
36. REIMBURSABLE OBLIGATION AUTHORITY—authorization to incur obligations in accomplishing reimbursable work if a budgetary resource (a reimbursable agreement from a Federal customer or an advance from a non-Federal customer) is available. Reimbursable obligation authority can be acquired only by obtaining an allotment through the DOE CFO using the AFP process.
37. REPROGRAMMING—the use of funds from an appropriation account for purposes other than those contemplated by Congress during appropriation action. A reprogramming action will be initiated to address any departure from the obligational control levels delineated in the base table and amplified in Congressional reports or any significant programmatic departure from a program, project, or activity described in the Congressional budget narrative justification and testimony. Additional information concerning reprogramming is in Chapter V of this Manual.
38. RESCISSION—legislative action that permanently cancels new budget authority or the availability of unobligated balances of budget authority before the authority would have automatically expired. Budget authority proposed for rescission must be held in DOE reserves pending a decision on the proposed rescission.

39. RESTRUCTURING—using funds as originally intended in the congressional budget justification but reporting the use of funds using form and detail different from that used when the funds were proposed by the President and appropriated by Congress. Any format change to the DOE base table is considered restructuring that requires formal concurrence from OMB and Congress.
40. SUBALLOTMENT—an allotment subdivision that restricts authority to incur obligations within a specified amount of the total amount allotted. Suballotments can ensure strict compliance with statutory limitations/restrictions imposed by Congress and OMB and critical administrative limitations imposed by the Department. Applicable suballotments are identified in the instruction section of the Advice of Allotment and dollar amount will be specified either by direct citation on the allotment or by explicit reference to a program, project, or activity in the associated AFP.
41. SUPPLEMENTAL APPROPRIATION—funds in addition to the annual appropriation act. Supplemental appropriations may provide budget authority beyond original amounts appropriated or may propose change to appropriation language that does not affect the amounts previously appropriated. Supplemental appropriations support PPAs and new programs authorized after the date of the original appropriations act for which the funding need is too urgent to be postponed until the next regular appropriation.
42. TOTAL ESTIMATED COST—for a construction project, the capital cost of land, and land rights; engineering, design, and inspection; direct and indirect construction; and initial equipment necessary to place the facility in operation.
43. TOTAL OBLIGATION AUTHORITY—all new budget authority plus unexpired, unobligated balances brought forward from previous years, recoveries, or prior year obligations; appropriation transfers authorized by law; and collections authorized to be credited directly to a specific account or fund during the fiscal year (e.g., reimbursable work and appropriation refunds).
44. TRANSFER APPROPRIATION (ALLOCATION) ACCOUNT—an account established to receive and disburse allocations from another appropriation. Because these allocations and transfers are not adjustments to budget authority, they do not require reapportionment but do require non-expenditure transfer authorization from the Department of Treasury. Departmental policy is to request and perform work on a reimbursable basis rather than issue or receive allocation accounts. An Agency receiving an allocation account must report obligations and expenses to the issuing Agency for reporting under the original appropriation. These accounts are identified according to numbering used in the original appropriation with the receiving Agency's prefix added. See the *DOE Accounting Handbook*, Chapter 3, for additional information.
45. TRANSFER BETWEEN APPROPRIATION ACCOUNTS (APPROPRIATION TRANSFER)—permanent withdrawal of budget authority or balances from one appropriation account to another. An appropriation transfer can be made only when authority to do so is specifically provided in applicable legislation. These transfers also

require submitting to OMB a reappropriation request, Standard Form (SF) 132, Apportionment and Reappropriation Schedule and SF 1151, Request for Non-Expenditure Transfer Authorization to Department of Treasury.

46. TRUST FUNDS—funds collected from specific sources to be used for specific purposes and programs according to the terms of a trust agreement or statute. Trust fund receipts and expenditures are recorded against specific account symbols. Statutory authority is required to establish and use a trust fund.
47. UNEXPENDED (UNCOSTED) BALANCES—budget authority obligated but not costed representing a portion of contract obligations for goods and services that have not yet been received. Unexpended obligations are part of doing business and play a key role in budget formulation and execution cycles supporting continuity of operations at the beginning of the year. Unexpended balances must be reviewed thoroughly to ensure that they remain at levels consistent with sound fiscal management. See the *DOE Accounting Handbook*, Chapter 5.
48. UNOBLIGATED BALANCE—the portion of budget authority that has not yet been obligated. In one-year or annual accounts, the unobligated balance expires (ceases to be available for incurring new obligations) at the end of the fiscal year unless valid obligation adjustments exist for that fiscal year. In multiyear accounts, unobligated balances may be carried forward and remain available for obligation for a specified period. In no-year accounts, unobligated balances are carried forward and available for obligation indefinitely until specifically rescinded by law or until the purposes for the funds appropriated have been accomplished. Unobligated balances can be derived from recovery of current or prior year obligations.
49. WARRANT—an official Treasury document that establishes by Treasury account or fund symbol the amount of funds appropriated by Congress and the period the funds will be available. The warrant is formal authorization to withdraw funds from the U.S. Treasury. DOE expenditures are drawn against these specific appropriation or fund accounts to liquidate obligations incurred.

CHAPTER II.

BASE TABLE PROCESS AND PROCEDURES

1. GENERAL.

- a. The base table displays all obligation authority available to DOE, including the NNSA, by appropriation and by PPA within each appropriation. Obligations of funds must not exceed the total of the appropriation, apportionment, reappropriation, or allotment (31 U.S.C. 1341, 1514, and 1517).
- b. The base table is a tool to assist in controlling obligation authority by setting forth individual totals within each appropriation. These obligation control levels specify the use of funds as intended by Congress. The table is based on the appropriation legislation and detailed tables reflecting committee allocations by program, project, activity, and accompanying conference reports. Administrative limits on the use or availability of funds may be reflected in the content and level of detail in the internal base table.
- c. The base table is the controlling document for the allotment and AFP system. All funds distributed throughout DOE are limited by the amounts assigned in the base table. See Attachment II-1 for an overview of the relationship of the base table to each phase of budget execution and Attachment II-2 for an overview of funding availability controls.
- d. Controls are divided into legal and administrative limitations that may be imposed as part of the Federal budget process (by Congress, OMB, and DOE). DOE controls are maintained through the allotment and AFP processes.
- e. The Department submits the base table to Congress and OMB quarterly via the Internet and makes copies of current and previous base tables available through the Office of the CFO home page at www.mbe.doe.gov or directly at www.mbe.doe.gov/budget/basetbl/index.htm. The base table also is available to Departmental organizations via the Office of Budget Funds Distribution System (FDS).
- f. In addition to the congressional base table, the Department also maintains its own detailed internal base table that includes recovery of prior year obligations, reimbursable obligation authority, budget and reporting classification codes, and internal controls requested by the program office or imposed by senior management. This level of control/detail assists management in the oversight, control, and execution of DOE programs.

2. TIMING.

- a. The base table is established upon enactment of appropriation legislation. Before the start of the fiscal year, the table is developed based on information from conference reports and appropriation legislation. In the absence of a conference report or legislation, the base table is developed using the latest and most conservative information available from Congress for the new fiscal year (i.e., the lower of amounts by PPA as reflected in House and Senate reports).
- b. When actual, year-end accounting information is available, the base table is updated with unobligated carryover balances for no-year or unexpired multiyear funds.
- c. The base table may be changed at any time during the fiscal year to reflect approved reprogramming, restructuring, and deferral; authorized appropriation transfers; and enacted supplemental appropriations and rescissions.

3. BASE TABLE DEVELOPMENT.

- a. Base table development begins with receipt of the initial House markup of the President's budget. PPAs in the table accompanying the House report become the obligation control levels for the initial base table. PPAs listed on the base table are updated whenever additional congressional action changes funding for line items as they originally appeared in the congressional budget submission.
- b. From January through June, the CFO prepares the budget and reporting classification structure for the upcoming fiscal year. After June, the structure will be changed only to reflect final congressional action. This procedure ensures a one-to-one correlation between budget and reporting classifications and base table line items.
- c. Upon receipt of the conference report from Congress, final PPA adjustments and dollar amounts are entered into the base table. Subsequent requests for change to the base table require compliance with reprogramming, restructuring, and appropriation transfer procedures (See Chapter V of this Manual).
- d. The initial base table for the fiscal year, which includes information necessary to develop initial AFPs for the ensuing fiscal year, is included in the call for initial AFP and allotment data before the beginning of the fiscal year.

4. BASE TABLE MAINTENANCE.

The base table reflecting congressional control levels as they appeared in the conference report remains constant until subsequent actions approved during the fiscal year effect a change resulting from reprogramming, restructuring, appropriation transfers, deferrals, or supplemental/rescission appropriations.

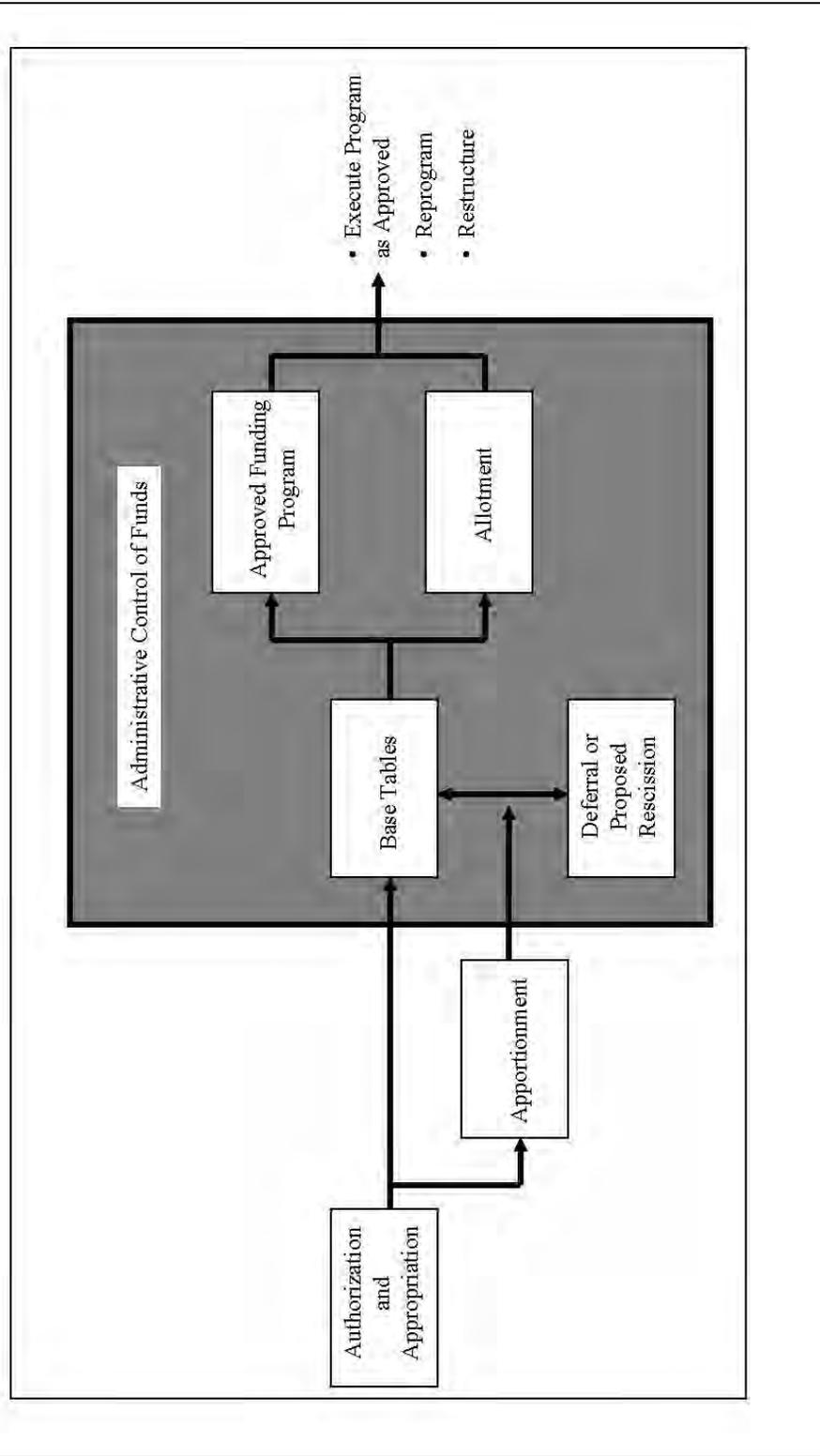
- a. After Congress has completed action on a formal request for reprogramming, restructuring, or appropriation transfer, DOE receives either verbal or written responses from committees. Based on that information, the Office of Budget updates the base table to reflect the change in budget authority by PPA. The appropriation act is the document that authorizes change to the base table for supplemental appropriations.
- b. The base table is updated with unobligated carryover balances for no-year or unexpired multiyear funds when year-end accounting information is certified and made available by PPA.
- c. Attachment II-3 is an example of the base table as it is maintained throughout the year.

NOTE: A separate column is included for recording reprogramming, structure and supplemental appropriations changes. Appropriation transfers, re-appropriations, and rescissions are shown in the supplemental column.

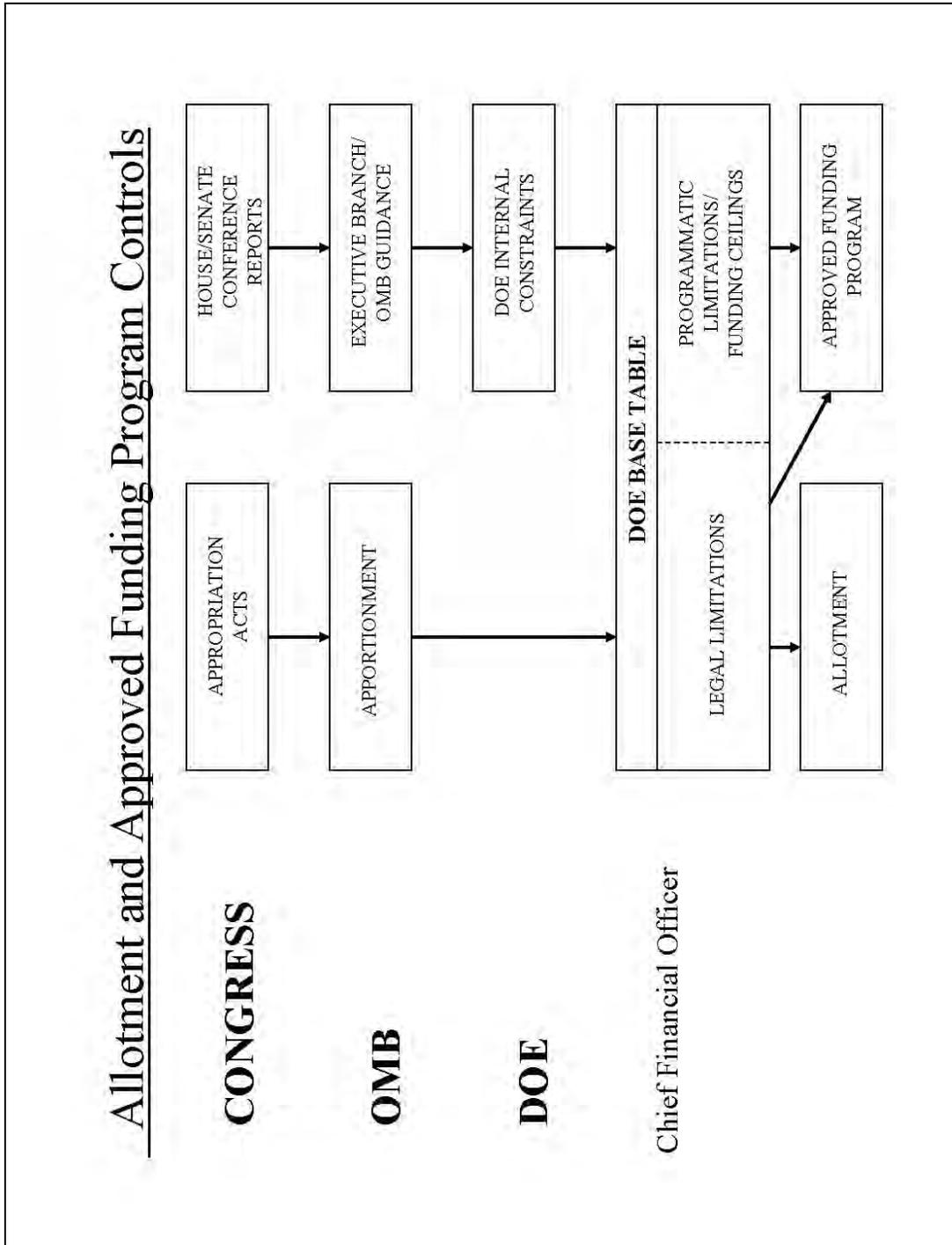
- d. Attachment II-4 defines the base table columns and types of entries recorded.

ADMINISTRATIVE CONTROL OF FUNDS

Administrative Control of Funds



ALLOTMENT AND APPROVED FUNDING PROGRAM CONTROLS



CONGRESSIONAL BASE TABLE BY APPROPRIATION (EXAMPLE)

U.S. DEPARTMENT OF ENERGY FISCAL YEAR 2002 CONGRESSIONAL BASE TABLE BY APPROPRIATION ENERGY AND WATER DEVELOPMENT (DOLLARS IN THOUSANDS)										PAGE: 32
	NEW OBLIGATIONAL AUTHORITY	STRUCTURE/ OTHER CHANGES AUTHORITY	SUPPLEMENTAL CHANGE AUTHORITY	REPROGRAMMING CHANGE AUTHORITY	ADJUSTED NEW OBLIGATIONAL AUTHORITY	UNOBLIGATED CARRYOVER AS OF 9/30/2001	TOTAL OBLIGATIONAL AUTHORITY			
DEFENSE ENVIRONMENTAL RESTORATION AND WASTE MANAGEMENT--89X0242										
SCIENCE AND TECHNOLOGY.....	\$ 255,768	\$ 5,447- A	\$ 5,466- D,E,F	1,327- G	\$ 242,528	\$ 2,632	\$ 245,160			
EXCESS FACILITIES.....	5,000	126- A			4,874		4,874			
SAFEGUARDS & SECURITY - DEFENSE										
ENVIRONMENTAL MANAGEMENT.....	205,621	4,559- H	8,200 B	12,768 G	222,030	10,796	222,030			
PROGRAM DIRECTION.....	355,761	591- A	3,391- I		351,779		362,575			
SITE/PROJECT COMPLETION (NON-DEFENSE).....			3- C							
POST 2006 COMPLETION (NON-DEFENSE).....			1- C							
UNAPPLIED UNOBLIGATED CARRYOVER.....			195 D		195		197			
TOTAL, OPERATION AND MAINTENANCE.....	4,636,110	133,344-	12,542-	4,143	4,494,367	20,566	4,514,933			
CONSTRUCTION										
SITE/PROJECT COMPLETION										
02-D402										
INTEC CATHODIC PROTECTION SYSTEM EXPANSION										
PROJECT, INEEL, IDAHO FALLS, ID.....	3,256	104- A		350- J	2,802		2,802			
CHANGES PREVIOUSLY REPORTED										
A/REFLECTS DISTRIBUTION OF GENERAL REDUCTION.										
B/REFLECTS SUPPLEMENTAL APPROPRIATIONS IN ACCORDANCE WITH P.L. 107-117, THE FY 2002 000 APPROPRIATIONS ACT.										
C/REFLECTS AN APPROPRIATION TRANSFER TO SUPPORT PROGRAMMATIC REALIGNMENT IN ACCORDANCE WITH P.L. 107-66, THE FY 2002 ENERGY WATER AND DEVELOPMENT APPROPRIATIONS ACT.										
D/REFLECTS APPROPRIATION REFUND RELATED TO SETTLEMENT AGREEMENT AGAINST A DOE CONTRACTOR.										
E/REFLECTS APPROPRIATION TRANSFERS OF \$34,234,500 TO ESTABLISH THE SMALL BUSINESS INNOVATION RESEARCH PROGRAM AND \$2,056,250 FOR THE SMALL BUSINESS TECHNOLOGY TRANSFER PROGRAM FOR FY 2002. THIS ACTION COMPLETED IN ACCORDANCE WITH P.L. 97-219, AS AMENDED BY P.L. 102-564 AND P.L. 105-135. (DOE NO. 02-R-1)										
F/REFLECTS RESCISSION IN ACCORDANCE WITH P.L. 107-206, THE FY 2002 SUPPLEMENTAL APPROPRIATIONS ACT FOR FURTHER RECOVERY FROM AND RESPONSE TO TERRORIST ATTACKS ON THE UNITED STATES.										
G/REFLECTS REPROGRAMMING OF \$13,600,000 WITHIN DEFENSE ENVIRONMENTAL RESTORATION AND WASTE MANAGEMENT AND \$400,000 WITHIN DEFENSE FACILITIES CLOSURE PROJECTS APPROPRIATIONS FOR CONTINUATION OF SAFEGUARD AND SECURITY ACTIVITIES. THIS ACTION RECEIVED FINAL CONGRESSIONAL CONCURRENCE ON AUGUST 28, 2002. (CODE NO. 02-R-8)										
H/REFLECTS SECURITY CHARGE FOR REIMBURSABLE.										
I/REFLECTS RESCISSION AGAINST ADMINISTRATIVE AND TRAVEL ACTIVITIES IN ACCORDANCE WITH SECTION 1403 OF THE FY 2002 SUPPLEMENTAL APPROPRIATIONS ACT FOR FURTHER RECOVERY FROM AND RESPONSE TO TERRORIST ATTACKS ON THE UNITED STATES, P.L. 107-206.										
J/REFLECTS EM INTERNAL REPROGRAMMING OF \$1,322,990 FROM SITE/PROJECT COMPLETION AND POST 2006 VARIOUS GPP, LINE ITEM AND PRIOR YEAR CONSTRUCTION PROJECTS TO SITE PROJECT COMPLETION O&M AND LINE ITEM CONSTRUCTION PROJECT 01-D-414, PRELIMINARY PROJECT, ENGINEERING & DESIGN, AT IDAHO (INEL) (CODE NO. 02-R-35)										

CONGRESSIONAL BASE TABLE COLUMN DEFINITIONS

Entries are to identify the appropriation account and associated obligation control level as reflected in conference report tables accompanying enacted appropriation legislation.

Column 1—New Obligation Authority.

Authority appropriated for the current fiscal year by the Energy and Water Development, Department of Interior, and related Agencies' appropriations.

Column 2—Structure/Other Changes Authority.

Changes for funds that are being applied as originally intended in the budget justification but are reported using detail different from the detail used when the funds were appropriated and in the conference report table. DOE-initiated structure changes during the current execution year are relatively rare and typically necessitate submission of a formal request to OMB and Congress. (See Chapter V of this Manual.)

Other Changes include authorized realignment within a PPA (e.g. Science Program Direction, Basic Energy Sciences, and High Energy Physics); distribution of bottom line reductions (use of prior year balances or general reductions); or other amounts identified as offsets such as security charges for reimbursable work.

Column 3—Supplemental Change Authority.

Changes enacted in addition to the regular appropriation act such as supplemental appropriations, reappropriations, appropriation refunds, rescissions, and appropriation transfers (i.e. increases and decreases resulting from transfers of budget authority between Departmental appropriations and to or from other Federal agency appropriations).

Column 4—Reprogramming Change Authority.

Changes that reflect realignment of funds between obligation control levels within an appropriation account and typically necessitate submission of formal reprogramming actions. Congressional concurrence is necessary before realignment of funds between control levels except when exercising internal or limited reprogramming authority specifically provided by Congress in law or report language.

Column 5—Adjusted New Obligational Authority.

New obligation authority or funds available for obligation and changes reflected in columns 1-4.

Column 6—Unobligated Carryover as of 9/30/200X.

As of the end of previous fiscal year (September 30), unobligated balances that are available for obligation in the current year. Unobligated carryover balances can be available only from multiyear or no-year appropriation accounts.

Column 7—Total Obligation Authority.

Obligation authority available to the Department consisting of the adjusted new obligational authority plus unobligated balances brought forward from the previous fiscal year.

CHAPTER III.

OMB APPORTIONMENT AND TREASURY WARRANT PROCESSES

1. GENERAL.

- a. The OMB apportionment process makes funds available to Federal agencies for obligation and expenditure. The process is structured to prevent the obligation or expenditure of funds in a manner that would require deficiency or supplemental appropriations and to achieve the most effective and economical available funds.
- b. The Treasury warrant provides formal authorization to withdraw funds from the Treasury after Congress has enacted the appropriation. For the Department of the Treasury, the warrants establish the funding amounts and periods of availability in an appropriation or fund account. DOE expenditures are drawn against specific appropriation accounts to liquidate obligations incurred.

2. TIMING.

- a. Apportionment requests that do not result from current action by Congress for the ensuing fiscal year (e.g., estimated unobligated carryover and reimbursable work) must be submitted to OMB by August 21 each year.
- b. When the budgetary resources for an account depend on passage of appropriation acts, initial apportionment requests must be submitted to OMB by August 21 or within 10 calendar days after the appropriation legislation has been enacted, whichever is later.
- c. During the fiscal year, reapportionment requests must be submitted within 10 calendar days after enactment of an appropriation or other substantive act that provides budget authority after the initial apportionment for the year has been made or as soon as a change in a previous apportionment becomes necessary.
- d. For an enacted rescission, reapportionment request must be submitted within 5 calendar days of passage.
- e. Requests for reapportionment of unobligated balances are submitted once reconciliation with the final SF 133, Report on Budget Execution and Budgetary Resources, and Treasury Fiscal Service (TFS) Form 2108, Year End Closing Statement, has been completed.
- f. When appropriation legislation is enacted, the Department of the Treasury automatically prepares a warrant to cover the full amount of budget authority

and period of availability provided by the appropriation. For pro-rata or across the board rescissions, Treasury requests supporting documentation from Agencies to prepare credit warrants. See the *Treasury Financial Manual* for details.

3. APPORTIONMENT PROCESS.

a. Overview.

(1) Apportionments are requested for the following types of obligation authority as specified in OMB Circular No. A-11.

- (a) Budget authority.
- (b) Appropriation transfers of budget authority.
- (c) Unobligated balances related to unexpired accounts.
- (d) Reimbursements and other offsetting collections.
- (e) Recovery of prior year obligations.
- (f) Restorations and write-offs.
- (g) Appropriation refunds.

These must be apportioned by OMB prior to obligation whether the authority is new or a carryover of unexpired authority from a prior fiscal year.

(2) Types of apportionments.

- (a) Category A, apportionment by fiscal quarter.
- (b) Category B, apportionment by specific PPAs, or a combination thereof.
- (c) Category C, apportionment into future fiscal years, or a combination thereof.

These categories constitute legal limitations on the apportionment.

(3) For no-year appropriations, and unexpired multi-year appropriations, unobligated carryover balances must be apportioned annually because apportionments cover only 1 fiscal year. In no circumstance will an apportionment cover a period longer than 1 fiscal year. Unobligated balances may be apportioned for periods of less than 1 fiscal year;

however, those balances remain available for obligation through the end of the fiscal year. For example, the unobligated balance of funds apportioned for the first quarter is available for obligation in subsequent quarters of the same fiscal year without reapportionment.

b. Request for Apportionment and Reapportionment.

- (1) All requests to OMB for apportionment and reapportionment are made by the Office of Budget Funds Distribution and Control Team (FDCT) on SF 132, Apportionment and Reapportionment Schedule (Attachment III-1).

NOTE: Initial action by OMB is an apportionment; subsequent actions on the same appropriation are considered reapportionments. (See OMB Circular No. A-11 on completing SF 132).

- (2) Requests for apportionment and reapportionment are made at the level of the appropriation or fund account unless OMB has specified otherwise. For unobligated carryover, supporting detail by PPA may be submitted along with the request.
- (3) After OMB completes action on a request for apportionment or reapportionment, the SF 132 is returned to the FDCT, which distributes copies as required within the Office of the CFO and notifies DOE organizations of the actions taken.
- (4) OMB approval of the SF 132 constitutes the authority to obligate funds in accordance with the apportionment schedule. Amounts apportioned by OMB and indicated on the SF 132 are legal limitations on funds availability or ceilings on the amount that may be obligated pursuant to 31 U.S.C. 1512. For example, if OMB incorporates program identification into the apportionment schedule through category A, B, C, or a narrative footnote, the amount identified is a legal limit on the use of funds for that program.
- (5) Reapportionment may be required for any of the following.
 - (a) New obligation authority provided in appropriation acts when unobligated carryover for the same appropriation was previously apportioned.
 - (b) Supplemental appropriations.
 - (c) Appropriation transfers.
 - (d) Rescissions initiated by Congress and enacted into law.

- (e) Release of deferrals or denial of rescissions proposed by the administration. (See Chapter V of this Manual.)
- (f) Adjustments to reimbursable work authority or other offsetting collections.

For exceptions to the above list, refer to OMB Circular No. A-11.

c. Apportionment of Appropriation Transfers.

- (1) An appropriation transfer may be executed only if an appropriation act or other legislation specifically grants authority to do so.
- (2) An appropriation transfer requires reapportionment by OMB and a Non-expenditure Transfer Authorization (SF 1151) approved by Treasury (see Attachment III-2) to transfer the funds on Treasury records.
- (3) All appropriation transfers require reapportionment of the appropriations from which and to which funds are transferred. The procedure for obtaining a reapportionment from OMB for an appropriation transfer is the same as those described in paragraph 3b, above. The reapportionment process is initiated following congressional approval of the transfer.

d. Apportionment of Unobligated Balances.

- (1) OMB regulations require Agencies to request apportionment of estimated unobligated balances before the beginning of the new fiscal year.

NOTE: It is extremely important to have estimated unobligated balances apportioned by OMB before the beginning of a fiscal year if DOE is required to use certified unobligated balances to operate in the absence of new appropriations.

- (2) Unobligated funds that are not included in the estimates required to be submitted before the beginning of the fiscal year (from the program organizations) will not be submitted for apportionment until actual year-end accounting data are available in November or December and as a result will not be available for obligation until January or February.
- (3) In early July, the Office of Budget issues a call to Headquarters AFP contacts for estimates of year-end unobligated balances for field and Headquarters programs. When estimates have been submitted, the FDCT adds unobligated balances held in DOE's established reserves (e.g., recovery of prior year obligations) and uses the resulting total to prepare the reapportionment request for estimated unobligated balances.

- (4) Once actual unobligated carryover balances are determined at the appropriation account level, a reapportionment request must be submitted for OMB approval. Amounts in those submissions must agree with data recorded in the final SF-133, Report on Budget Execution and Budgetary Resources, submitted to OMB and TFS Form 2108, submitted to Treasury for the prior fiscal year.
- (5) FDCT and the Office of Financial Control and Reporting are responsible for reconciling the data.

e. Apportionment under a Continuing Resolution.

- (1) OMB issues a bulletin to apportion amounts made available by continuing resolutions that would otherwise automatically expire before the end of the fiscal year.
- (2) DOE may request a written (advance) apportionment if amounts automatically apportioned are deemed inadequate or if OMB or DOE deems a written apportionment to be necessary.
- (3) When appropriation legislation is enacted, apportionments that are requested for the total amount of the appropriation will include funds previously apportioned under a continuing resolution.
- (4) Under an automatic OMB apportionment, the amount available during the period covered by the continuing resolution is either a prorated level (that reflects a constant rate of obligation over the period of availability specified by the continuing resolution) or the seasonal rate of obligation, whichever is less.
- (5) All footnotes and other conditions on prior fiscal year final apportionments automatically remain in effect. A written apportionment must be submitted and approved by OMB to modify footnotes or conditions.

f. Apportionment of Resources from Recovery of Prior Year Obligations.

- (1) Budgetary resources that become available because of current year deobligation of prior year obligations made under a no-year appropriation or an unexpired multi-year appropriation are automatically withdrawn from allottees when the accounting entries are made.
- (2) Allottees must submit justification and receive approval before funds will be reallocated from recovery of prior year obligations and associated withdrawal from the allotment.

- (3) Apportionment for recovery of prior year obligations for the current fiscal year is reflected as an estimate or anticipated amount of \$2,000,000 on line 4A of the SF 132, anticipated recovery of prior year obligations, or as an automatic apportionment through a footnote.
- (4) Reapportionment for recoveries in excess of \$2,000,000 in a fiscal year must be requested using a written SF 132. See the DOE Accounting Handbook, Chapter 5, for additional information.

4. TREASURY APPROPRIATION WARRANT PROCESS.

- a. In most circumstances, appropriation warrants are prepared by the Department of Treasury automatically upon passage of appropriation legislation. Attachment III-3 is an example of a TFS 6200 Department of the Treasury Appropriation Warrant. FDCT accesses the Department of Treasury's online U.S. Government-wide Accounting and Reporting System (GWA) to monitor and review the status of warrants to verify that—
 - (1) both the Treasury warrant and the OMB apportionment for the same legislation are reconcilable;
 - (2) the appropriation symbol and title are the same on both documents; and
 - (3) the legislation cited is the same on both documents.
- b. Treasury warrants also may be issued to reduce the funds authorized to be withdrawn from accounts maintained by Treasury. These credit warrants are issued in accordance with enacted rescissions and appropriation offsets.

SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE (EXAMPLE)

Fiscal year: 2002 No. 6 Sheet 1 of 2							
SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE							
AGENCY DEPARTMENT OF ENERGY		APPROPRIATION OR FUND TITLE AND SYMBOL					
BUREAU		DEFENSE NUCLEAR NONPROLIFERATION, 89X0309					
DESCRIPTION		Amount on Latest SF 132		Agency Request		Action by OMB	
BUDGETARY RESOURCES							
Budget authority:							
1A	Appropriations P.L. 107-66 and P.L. 107-117	1,029,586,000	B/	1,029,586,000	B/	1,029,586,000	B/
1B	Borrowing authority						
1C	Contract authority						
1D	Net transfers (+ or -)						
1E	Other To 89X0222			(6,253,000)	E/		E/
Unobligated balance:							
2A	Brought forward October 1 Actual	222,948,112		222,948,112			
2B	Net transfers, actual (+ or -)	(13,521,521)	C/	(13,521,521)	C/		C/
2C	Anticipated transfers, (+ or -)						
Spending authority from offsetting collections (Gross)							
Earned							
3A1	Collected						
3A2	Receivable from Federal sources						
Change in unfilled customers' orders (+ or -)							
3B1	Advance received						
3B2	Without advance from Federal sources						
3C	Anticipated for rest of year, without advance	164,763	D/	164,763	D/		D/
3D	Transfers from trust funds						
3D1	Collected						
3D2	Anticipated						
Recoveries of prior year obligations:							
4A	Actual		A/		A/		A/
4B	Anticipated						
5	Temporarily not available pursuant to P.L.						
Permanently not available:							
6A	Cancellations of expired and no-year accounts (-)						
6B	Enacted rescissions (-)						
6C	Capital transfers and redemption of debt (-)						
6D	Other authority withdrawn (-)						
6E	Pursuant to P.L. (-)						
6F	Anticipated for rest of year (-)						
7	Total Budgetary Resources	1,239,177,354		1,232,924,354		1,029,586,000	
APPLICATION OF BUDGETARY RESOURCES							
Apportioned:		Memorandum - Obligations					
8A	Category A:						
8A1	First quarter	266,933,056		266,933,056		266,933,056	
8A2	Second quarter	629,615,056		629,615,056		629,615,056	
8A3	Third quarter Obligations (as of 4-30-02) \$779,559,265	258,623,763		258,623,763		258,623,763	
8A4	Fourth quarter	84,005,479		77,752,479		77,752,479	
8B	Category B:						
8B1	FY 2002						
8B2							
8B3							
8B4							
9	Withheld pending rescission						
10	Deferred						
11	Unapportioned balance of revolving fund						
12	Total Budgetary Resources	1,239,177,354		1,232,924,354		1,232,924,354	
Submitted _____ Date _____		Apportioned _____ Date _____					
(Authorized Official)		Kathleen Peroff, Deputy Associate Director for National Security, OMB					

- A/ In addition to the amounts apportioned herein, actual recoveries of prior year obligations are automatically apportioned up to \$2,000,000.
- B/ Includes funds appropriated by the FY 2002 DOD Appropriations Act (P.L. 107-117) pursuant to P.L. 107-38.
- C/ Reflects transfers in accordance with P.L. 107-66, the FY 2002 Energy and Water Development Appropriations Act, Section 305, Transfers of Unexpended Balances.
- D/ Reflects an appropriation refund related to settlement agreement against a DOE contractor.
- E/ Reflects anticipated appropriation transfer of \$6,253,000 to Science (89X0222) to support the FY 2002 Small Business Innovation Research (SBIR) and Small Business Technology Transfer (STTR) programs pursuant to P.L. 106-554 and P.L. 107-50, respectively.

SF 1151, NON-EXPENDITURE TRANSFER AUTHORIZATION (EXAMPLE)

Standard Form 1151
Revised December 1979
Department of the Treasury
1 TFRM-2-2000

Document No. FC-2002-0054

NONEXPENDITURE TRANSFER AUTHORIZATION

MAY 14 2002

to: Funds Management Division
Financial Management Branch
3700 East-West Highway
Room 6F06 - PGC II

APPROPRIATION AND INVESTMENT BRANCH
Division of Government Accounts and Reports
Bureau of Government Financial Operations
Department of the Treasury
Treasury Annex No. 1
Washington, D. C. 20523

NE093881
Date: STAR 5/16/02
Initial: [Signature]

PLEASE PROCESS AS OF 05/14/02

You are hereby authorized to effect the transfer indicated below

TRANSFER FROM		3 00	TRANSFER TO		300
Dept. U.S. Int'l Development Cooperation Agency			Dept of Energy		D
Bureau Agency for International Development			Bureau		
Address: Washington, D. C. 20523			Address: Washington, D. C. 20301		
ACCOUNT SYMBOL	AMOUNT		ACCOUNT SYMBOL	AMOUNT	
721/21093	210,000.00		891/20309	210,000.00	

AUTHORITY

22 USC 2392

Executive Order 12163, September 29, 1979
United States International Development Cooperation Agency
Delegation of Authority No. 1, October 1, 1979

The above transfer is proper under the authority cited.

May 15, 2002
(Date)

M/FMICAR/FCGL - Tom Clarkson
[Signature]
(Approving Officer)

**TFS 6200, DEPARTMENT OF TREASURY APPROPRIATION WARRANT
(EXAMPLE)**

DEPARTMENT OF THE TREASURY APPROPRIATION WARRANT

Warrant No. 1217-89-8-8

Accounting Date AUGUST 2, 2002

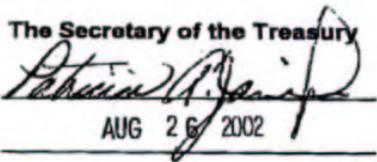
STAR No. WT095544

Date 8/26/02

The Congress having, by the Acts hereon stated, made the appropriations hereunder specified. The amounts thereof are directed in the general and detailed appropriation accounts, totaling in all **26,400,000.00** and for so doing this shall be the warrant.

The Secretary of the Treasury

By


AUG 26 2002

Comptroller General of the United States

Countersignature not required pursuant to Treasury General Accounting Office Joint Regulation No. 5

DEPARTMENT OF ENERGY

APPROPRIATION SYMBOL

AMOUNT

"2002 Supplemental Appropriations Act for Further Recovery From and Response

To Terrorist Attacks on the United States".

Public Law 107-206, 107th Congress

Approved August 2, 2002

8920240

\$19,400,000.00

8920243

\$7,000,000.00

Budget authority established by this warrant is not necessarily available for obligation or expenditure until such time as the entire amount of the appropriation, or portions thereof, have been designated by the Congress and the President as an emergency requirement pursuant to section 251(b)(2)(A) of the Balanced Budget and Deficit Control Act of 1985, as amended, and is apportioned by the Office of Mgmt. and Budget in accordance with 31 USC 1511-19.

CHAPTER IV.

APPROVED FUNDING PROGRAM AND ALLOTMENT PROCESSES

1. GENERAL.

- a. The AFP and allotment processes provide the system for distributing DOE obligation authority for the fiscal year. The process is as follows.
 - (1) The President submits the DOE budget to Congress;
 - (2) Congress appropriates the funds; and
 - (3) OMB apportions the funds to DOE.
- b. At each stage, specific controls, ceilings, and limitations are imposed on the use of the funds. The allotment and AFP system is used to establish and maintain these controls at the DOE level to ensure that legal, congressional, OMB, and internal ceilings and limitations are not exceeded. Attachment IV-1 is a diagram of this relationship.
- c. The allotment process is the means by which DOE officials are delegated legal authority to incur obligations within the amount specified on an allotment. The official HQ F 2260.2 Advice of Allotment transmits obligation authority and records legal limits on the use of the funds. The allotment is the formal mechanism by which DOE assigns responsibility [31 U.S.C. 1514 (the Antideficiency Act)].
- d. Through the AFP process, funding authority is distributed at a level of detail that maintains proper control while also achieving optimal efficiency in program management. AFP documents provide detailed breakdown of the total amount of obligation authority on the Advice of Allotment by budget and reporting code. Generally, the level of funding detail in the AFP will be the same as is used to record and report obligations and expenditures incurred against the total obligation authority allotted. However, AFPs may be established at higher levels as deemed appropriate for program management purposes by the responsible headquarters program office. The AFP provides the following.
 - (1) The basis for the annual execution of programs, projects, or activities (PPAs) as approved by Congress.
 - (2) Programmatic detail about funds allotted to organizations responsible for the execution of PPAs.
 - (3) Obligation controls to ensure that funds are not distributed in excess of the limits recorded in the base table (see Chapter II of this Manual).

- e. The AFP obligation control ceiling for each PPA includes legal authority to incur obligations on behalf of DOE. In the budget process, the AFP is financial guidance and the allotment is financial authorization.
- f. The AFP provides the basis for preparing the allotment. In general, the amount shown on the Advice of Allotment for each appropriation account is equal to the program funding total in the AFP. Allotments and AFPs are issued concurrently.
- g. During a continuing resolution or at the beginning of a fiscal year when general reductions, use of prior year balance reductions, or rescissions have not been applied to specific PPAs in the AFPs, amounts allotted are less than the total amounts reflected in the AFP funding detail.
- h. While operating under a continuing resolution, the allottee may incur obligations against AFP lines as long as obligations do not exceed either the allotment or the funding amount recorded in the AFP for each PPA. The CFO cannot allot new obligational authority in excess of the amount available under the continuing resolution.

2. TIMING.

- a. The AFP and allotment processes begin in July each year with the call to heads of DOE organizations for initial AFP and allotment data for the coming fiscal year.
- b. If conference agreement has not been reached, guidance included in the call is based on the most conservative funding allocations available from the House or Senate committees. The base table provided with the initial call for AFPs reflects, by PPA, either the conference mark if available or the lower of the marks provided in the House or Senate committees' action.
- c. In early July, the annual call for estimated unobligated carryover balances for unexpired appropriations is issued to the heads of Headquarters elements.
- d. If there is neither an enacted appropriation nor a continuing resolution by October 1, only actual, certified unobligated balances of unexpired appropriations, up to the amount OMB has apportioned, will be available for potential allotment and obligation.
- e. The first AFP for a new fiscal year is issued to Departmental elements in mid-September in advance of the fiscal year to facilitate planning for initiating operations. These AFPs will be dated October 1.
- f. Allotments reflecting new direct funding are issued on or about October 1 upon enactment of either an appropriations bill or a continuing resolution.

These initial allotments also may include obligation authority for reimbursable work and/or actual certified unobligated carryover that has been approved for inclusion in the AFP. Issuance of certified unobligated carryover, reimbursable work, and other types of obligational authorities is subject to receipt of an OMB-approved SF-132, which includes reimbursable work and estimated unobligated carryover.

- g. During the fiscal year, the allotment and AFP processes follow an established monthly cycle (see example in Attachment IV-2).
 - (1) Initial allotments and AFPs are issued at the beginning of the fiscal year.
 - (2) Changes are processed in accordance with the monthly schedule established by FDCT.
 - h. Changes are made whenever a revision to an AFP necessitates an increase or decrease in total obligation authority. If, however, an Advice of Allotment or AFP change is required before the next regularly scheduled monthly AFP cycle, a formal request must be submitted from the applicable headquarters office to the Director, Office of Budget. The Director's approval authorizes FDCT to issue an emergency or out-of-cycle allotment and AFP. See paragraph 6, below for additional information on out-of cycle allotments and AFPs.
 - i. Obligation authority provided in AFPs and allotments remain available for obligation through the end of the fiscal year, unless otherwise indicated or changed by subsequent AFPs and/or allotments. All unobligated balances are automatically withdrawn from allottees at the end of the fiscal year and are not available for obligation in the subsequent fiscal year until they are reissued in an AFP and allotment. (See Chapter III, paragraph 3d, Apportionment of Unobligated Balances)
3. ALLOTMENT PROCESS. As directed in 31 U.S.C. 1514, the DOE system for administrative control of funds prescribes that allotments be issued at the highest organizational level that is practical and consistent with effective and efficient management. Accordingly, no allottee will be financed from more than one allotment for each appropriation or fund. It is Department policy that all budgetary resources be made available for obligation through the allotment and AFP process unless specifically exempted.
- a. Determining Allottees.
 - (1) Allotments are issued to the CFO (for Headquarters activities, including NNSA) and to heads of field organizations, or their designees, who have met the criteria for becoming an allotment holder. The recipient of the allotment is responsible for ensuring compliance with procedures for DOE

administrative control of funds and requirements of the Antideficiency Act.

- (2) To ensure compliance with 31 U.S.C. 1514, which required the establishment of allotments at the highest practical level, the number of allottees will be kept to a minimum. Increasing the number of allotment holders increases potential for violations of the Antideficiency Act.
- (3) To establish a new allottee, the following criteria must be met.
 - (a) The Office of Budget must determine that a new allottee would be consistent with DOE administrative control of funds policies and procedures.
 - (b) The proposed allottee must have accounting, budgetary, and procurement capability support.
 - (c) Each requesting office must provide to the CFO through the FDCT written assurance that a proposed new allotment holder meets criteria defined in Attachment IV-3.
 - (d) A strong, credible justification for assigning an additional allottee must address improvements in control, efficiency, or effectiveness that would be realized.
 - (e) A request for a new allottee simply to support organizational restructuring and management initiatives is not sufficient justification.
 - (f) Requests must clearly document how the new allottee will improve management controls in accordance with the Federal Managers Financial Integrity Act of 1982, and funds control pursuant to the Antideficiency Act.
- (4) The FDCT will maintain a listing of approved allottee and AFP recipient codes.
- (5) For additional information, see Attachment IV-3 of this Manual.

b. Availability of Obligation Authority.

- (1) The Advice of Allotment (See Attachment IV-4 for an example) provides authority to incur obligations to organizational components.
- (2) Advice of Allotment documents are specific to and include resources for only one appropriation. Allotment changes are issued to reflect AFP changes or revisions. Allotments are prepared by the FDCT and signed by

the CFO or designee in accordance with provisions detailed in the *DOE Accounting Handbook*, Chapter 2, Administrative Control of Funds.

- (3) The signed Advice of Allotment gives the allottee authority to obligate and expend funds within legal limits imposed on DOE (derived from public laws and OMB apportionments). Violations of legal limitations are considered violations of the Antideficiency Act.
- (4) Annual allotments show the amount of obligation authority available for an entire year.
- (5) Allotments may be made to cover periods of less than 1 year for purposes of administrative control. Time limitations or programmatic restrictions reflected on OMB apportionments must be carried through to the corresponding allotment and associated AFPs (see details in Chapter III of this Manual). For example—
 - (a) Funds apportioned by OMB quarterly must also be allotted quarterly but remain available for obligation until expended.
 - (b) Programmatic restrictions on an apportionment are legal limits that must be reflected on the allotment and corresponding AFPs.
- (6) When regular appropriations are not enacted by October 1 and a continuing resolution is passed allowing current year obligation authority to be allotted, the amount of budget authority in the initial AFP typically reflects an amount based on the most conservative or most recent funding allocation data available from the House and Senate (e.g., the lesser of House or Senate marks, or if available, the conference mark).
 - (a) The amount available for allotment and obligation will be restricted to the amount authorized under the terms and conditions of the continuing resolution.
 - (b) The allottee may incur obligations against any PPA in the AFP as long as obligations do not exceed either the allotment or the amount reflected in the AFP.
 - (c) When an allottee receives funds from more than one appropriation, a separate allotment and AFP are issued for each appropriation.
 - (d) Total obligations must not exceed either the amount of the allotment or actual budgetary resources whichever is less.
- (7) Because some allotments may contain obligation authority based on anticipated reimbursements or other collections, such as reimbursable

work, budgetary resources available for obligation from reimbursements are limited to the sum of valid, reimbursable orders/agreements from other Federal agencies' appropriation accounts plus reimbursable agreements received from non-Federal entities and accompanied by cash advance and third-party receipts from technology transfer. Allotments, including anticipated collections, will specify the budgetary resources available for obligation and any limitations therein (*DOE Accounting Handbook*).

- (8) Requests for allotment of certified unobligated carryover balances at the beginning of the fiscal year must be submitted in writing and approved by the Director of Budget. Exceptions may be made for PPAs that have no new budget authority and must operate on prior year balances.

c. Derivation of the Allotment Symbol. The 6-digit alpha-numeric allotment symbol that appears on the Advice of Allotment (e.g., OR-42-91) is defined as follows.

- (1) The first two letters identify the organization to receive the allotment (from an allottee listing maintained by FDCT). In the example above, OR identifies the organization as the DOE Oak Ridge Office.
- (2) The second two digits (42) are the last digit of the fiscal year and the last digit of the appropriation symbol. In the example above, the allotment is for FY 2004 and appropriation 89X0222.
- (3) The last two digits designate the general purpose or limitation for which the allotment is made as follows.
 - (a) 91—operating expenses (capital equipment, GPP, accelerator improvement projects, plant/construction);
 - (b) 92—reimbursable work for non-Federal entities;
 - (c) 93—reimbursable work for other Federal agencies; and
 - (d) 95—reimbursable work, which includes third-party receipts from technology transfer.

d. Initial Allotments and Changes to Allotments.

- (1) Initial allotments are prepared by FDCT based on initial AFP input from DOE Headquarters, including NNSA, organizations that are programmatically responsible for the funds. The amount on the Advice of Allotment consolidates the obligation authority for AFP recipients that comprise the allotment.

- (2) Each allotment is accompanied by an AFP (Format 1540), which specifies in the associated detail—
 - (a) fiscal year,
 - (b) appropriation account,
 - (c) AFP recipient,
 - (d) total obligation authority (identified as new and unobligated balances),
 - (e) budget and reporting titles and codes,
 - (f) contractors' titles and codes,
 - (g) footnotes, and
 - (h) necessary remarks or instructions for legal and/or administrative limitations.
 - (3) When an allotment is less than the AFP (e.g., operating under a continuing resolution, partial funding pending receipt of the full OMB apportionment, or pending application of general or use of prior balances reductions), the allottee will prioritize requirements and determine obligations by PPA. Obligations incurred against an appropriation account may not exceed the Advice of Allotment for that account or the obligation control levels delineated in the accompanying AFP.
 - (4) Allotments and AFPs are updated monthly when a change in obligation authority is required. Allotments also may be issued on an emergency or out-of-cycle basis.
 - (5) The Advice of Allotment identifies the appropriation, the amount available for obligation for both direct and reimbursable work, and any specific legal limitations or administrative remarks.
- e. Procedures for Withdrawal of Funds from Allottees.
- (1) Withdrawal of funds from an allottee during the monthly AFP change process has the potential to result in violation of 31 U.S.C. 1517, Prohibited Obligations and Expenditures or administrative control level if the funds have already been obligated. To prevent withdrawal of funds that have already been obligated, follow the procedure outlined below. FDCT will maintain a list of the names or positions of persons authorized to verify the availability of funds.

- (a) Heads of DOE organizations who request reduction in an allotment or AFP must verify with the allottee or designee that the funds being withdrawn are unobligated and available for withdrawal.
- (b) Since allotments and AFPs are issued in terms of whole dollars, verifications of withdrawals also should be recorded in whole dollar amounts.
- (c) Verification of withdrawals may be issued in writing, via e-mail, or by telephone.

NOTE: Records of telephone verification will be maintained by both parties.

- (d) Requests for reduction in an allotment or AFP must include *written* certification that the above verification has been completed for the proposed AFP change.
- (e) No AFP change will be processed without the required written certification by the authorizing official (head of a Departmental element, designee, etc.).
- (f) On Funds Distribution System (FDS) Format 1537, Proposed AFP Input Worksheet, the signature of an authorized Headquarters AFP approving official below the following statement (preprinted on the form) is official certification in compliance with the above procedures:

I certify that all reductions in AFPs and allotments resulting from the changes, as requested, have been verified with the allottees as being unobligated and available for withdrawal.

Signature of authorizing official

Date

- (g) Without an authorized approving official's signature, AFP changes will not be processed.
- (2) If a request for withdrawal of funds from an AFP/allotment impacts uncosted balances and creates a negative revised AFP amount, a certification of funds availability form is also required from the organization.

f. Procedures for Correcting a Withdrawal of Unavailable Funds.

- (1) When an allotment decrease results in an over-obligation or deficiency in an overall allotment, the Headquarters organization that initiated the action and FDCT should be contacted immediately for assistance and guidance in resolving the potential over-obligation status or deficiency.
- (2) When an AFP reduction results in a decrease in an allotment and/or AFP, which would not otherwise place the allotment in over-obligation status, but does result in exceeding an obligation control level, the allottee should inform the appropriate Headquarters organization specifying budget and reporting classification and appropriation. With this information, the allottee and the Headquarters organization should be able to resolve the problem. If assistance is needed or if the problem is not resolved, FDCT should be contacted.
 - (a) Withdrawal of funds that results in an apparent over obligation is not always considered a violation of the Antideficiency Act if the allottee has not authorized or incurred additional obligations against the funds.
 - (b) Withdrawn funds must be immediately restored or made available to the account through deobligation in an amount sufficient to cover obligations previously authorized or incurred.

4. APPROVED FUNDING PROGRAM (AFP) PROCESS.

a. Overview.

- (1) The AFP process is the means by which program funding is distributed to heads of Departmental organizations, including NNSA, for operational activities at a level of detail designed to maintain necessary controls while achieving optimal program management efficiency.
- (2) AFPs are issued by FDCT normally on a monthly basis to establish funds available for obligation in each appropriation account. AFPs are issued for all obligation authority, including direct appropriated funds and reimbursable authority.
- (3) Data in the AFP for each DOE component and appropriation account reflects—
 - (a) total amount of obligation authority available for each PPA or budgetary control level reflected on the DOE base table;
 - (b) operating expense and plant/construction funds available for program execution;

- (c) funding and obligation control levels (from the base table);
 - (d) internal distribution decisions; and
 - (e) statutory limitations specified in appropriation act language and OMB apportionment.
- b. Determination of AFP Recipients.
- (1) Each allottee designates AFP recipients necessary for its operations.
 - (2) At Headquarters, for allotments issued to the CFO, AFP recipients represent heads of DOE organizations, including NNSA. In the field, each allottee determines the AFP recipients it requires.
 - (3) Most operations/field offices assign one AFP recipient for each allottee.
 - (4) Additional AFP recipients may be designated as needed in the delineation of organizational subelements necessary to assist in program management.
 - (5) A current listing of AFP recipients and allottees is maintained by FDCT.
- c. Input to the AFPs.
- (1) All input for direct funds in an AFP originates with Headquarters organizations programmatically responsible for the funds. Input for reimbursable work is provided to FDCT directly from allottees. Funds distribution is based on—
 - (a) amounts available in the current DOE base table reflecting the latest congressional actions by PPA;
 - (b) budget estimates from field offices that reflect the needs of site/facility management and operating/integration contractors and facilities and assessments of funding needed to fulfill program requirements;
 - (c) Headquarters organizations' determination of specific funding requirements for their programs; and
 - (d) the detailed budget submission as approved by Congress.
 - (2) All initial input and proposed changes to AFPs must be within obligation control levels on the current base table.
 - (a) When reprogramming, restructuring, supplemental appropriation, rescission, or other authorized action results in change of obligation authority the base table is updated to reflect the change.

- (b) The AFP change that follows an adjustment to the base table should be initiated only after verification that the table has been updated (see Chapter II of this Manual).
 - (c) Because program requirements throughout the fiscal year may result in AFP changes, the allottee should make every effort to fund revised or additional requirements within the AFP ceiling before requesting additional obligation authority.
 - (d) Each time a field office requests an AFP increase, an equivalent offsetting decrease must be made within the same obligation control level to accommodate the request and ensure that base table control limits are not exceeded.
 - (e) If the head of a Headquarters organization determines that a change or increase to a base table control is needed, a reprogramming request must be submitted to appropriate congressional committees in accordance with reprogramming, restructuring, and appropriation transfer procedures (Chapter V of this Manual).
- (3) Changes to AFPs are processed monthly.
- (a) When it becomes apparent that program objectives cannot be met within AFP ceilings or that program objectives can be met with savings, the AFP recipient should request that the responsible Headquarters organization change the funding in the next AFP cycle.
 - (b) FDCT will accept requests for AFP changes for direct funds only from Headquarters organizations. Requests from multiprogram laboratories will be communicated through the appropriate field office, which in turn transmits all AFP change requests to the appropriate Headquarters organization for consideration.
 - (c) Allottees will submit requests for changes to reimbursable work AFPs directly to FDCT.
- (4) An AFP change does not require a corresponding change in obligation authority allotted if increases are equally offset by decreases to other activities in the same AFP and no change to the Advice of Allotment would be required.
- d. FDS Worksheets and Reports. The following worksheets and reports are available for retrieval by authorized users online through the Funds Distribution System (FDS). Contact FDCT to obtain access.

- (1) FDS Query Subsystem.
 - (a) FDS 1537, Proposed Approved Funding Program (AFP) Input Worksheet.
 - (b) FDS 1540, Approved Funding Program (AFP).
 - (c) FDS 1541, Proposed AFP Confirm Worksheet.
 - (d) FDS 1553, Reserves Report.
 - (e) FDS 1554, Recovery of Prior Year Obligations Report.
 - (f) FDS 1558, Historical AFP Confirm Worksheet.
- (2) FDS Approved Funding Program Subsystem. FDS 1141, Input Worksheet with Changes.

e. Description/Explanation of Report Composition.

- (1) FDS 1537 is a blank program-oriented input worksheet used for coding changes for each AFP cycle and organizing proposed changes before data input by the users. Content is as follows.
 - (a) Division codes are used to group functionally related programs, which are listed by budget and reporting classifications.
 - (b) DOE organizations responsible for developing, managing, and revising AFP data for the obligation control levels in the DOE base table are identified.

NOTE: FDCT maintains a listing of the Headquarters approving officials authorized to propose AFP changes for the program budget and reporting classifications included in each division code.
 - (c) Base table control is identified and the budget and reporting classification being used for distribution is listed, followed by a breakdown by AFP recipient.
 - (d) The level of detail included in the worksheet, and subsequently in the AFP, is determined by the responsible organization.
 - (e) FDCT identifies the highest acceptable level of detail on the base table (obligation control level) and each organization determines lower levels of detail necessary for program management.

- (f) Obligation control levels are based on congressional controls included in the conference reports that accompany the appropriation acts and are reflected on the base table as controls.
 - (g) Associated budget and reporting classifications are published by the Office of Financial Control and Reporting as needed.
- (2) FDS 1141, Input Worksheet with Changes, is printed by Division Code after changes are entered into the Funds Distribution System.
- (a) The authorized user determines that changes as recorded are accurate and submits the form to the authorized approving official for each division code for signature.
 - (b) By signing the FDS 1141, the approving official is both authorizing the changes and certifying that all reductions in the AFPs and allotments resulting from the changes have been verified with the allottee and are available to withdraw.
 - (c) The form and an explanation of the changes (Attachment IV-5) are forwarded to FDCT for processing.
 - (d) No changes will be included in the regularly scheduled monthly AFP without a signed FDS 1141 and complete explanation of change.
- (3) FDS 1541, Proposed Approved Funding Program Confirm Worksheet, is printed by Division Code and lists effects of proposed changes and includes a summary of the total obligation authority of programs by AFP recipient.
- (a) This is depicted in columns by—
 - 1 amounts previously approved in the AFP,
 - 2 the change being proposed, and
 - 3 the revised amount.
 - (b) The body of the worksheet identifies the base table control and detailed distribution by budget and reporting level, which is determined by the Headquarters organization.
 - (c) The Office of the CFO Analysis Division budget analysts review each FDS 1541 to determine accuracy and concur on appropriateness of the proposed funding changes and compliance with internal, OMB, and congressional guidance.

- (4) FDS 1558, Historical Approved Funding Program Confirm Worksheet, is available for authorized users to print after the monthly AFP approval process has been completed.
- (a) After approval of the AFP, the revised amount shown on the FDS 1541 becomes the amount previously approved for the next cycle, and no changes are reflected.
 - (b) If a user requires a copy of the worksheet reflecting change amounts for a particular AFP after the approval process is complete, the FDS 1558 should be selected.
- (5) FDS 1540, Approved Funding Program (AFP), details total funding available to each AFP recipient for all programs funded from the same appropriation which in total match the accompanying Advice of Allotment.
- (a) An AFP specifies operating expense, which includes capital equipment, general plant projects (GPP) and some accelerator improvement/reactor modification projects, and line item construction project funds available for program execution and reflects all funding by obligation control levels in the DOE base table.
 - (b) For appropriations that include reimbursable authority, the AFPs may include funding levels for reimbursable work.
 - (c) All obligation authority available to an AFP recipient is delineated in the FDS 1540 report by budget and reporting classification and contractor identification code.
 - (d) Operating expenses may include a code to designate the planned acquisition of a major item of capital equipment and may include budget reference numbers for GPPs, capital equipment, and other items.
 - (e) Construction line items include a construction project number and total estimated cost for the project.
 - (f) AFP line items include both new obligation authority and unobligated carryover to reflect the total obligation authority available.
 - (g) Each base table obligation control level in the AFP will include a letter O, which stands for “obligation control level NOT to be exceeded.” See paragraph 5 of this chapter, Allotment and AFP Limitations, for further discussion of obligation control levels.

- (6) FDS 1553, Reserves Report, is a record by appropriation symbol of all funds that have been placed in DOE reserve for an account. The reserves are categorized according to the reason for the reserve (i.e., recovered prior year obligations not available without official approval for use, proposed reprogramming actions pending Congressional approval, quarterly apportionment by OMB, project overrun/underrun, and miscellaneous unallotted funds).
- (7) FDS 1554, Recovery of Prior Year Deobligations, is a record of recovered prior year obligations in DOE reserve and available for distribution and allotment. The report distinguishes between reserves remaining at the end of the previous fiscal year and recoveries during the current fiscal year and documents OMB reallocation ceiling restrictions and amounts reallocated during the current year, amounts applied to reductions imposed by Congress, and the amount that remains available.

Users are offered the choice of retrieving the report by detail (the complete report for all appropriations), or by Assistant Secretary, (which shows only appropriations that include prior year reserves against controls associated with the Assistant Secretary code chosen).

f. Requests for Initial AFPs and Changes to AFPs.

- (1) In July, FDCT issues to DOE organizations the call for initial AFP and allotment data for the next fiscal year, which includes specific information needed to complete initial input to the AFP and allotment processes and is required for all budgetary resources.
- (2) The initial DOE base table is the controlling document for initial development of an AFP.
- (3) Funds distributed in the AFP must not exceed obligation control levels established in the base table.
- (4) The AFP may show funding distribution at a lower level of detail than is available on the base table. Whether to use a lower level of detail is determined by individual program management needs and is optional. This detail provides responsible organizations with a tool to distribute resources at a level consistent with their respective program management requirements.
- (5) Because of the significant administrative costs and burden associated with administering numerous programs below the base table level, these activities should be held to the minimum necessary for effective program management.

- (6) The base table will be available for Headquarters organization retrieval from the FDS for a time specified in the call. After data input is complete, FDS 1141 should be signed by an authorized approving official and forwarded to FDCT by the due date specified in the call.
- (7) Headquarters organizations are strongly encouraged to develop AFPs reflecting annual funding levels. If the Department must operate under a continuing resolution at the beginning of a fiscal year, allotments will be issued for a percentage of the AFP amounts based on funding levels authorized by the continuing resolution.
- (8) If only partial distribution of annual funding has been made to field AFP recipients, it is likely that allotments will be insufficient for initial operations resulting in adverse impacts to ongoing operations. It is essential that program offices coordinate in advance with field organizations to ensure that sufficient funding will be available under this scenario.
- (9) Throughout the fiscal year, when it has been determined by recipients and Headquarters organizations that AFP changes are necessary, the following procedures are to be followed.
 - (a) The proposed AFP changes can be coded on the FDS 1537, which can be retrieved from the automated Funds Distribution System (FDS) by new users or input directly into the FDS by trained and authorized users.
 - (b) Unless there has been a change made to the base table (i.e., an increase or decrease to a control for reprogramming, a general reduction, or a supplemental appropriation), proposed AFP changes must total zero (0) for each control level except for the initial fiscal year input.
 - (c) The request will include an explanation for the change to be used by FDCT during the initial review and included as part of official records. One copy of the explanation is to be provided directly to the responsible Budget Analysis Division analyst for use in review of monthly changes. See paragraph 4g, for more information.
 - (d) A hard copy of the proposed AFP input worksheet will be signed by the organization's authorized approving official or designee.
 - (e) Initial input must be submitted in compliance with the schedule published in the call for initial AFP and allotment data.
 - (f) Subsequent changes must be submitted in compliance with the monthly AFP schedule published by FDCT (see

Attachment IV-3 for a sample schedule). Failure to provide complete, accurate AFP data and explanation of changes or to adhere to the monthly schedule may result in deferring proposed changes until the next month's AFP cycle.

- (10) After the AFP database has been established and/or updated and FDCT has received signed input worksheets, proposed FDS 1541 worksheets are generated. The FDCT will send e-mail notification to the responsible Office of the CFO Budget Analysis Division analyst indicating that the reports are available for printing and review. Then the analyst—
 - (a) reviews the FDS 1541 and explanation of change to ensure compliance with—
 - 1 restrictions in appropriation or authorization language,
 - 2 report language and other congressional guidance,
 - 3 financial policy,
 - 4 budget policy, and
 - 5 OMB or legal restrictions;
 - (b) alerts the FDCT and responsible Headquarters organization of any problems/issues identified during the review; and
 - (c) advises the FDCT of concurrence with proposed changes.
- (11) If the budget analyst suggests changes to the FDS 1541, resolution should be coordinated with the responsible Headquarters organization and the FDCT.
 - (a) The budget analyst will notify the FDCT and responsible Headquarters organization by memo or via e-mail of appropriate action to be taken or that the changes in question should be removed from the proposed AFP until an issue or concern is resolved.
 - (b) Upon the budget analyst's resolution and concurrence within the established schedule, the FDCT produces AFP management summary reports (i.e., changes by allottee, availability report, AFP/base table variance report, and reserve listing) for review by the Director, Office of Budget or designee and Advice of Allotment forms that assign legal authority to incur obligations and expenditures.

- (12) The Director, Office of Budget or designee approves the AFP by signing the management summary reports and allotments, which are subsequently posted (approval recorded) in FDS by the FDCT.
- (13) Once the approval process is complete, recipients can retrieve the AFPs from FDS electronically.

g. Explanation of Change for AFPs.

- (1) To assist budget analysts in AFP review, Headquarters organizations will prepare an explanation of change for each AFP submission. The information from the explanation is used to—
 - (a) ensure that funds are used in accordance with congressional and OMB intent; and
 - (b) assist FDCT staff in resolving issues and variances and finalizing AFPs; and
 - (c) answer inquiries from Congress, OMB, the Government Accountability Office, DOE management, and others.
- (2) Explanations of changes should include the following points.
 - (a) Major reason.
 - 1 change resulting from an approved revision to a DOE base table amount or line item following reprogramming, restructuring, supplemental appropriation, deferral, or rescission;
 - 2 change to a legally or politically sensitive program;
 - 3 change that will affect employment levels in a DOE organization;
 - 4 change in operating expenses affecting—
 - a a major item of equipment (including automated information systems components) or
 - b a change of \$500,000 or more made to an existing line item;
 - c change to funding for a prior year construction project.

- (b) Programmatic impact.
 - (c) Organizations and contractors being affected.
 - (d) New activities being initiated in response to the changes.
 - (e) Source of the funding.
 - 1 Reduction in another activity [requires explanation that identifies the activity being reduced and the rationale for the reduction (e.g., postponement of a project).
 - 2 Release of funds in DOE reserve.
 - (3) Failure to provide adequate explanation may result in proposed changes being excluded from the monthly plan and deferred until the next regular monthly plan cycle, pending receipt of the required information.
 - (4) Attachment IV-5 is an example of an explanation of change.
- h. Input of AFP Data for Reimbursable Work Program. Reimbursable obligation authority can be acquired only by obtaining an allotment through the AFP process.
- (1) Reimbursable authority is apportioned by OMB and allotted by DOE. Reimbursable agreements with Federal agencies or non-Federal entities provides authority to incur obligations when budgetary resource criteria are met and there is sufficient reimbursable authority available within the allotment.
 - (a) Accordingly, reimbursable agreements that provide budgetary resources in excess of reimbursable authority for an allotment do not increase available reimbursable obligation authority and cannot be obligated.
 - (b) Conversely, if during the year of execution, an allottee determines that reimbursable obligation authority will not be required, the FDCT should be notified to permit reallocation of the reimbursable authority for other requirements within the Department as needed.
 - (2) AFPs are prepared for reimbursable work for other Federal agencies and non-Federal entities (e.g., third-party receipts from technology transfer activities). See Chapter 13 of the *DOE Accounting Handbook* for guidelines on financial administration of reimbursable work.
 - (3) Initial AFP input from field organizations for reimbursable work is based on estimates obtained through the annual unified field budget call issued

by the CFO and/or through special requests for updated data related to reimbursable work.

- (4) Subsequent AFP changes to reimbursable work requirements for field or Headquarters organizations will be requested and explained in a memorandum (via fax or email) to the FDCT. The memorandum will identify—
 - (a) the Agency or entity requesting the work,
 - (b) the nature of the work, and
 - (c) the dollar amount required.
 - (5) The request also will affirm that the additional work to be performed for others will in no way negatively impact the performance of direct mission responsibilities.
- i. AFP Process Assistance/Training. For assistance with the AFP input process or for FDS training, contact the FDCT. Examples of FDS 1537, FDS 1541, and FDS 1540, may be obtained by contacting FDCT.

5. ALLOTMENT AND AFP LIMITATIONS.

- a. The allotment and AFP system is limited based on legal and administrative requirements, which are cited in Attachment I-1 of this Manual.
- b. Obligation control levels and legal limitations differ because exceeding obligation control levels violates DOE's Administrative Control of Funds policies and is considered an administrative violation that may not necessarily culminate in violation of the Antideficiency Act. Exceeding obligation control levels must be reported immediately to the CFO.
- c. Exceeding an obligation control level has potential to cause a statutory (Antideficiency Act) violation at the allotment and/or appropriation account level. When an obligation control level is exceeded but does not result in an Antideficiency Act violation, the responsible individual is still subject to appropriate administrative disciplinary action.
- d. Additional details concerning statutory and administrative violations and related disciplinary actions may be found in Chapter 2 of the *DOE Accounting Handbook*.
- e. AFP data below the obligational control level represents guidance provided by a program office. Any funding adjustments at this level of detail must be coordinated in advance with the responsible program office/manager.

6. OUT-OF-CYCLE ALLOTMENTS.

- a. Out-of-cycle allotments are issued when an urgent (emergency) funding change is required because delay in processing the change would be detrimental to a PPA.
- b. It is imperative that before requesting an emergency change, Headquarters program offices have determined that adequate funding is not available at the allottee within the obligation control level for the specific requirement or activity.
- c. Requests for emergency allotments must follow the same basic procedures and require the same information as those that are proposed within the monthly cycle. The following process must be followed.
 - (1) The Headquarters organization submits a memorandum request through the appropriate Office of Budget Associate Director to the Associate Director for Funds Distribution and Control. The memorandum must include an approval block for the Director of the Office of Budget.
 - (2) The request includes an explanation of the requirement and the nature of the emergency and must be signed by the head of the organization. Information provided will include—
 - (a) appropriation symbol and title;
 - (b) budget and reporting classifications;
 - (c) AFP recipient being increased;
 - (d) AFP recipient being decreased;
 - (e) contractor identification; and
 - (f) dollar amount of changes.
 - (3) For funds being withdrawn from field organizations, the following certification must be included in the memorandum request and be signed and dated by the head of the Headquarters organization or NNSA deputy administrator or designee for signing allotment/AFP changes.

I certify that all reductions in AFPs and allotments resulting from the changes, as requested, have been verified with the allottees as being unobligated and available for withdrawal.

Authorized approving official

Date

- (4) If the change would have impact on uncosted balances or create a negative revised AFP amount, a certification of funds availability form is also required from the organization, signed by the responsible field organization authorized funds certifying official.
 - (5) For Headquarters organizations, all proposed withdrawals must be accompanied by a “Confirmation of Funds Available for Withdrawal” form signed by an authorized certifying official in the Energy Finance and Accounting Center.
 - (a) The appropriate Office of Budget associate director must indicate concurrence or nonconcurrence with the proposed change.
 - (b) The Director, Office of Budget; Deputy Director, Office of Budget; Director of Budget Operations; or Director of Budget Analysis must indicate approval of the proposed change in the space provided for Office of Budget approval.
 - (6) Upon completion of these steps, the Associate Director or Acting Associate Director for Funds Distribution and Control has been delegated the authority to sign interim or emergency allotments on behalf of the approving officials [paragraph 6c(5)].
 - (7) In any case, the urgent need must be verified and requests should be kept to a minimum. Year-end panic requests, for example, to “dump” funds for obligation will not be construed as bona fide emergencies.
7. SPECIAL RESERVES. DOE tracks and monitors the use of the reserved funds in four categories.
- a. Project Overrun/Underrun Reserve.
 - (1) The category was established to recover resources from financial closing of construction projects funded from prior year appropriations and not receiving an appropriation in the current fiscal year.
 - (2) As prior year construction project financial closeout occurs, the responsible program Secretarial Officer deobligates and places excess funding in the Project Overrun/Underrun Reserve through the AFP process.
 - (3) Funds placed in this reserve typically lose line-item project number designation. If during final audit of a line item project it is determined that additional funds are required, a memorandum request for funds from the Project Overrun/Underrun Reserve may be made by the responsible Headquarters organization to the Director, Office of Budget.

- (4) Funds from this reserve also are available to reprogram for other construction or non-construction PPAs through the Department's reprogramming procedures to offset future budgetary requirements or as a source to accommodate congressionally imposed general reductions.
- (5) Headquarters organizations are encouraged to withdraw excess funding from field organizations and place them into this reserve.
- (6) The CFO will evaluate the amount of funding in the reserve periodically to determine proper disposition in light of current funding considerations and programmatic requirements.
- (7) Resources in the Project Overrun/Underrun Reserve may be applied to a proposed reprogramming if the funds are—
 - (a) required to cover a prior year project overrun;
 - (b) necessary to cover requirements identified during final audit of a prior year project;
 - (c) necessary to meet unforeseen emerging requirements;
 - (d) mandated by law;
 - (e) considered a liability which is in the best interest of the Government to liquidate as soon as possible;
 - (f) necessary to prevent the delay or postponement of a project, program, or activity;
 - (g) essential to meet congressionally imposed reductions or other directed actions; or
 - (h) necessary to offset future budgetary requirements.

b. Prior Year Cost Adjustment Reserve.

- (1) This reserve category was established to collect resources derived from accounting transactions recorded by appropriation against budget and reporting classification YN0203. The reserve typically includes recovery of funds from prior year activities not directly associated or identified with a current operating program or resulting from significant accounting adjustments during the current year based on policy changes, errors/overpayment corrections (such as appropriation refunds) or adjustments of prior year sales or revenue which would distort the current year comparison for evaluation of full cost recovery policy.

- (2) Since resources in this reserve are not specifically associated with a program or activity, the Department may apply the funding to mission PPAs (including line item construction projects) to offset a future year's funding requirements, as a source to accommodate congressionally imposed reductions, or to accommodate emerging funding requirements. Using this reserve to fund mission program activities is subject to the Department's reprogramming procedures.
- (3) The Prior Year Cost Adjustment Reserve may be a source for proposed reprogramming if the funds are—
 - (a) necessary to meet unforeseen emerging requirements;
 - (b) mandated by law;
 - (c) considered a liability which is in the best interest of the Government to liquidate as soon as possible;
 - (d) necessary to prevent the delay or postponement of a project, program, or activity;
 - (e) essential to meet congressionally imposed reductions or other directed actions; or
 - (f) necessary to offset future budgetary requirements.

c. Unapplied Unobligated Balances Reserve.

- (1) The category was established to account for funds collected as the result of the financial closing of a program or activity creating unobligated carryover balances related to programs with no new funding and no uncosted balances or recent activity. Balances averaging \$20 or less are moved into budget and reporting classification 8702. If the responsible Headquarters organization determines that the balance from a defunct program or one nearing completion is not to be reallocated, those funds should be placed into this reserve.
- (2) Since funding in the reserve is no longer associated with current programs, it can be applied to any mission program activity or line item construction project, as a source to offset a future year's funding requirements, as a source to accommodate congressionally imposed undistributed reductions, or to accommodate emerging funding requirements. Use of this reserve to fund mission program activities is subject to the Department's reprogramming procedures.
- (3) The Unapplied Unobligated Balances Reserve may be a source for proposed reprogramming if the funds are—

- (a) necessary to meet unforeseen emerging requirements;
 - (b) mandated by law;
 - (c) considered a liability which is in the best interest of the Government to liquidate as soon as possible;
 - (d) necessary to prevent the delay or postponement of a project, program, or activity;
 - (e) essential to meet congressionally imposed reductions or other directed actions; or
 - (f) necessary to offset future budgetary requirements.
- d. Processing Requests for Use of Funds from the Project Overrun/Underrun Reserve, Prior Year Cost Adjustment Reserve, or Unapplied Unobligated Balances Reserve.
- (1) When a requirement for use of funds from any one of the above reserves (noted in paragraph 7a, 7b, or 7c) is identified, the appropriate Headquarters organization will send to FDCT, through the proper budget analysis team, a memorandum explaining and justifying the requirement. The memorandum will include an approval block for the Director, Office of Budget. If the funds are needed on an emergency basis, the memorandum should include a statement indicating that an emergency allotment is needed.
 - (2) The Director, Office of Budget will sign the memorandum indicating approval or disapproval, and the budget analysis team will forward it to the originating program office and the FDCT.
 - (3) If approved, the FDCT will either allot the funds in accordance with the established AFP cycle or on an as-needed emergency basis, or utilize to accommodate reductions as appropriate.
- e. Prior Year Deobligation.
- (1) This category was established to manage and account for funds recovered from prior year obligations (deobligations) from ongoing PPAs.
 - (2) A prior year deobligation represents the recovery or downward adjustment of an obligation made in a previous fiscal year (see the *DOE Accounting Handbook*, Chapter 5).
 - (3) Funds from the reserve are used for valid emerging funding requirements and are retained and managed for the following reasons.

- (a) Most of the Department's PPAs are long-term, ongoing activities that may have program requirements in excess of available funding.
 - (b) Prior year deobligations make funding available to satisfy unforeseen or emergency situations/requirements encountered during program execution that could not have been anticipated during the budget formulation process.
 - (c) Any unused funds at fiscal year end may become a source available to offset future year budgetary requirements. Funds residing in this reserve also are available for reallocation and obligation subject to the Department's reprogramming procedures.
- (4) Funds from the reserve may be used after obtaining the proper coordination and approvals for programs that are—
- (a) necessary to meet unforeseen emerging requirements;
 - (b) mandated by law;
 - (c) considered a liability which is in the best interest of the Government to liquidate as soon as possible;
 - (d) necessary to prevent the delay or postponement of a project, program, or activity;
 - (e) essential to meet congressionally imposed reductions or other directed actions; or
 - (f) required to offset future budgetary requirements.
- (5) When a proper use of funds from this reserve is identified, the Headquarters organization will send to the appropriate budget analysis team within the Office of Budget a memorandum explaining and justifying the reallocation.
- (6) The appropriate Office of Budget analyst will review, concur or nonconcur with the request, and complete the "Request for Reallocation/Use of Prior Year Recovered Obligations or Other Reserves" format.
- (7) After review by the budget analysis team, the request should be transmitted to the FDCT for review, concurrence, and assignment of a control number.
- (8) The FDCT will return the request to the originating budget analyst to obtain the remaining concurrences within the Office of Budget. The

completed request form should be sent to the FDCT for processing (see Attachment IV-6 for a sample Request for Reallotment/Use of Prior Year Recovered Obligations or Other Reserves).

- (9) If approved, the funds will be allotted for obligations or serve as a source for use of prior year balance reductions.
- (10) If the request for reallotment is not approved, the budget analysis team will notify the Headquarters organization.

f. Use of Reserve Funds for Reprogramming/Appropriation Transfer.

- (1) If the proposed use of funds from any of the four reserves requires a reprogramming and/or appropriation transfer action, the submission of the request (prepared in accordance with the Department's reprogramming procedures outlined in Chapter V of this Manual) will serve as the program Secretarial Officer's request to use these funds.
- (2) The Budget Analysis Division analyst will complete the Request for Reallotment/Use of Prior Year Recovered Obligations or Other Reserves format (Attachment IV-6) to document the proposed use of these funds. This approved form will be included in the formal reprogramming package.

8. TRANSFER APPROPRIATIONS (ALLOCATION OR TRANSFER ACCOUNTS).

a. General.

- (1) The Energy and Water Development Appropriations Acts provide generic authority for transfer of appropriations to other Federal agencies to finance work or goods and services for which the appropriations were made.
 - (a) A written agreement defining the purpose for the allocation and the amount to be transferred is completed by both Agencies before an SF 1151 is prepared by the transferring or losing Agency.
 - (b) The transfer is an allocation of obligation and disbursement authority to the receiving Agency, not an adjustment to the budget authority of either Agency. The budget authority and reporting requirement (SF 133) remains with the transferring appropriation or parent account.
- (2) The Department of Treasury executes a transfer based on the SF 1151, copy of which is forwarded to both Agencies.

- (a) DOE limits the use of transfer appropriations to instances when no other reimbursement method will suffice [for instance, the reimbursable work process as authorized under the Economy Act (31 U.S.C. 1535)].
- (b) Any office considering a request for a transfer appropriation should contact the Director, Office of Financial Policy for assistance in identifying other financial methods that can be used in lieu of transfer appropriations.
- (c) No transfer appropriations will be processed without CFO approval. See the *DOE Accounting Handbook* for additional details regarding use of a transfer appropriation.

b. Transfers to Another Agency.

- (1) For transfer of appropriations to another Federal agency, after the CFO has approved and DOE has entered into a written agreement with the receiving Agency, the Headquarters organization responsible for the affected funds will send a written request to the Director, Energy Finance and Accounting Service Center (EFASC) for the preparation of an SF 1151.
 - (a) The Energy Finance and Accounting Service Center (EFASC) will prepare the SF 1151 electronically, using the Treasury Government-wide Accounting system and submit it to the FDCT for concurrence.
 - (b) Before concurring, the FDCT will ensure that the transferring organization's allotment has been reduced by the amount of the proposed transfer.
 - (c) The funds will be set aside in reserve until the SF 1151 is executed by Treasury.
 - (d) When the CFO receives an executed copy of the SF 1151 from the Department of Treasury indicating that the funds have been transferred, a copy is submitted to the FDCT for preparation of an Advice of Transfer Authorization.
 - (e) The Advice of Transfer Authorization includes a statement that the funds are available for obligation only by the receiving Agency (not by DOE).
 - (f) The AFP issued in conjunction with the Advice of Transfer Authorization contains the detailed plan for the work to be

performed and reports as described in paragraph 4, AFP Process, above.

- (2) When all or part of an appropriation that has been transferred to another Federal agency is to be returned to DOE, the other Federal agency prepares the SF 1151.
 - (a) After processing the form, the Department of the Treasury posts the SF 1151 electronically on GWA where FDCT will retrieve a copy.
 - (b) Based on the SF 1151, the FDCT revises the current AFP and issues an Advice of Transfer Authorization reducing the transfer authority by the amount of the returned appropriation.
 - (c) Unused funds are returned to the allottee for use in the parent account.

c. Transfers from Another Agency.

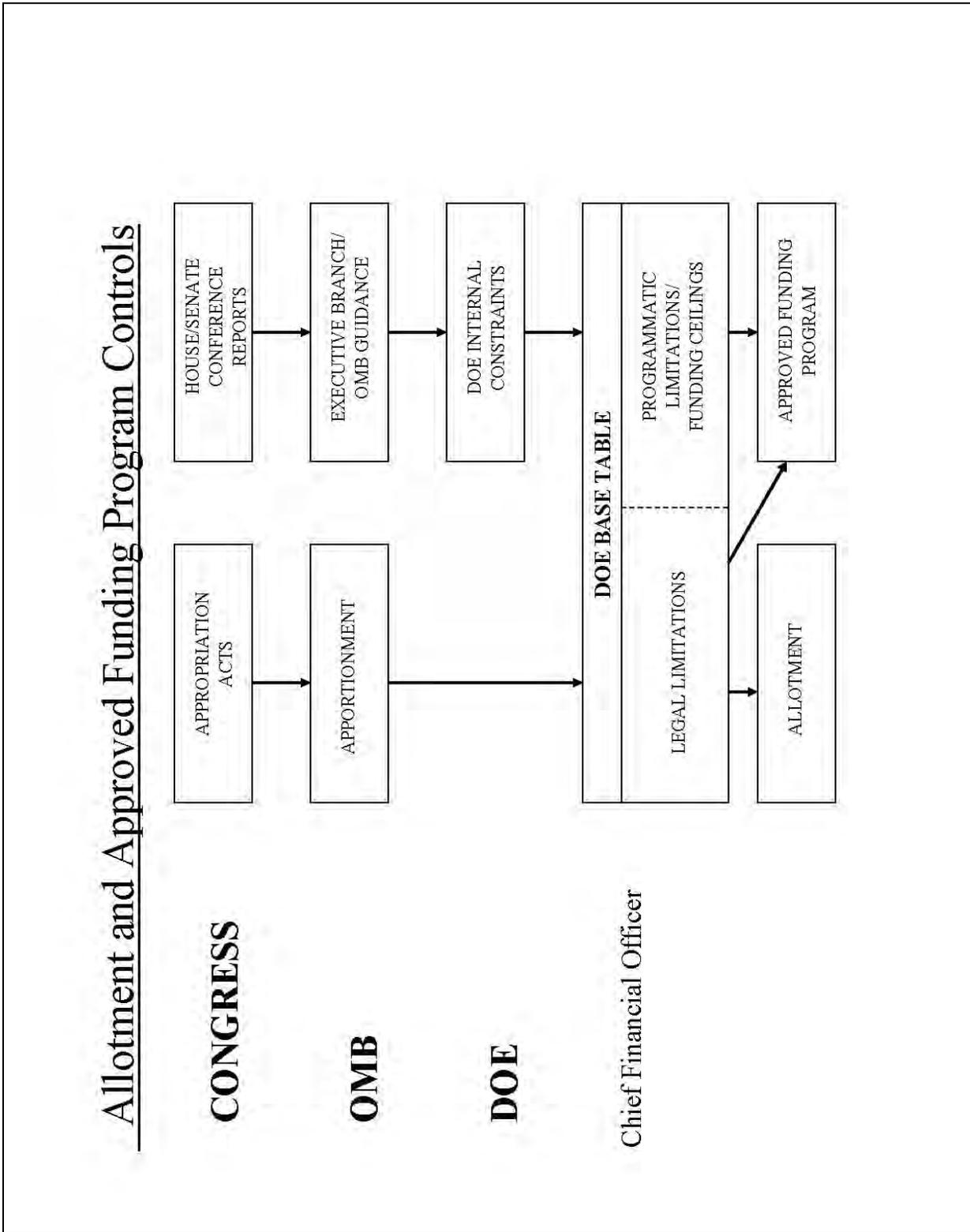
- (1) As in transfers *to* other Agencies, transfers *from* other Agencies also should be used only if no other reimbursement method will suffice.
 - (a) After entering into an agreement with the transferring Agency, the Headquarters organization to receive the funds prepares a DOE F 2100.1, Request for Allotment of Funds for Transfer Appropriations and Other Special Accounts.
 - (b) The completed form is submitted to the Energy Finance and Accounting Service Center (EFASC).
 - (c) Upon receipt of the SF 1151 (prepared by the transferring Agency) from the Department of Treasury, EFASC will certify receipt of the transfer by signing DOE F 2100.1 and forwarding a copy of it, along with the SF 1151 to the FDCT.

The certified DOE F 2100.1 provides authority for the FDCT to issue an allotment, which provides the authority to obligate and expend funds. The accompanying AFP provides lower-level details of the transferred funds as appropriate.

- (2) For identification purposes, DOE's agency code (89) will be affixed to the appropriation account symbol of the transferring Agency. A transfer from the General Service Administration's appropriation (47X4542), for example is recorded as 89-47X4542 on the SF 1151. The Advice of Allotment and AFP also will carry this identification.

- (3) When any portion of funds transferred to DOE is to be returned to the transferring Agency, the affected DOE Headquarters organization will request that EFACS prepare the SF 1151 and submit it to FDCT for concurrence.
- (4) Before concurring, FDCT will verify the amount of the proposed transfer and ensure that the funds are available.
- (5) When the SF 1151 has been executed by the Department of Treasury, EFASC will provide a copy to FDCT for its records.

BUDGET EXECUTION ALLOTMENT AND FUNDING PROGRAM CONTROLS



MONTHLY SCHEDULE FOR APPROVED FUNDING PROGRAM AND ALLOTMENTS (EXAMPLE)

May		Sun	Mon	Tue	Wed	Thu	Fri	Sat
2	3		4	5	6	7	8	1
	<i>Budget Analyst approvals due to FDCT</i>		<i>Compute May allotments</i>					
9	10		11	12	13	14	15	
	<i>Associate Director for FDCT review of AFPs</i>		<i>May AFPs signed</i>	<i>May AFPs and June input worksheets available</i>				
16	17		18	19	20	21	22	
			<i>Lockout will occur c.o.b.</i>	<i>June AFP input to be received in the Office of Budget (FDCT)</i>				
23	24		25	26	27	28	29	
				<i>June confirm worksheets available</i>	<i>Start End-of-Month processing</i>	<i>End-of-Month processing</i>		
30	31							
	<i>HOLIDAY</i>							2004

CRITERIA FOR ESTABLISHING A NEW ALLOTMENT HOLDER

1. The need for an additional allottee must be justified based on need to improve control, efficiency, or effectiveness over the present funds control system and should be coordinated through Headquarters organizations and addressed to the CFO.

NOTE: A request for a new allottee simply to support organizational restructuring or management initiatives is not, in and of itself, sufficient justification.

Requests must clearly demonstrate how the new allottee will improve management controls in accordance with the Federal Managers Financial Integrity Act and funds control pursuant to the Antideficiency Act.

2. A documented funds control system approved by the Office of Budget should include—
 - a. an organization chart and narrative defining segregation of functions and responsibilities between certifying officials and those incurring or recording obligations and expenditures;
 - b. a description of the funds control system operation and a functional flow chart;
 - c. an explanation of the forms used in the funds control process;
 - d. a list of officials (by title) authorized to certify available funds;
 - e. desk procedures for handling and processing allotments and AFPs, certifying funds available, and processing and recording commitments and obligations; and
 - f. a list of individuals authorized to certify available funds to be updated by memo from the DOE operations office manager to the Director of Budget when personnel changes occur.
3. DOE field office operations should include procedures for—
 - a. reconciling funds control system totals with the most recent Advice of Allotment and AFP totals;
 - b. ensuring that legal restrictions and other limitations noted on the Advice of Allotment are monitored and not violated;
 - c. accepting and approving reimbursable agreements from Federal agencies or non-Federal entities;
 - d. ensuring that allotted funds are made available for obligation;
 - e. ensuring that commitments, obligations, and expenditures are reported and recorded promptly;

- f. reviewing monthly financial reports to detect legal or administrative funds control violations for immediate reporting to the CFO;
 - g. ensuring that commitments (reservations) are cleared in a timely manner;
 - h. ensuring that outdated obligations are detected and cleared in a timely manner;
and
 - i. reconciling hard-copy reports with system-generated data.
4. An adequate control environment should consist of—
- a. direct contract/procurement authority and budget responsibilities;
 - b. organizational alignment with clear segregation of authorities, duties, and responsibilities for funds control, personnel, procurement, program, and site or facility operations;
 - c. distribution of written, approved, funds control and office operating procedures to individuals involved in funds control;
 - d. supervisory oversight and management practices to ensure that funds control procedures are followed;
 - e. control procedures and storage systems to ensure that only authorized officials have access to funds control and certification records, documents, and forms;
 - f. access to the Department's current accounting system;
 - g. computer hardware and software for accessing the Office of Budget Funds Distribution System;
 - h. the proposed allottee's certification that criteria for establishing allotment holders have been met and that adequate internal controls are in place; and
 - i. adequate, well trained staff to accomplish funds control.

HQ F 2260.2, ADVICE OF ALLOTMENT (EXAMPLE)

HQ F 2260.2

U.S. DEPARTMENT OF ENERGY
ADVICE OF ALLOTMENT

R-FDS1556-001

ALLOTMENT SYMBOL : ID-42-91
FISCAL YEAR : 2004

DATE : 03/12/2004
CHANGE NUMBER : 7

ISSUED TO : MANAGER, IDAHO OPERATIONS OFFICE

APPROPRIATION : 89X0222
SCIENCE

AUTHORIZED BY : PATRICIA J. HODSON

DIRECTOR, OFFICE OF BUDGET

DESCRIPTION	NET AMOUNT	ALLOTMENT CHANGES		REVISED AMOUNT
	PREVIOUSLY AVAILABLE UNDER ABOVE ALLOTMENT SYMBOL	ORIGINAL ISSUE OR INCREASE	WITHDRAWAL OR DECREASE	AVAILABLE UNDER ABOVE ALLOTMENT SYMBOL

TOTAL AVAILABLE
FOR OBLIGATION 12,399,000 725,000 13,124,000

REMARKS OR INSTRUCTIONS

To issue allotment in accordance with approved funding program # 9.

Budgetary resources provided by this allotment are to be executed in accordance with the terms and provisions of P.L. 108-137, the FY 2004 Energy and Water Development Appropriations Act.

THIS ADVICE OF ALLOTMENT AUTHORIZES THE ALLOTTEE TO INCUR OBLIGATIONS AND TO MAKE EXPENDITURES UNDER THE APPROPRIATION CITED. OBLIGATIONS INCURRED AND EXPENDITURES MADE UNDER THIS ALLOTMENT WILL BE SUBJECT TO THE AMOUNTS, SPECIFIC LIMITATIONS, AND INSTRUCTIONS AS INDICATED. THEY ALSO WILL BE SUBJECT TO PROVISIONS OF APPLICABLE STATUTES, AND OTHER PUBLISHED INSTRUCTIONS PERTAINING TO THE AVAILABILITY OF APPROPRIATIONS. OBLIGATIONS MAY NOT BE INCURRED IN EXCESS OF ANY OF THE AMOUNTS ALLOTTED AS SHOWN ABOVE. (SEE TITLE 31 OF THE UNITED STATES CODE, SECTION 1514.)

EXPLANATION OF CHANGES FOR APPROVED FUNDING PROGRAM (EXAMPLE)

Office of Spent Fuel Disposition Explanation of Changes February 2005 Approved Funding Program				
Appropriation Symbol and Title:		89X0243 / Other Defense Activities		
Program:		GJ0903 Kazakhstan Spent Fuel Initiatives		
<u>Location</u>	<u>CID</u>	<u>Current Amount</u>	<u>Changes</u>	<u>Proposed Amount</u>
ANL	CHENG38	0	2,028,699	\$2,028,699
Explanation:	Net result of Transfer of funds from GJ02, GJ08, and GJ1200 for packaging aspects for the Kazakhstan Spent Fuel Initiative.			
LANL	ALENG36	0	700,000	\$700,000
Explanation:	Net result of transfer of funds from GJ08 and GJ1200 for safeguards aspects of the Kazakhstan Spent Fuel Initiative.			
OR Y-12	OR21400	0	100,000	\$100,000
OR Y-12 Equip	OR21400	0	90,000	\$90,000
Explanation:	Net result of Transfer of funds from GJ1211 for safeguards aspects of the Kazakhstan Spent Fuel Initiative.			
PNNL	RL01830	0	925,000	\$925,000
Explanation:	Net result of transfer of funds from GJ08 and GJ1200 for transportation aspects of the Kazakhstan Spent Fuel Initiative.			
SNL	AL85000	0	490,000	\$490,000
Explanation:	Net result of Transfer of funds from GJ02, GJ08, and GJ1200 for Physical Protection aspects of the Kazakhstan Spent Fuel Initiative.			
SR	9999999	0	1,050,000	\$1,050,000
Explanation:	Net result of transfer of funds from GJ0901 for packaging operations aspects of the Kazakhstan Spent Fuel Initiative.			
HQ	9999999	0	4,616,301	\$4,616,301
Explanation:	Net result of Transfer of funds from GJ0901, GJ02, and GJ08 to support the Kazakhstan Spent Fuel Initiative.			

**REQUEST FOR REALLOTMENT/USE OF PRIOR YEAR RECOVERED
OBLIGATIONS OR OTHER RESERVES FORMAT**

Revised 04/05

No. _____

**REQUEST FOR REALLOTMENT OR USE OF FUNDS FROM
PRIOR YEAR RECOVERED OBLIGATIONS AND OTHER RESERVES**

Summary of Request

Appropriation Symbol and Title:
Reserve, Program Title and Base Table B&R(s):
Nature of Request:

(Attach any additional supporting materials)

Certification

The funds requested herein represent the use of valid prior year recovered obligations. Funds placed in the Prior Year Deobligation Reserve are reportable in accordance with guidance contained in Chapter 5, section 5.f., of the Department of Energy Accounting Handbook. The requirement for this request cannot or should not be financed with current year funds. Therefore, I certify that this request for reallocation and/or use of funds meets one or more of the following criteria:

- (a) necessary to meet unforeseen emerging requirements
- (b) mandated by law
- (c) liability that is in the best interest of the Government to liquidate as soon as possible
- (d) necessary to prevent the delay or postponement of a project, program, or activity
- (e) essential to meet Congressionally imposed reductions or other directed actions
- (f) required to offset future budgetary requirements

(Circle appropriate criteria)

____ / ____ / ____

Date

Budget Analysis Team

Comments

CONCURRENCES

INITIALS

DATE

COMMENTS

Concur Nonconcur

1. Budget Execution Team	_____	_____	____ / ____ / ____	_____
2. Director of Budget Analysis	_____	_____	____ / ____ / ____	_____
3. Dep. Dir., Office of Budget	_____	_____	____ / ____ / ____	_____
4. Director, Office of Budget	_____	_____	____ / ____ / ____	_____

Return to Budget Execution Team for processing of reallocation. If disapproved, the Budget Analysis Team will notify the program office.

NOTE: Additional guidance on the reallocation and/or use of funds from prior year recovered obligations and other reserves is included in Chapter IV of this Manual.

CHAPTER V.

CHANGES TO THE APPROVED BUDGET

1. GENERAL. When events or conditions in the fiscal year necessitate changes to the approved budget, proposals must be communicated to the congressional committees responsible for those appropriations. Processes are in place to address changes for reprogramming, restructuring, and appropriation transfer; notification; deferral and rescission proposals.
 - a. Reprogramming, Restructuring, and Appropriation Transfers.
 - (1) 31 U.S.C. 1301 prohibits expenditure of funds for purposes other than those for which they were appropriated. For DOE, congressional controls represent the obligational control lines in Department's base table and the approved supporting budget justification (see Chapter II of this Manual).
 - (a) Significant changes to program execution will be considered only to meet unforeseen or emergency situations or to achieve significant cost savings as discussed in paragraph 7, below.
 - (b) Congress requires DOE to ensure that appropriate committees are informed promptly and fully whenever a necessary change to the approved budget is required.
 - (c) Changes will be communicated to congressional committees through submission of formal proposals for reprogramming, restructuring, and appropriation transfer and DOE will comply fully with the congressional committees' subsequent directions.
 - (d) Reprogramming, restructuring, or appropriation transfer needs will be determined promptly and documentation supporting such actions will be processed expeditiously within DOE.
 - (e) Offices responsible for preparing documentation will consider simultaneous concurrences and other appropriate means to reduce the time required to prepare and submit a proposal to Congress.
 - (2) Congress may authorize DOE to execute changes independently within specified limits without submitting formal reprogramming, restructuring, and appropriation transfer proposals in advance.
 - (3) DOE considers internal or limited reprogramming approval authority as a means for effecting program flexibility and takes the necessary precautions to ensure that flexibility is not jeopardized.

- (a) All formal or internal reprogramming, restructuring, and appropriation transfer proposals, including those deemed not to require prior congressional concurrence, will adhere to the procedures defined in paragraph 8, below.
 - (b) Failure to keep Congress fully informed of changes in program execution as required will violate the trust and latitude granted to DOE and could result in stringent statutory constraints or the loss of internal approval authority.
- b. Congressional Notification. For changes in program execution or unforeseen events that do not warrant formal or internal/limited reprogramming procedures and for areas known to be of interest or concern to Congress, DOE intends to notify congressional committees promptly to ensure they are fully informed as prescribed in paragraph 4, below.
- c. Rescission. As required by enacted legislation initiated by the Administration (i.e., DOE or OMB) or Congress, a rescission permanently cancels new budget authority or unexpired unobligated balances. The Congressional Budget and Impoundment Act of 1974 (P.L.93-344), as amended, requires the President to transmit a special message to Congress whenever a rescission is proposed. Proposed rescissions, therefore, must be submitted to OMB and congressional committees in accordance with procedures defined in OMB Circular No. A-11. Rescissions are proposed when—
 - (1) the President determines that all or part of budget authority is not required to carry out the objective or scope of programs for which it was provided;
 - (2) the President determines that budget authority should be rescinded for fiscal policy reasons; or
 - (3) all or part of any budget authority that is due to expire at the end of the fiscal year is to be reserved from obligation for the entire fiscal year.
- d. Deferral. A deferral is an executive action or inaction or congressional initiative that temporarily withholds, delays, or precludes the obligation or expenditure of budget authority. The Impoundment Act requires the President to transmit a special message to Congress whenever funds are deferred. Proposed deferrals must be submitted to OMB and congressional committees according to procedures defined in OMB Circular No. A-11. The OMB or DOE may initiate executive deferrals to—
 - (1) provide for contingencies;

- (2) achieve savings made possible by changes in requirements or greater efficiency of operations; or
 - (3) comply with laws and statutes.
2. TIMING. Changes to the approved budget may be proposed during the fiscal year only for an unforeseen situation and only if delaying a PPA until the next appropriation cycle would have detrimental impact on a program or priority. Reprogramming also may be considered if the Department can show that significant cost savings can accrue by increasing funding for an activity. Mere convenience or desire should not be factors for consideration. Reprogramming actions should be proposed as soon the need is identified. However, reprogramming actions should not be submitted during the fourth quarter of the fiscal year unless necessitated by an unforeseen change in external circumstances.
3. REPROGRAMMING is the use of funds within an appropriation for purposes other than those contemplated by Congress during appropriation action¹. Reprogramming should not be employed to initiate new programs or to change program, project, or activity allocations specifically denied, limited, or increased by Congress in appropriation acts or reports. In cases where unforeseen events or conditions are deemed to required such changes, proposals must be submitted in advance to the committees and be fully explained and justified.
 - a. Reprogramming actions result under the following circumstances:
 - (1) any departure from the obligational control levels delineated in Base Table and amplified in Congressional reports (House, Senate, or Conference) accompanying authorization and appropriations acts; or
 - (2) any significant programmatic departure from a program, project, or activity described in Congressional budget narrative justifications (as approved by OMB and Congress) and Congressional testimony (including questions and answers submitted for the hearing record).
 - (3) These departures may be identified as follows.
 - (a) The reallocation of funds from one program, project, or activity to another within an appropriation. Most of these actions result in base table changes. However, some changes may qualify as reprogramming actions but not result in base table changes.

¹ It should be noted that a reprogramming differs significantly from an appropriation transfer in that an appropriation transfer is the permanent transfer of budgetary resource *between* appropriations, and must be specifically authorized by law.

- (b) The use of funds for purposes other than those presented to and approved by Congress, such as initiation of new projects within a generic line or a significant change in scope.
- (c) The adjustment of activities involving areas of known Congressional special interests, concerns, or sensitivities.
- (d) Proposed reorganizations even without a change in funding as required in Conference Report 108-330 accompanying the FY 2004 Interior Appropriations Act (P.L. 108-108).

b. Internal or Limited Reprogramming.

- (1) Congress has provided the Department authority to make limited changes to certain programs, projects and activities within the approved budget without submitting a formal reprogramming in advance. This authority has been provided in both legislation and report language, and is commonly referred to as internal or limited reprogramming authority and can change from year to year. It is typically granted for specific appropriations, and within certain dollar amounts or percentage thresholds, and requires written notification of its use within 15 to 30 days of implementation.
- (2) The Department considers this reprogramming authority a courtesy and an effective means for allowing greater flexibility in program management. Accordingly, the Department will take all necessary precautions to ensure such authority is exercised precisely as directed by Congress, and is in no way jeopardized. As such, the Funds Distribution and Control Team will not process AFP changes associated with the use of this authority until the action has the concurrence of the appropriate Budget Analysis Team.

c. Other Considerations.

- (1) Compliance with the requirements associated with formal and internal/limited reprogramming is largely a matter of maintaining full faith and credit with Congressional committees. As such, Congress must be advised not only of changes that affect the approved budget but also of a variety of circumstances and events that affect areas of known special Congressional interests or concerns.
- (2) Relative to the latter, there are no fixed guidelines to follow when determining whether a particular event or occurrence warrants a reprogramming action. Also, with regard to changes within base table controls, it is impractical to delineate for each of the Department's varied programs, projects and activities all circumstances or events that constitute reprogramming.

- (3) Each event is unique, requiring evaluation and judgment on a case-by-case basis, with due consideration given to the specific circumstances and Congressional interests prevailing at that time. Consequently, it is not feasible to delineate, within the context of this Manual, all circumstances and events that require reprogramming actions. The following are representative examples of factors that should be considered in the analysis of reprogramming proposals:
 - (a) politically sensitive issues;
 - (b) changes in operations that affect employment levels, program goals, or funding requirements;
 - (c) slippage in production schedules (e.g., delay, design change, test failure);
 - (d) potential impacts on national security;
 - (e) emergencies resulting from natural and manmade disasters;
 - (f) potential adjustments to actions described in Congressional reports, or Congressional communications;
 - (g) changes to obligation control levels, as reflected in AFPs;
 - (h) changes from program, project, or contract scopes contemplated by Congress during appropriation action; and
 - (i) large-dollar divergences within the baseline.
- (4) As a potential reprogramming proposal is reviewed, it may be determined that such action does not constitute reprogramming as defined in paragraph 3, and therefore, does not require reprogramming procedures. However, in keeping with the full disclosure policy described above, it may be necessary to notify Congress of the Department's intentions through less formal notification procedures as discussed in paragraph 4 below.

4. CONGRESSIONAL NOTIFICATION.

- a. When changes do not require formal or internal/limited reprogramming procedures but may affect areas known to be of interest or concern to Congress, DOE intends to notify the appropriate committees of changes in program activities to ensure that they are promptly and fully informed.
- b. In these cases, DOE may elect to notify the appropriate committees through less formal procedures. The Office of the Chief Financial Officer's informal

discussions with the appropriate committee or a Secretarial Officer's correspondence with the appropriate committee serves as sufficient notification of the impending actions.

5. CURRENT YEAR RESTRUCTURING. Restructuring is required when the use of funds is reported differently from the form and detail in which they were proposed by the President and appropriated by Congress. Any format change to the congressional base table requires formal submission of a restructuring proposal to OMB and Congress for concurrence.
6. APPROPRIATION TRANSFERS.
 - a. When permanently moving budgetary resources from one appropriation account to another within the same Agency or to or from another Federal agency or activity,² the obligation and expenditure authority and reporting requirements are also transferred to the receiving appropriation. Appropriation transfers require an OMB reapportionment and a certified SF 1151 from Treasury.
 - b. Funds cannot be transferred between appropriation accounts unless authority is specifically provided in law. Permanent transfer authority is granted to DOE by the following laws.
 - (1) P.L. 102-377, the Energy and Water Development Appropriations Act, 1993, Section 302 (42 U.S.C. 7269a), which allows transfer of funds from one Energy and Water Development appropriation to another, providing that no appropriation is either increased or decreased by more than 5 percent for that fiscal year.
 - (2) P.L. 102-377, Section 303 (42 U.S.C. 7269b), which allows unexpended balances of prior appropriations to be transferred from one Energy and Water Development appropriation to another for activities established through Energy and Water Development appropriations. Those funds may be accounted for as one fund for the same time period as originally enacted.
 - c. For an appropriation transfer, the Headquarters organization will complete DOE Format 5160, which will be forwarded to the FDCT for review to determine the type of action to be issued.
 - d. Pending receipt of congressional approval, OMB apportionment, and certified cash transfer by Treasury via SF 1151, FDCT will process adjustments to the AFP

² See paragraph 8 of Chapter IV of this Manual for clarification of the difference between appropriation transfer (permanent) described herein and transfer appropriation (to finance work for which funds were appropriated). See also definitions 44 and 45 in Chapter I of this Manual.

and the associated allotment and will place the funds in reserve. For an incoming appropriation transfer, the certified SF 1151 and OMB reappropriation serve as budgetary resources and basis to adjust the AFP and allotments to the affected programs.

7. LIMITATIONS AND CONSTRAINTS.

- a. A reprogramming, restructuring, or appropriation transfer request will be made only to meet the requirements imposed by an unforeseen situation and only if postponement until the next appropriation year would be detrimental to a DOE program or priority. Reprogramming also may be considered if DOE can show that increasing funding for an activity would result in significant cost savings. Mere convenience or desire will not be factors for consideration.
- b. Reprogramming, restructuring, or appropriation transfer will not be used to initiate a new program or to seek reconsideration of a program or of funding that was specifically denied, limited, or decreased by Congress in an appropriation act or attendant reports. When unforeseen events or circumstances, however, are deemed to require such changes, regardless of amounts involved, fully explained and justified proposals will be submitted in advance to the appropriate committees for concurrence.

8. PROCESSING REPROGRAMMING, RESTRUCTURING, NOTIFICATION AND APPROPRIATION TRANSFER REQUESTS.

- a. Heads of DOE organizations, including the Administrator, NNSA, will notify the Director of Budget to initiate a reprogramming, restructuring, notification or appropriation transfer request.
- b. The appropriate team leader within the Budget Analysis Division will provide support in preparing the request, consolidating and coordinating all Budget Office comments, and will serve as liaison within the Office of the Chief Financial Officer.
- c. The Associate Director for Funds Distribution and Control will assist in identifying budgetary information essential to development of a complete request.
- d. The initiating office will provide an advance copy of Format 5160 (Attachment V-1) to the FDCT and an advanced copy of the entire package to the responsible Budget Analysis Division associate director, who will advise on the following.
 - (1) The type of action proposed and whether notification is sufficient or OMB and congressional concurrence is required. This determination must be made prior to execution of the proposed action to ensure adherence to committee guidelines. For actions not requiring transfer procedures,

documentation and procedures necessary to finalize the action will be determined on a case-by-case basis.

- (2) The congressional committees to receive the proposed reprogramming, restructuring, or appropriation transfer action.
 - (3) The DOE tracking number assigned to the proposed transfer by the FDCT.
 - (4) The consolidated essential comments on the draft package from the Budget Office.
- e. Pending final action on the proposal, the Associate Director for Funds Distribution and Control will place in reserve within the AFP the dollar amount to be transferred or reprogrammed and revise the allotment and AFP accordingly.
- f. Having obtained all necessary information from the Office of Budget, including consolidated Office of Budget comments, heads of DOE organizations will—
- (1) submit Format 5160 (Attachment V-1) and necessary certifications of funds availability;
 - (2) prepare a cover memo to the Secretary of Energy from the Director, Office of the CFO requesting authorization to sign the proposed reprogramming/transfer and transmit it to Congress;
 - (3) prepare a letter (that should include Budget Office comments and the information listed in paragraph 9, below) to the congressional committees for the Chief Financial Officer's signature;
 - (4) prepare all justification and explanatory statements in enclosures 1 and 2, as necessary (see paragraph 9f for further guidance);
and
 - (5) transmit the proposal to the Chief Financial Officer with a cover memo signed by the head of the organization.
- g. The Chief Financial Officer or designee will—
- (1) concur and obtain OMB concurrence or nonconcurrence and so notify the DOE organization;
 - (2) obtain Office of Congressional and Intergovernmental Affairs and Office of General Counsel concurrence;
 - (3) sign and transmit to Congress notification of proposals (that are *not* of a sensitive nature and that will *not* result in a major change in program

direction) and inform the Office of the Secretary that the notification has been transmitted;

- (4) forward reprogramming, restructuring, appropriations transfers, and notification proposals (that *are* of a sensitive nature or that *will* result in a major change in the program), through the Executive Secretariat to the Deputy Secretary, Under Secretary, or Secretary for concurrence and approval (NOTE: At each level, a decision will be made, with or without comments, to either concur, nonconcur, or forward the proposal to the next higher level for appropriate action); and
- (5) upon approval by the Secretary, transmit the proposal to Congress.

9. REQUIREMENTS FOR PREPARING LETTERS FOR THE CONGRESSIONAL COMMITTEES. Letters are to be prepared for each committee identified by the External Coordination Team, Office of Budget and for other committees whose activities are relevant to the area of jurisdiction. Letters will be addressed to the committee or subcommittee chairperson with a copy to the ranking minority member. The following are guidelines for preparing transfer letters and backup materials to be transmitted to congressional committees.

a. In the initial paragraph of a letter, state the purpose of the proposed action and identify the source of the funds. Appropriate language is as follows.

- (1) For regular reprogramming requests.

This letter is to notify you of the Department of Energy's intent to reprogram \$ _____ within the _____ (named) program to the _____ (named) program for _____ (purpose) _____.

- (2) For internal or limited reprogramming actions:

This letter is to notify you of the National Nuclear Security Administration's use of internal reprogramming authority as provided by Conference Report 108-357 accompanying the Energy and Water Development Appropriation Act, FY 2004 (P.L. 108-137). Within the Weapons Activities appropriation, \$ _____ was realigned from the _____ (named) program to the _____ (named) program for _____ (purpose) _____.

- (3) For appropriation transfer requests:

The purpose of this letter is to transmit, pursuant to (insert applicable public law citation), a Department of Energy proposal for an appropriation transfer of \$ _____ in Appropriation _____ X _____ to Appropriation _____ Y _____.

- b. The next paragraphs should further identify the program to receive the funds and its goals and objectives. This section of the letter will identify the amount of funding needed and the circumstances that necessitate the proposed transfer (e.g., unanticipated problems, low initial estimates, and change in direction). When appropriate, state why the circumstances identified in the proposal could not have been anticipated at the time the budget was justified.
- c. Subsequent paragraphs will summarize the impact of the proposed transfer. The following will be identified and discussed in this section of the letter as applicable to the program—
 - (1) changes to program goals or direction and to cost estimates for the current fiscal year and the budget year being considered by Congress;
 - (2) potential impact on employment at DOE facilities;
 - (3) benefits of the transfer and consequences of not implementing the proposed change;
 - (4) the appropriation, budget activity, and program to be used as the funding source; and
 - (5) specific reasons why funding for the program that is the source for the transfer can be decreased and list impacts resulting from the use of those funds.
- d. In concluding remarks, list the enclosures and DOE personnel available to respond to congressional inquiries and state that consideration of this proposal would be appreciated.
- e. Appropriate points of contact are—
 - (1) For the Appropriations Committee, a member of the Office of Budget's, Office of External Coordination.
 - (2) For authorizing committees, the contact person in the Office of External Coordination and add the appropriate contact in the Office of Congressional and Intergovernmental Affairs.
- f. Guidelines for enclosures are as follows.
 - (1) All letters relating to reprogramming (formal and internal/limited), restructurings, and appropriation transfers will include funding tables in whole dollars (see examples in Attachment V-2) and will list obligational control levels affected by the proposed action as reflected on the latest approved quarterly congressional base table, including the source of funds and requirements.

- (a) Column 1 will provide total obligational authority as a baseline for each control level as shown on the most recent approved quarterly congressional base table. To provide full disclosure of current funding status, add footnotes explaining subsequent congressional actions not included in the proposed transfer (e.g., enacted rescissions, supplemental or previously approved reprogramming).
 - (b) Column 2 will provide the proposed changes to total obligational authority for all control levels in whole dollars, including sources and requirements. Footnotes will identify sources from prior year deobligations and uncosted balances.
 - (c) Column 3 is the sum of Columns 1 and 2.
- (2) Enclosures of narrative detail and supporting charts will vary depending on the proposed action and may include the following.
- (a) Justification for reprogramming and appropriation transfer proposals that should include specific information on how the estimates were developed to illustrate how budget authority and outlay increases and decreases affect appropriations, budget activities, or programs.
 - (b) Estimates of fiscal, economic, or budgetary impact on future years.
 - (c) Documentation of effect on employment levels, which is of particular significance when considering transfers or reprogramming.
 - (d) Itemized lists of specific activities, equipment, and sites as appropriate.
 - (e) Relevant detail used in developing the reprogramming, restructuring, or appropriation transfer actions to be included with backup materials.
- (3) Voluminous or extraneous detail should be avoided. The purpose of the backup materials is to demonstrate to the congressional committees that the reprogramming, restructuring, or appropriation transfer is fully justifiable and that DOE has carefully considered financial and programmatic implications.

10. PROCESSING RESCISSION OR DEFERRAL REQUESTS.

- a. Requests to OMB for rescissions and deferrals must be accompanied by the original and two copies of completed Proposed Rescission of Budget Authority

form (Attachment V-3) or Deferral of Budget Authority form (Attachment V-4). The information on these forms must include—

- (1) the amount proposed for rescission or deferral;
 - (2) the affected account and specific project or Governmental functions involved;
 - (3) why the amount should be rescinded or deferred;
 - (4) the estimated fiscal, economic, and budgetary effects of the rescission or deferral;
 - (5) the effect of the rescission or deferral on the objects, purposes, and programs for which the amount was provided, to the maximum extent practicable; and
 - (6) other relevant facts, circumstances, and considerations.
- b. A supplementary report to OMB and Congress is required when—
- (1) the amount of the proposed rescission changes,
 - (2) the amount of the deferral increases, or
 - (3) other substantial changes are made to the previous report.
- c. Refer to OMB Circular No. A-11 for further guidance and detailed procedures on preparing and submitting supplementary reports.
- d. Requests must be submitted to OMB regardless of whether the action affects the apportionment process. In response, OMB may suggest significant changes in DOE proposals. OMB may also initiate a proposed deferral or rescission. Such changes or proposals are discussed with the affected DOE organization and associated rescission and deferral reports are developed accordingly.
- e. After DOE or OMB determines that a rescission or deferral is warranted, the head of the affected Headquarters organization initiates a request as follows.
- (1) Prepares a Proposed Rescission of Budget Authority form or a Deferral of Budget Authority form, as appropriate. Detailed instructions for completing these forms are in OMB Circular No. A-11. The Office of Budget will provide guidance, and forms are available from FDCT.
 - (2) Drafts a transmittal letter to OMB for CFO signature.

- (3) Submits to the Office of Budget appropriate AFP changes that will effect the allotment reduction and place funds in DOE reserve.
 - f. Upon receiving the request, the Office of Budget determines whether the deferral requires adjustment to an apportionment and, if applicable, submits the completed SF 132, to OMB.
 - (1) All proposed rescissions require adjustment to an apportionment.

To ensure the availability of the funds once action on the deferral or rescission is finalized, the amount proposed for rescission or deferral is withheld from obligation while the request is being considered.
 - (2) The Office of Budget will place the dollar amount deferred or proposed for rescission in reserve by revising the allotment accordingly.
11. RELEASE OF FUNDS DEFERRED OR PROPOSED FOR RESCISSION. Release of funds through the apportionment process requires submission of a reapportionment requests to OMB. Following OMB reapportionment making the funds available for obligation, the responsible organization must request an AFP change to release the funds from the reserve. The FDCT will then place funds back into the AFP and allotment from which the funds were withdrawn.

FORMAT—5160
DETAILED REPROGRAMMING, RESTRUCTURING, AND APPROPRIATION
TRANSFER WORKSHEET

Format 5160

(Internal DOE Document)

Detailed Reprogramming, Restructuring, and Appropriation Transfer Worksheet
(whole dollars)

1. **Date:** February 10, 2004
 2. **DOE Serial Number:** (provided by FDCT)
 3. **Type of Action:** Internal Reprogramming
 4. **Program Point of Contact:** John Swift, 3-2214
 5. **Appropriation Title & Symbol:** Weapons Activities, 89X0240
 6. **Budget Office Point of Contact:** Jane Sharp, 6-3329
 7. **Budget Analysis Division Team Lead Concurrence** _____ **Date:** _____

8. Program Title	9. AFP Recipient Code	10. B&R Code	11. Fund Type	12. Total Obligational Authority	Proposed Change		15. Revised Obligational Authority
					13. New Obligational Authority	14. Prior Year Balances	

Program Requirements:

Readiness in Technical Base and Facilities

Construction:

03-D-123, Special Nuclear Material Component
 Requalification Facility,
 Pantex Plant, Amarillo, TX

PX	39DP0920	TC	7,628,000	100,518	874,482	8,603,000
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Total, Program Requirements..... 100,518 874,482

Sources:

Campaigns

Readiness Campaigns

High Explosive Manufacturing/
 Assembly/Disassembly

KS	DP08		23,649,000	(100,518)	(874,482)	22,674,000
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16. Non-add PY balances detail

Appropriation Year	DP0814010	TC	377,000
Appropriation Year	DP0814000	FS	325,482 ²
Appropriation Year	DP0814010	TC	172,000 ¹

Total, Source of Funds..... (100,518) (874,482)

17. Footnotes: ¹ Of this amount, \$56,000 is from recoveries of prior year obligations
² Of this amount, \$70,000 is derived from uncosted obligations

18. Description of Proposed Action

Describe the Requirement - Explain why the reprogramming is necessary. Remember that well-developed justification strengthens Department's position in obtaining Congressional approval or support.

Describe Impact to Source of Funds - Explain why the source of funds was selected and what are the real or potential impacts of shifting these funds to the required activity.

FORMAT 5160—INSTRUCTIONS

DETAILED REPROGRAMMING, RESTRUCTURING, AND APPROPRIATION TRANSFER WORKSHEET INSTRUCTIONS

1. DATE of the initial submission to Office of Budget (by both the cognizant Budget Analysis Division Team and Funds Distribution and Control Team).
2. DOE SERIAL NUMBER assigned to the proposed action by FDCT following the responsible Budget Analysis Division Team leader's concurrence that the proposal has merit and should proceed.

NOTE: Upon concurrence, the Budget Analysis Division Team Leader transmits the Format 5160 to Funds Distribution and Control with his/her signature and Funds Distribution ensures that all necessary funds are in reserve.

For revisions that must be made to the initial Format 5160 after Budget Analysis Division has concurred and transmitted it to FDCT, the same review and concurrence process will be followed. A revised Format 5160 that includes a revision number and date following the serial number (i.e., 04-R-11, Rev. 1 of June 6, 2004) will be submitted to the Budget Analysis Division Team. *Do not* change the date of the initial Format 5160 submission.

3. TYPE OF ACTION. Enter the proposed action: reprogramming (formal, internal or limited); restructuring, appropriation transfer or notification.
4. PROGRAM POINT OF CONTACT. Enter the name and phone number of the primary contact in the program office initiating the action.
5. APPROPRIATION TITLE AND SYMBOL. Enter the complete title and appropriation symbol of all applicable accounts as they are identified on the latest approved congressional base table.
6. BUDGET OFFICE POINT OF CONTACT. Enter the name and phone number of the responsible Analysis Division budget analyst who will serve as liaison with the program office, Office of the CFO, and OMB.
7. BUDGET ANALYSIS DIVISION TEAM LEADER CONCURRENCE. The responsible Budget Analysis Division Team leader will sign and date the Format 5160 to indicate concurrence on the proposed action. When the team leader has determined the proposal to have merit, he/she will forward the Format 5160 to Funds Distribution and Control.
8. PROGRAM TITLE. Enter the title of each applicable obligation control line (i.e., programs and construction projects) as identified on the latest approved congressional base table as is required for both the requirements and sources sections. *If the funding source is to be derived from multiple 9-digit budget and reporting codes, enter each*

unique budget and reporting code and the associated funding amount (in whole dollars) on a separate line and list all affected AFP recipient codes.

9. APPROVED FUNDING PROGRAM CODE. Enter the AFP recipient code for each site authorized to withdraw or receive funding.
10. BUDGET AND REPORTING CODE. Enter the unique 9-digit code by AFP recipient for all funding sources and the requirements or receiving program. The correct budget and reporting code is critical to ensuring that funds are withdrawn from the intended sources and that the funding is distributed to the correct site and program.
11. FUND TYPE. Enter the 2-digit codes assigned to both the receiving appropriation account and the source appropriation account.
12. TOTAL OBLIGATIONAL AUTHORITY. Enter the total obligational authority as recorded on the latest approved congressional base table for each obligational control line listed in the requirements and source of funds sections. *Remember* that the total obligation authority on the congressional base table is the sum total of budget authority provided for the fiscal year; unexpired unobligated balances brought forward from prior years; and approved reprogramming, restructuring, and appropriation transfers. Recording dollars in thousands as reflected on the base table is acceptable.
13. NEW OBLIGATIONAL AUTHORITY. Enter the budgetary resources appropriated in the current fiscal year in whole dollars. (Budgetary resources from prior year balances are shown in block 14. Distinguishing between new obligational authority and prior year balances is essential to identify funds for availability and reserve.) If funding sources will be derived from current year uncosted balances, the program must include certification by the authorizing approving official on record. Include detailed footnotes for any sources that require certification of funds availability (see paragraph 17, below).
14. PRIOR YEAR BALANCES. Enter balances of budgetary resources appropriated in prior years in whole dollars. Unless otherwise noted, prior year balances are considered unobligated carryover balances from the previous fiscal year.

If funding sources will be derived from recovered prior year balances held in DOE reserves (see paragraph 7, Chapter IV, of this Manual), the amount must be approved by the Director of Budget before the funds will be reallocated.

If funding sources will be derived from prior year uncosted balances, the program must include certification by the authorizing approving official on record. Add detailed footnotes for sources that require Budget Office approval or certification of funds availability (see paragraph 17 below).

NOTE: In the new Standard Accounting and Reporting System (STARS), prior year unobligated and uncosted balances will be identified by appropriation year. The appropriation year is the fiscal year when funding was initially made available

- for obligation. Information on STARS implementation and use of appropriation year data will be released by the Office of the CFO.
15. REVISED OBLIGATIONAL AUTHORITY. Enter the sum of Columns 12, 13, and 14, rounded to thousands of dollars.
 16. NON-ADD PRIOR YEAR BALANCES DETAIL. Unobligated carryover, recovered prior year obligations, and beginning uncosted balances will be required for STARS entries, changes to the AFP, and apportionment requests.
 17. FOOTNOTES. For all prior year sources add footnotes that provide the following data.
 - a. amount of prior-year deobligations (requires approval of Director of Budget);
 - b. amount of current-year deobligations (requires funds availability certification);
 - c. amounts requested from sources in DOE's restricted reserves (e.g., project overrun/underrun)
 18. DESCRIPTION OF PROPOSED ACTION. This information is necessary for budget analysis team review. Explain why the reprogramming is necessary and why the sources were selected. What are the real or potential impacts of shifting funds to the required activity? What happens to the PPA if the proposal is not approved? Remember, well-developed justification will expedite the analysis process and strengthen the grounds for concurrence.

**PROPOSED REPROGRAMMINGS, RESTRUCTURINGS, AND
APPROPRIATIONS TRANSFERS (EXAMPLES)**

Example 1 - Reprogramming affecting two organizations or programs within an appropriation

Attachment V-2.1

Enclosure 1

**U.S. Department of Energy
Other Defense Activities Appropriation
FY 2004 Proposed Reprogramming
(whole dollars)**

	Total Obligational Authority ¹	Change	Revised Obligational Authority
Program Requirements			
Independent oversight and performance assurance			
Program direction.....	14,904,000	<u>7,300,000</u>	22,204,000
Total, Program Requirements.....		<u>7,300,000</u>	
Source of Funds			
Environment, safety and health (defense)			
Operating expenses.....	95,688,000	<u>-4,000,000</u>	91,688,000
Program direction.....	22,000,000	<u>-3,300,000</u>	18,700,000
Total, Source of Funds.....		<u>-7,300,000</u>	

¹ Total obligational authority as reflected in the latest approved Congressional Base Table of December 31, 2003

PROPOSED REPROGRAMMINGS, RESTRUCTURINGS, AND APPROPRIATION TRANSFERS (EXAMPLE)

Example 2 - Two related reprogrammings under separate appropriations

Enclosure 1

**U.S. Department of Energy
Office of Environmental Management
FY 2004 Proposed Reprogrammings
(whole dollars)**

	Total Obligational Authority ¹	Change	Revised Obligational Authority
PROGRAM REQUIREMENTS			
Defense Site Acceleration Completion Appropriation			
2006 Accelerated Completion.....	1,250,093,000 ²	12,011,350	1,262,104,350
Less security charge for reimbursable work.....	-500,000 ³	500,000	-
Subtotal, DSACA Requirements.....		12,511,350	
Non-Defense Site Acceleration Completion Appropriation			
Program Requirements			
2006 Accelerated Completion.....	48,677,000	1,222,000	49,899,000
Subtotal, NDSACA Requirements.....		1,222,000	
Total, Requirements.....			
SOURCE OF FUNDS			
Defense Site Acceleration Completion Appropriation			
2012 Accelerated Completion.....	1,520,492,000	-7,000,000	1,513,492,000
Science and technology.....	66,920,000	-412,000	66,508,000
Savannah River pension refund.....	5,099,350	-5,099,350	-
Subtotal, DSACA Source of Funds.....		-12,511,350	
Non-Defense Site Acceleration Completion Appropriation			
2012 Accelerated Completion.....	119,750,000	-1,222,000	118,528,000
Subtotal, NDSACA Source of Funds.....		-1,222,000	
Total, Source of Funds.....			

¹ Total obligational authority as reflected in the latest approved Congressional Base Table of December 31, 2003.

² Includes \$8,200,000 emergency supplemental appropriated by the FY 2004 ABC Appropriations Act of January 10, 2004.

³ Safeguards & Security was to be offset in the amount of \$1,344,000 by reimbursable work security charges. It is anticipated that only \$844,000 in charges will be realized. Therefore, \$500,000 must be applied against other Defense Site Acceleration Completion programs.

PROPOSED REPROGRAMMINGS, RESTRUCTURINGS, AND APPROPRIATION TRANSFERS (EXAMPLE)

Format 5160

(Internal DOE Document)

U.S. Department of Energy
Detailed Reprogramming, Restructuring, and Appropriation Transfer Worksheet
(whole dollars)

1. **Date:** February 10, 2004
 2. **DOE Serial Number:** (provided by FDCT)
 3. **Type of Action:** Internal Reprogramming
 4. **Program Point of Contact:** John Swift, 3-2214
 5. **Appropriation Title & Symbol:** Weapons Activities 89X0240
 6. **Budget Office Point of Contact:** Jane Sharp, 6-3329
 7. **Budget Analysis Division Team Lead Concurrence** _____ **Date:** _____

8. Program Title	9. AFP Recipient Code	10. B&R Code	11. Fund Type	12. Total Obligational Authority	Proposed Change		15. Revised Obligational Authority
					13. New Obligational Authority	14. Prior Year Balances	

Program Requirements:

Readiness in Technical Base and Facilities

Construction:

03-D-123, Special Nuclear Material Component
 Requalification Facility
 Pantex Plant, Amarillo, TX

PX	39DP0920	TC	7,628,000	100,518	874,482	8,603,000
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Total, Program Requirements..... **100,518** **874,482**

Sources:

Campaigns

Readiness Campaigns

High Explosive Manufacturing
 Assembly/Disassembly

KS	DP08	23,649,000	(100,518)	(874,482)	22,674,000
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<i>16. Non-add PY balances detail</i>						
Appropriation Year	2004	DP0814010	TC		377,000	
Appropriation Year	2004	DP0814000	FS		325,482	
Appropriation Year	2004	DP0814010	TC		172,000	

Total, Source of Funds..... **(100,518)** **(874,482)**

17. Footnotes: ¹ Of this amount, \$56,000 is from recoveries of prior year obligations
² Of this amount, \$70,000 is derived from uncosted obligations

18. Description of Proposed Action:

Describe the Requirement – Explain why the reprogramming is necessary. Remember that well-developed justification strengthens the Department's position in obtaining Congressional approval or support.

Describe Impact to Source of Funds – Explain why the source of funds was selected and what are the real or potential impacts of shifting these funds to the required activity.

PROPOSED RESCISSION OF BUDGET AUTHORITY (EXAMPLE)

Rescission proposal no. RCY-XX

PROPOSED RESCISSION OF BUDGET AUTHORITY
(Report Pursuant to Section 1012 of P.L. 93-344)

Agency: Department of Energy
Bureau: National Nuclear Security Administration
Account: Office of Administrator (8930313)
New Budget Authority: \$325,866,799
Other Budgetary Resources: _____
Total Budgetary Resources: \$325,866,799
Amount proposed for rescission: \$1,865,000

Proposed appropriations language:

Of the funds made available under this heading in Public Law 108-7, \$1,865,000 is rescinded.

Justification:

The Office of Administrator appropriation supports the Federal personnel and resources necessary to plan, manage, and oversee the National Nuclear Security Administration (NNSA). The NNSA administers the nation’s defense nuclear security programs, including maintaining the safety, security, and reliability of the nations’ nuclear stockpile; detecting and preventing the proliferation of weapons of mass destruction; and providing the Navy with safe, militarily effective nuclear propulsion plants. The proposal would rescind \$1,865,000, thereby reducing the amount available for Federal salaries and other expenses. The proposed rescission is possible because of the accelerated attrition rate occurring as a result of the NNSA organizational re-engineering effort initiated in FY 2002.

Estimated programmatic effect: As a result of the proposed rescission, Federal outlays will decrease, as specified below. This will have a commensurate effect on the Federal budget deficit and, to that extent, will have a beneficial effect on the economy. These reductions can be absorbed within the available resources and would have a negligible impact on program direction activities.

Effect on Outlays (in thousands of dollars)					
<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>Total</u>
-1,772	-93	---	---	---	-1,865

DEFERRAL OF BUDGET AUTHORITY (EXAMPLE)

Deferral no. DCY-XX

DEFERRAL OF BUDGET AUTHORITY
Report Pursuant to Section 1013 of P.L. 93-344

Agency: Department of Energy
Bureau: National Nuclear Security Administration
Account: Defense Nuclear Nonproliferation (89X0309)
New Budget Authority: \$1,202,191,265
Other Budgetary Resources: 195,494,936
Total Budgetary Resources: \$1,397,686,201
Amount deferred for entire year: \$25,000,000

Justification: The deferral withholds all funds previously appropriated for nuclear facility security upgrades in the Former Soviet Union (FSU) for which there are no written agreements and associated performance plans signed by the U.S. government and the benefiting FSU country. Funds are deferred pending development and completion of such agreements and plans, including a description of the scope, cost and schedule for each upgrade, to ensure the nonproliferation and international security program is executed in the most effective and cost-efficient manner.

Estimated programmatic effect: None.

DEPARTMENTAL ELEMENTS TO WHICH DOE M 135.1-1A IS APPLICABLE

Office of the Secretary
Departmental Representative to the Defense Nuclear Facilities Safety Board
Energy Information Administration
National Nuclear Security Administration
Office of the Chief Financial Officer
Office of the Chief Information Officer
Office of Civilian Radioactive Waste Management
Office of Congressional and Intergovernmental Affairs
Office of Counterintelligence
Office of Economic Impact and Diversity
Office of Electricity Delivery and Energy Reliability
Office of Energy Efficiency and Renewable Energy
Office of Environment, Safety and Health
Office of Environmental Management
Office of Fossil Energy
Office of General Counsel
Office of Hearings and Appeals
Office of Human Capital Management
Office of the Inspector General
Office of Intelligence
Office of Legacy Management
Office of Management
Office of Nuclear Energy, Science and Technology
Office of Policy and International Affairs
Office of Public Affairs
Office of Science
Office of Security and Safety Performance Assurance
Secretary of Energy Advisory Board
Southeastern Power Administration
Southwestern Power Administration
Western Area Power Administration