

5100.12a BUDGET EXECUTION - DEPARTMENT OF ENERGY BASE TABLE

DOE-5100.12A BUDGET EXECUTION - DEPARTMENT OF ENERGY BASE
DOE-5100.12 TABLE

U.S. Department of Energy
Washington, D.C.

ORDER
DOE 5100.12A
5-14-92

SUBJECT: BUDGET EXECUTION - DEPARTMENT OF ENERGY BASE TABLE

1. PURPOSE. To describe the Department of Energy (DOE) base table, its development and maintenance during the fiscal year, and its relationship to other processes within the program planning and budget execution phases of the budget process.
2. CANCELLATION. DOE 5100.12, BUDGET EXECUTION - DEPARTMENT OF ENERGY BASE TABLE, of 3-12-84.
3. REFERENCES.
 - a. Title 31, U.S.C., sections 1517, 1342, 1514, which prohibits the authorizing of expenditures or contract obligations in excess of available funds, forbids the acceptance of voluntary service, prescribes the apportionment process, and requires the reporting violations of this section to the President and Congress.
 - b. Title 31, U.S.C., section 1301, which restricts the expenditure of funds to the purposes for which they are appropriated.
 - c. Annual authorization and appropriation acts which may contain specific guidance on Departmental funding as well as limitations on reprogramming, restructuring, and appropriation transfer actions.
 - d. Office of Management and Budget (OMB) Circular No. A-34, "Instructions on Budget Execution," part IV, which defines the apportionment process.
 - e. DOE 5160.1B, REPROGRAMMING, RESTRUCTURING, AND APPROPRIATION TRANSFER PROCEDURES, of 5-18-92, which establishes the policies and criteria for initiating any of these actions.
4. DEFINITIONS.

- a. Allottee. The head or other authorized employee of the Department who has been delegated authority to incur obligations pursuant to the term of an allotment.
- b. Appropriation. An act of Congress which permits Federal agencies to incur obligations and to make payments out of the Treasury for specified purposes. An appropriation usually follows enactment of authorizing legislation. An appropriation act is the most common means of providing budget authority.
- c. Appropriation (or Fund) Account. An account established in the Treasury to record amounts available to the Department for obligation and outlay.
- d. Appropriation Transfer. The withdrawal of budget authority or balances from one appropriation account for credit to another. An appropriation transfer, can be effected only when authority to do so is specifically provided in an appropriation or other act. An appropriation transfer requires the execution of an SF 1151, "Non-expenditure Transfer Authorization," to transfer funds on Treasury records and the submission of a reapportionment request, SF 132, "Apportionment and Reapportionment Schedule," to OMB.
- e. Authorization. Basic substantive legislation enacted by Congress which sets up or continues the legal operation of a Federal program or agency either indefinitely or for a specific period of time, or sanctions a particular type of obligation or expenditure within a program.
- f. DOE Base Table. A document which displays the budgetary resources available for obligation for operating expenses, capital equipment, and construction at a level of detail consistent with Congressional requirements. It is the controlling document which provides the basis for the DOE allotment and Approved Funding Program (AFP) system.
- g. Administrative Limitation. An upper limit placed on the amount of obligations or expenditures that may be incurred for a specific program, function, activity, or element of expense. This type of restriction is subject to Departmental, rather than statutory, rules and penalties. Funding ceilings can be imposed on DOE by Congress (e.g., Congressional conference reports), OMB (e.g., any executive branch directive containing an administrative limitation attached to an apportionment), or internal DOE management (e.g., ceilings on travel). Administrative limitations specified in AFPs

may not be exceeded.

- h. Legal Limitation. A restriction on the use or availability of funds that is placed on DOE in the form of public laws (e.g., appropriation acts) and apportionments from OMB. The basis for this type of limitation is title 31, U.S.C., section 1514, as amended and OMB Circular No. A-34. Legal limitations are identified on allotments only.
- i. Reprogramming. A reprogramming is the reallocation of funds from one budget activity, program, or function to another within an appropriation; any departure from a program as described in the Department's Congressional budget justification; or any use of funds for purposes different than that outlined by Congress in the appropriation or committee reports.
- j. Restructuring. An action that involves using the funds as originally intended in the Department's Congressional budget justification, but reporting the funds differently from the form and detail in which the funds were proposed by the President and appropriated by the Congress. Any format change to the DOE base table constitutes a restructuring action and requires that OMB and Congress be notified.
- k. Supplemental Appropriation. An act appropriating funds in addition to those in an annual appropriation act. Supplemental appropriations provide additional budget authority beyond original estimates for programs or activities for which the need for funds is too urgent to be postponed until enactment of the next regular appropriation act.

5. RESPONSIBILITIES.

- a. Chief Financial Officer shall: (1) establish and maintain the DOE base table and submit it quarterly to the appropriate Congressional committees; and (2) develop and maintain the allotment and AFP system to ensure that appropriate controls are established and transmitted to the DOE organizations which will execute the program funds.
- b. Allottees/Program Managers shall adhere to the funding controls, both legal limitations and administrative limitations, provided in the base table, allotments, and AFPs.

6. POLICY.

- a. The base table is established annually upon passage of the appropriation legislation. Prior to the start of the fiscal year, the base table is developed in accordance with the information contained in conference reports and appropriation legislation. In the absence of a conference report or legislation, the base table is developed using the latest information available from Congress for the new fiscal year, i.e., House and Senate reports.
- b. The base table provides a listing of the funds available for obligation at each control level, whether designated as a control level by Congress, OMB, or DOE, and the development and maintenance of the base table is essential to the initiation of and changes to allotments and AFPs. The development and maintenance of the base table and its integration into the allotment and AFP process provides assurance that all controls are maintained throughout the entire budget execution cycle.

7. BASE TABLE OVERVIEW.

- a. The base table displays, by appropriation, all obligational authority available to the Department. Title 31, section 1514 of the U.S.C., requires that obligations made against an appropriation do not exceed the total of the appropriation, the apportionment, or the allotment. The base table provides a tool to assist in controlling all obligational authority by setting forth individual appropriation totals as they have been apportioned by OMB and, within each appropriation, the line items which specify the use of funds as intended by Congress. The basis for establishment of the base table is the appropriation legislation since it is the final Congressional action which provides obligational authority. Additionally, any administrative limitation on the use or availability of funds establishes a policy with regard to those funds and may be reflected in the content and level of detail shown on the base table.
- b. The base table is the controlling document for the allotment and AFP system. All funds distributed throughout DOE by the allotment and AFP process are limited by the amounts in the base table. Attachment 1 provides an overview of the relationship of the base table to each phase of budget execution.
- c. Attachment 2 provides an overview of the various controls on fund availability which must be maintained. The types of controls are divided into legal limitations and administrative limitations. These controls may be imposed at a number of levels within the

Federal budget process, i.e., Congress, OMB, and DOE. Within DOE, controls are maintained within the allotment and AFP process.

8. BASE TABLE DEVELOPMENT.

- a. After the President submits the budget to Congress, the base table development process for that fiscal year begins. The line items, as they appear in the Congressional budget submission, become the line items for the initial base table. Base table line items are updated whenever Congressional action has changed the character of the line items as they originally appeared in the Congressional budget submission.
- b. During the January through June time period, the Office of Chief Financial Officer prepares the Budget and Reporting (B&R) classification structure for the upcoming fiscal year. After June, this structure will only be changed to reflect final Congressional action. This procedure assures a one-to-one correlation between the B&R classifications and the base table line items.
- c. Upon receipt of the conference report from Congress, final line item adjustments and dollar amounts are entered into the base table. Any subsequent changes to the base table requested by DOE requires compliance with DOE 5160.1B.
- d. The initial base table for the fiscal year is included in the call for initial approved funding program and allotment data. This call is issued prior to the beginning of the fiscal year and includes all information necessary to initiate the allotment and AFP process.
- e. Information on prior year unobligated balances for no-year or multi-year funds is not included in the base table until actual, year-end accounting data is available. Hence, prior year unobligated balances are not part of the initial base table.

9. BASE TABLE MAINTENANCE.

- a. Throughout the fiscal year, the base table showing Congressional control levels as they appeared in the conference report remains constant until subsequent action effects a change. Changes can result from any of the following: reprogrammings, restructurings, appropriation transfers, and supplemental/rescission appropriations.

- b. After Congress has completed action on a request for a reprogramming, restructuring, or appropriation transfer, DOE receives either verbal or written notification. Based on the information conveyed in the notification, the Office of Budget updates the base table to reflect the change in authority. For a supplemental appropriation, the appropriation act is the document which authorizes a change to the base table. After the base table is updated, the organizational elements may request changes to the AFPs and allotments to bring them into agreement with the latest revisions approved by Congress.
- c. The base table is updated with unobligated carryover balances for no-year or unexpired multi-year funds when actual, year-end accounting information is received.
- d. Attachment 3 is an example of the base table as it is maintained throughout the year. A separate column is provided for the following types of changes that may occur: reprogramming, restructuring, and supplemental appropriations. Appropriation transfers and rescissions are shown in the supplemental column.

BY ORDER OF THE SECRETARY OF ENERGY:

DONALD W. PEARMAN, JR.
Acting Director
Administration and Human
Resource Management

DOE-5100.12A/A1

ATTACHMENT 1 - BUDGET EXECUTION

ISSUE DATE: 05-14-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.12A BUDGET EXECUTION - DEPARTMENT OF ENERGY BASE
DOE-5100.12 TABLE

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 1 - BUDGET EXECUTION (PAGE 1 AND 2)
IS NOT INCLUDED IN DATABASE, DUE TO ITS FORMAT.

DOE-5100.12A/A2

ATTACHMENT 2 - ALLOTMENT AND APPROVED FUNDING PROGRAM CONTROLS

ISSUE DATE: 05-14-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.12A BUDGET EXECUTION - DEPARTMENT OF ENERGY BASE
DOE-5100.12 TABLE

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 2 - ALLOTMENT AND APPROVED FUNDING
PROGRAM

CONTROLS (PAGE 1 AND 2) IS NOT INCLUDED IN DATABASE, DUE TO ITS
FORMAT.

DOE-5100.12A/A3

ATTACHMENT 3 - DEPARTMENT OF ENERGY BASE TABLE

ISSUE DATE: 05-14-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.12A BUDGET EXECUTION - DEPARTMENT OF ENERGY BASE
DOE-5100.12 TABLE

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 3 - DEPARTMENT OF ENERGY BASE TABLE
(PAGE

1 AND 2) IS NOT INCLUDED IN DATABASE, DUE TO ITS FORMAT.