

5100.14a ALLOTMENT AND APPROVED FUNDING PROGRAM PROCESS

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DOE-5100.14

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ORDER
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SUBJECT: ALLOTMENT AND APPROVED FUNDING PROGRAM PROCESS

1. PURPOSE. To describe the Department of Energy (DOE) Approved Funding Program (AFP) and allotment process, and explain the system and procedures required to execute and control the budget during the fiscal year. The allotment and AFP process provides a system for the distribution of all obligational authority available to DOE, and provides a means to establish responsibility in ensuring that legal, Congressional, Office of Management and Budget (OMB), and Department-mandated control levels are not exceeded.
2. CANCELLATION. DOE 5100.14, ALLOTMENT AND APPROVED FUNDING PROGRAM PROCESS, of 9-17-86.
3. REFERENCES.
 - a. DOE 1360.1A, ACQUISITION AND MANAGEMENT OF COMPUTING RESOURCES of 5-30-86, which establishes Departmental policies and procedures for the acquisition and management of computing resources.
 - b. DOE 2200.5B, FUND ACCOUNTING, Chapter I, "Administrative Control of Funds," of 6-8-92, which establishes policies, procedures, and responsibilities for the administrative control of all appropriated funds, revolving funds, trust funds, and any other funds subject to limitations.
 - c. DOE 5100.12A, BUDGET EXECUTION - DEPARTMENT OF ENERGY BASE TABLE, of 5-14-92, which describes the 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.
 - d. DOE 5160.1B, REPROGRAMMING, RESTRUCTURING, AND APPROPRIATION TRANSFER PROCEDURES, of 5-18-92, which prescribes the policies,

criteria, and procedures for initiating reprogramming, restructuring, and appropriation transfer actions related to the DOE appropriation accounts.

- e. DOE 5500.6B, SHUTDOWN OF DEPARTMENTAL OPERATIONS UPON FAILURE BY CONGRESS TO ENACT APPROPRIATIONS, of 5-18-92, which establishes the procedures for the orderly shutdown of DOE operations in the absence of needed appropriations during a fiscal year.
- f. OMB Circular No. A-34, "Instructions on Budget Execution," of 8-26-85, which provides instructions on budget execution including apportionments, reapportionments, deferrals, proposed and enacted rescissions, systems for administrative control of funds, allotments, and reports on budget execution. All appropriations, funds, and other authorizations, except deposit funds, are subject to the instructions contained in this Circular.
- g. Title 31, U.S.C., Section 1535, "Agency Agreements," which provides for the transfer of appropriations to a Federal agency to finance the procurement by that agency of goods or services for another agency.
- h. Title 31, U.S.C., Section 1301, "Application of Appropriations," which restricts the expenditure of funds to the purposes for which they are appropriated.
- i. Title 31, U.S.C., Congressional Budget and Impoundment Control Act of 1974, sections 1020 and 1400-1407, which establishes the fiscal year to commence 10-1 and prescribes the rescission and deferral process.
- j. Title 31, U.S.C., Section 1514, "Administrative Division of Apportionments," which requires that obligations against an appropriation or fund be restricted to the amount of the apportionment or reapportionment, and that the agency head be able to fix responsibility for the creation of any obligation in excess of an apportionment or reapportionment.
- k. Title 31, U.S.C., Section 1517, "Prohibited Obligations and Expenditures, which prohibits making or authorizing expenditures or obligations in excess of available funds, and requires the reporting of violations of this section to the President and the Congress.

4. DEFINITIONS. See Attachment 1.

5. OVERVIEW.

- a. The approved funding program (AFP) and allotment process provides the system for the distribution of all obligational authority made available to DOE for the fiscal year. It is the culmination of the Federal budget process whereby the President submits the Department's budget to Congress; Congress appropriates the funds; and OMB apports the funds to the Department. At each stage in this process, 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 Department level to ensure that legal, congressional, OMB, and internal ceilings and limitations are not exceeded. Attachment 2 is a schema of this relationship.
- b. The allotment process is the means by which officials within the Department are delegated the authority to incur obligations within the amount specified on the allotment. The official document, HQ F 2260.2, "Advice of Allotment," transmits the obligational authority and displays any legal limitations imposed on the use of the funds. In general, allotments are issued to the Chief Financial Officer (CR-1) (for all program funds at Headquarters) and to the Heads of Field Elements. The allotment is the means by which the Department assigns responsibility under the administrative control of funds provision of 31 U.S.C. 1514.
- c. The approved funding program process provides a means for distributing program funding authority at a level of detail designed to achieve the optimal efficiency of program management. The AFP is the document that provides a detailed breakdown of the total amount of obligational authority shown on the allotment. It also displays by Departmental Element and appropriation account the total amount of obligational authority available for each budgetary control level. The AFP provides the following:
 - (1) The basis for the annual execution of programs as approved by Congress;
 - (2) Programmatic detail of allotted funds and cost guidance to the organizations that have administrative or technical responsibility for the execution of a program; and
 - (3) A control to ensure that funds are not distributed in excess of Base Table limitations.

- d. The approved funding program reflects the obligations that can be incurred for each program. However, the allotment provides the actual authority to incur obligations on behalf of the Department. The AFP is the programmatic financial guidance; the allotment is the financial authorization. Attachment 3 provides an overview of the allotment and AFP process.
- e. The approved funding program provides the basis for the preparation of the allotment. The amount shown on the "Advice of Allotment" form issued for each appropriation is equal to the total for all program funds included in the approved funding program for the same appropriation. Normally, allotments and approved funding programs are issued concurrently; the approved funding program represents the detailed breakdown of the allotment for purposes of program management.

6. RESPONSIBILITIES.

- a. Chief Financial Officer (CFO) shall:
 - (1) Provide staff review, approve, and issue all approved funding programs; and
 - (2) Prepare and issue allotments that are within the availability of funds provided by appropriations, apportionments, reimbursements, and other means.
- b. Heads of Headquarters Elements shall provide initial approved funding program input and monthly changes on a timely basis in accordance with the established schedules.
- c. Allottees shall carry out programs under their administrative control within the funds allotted and within legal limitations of time and purpose indicated in the allotment.
- d. Approved Funding Program Recipients shall conduct operations within the framework of the program and if, required by changing conditions, propose and justify appropriate revisions.

7. TIMING.

- a. The allotment and AFP process occurs on an established monthly cycle during the fiscal year. Initial allotments and AFP s are issued at the beginning of the fiscal year. Changes are processed on the monthly schedule shown in Attachment 4.

- b. Allotments are generally made for a period of 1 fiscal year. Changes are made whenever a revision to an AFP necessitates an increase or decrease in obligational authority. However, if due to unforeseen circumstances an "Advice of Allotment" form is required before the normal AFP cycle, the Office of Budget will issue an out-of-cycle allotment and AFP. (See page 23, paragraph 12.)

8. THE ALLOTMENT PROCESS. An allotment is the authority delegated by the Secretary, or designee, to Departmental employees to incur obligations within a specified amount, pursuant to OMB apportionment or reappportionment action or other statutory authority making funds available for obligation. Under the DOE system for administrative control of funds, allotments are issued at the highest practical organizational level consistent with effective and efficient management. The CFO is responsible for determining this level.

a. Determination of Allottees.

- (1) The number of allotments issued within the Department is confined to the minimum necessary to finance each activity at the highest practical level. Allotments are issued to the CFO (for all Headquarters activities) and to the Heads of Field Elements. The recipient of the allotment is responsible for ensuring compliance with the Department's administrative control of funds procedure.
- (2) To establish a new allottee, the following criteria must be met:
 - (a) The Office of Budget must determine that the establishment of a new allottee would be consistent with the Department's administrative control of funds procedures; and
 - (b) The proposed allottee must have accounting, budgetary, and procurement capability available. In addition, each DOE Field Office must provide written assurance to the Chief Financial Officer through the Office of Budget, Budget Execution Branch, that all of the criteria in Attachment 21 have been met to establish a new allotment holder.
- (3) A listing of allottees and AFP codes is maintained by the Office of Budget.

b. Availability of Obligational Authority.

- (1) The document that provides the obligational authority to organizational components is HQ F 2260.2, "Advice of Allotment," shown in Attachment 5. Allotments are prepared by the Budget Execution Branch and signed by the CFO or designee in accordance with DOE 2200.5B. One allotment per appropriation is issued to each responsible Departmental Element.
- (2) The "Advice of Allotment" form provides to the allottee the actual authority to incur obligations and make expenditures. The allotment will include legal limitations on obligations and any other legal limitations (e.g., limitations derived from public laws and OMB apportionments) imposed on the Department. The use of legal limitations will be kept to the minimum necessary to comply with statutory or OMB requirements. Violations of legal limitations are considered violations of 31 U.S.C. 1517.
- (3) Allotments are made on an annual basis showing the amount of obligational authority available for the year. However, allotments may be made to cover periods of less than 1 year for purposes of administrative control. Time limitations or programmatic restrictions contained in an OMB apportionment must be carried through to the corresponding allotment. For example, if funds are apportioned by OMB on a quarterly basis (referred to as a Category A apportionment), they must also be allotted on a quarterly basis. However, funds made available on a quarterly basis remain available until expended; the restriction merely applies to the limit that may be obligated for any one period of time. The same is true for programmatic restrictions (referred to as Category B apportionments) included in an apportionment. They become legal limitations that must be reflected on the allotment.
- (4) If no appropriation act has been approved by the President prior to 10-1, current year obligational authority will be allotted under the provisions of a continuing resolution. If there is neither an appropriation act nor a continuing resolution, then refer to DOE 5500.6B, SHUTDOWN OF DEPARTMENTAL OPERATIONS UPON FAILURE BY CONGRESS TO ENACT APPROPRIATIONS, of 5-18-92, for instructions.
- (5) An allottee may receive funds from more than one

appropriation. Under these circumstances, a separate allotment and AFP is issued for each appropriation or fund from which the allottee receives obligational authority. However, an allottee will receive only one allotment for each appropriation.

- (6) Total obligations must always be controlled so as not to exceed the lesser of the amount of the allotment or budgetary resources available. Because some allotments may contain obligational authority in the form of appropriation reimbursements based on anticipated reimbursements, those resources are not available to the allottee for obligation unless valid written orders and agreements for reimbursable work to be performed for other Federal agencies have been received, goods and services have been furnished and reimbursements have been earned, or advance payment from non-Federal entities has been received. (See OMB No. A-34, part III, section 31.3, for further discussion.)

c. Derivation of the Allotment Symbol.

- (1) The six-digit allotment symbol that appears on each "Advice of Allotment" form consists of three sections separated by hyphens: the first section is alpha, the last two are numeric, e.g., SF-24-91.
- (2) The first section, composed of two letters, designates the organization to receive the allotment. A list of allottees and AFP codes is maintained by the Office of Budget and is provided annually in the call for initial approved funding program and allotment data. For example, "SF" represents the DOE San Francisco Field Office.
- (3) The second section is composed of two digits: the first digit is the last digit of the fiscal year, and the second digit is the last digit of the appropriation symbol. For example, "2" represents FY 1992, and "4" represents appropriation 89X0224.
- (4) The third section is composed of two digits and designates the purpose or limitation for which the allotment is made. The following symbols designate each limitation:
 - (a) Operating Expenses and Plant and Capital Equipment (91);

- (b) Reimbursable Work for Non-Federal Entities (92);
- (c) Reimbursable Work for Other Federal Agencies (93);
- (d) Reimbursable Work - Use of Third-Party Receipts from Technology Transfer Activities (95);
- (e) Other (01).

d. Initial Allotments and Changes to Allotments.

- (1) Initial allotments are prepared by the Office of Budget on the basis of the initial AFP input received from the Headquarters Elements programmatically responsible for the funds. For operating expenses and reimbursable work for other Federal agencies, the "Advice of Allotment" form is prepared in the amount shown as obligational authority allotted on Format 343A, "Approved Funding Program Summary," of the consolidated AFP. The amount allotted, therefore, equals the sum of the amounts appearing as obligational authority allotted on all supplemental AFP's accompanying the consolidated AFP. For plant and capital equipment, the "Advice of Allotment" form is prepared in the amount shown as obligational authority allotted on Format 344A, "Approved Funding Program Summary for Plant and Capital Equipment."
- (2) Allotments are updated during the monthly cycle when an AFP is revised to the extent that a change in obligational authority is required. Allotments may be updated on an emergency basis in accordance with page 23, paragraph 12.
- (3) Attachment 5 is an example of a completed HQ F 2260.2, Advice of Allotment," and contains a description of the information.

e. Procedure for Withdrawal of Funds from Allottees. The withdrawal of funds from an allottee during a monthly AFP change could create a violation of 31 U.S.C. 1517, "Prohibited Obligations and Expenditures," if the funds had already been obligated. To prevent the program manager from withdrawing funds that have already been obligated by the allottee, the procedure outlined below must be followed:

- (1) Verification of Availability. Any Head of a Headquarters Element, or designee, or any other individual who requests a reduction in an allotment, must verify with the allottee or

designee that the funds being withdrawn from the allotment are not obligated and are available for withdrawal. This verification may be made in writing or by telephone. If made by telephone, a record of the conversation should be maintained by both parties.

(2) Certification of Availability.

- (a) Any Head of a Headquarters Element, or designee, or any other individual who requests a reduction in allotment, must certify on any request for an AFP change that the above verification has been performed. No AFP change will be processed without the required certification. On Format 341, "Proposed AFP Input Worksheet," the following certification is preprinted and requires only an authorizing signature to be in compliance with the above procedures:

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

- (b) The Budget Execution Branch (CR-131) maintains a list of the name or position of person(s) who are authorized by each allottee to verify the availability of funds.

(3) Procedures in the Event of Withdrawal of Unavailable Funds.

- (a) If an allottee receives a decrease in an allotment that would place the allotment in an overobligation status or deficiency situation, the Budget Execution Branch should be contacted immediately to provide assistance and guidance in resolving the potential overobligation status or deficiency situation on the allotment.
- (b) If a decrease in an allotment, which would not otherwise place the allotment in an overobligation status, results in an overobligation of a funding ceiling due to an AFP reduction, the allottee should inform the appropriate Headquarters Element of the situation, specifying the budget and reporting classification and appropriation(s). With this information the allottee and the Headquarters Element should be able to resolve the problem. If assistance is needed or if the problem

is not resolved, the Budget Execution Branch should be contacted.

- (c) An excessive or invalid reduction in a fund authorization (i.e., an erroneous withdrawal of funds in excess of the allotted or unobligated balance) is not of itself a violation, provided additional obligations are not authorized or incurred against the funds; or the withdrawn funds are immediately restored or made available, through deobligation, to the account from which withdrawn, in sufficient amount to cover obligations previously authorized or incurred.

9. **THE APPROVED FUNDING PROGRAM PROCESS.** The approved funding program (AFP) process is the means by which the Department's program funding is distributed to program managers and operation activities at a level of detail designed to maintain necessary controls while achieving the optimal efficiency of program management. The AFP is the document issued by the Office of Budget, normally on a monthly basis, that sets forth the funds available for obligation and expenditure in each appropriation account. The AFP displays by DOE component and appropriation account the total amount of obligational authority available for each program or budgetary control level; specifies in financial terms the operating expense and plant and capital equipment funds available for program execution; and reflects all funding control totals and funding ceilings required by the DOE base table and internal distribution decisions. Approved funding programs are issued for operating expenses, reimbursable work for other Federal agencies, and plant and capital equipment.

a. **Determination of Approved Funding Program Recipients.**

- (1) In general, Heads of Departmental Elements are recipients of a consolidated AFP for each appropriation from which they receive funds. In the field, a consolidated AFP is a plan distributed to an allottee, which comprises the total for the allottee organization and all components therein (e.g., DOE Field Offices and multiprogram laboratories) receiving funds from any particular appropriation. Consolidated AFP's that are issued to field elements are accompanied by an "Advice of Allotment" form. At Headquarters, Heads of Headquarters Elements will receive for each appropriation a consolidated AFP which comprises the total of all plans issued to the program organizations for which they are responsible, but it will not be accompanied by the "Advice of Allotment" form. A

single allotment by appropriation is issued to the CFO for all funds held at Headquarters. Funding control requirements, programmatic need, and organizational structure are factors in determining the recipients of AFP's.

- (2) Officials of divisions with the Headquarters Elements who have programmatic responsibilities, as well as multiprogram laboratories in the field, may receive supplemental approved funding programs. The supplemental is a specific subset of the consolidated approved funding program, and it contains the information relevant to the supplemental approved funding program recipient's activities. Each consolidated approved funding program may be comprised of a number of supplementals. The total of any one line item in all supplementals equals that line item in the consolidated approved funding program. The number of supplementals for any particular consolidated approved funding program depends on the organization involved. For example, a field element may receive a consolidated approved funding program showing the funding for its total operation as well as a supplemental for the DOE Field Office's own programs and a supplemental for each multiprogram laboratory under its purview. The supplemental approved funding program can be developed on an individual basis to aid organizations in the delineation of subcomponents of their organization to assist in program management.
- (3) Each official to whom an approved funding program is issued shall conduct programs within the funding and framework established in approved funding program and propose and justify appropriate revisions.
- (4) A listing of consolidated and supplemental approved funding program recipients is maintained by the Office of Budget.

b. Input to the Approved Funding Programs.

- (1) Approved funding programs are issued for operating expenses, reimbursable work for other Federal agencies, and plant and capital equipment funds. All input for the approved funding programs originates within Headquarters Elements (with the exception of input for the reimbursable work for other Federal agencies program and the reconciling transfers program that is received from the allottees). Each Headquarters Element is responsible for the allocation and

distribution of program funds through the allotment and AFP process to the operating activities responsible for the actual execution and administration of the program. The allocation of funds is based on the following:

- (a) Amounts available in the current DOE base table reflecting the latest congressional actions;
 - (b) Budget estimates received from field elements that reflect the needs of the Government-owned contractor-operated facilities as well as assessments of funding needs to fulfill program requirements directed by Headquarters Elements; and
 - (c) Headquarters Elements' determination of specific funding requirements for Departmental components.
- (2) All initial input and proposed changes to AFP's must be within the ceilings established by the current base table that displays all funds available for obligation at each congressional level and is the controlling document for the AFP process. When the obligational authority as contained in the base table has changed as a result of a reprogramming, restructuring, supplemental appropriation, or rescission, the base table is updated to reflect the change in authority. For a situation that requires an adjustment to the base table, the AFP change request should only be initiated after verification that the base table is updated. (Refer to DOE 5100.12A, BUDGET EXECUTION - DEPARTMENT OF ENERGY BASE TABLE, of 5-14-92.)
- (3) Program requirements may change throughout the fiscal year and require subsequent AFP changes. Every effort should be made to fund new or additional requirements within the ceiling established by the AFP prior to requesting any changes. In general, each time an increase is requested, an offsetting entry must be made to another activity within the same program before the request can be met. This ensures that no base table controls are exceeded by the change.
 - (4) Changes to AFP's are processed on a monthly schedule. When it becomes apparent that the objectives of a program cannot be met within the ceilings established in the AFP or that the objectives of a program can be met with savings, the AFP

recipient should request the Headquarters program organizations to change the funding in the AFP in the next AFP cycle.

- (5) The Budget Execution Branch receives AFP change requests only from Headquarters Elements. Requests from multiprogram laboratories are communicated through the appropriate field element. The field elements transmit all AFP change requests to the cognizant Headquarters Element.
- (6) Changes to an AFP do not necessarily require a change in the amount of obligational authority allotted. If the increases to a program in the AFP are equally offset by decreases to other activities in the same plan, the total amount of obligational authority allotted would not be changed; thus, no change to the "Advice of Allotment" form would be required.

c. Input Worksheets and Reports.

- (1) There are two types of worksheets used in the AFP process. Format 341 and Format 342 (Attachments 6 through 12) are not AFP's; they are program-oriented input worksheets for the production of AFP's. They contain estimates for each DOE program sorted by appropriation, Headquarters Element, and AFP recipient. Therefore, any one particular worksheet will contain the total funding for one program and one appropriation. Within that worksheet, each budget and reporting classification (B&R) is listed followed by a breakdown by AFP recipient. The level of detail by B&R shown on the worksheet, and subsequently the AFP's, is determined by the cognizant program manager in conjunction with the Budget Execution Branch. The Budget Execution Branch determines the highest acceptable level (the Congressional Control Level) while each program manager determines the additional, lower levels of detail required for program management. The Congressional Control Levels are published at the beginning of the fiscal year.
- (2) Format 343 and Format 344 are AFP's. Format 343 is used for operating expenses and reimbursable work for other Federal agencies AFP's, and Format 344 is used for plant and capital equipment AFP's. They contain the same information as Format 341 and Format 342; however, the information is sorted according to a different hierarchy. The AFP's contain

funding estimates by appropriation, AFP recipient, and program. For example, an AFP (Format 343 or Format 344) will contain the total funding by B&R for all programs funded from the same appropriation for that specific organization. These various programs and B&R's may have appeared on several different 341 and 342 formats, but they are all consolidated by the AFP recipient into a total plan for the appropriation.

d. Requests for Initial Approved Funding Programs and Changes to Approved Funding Programs.

- (1) In July the Office of Budget issues to the Headquarters Elements the call for initial approved funding program and allotment data for the succeeding fiscal year. The call includes the specific information needed for completing the initial input to the allotment and AFP process. AFP and allotment data are requested for all budgetary resources provided to the Department.
- (2) The controlling document for the AFP input is the initial DOE base table showing the amount of obligational authority available to the Department. The amounts included are based on the latest Congressional action to date which may be either the House or Senate reports or a conference report. The initial AFP's and allotments are issued on the basis of this information. The funds distributed in the AFP may not exceed the ceiling established in the base table; however the AFP may contain program activities at a lower level of detail than that shown on the base table. The inclusion of a level of detail lower than the base table is determined by individual program management needs. This detail provides program management with a tool to distribute resources at a level consistent with their respective program requirements for management guidance.
- (3) If there has been no substantial revision to the B&R classification structure for the new fiscal year, the initial AFP input can be accomplished using Format 341. If the B&R structure has changed significantly, the input is accomplished on AFP transcription sheets. The determination regarding the method of input for initial data is made by the Budget Execution Branch and is set forth in the call.
- (4) On a monthly basis, the Headquarters Elements that have programmatic responsibilities receive AFP turnaround input

documents. A new input worksheet for a particular program is only produced and distributed when an AFP change occurred in the previous month. These worksheets are as follows:

- (a) Format 341, "Proposed AFP Input Worksheet for Operating Expenses" (Attachment 6);
 - (b) Format 341, "Proposed Goods and Services on Order Input Worksheet" (Attachment 7);
 - (c) Format 341, "Proposed AFP Worksheet for Capital Equipment" (Attachment 8); and
 - (d) Format 342, "Proposed AFP Worksheet for Plant" (Attachment 9).
- (5) When it has been determined by AFP recipients and program managers that an AFP change is required, the following procedures are to be followed:
- (a) The proposed AFP change must be coded on the input worksheets provided by the Budget Execution Branch. For one program, in the absence of base table changes, the proposed AFP changes must net to zero except for the initial fiscal year input.
 - (b) The AFP change request should be accompanied by an adequate explanation for the request. (See page 16, paragraph 9e.) An explanation of change is not required for the initial input of AFP estimates.
 - (c) The proposed AFP input worksheets must be signed by the cognizant Head of a Headquarters Element or designee. All initial input must be submitted in compliance with the schedule published in the call for initial approved funding program and allotment data. All changes must be submitted in compliance with the monthly schedule to be included in the AFP. A schedule of events for the complete monthly AFP cycle is included in Attachment 4.
- (6) After the AFP data base has been established and/or updated using the input provided by the Headquarters Elements, the system will produce proposed AFP worksheets that are distributed to the Headquarters program divisions and the cognizant budget analysts in the Office of Budget for

verification and review. These proposed worksheets consist of:

- (a) Format 342, "Proposed AFP Worksheet for Operating Expenses" (Attachment 10):
 - (b) Format 342, "Proposed AFP Worksheet for Operating Expenses, Estimate of Costs, and Obligational Requirements" (Attachment 11);
 - (c) Format 342, "Proposed AFP Worksheet for Capital Equipment" (Attachment 12); and
 - (d) Format 342, "Proposed AFP Worksheet for Plant" (Attachment 9).
- (7) One copy of the AFP worksheet is returned to the originating Headquarters Element. The original input and two copies of the AFP worksheets are sent to the cognizant budget analyst who:
- (a) Reviews the draft Format 342 in conjunction with the Format 341 to ensure compliance with amounts in the base table; restrictions in appropriation or authorization language; accounting policy; budget policy; and OMB or legal restrictions. The explanation of change from the Headquarters Element is also reviewed at this time.
 - (b) Coordinates the resolution of any problems or errors with the responsible Headquarters Element.
 - (c) Obtains verbal concurrence from the Headquarters Element.
 - (d) Obtains the concurrence and signature of the responsible Office of Budget Branch Chief on the Format 342 and the explanation of change verifying that the proposed AFP has been reviewed and is in agreement with the approved base table.
 - (e) Retains one copy of each Format 342.
 - (f) Returns the approved Format 341, one copy of each Format 342 (signed), and the explanation of change to the Budget Execution Branch in accordance with the

established schedule.

- (g) If the budget analyst makes any changes to the Format 342, these changes are made through the Budget Execution Branch by submission of a new input document containing the appropriate authorizing signature. If made by telephone, a record of the conversation should be maintained by both parties.
- (8) Upon receipt of the signed Format 342 and the explanation of change, the Budget Execution Branch:
- (a) Produces management summary reports of the AFP data for review by the Director of Budget;
 - (b) Selects and produces consolidated and supplemental AFP's to be distributed to each DOE organization receiving program funds; and
 - (c) Prepares "Advice of Allotment" forms that accompany the consolidated AFP's and delegates the authority to incur obligations and expenditures.
- (9) The Director of Budget or designee approves and signs the AFP's and allotments, and they are subsequently issued by the Budget Execution Branch.
- e. Explanation of Change for Approved Funding Programs.
- (1) A narrative explanation of change is required when a significant change or adjustment is made to an AFP. The explanation provides information on actions that may affect total program funding or employment levels or which may portend a change of emphasis in a particular activity. This information is used to answer inquiries from Congress, OMB, the General Accounting Office, DOE management, and others regarding AFP changes.
 - (2) The budget analyst within the Budget Analysis Division is responsible for preparing the explanation of change, which must accompany the approved Format 342 when it is submitted to the Budget Execution Branch. The Headquarters Element with programmatic responsibility for the change being requested must provide to the budget analyst an explanation for the requested change. Each budget analyst determines the

extent of the explanation that must be provided by the Headquarters Element. This flexibility is essential because some elements will require a more detailed review of each change while others may fall within the guidelines for explaining only those changes determined to be significant. This information is used for preparing a narrative explanation for those changes defined as significant.

(3) An explanation of change is required for

- (a) Any change resulting from an approved revision to a DOE base table amount or line item as a consequence of a reprogramming, restructuring, supplemental appropriation, deferral, or rescission;
- (b) Any change to a legally or politically sensitive program; and
- (c) Any change that will affect employment levels in a Departmental Element.

(4) The above criteria apply to explanations of change for both operating expense and plant and capital equipment AFP changes. In addition to the above, explanations are required for plant and capital equipment changes under the following conditions:

- (a) For capital equipment, a major item of equipment line item is adjusted as follows:
 - 1 A major item of equipment (including automatic data processing equipment) of \$1,000,000 or more is established; or
 - 2 A change of \$500,000 or more is made to an existing line item.
- (b) For plant, there is a change to the funding for a prior year construction project.
- (c) For any change in current year funds allotted for a construction project, the explanation of change should explain the purpose of the change and the possible impact on the total estimated cost of the project. If it is necessary to increase the total estimated cost,

explanation should state that:

- 1 The increase is within the allowable cost growth limitation for that project;
 - 2 The increase either does not represent a change in scope, or that the change in scope has the necessary approvals; and
 - 3 The CFO, through the Director of Organization, Resources and Facilities Management (AD-10), concurs with the need for the increase in total estimated cost.
- (5) The following points should be included in all explanations of changes:
- (a) Major reason for the change (see page 16, paragraph 9e(3));
 - (b) Programmatic impact;
 - (c) Organizations and contractors being affected;
 - (d) New activities being initiated due to the changes; and
 - (e) Source of the funding:
 - 1 Reduction of another activity (the explanation of change should contain an identification of the activity being reduced and an explanation of the rationale for the reduction, e.g., postponement of a project);
 - 2 Release of OMB or DOE reserves; or
 - 3 Supplemental appropriation, reprogramming, restructuring, appropriation transfer, deferral, or rescission.
- (6) A minimum requirement for the explanation of change to be submitted to the Budget Execution Branch is the following statement signed by the cognizant Office of Budget Branch Chief:

"The proposed approved funding program" as reflected by the Format 342, "Estimate of Cost and Obligational Requirements," has been reviewed and is in agreement with the approved base table."

This requirement can be met by submitting an explanation of change form which contains only the appropriation name and symbol, program name, and signature of the budget branch chief. This must be submitted even if one of the AFP changes require an explanation as defined on page 10, paragraph 9b.

(7) Attachment 13 is an example of an explanation of change.

f. Input of Approved Funding Program Data for "Reimbursable Work for Other Federal Agencies" Program.

(1) Reimbursable work for other Federal agencies is work performed under orders placed with DOE by other Federal agencies. Funds are apportioned by OMB to DOE in anticipation of reimbursements from other Federal agencies. No reimbursable work agreement shall be accepted or obligated until the funds for the anticipated requirement are included in an AFP and "Advice of Allotment" form. Further, no reimbursable work may be obligated or performed until either valid written orders and agreements for reimbursable work to be performed for other Federal agencies have been received, or goods and services have been furnished to other Federal agencies and reimbursements have been earned.

(2) Initial input for reimbursable work AFP is based on the estimates of reimbursable work for other Federal agencies, which are obtained through the field budget call process. The AFP's for reimbursable work are produced and distributed in accordance with the procedures described on page 9, paragraph 9.

(3) Reimbursable work for other Federal agencies AFP's are issued at the same time as operating expense AFP's. All instructions applicable to operating expenses are also applicable to reimbursable work for other Federal agencies.

g. Input of Approved Funding Program Data for Interoffice Reconciling Transfers. An Interoffice (between DOE field elements) reconciling transfer is a transfer of fund cost between two allottees without the actual transfer of cash and is included in

all reconciliations of fund cost incurred with payments and obligations. It requires an AFP change. An intra-office (within a DOE Field Office) reconciling transfer does not have any dollar restrictions, nor does it require an AFP change.

- (1) Requests for interoffice reconciling transfer should be submitted to the Budget Execution Branch in the format provided in Attachment 14, "Input of Reconciling Transfers." All requests for changes in the amounts of reconciling transfers must be submitted to the Budget Execution Branch as required for inclusion in the following month's AFP. All input should be consolidated into one submission per month from each AFP recipient.
- (2) Interoffice reconciling transfers are requested by the ordering office (normally the office giving up the obligational authority). Consequently, only requests for interoffice reconciling transfers from the ordering organization will be accepted for input into the AFP. In this respect, the ordering office determines the appropriation and amount of the transfer.
- (3) The following criteria must be met in order for an interoffice reconciling transfer to be included in AFP's and allotments.
 - (a) The amount of the interoffice reconciling transfer must be \$500,000 or more. This does not preclude the use of cash for amounts exceeding \$500,000. The office performing the work has the option of requesting that an interoffice reconciling transfer be used.
 - (b) The transfer is being requested for specifically known requirements.
 - (c) The performing office requires obligational authority prior to performing the work.
 - (d) The estimate for the transfer must have been coordinated between the ordering and performing offices.

10. **APPROVED FUNDING PROGRAM REPORTS.** AFP's are issued for operating expenses, reimbursable work for other Federal agencies, and plant and capital equipment. Each designated AFP recipient will receive a complete set of reports for each appropriation in which program funding

has been provided. AFP's are issued on a monthly schedule for all programs in which there has been a current month funding change. The following reports are produced.

a. Operating Expenses and Reimbursable Work for Other Federal Agencies.

- (1) Format 343A, "Approved Funding Program Summary," shows total funding available to the AFP recipient for each program with any necessary adjusting items to arrive at the total obligational authority available. (See Attachment 15.)
- (2) Format 343B, "Detailed Estimate of Costs to be Incurred," contains program funding at a lower level of detail to support the totals shown on Format 343A. This report also shows funding by specific contractor identification. (See Attachment 16.)
- (3) Format 343J, "Estimate of Cost and Obligational Requirements," shows the obligational authority available to each AFP recipient at designated control levels. This report shows the cost and goods and services on order components of the obligational authority available at each program level. In addition, unobligated balances for the prior fiscal year may be shown as memo entries. The Department's funding ceilings are shown on this report with the following symbol (see Attachment 17):

"O = Fund Ceiling--obligation control level not to be exceeded."

b. Plant and Capital Equipment AFP Reports.

- (1) Format 344A, "Approved Funding Program Summary for Plant and Capital Equipment," summarizes the funding available by program for capital equipment and construction to arrive at the total obligational authority available to the AFP recipient. (See Attachment 18.)
- (2) Format 344B, "Planned Obligations for Capital Equipment," contains program funding at a lower level of detail for capital equipment to support the totals shown on Format 344A. This report also shows funding by specific contractor identification. (See Attachment 19.)

- (3) Format 344C, "Planned Obligations by Construction Project," contains the funding available for each specific construction project within the program totals shown on Format 344A. (See Attachment 20.)

c. Consolidated and Supplemental Approved Funding Program Reports.

- (1) A consolidated AFP is issued to major Departmental Elements. The consolidated AFP for each appropriation includes all program funds available to the organization. For example, at a field element the consolidated AFP includes all funding for the field element as well as all funding for multiprogram laboratories under the purview of the DOE Field Office. At Headquarters, the Head of the Headquarters Element will receive a consolidated AFP which includes all program funds available to each program office under his or her purview.
- (2) The supplemental AFP provides a breakdown by organizational subcomponent of the information in a consolidated AFP. The supplemental AFP consists of the same report formats and report numbers as the consolidated plan. Supplemental AFP's are issued as a service by the Office of Budget in order to provide primary organizational breakdowns of the program funding provided to the Head of a Departmental Element. A field element may be responsible for funding provided to several multiprogram laboratories; for example DOE Chicago Field Office has the Ames, Argonne, and Brookhaven National Laboratories. A supplemental AFP is issued for each multiprogram laboratory as well as the program funding remaining at the DOE Field Office. Thus, there are four supplemental AFP's that are merged to arrive at a total consolidated AFP for the DOE Field Office. At Headquarters, supplemental AFP's are issued to each program element designated by the Head of the Headquarters Element. Supplemental AFP's are not required by the Office of Budget; they are issued at the request of the Departmental Element.
- (3) Consolidated AFP's issued to DOE Field Offices are accompanied by HQ F 2260.2, "Advice of Allotment," for the total amount of obligational authority shown on the consolidated AFP. Consolidated AFP's issued to Headquarters Elements are not accompanied by an Advice of Allotment form. The allotment for all program funds remaining at Headquarters is issued to the CFO in accordance with DOE 2200.5B, Chapter 1.

11. ALLOTMENT AND APPROVED FUNDING PROGRAM LIMITATIONS.

- a. There are two types of limitations or controls maintained by the allotment and AFP system. These are legal limitations and funding ceilings.
- b. HQ F 2260.2, "Advice of Allotment," provides the actual authority to incur obligations and establishes the obligational limit that may not be exceeded. This is a legal limitation, i.e., a limitation imposed on the Department by Congress in the form of a public law or by OMB in the apportionment process. Violations of legal limitations are considered violations of 31 U.S.C. 1517 and must be reported in accordance with the procedure outlined in DOE 2200.5B, Chapter 1. The use of legal limitations is kept to the minimum necessary to comply with statutory and OMB guidance.
- c. The funding ceiling or control levels shown in the AFP are upper limits placed on the amount of obligations or expenditures that can be incurred for a specific program, function, activity, or element of expense. Funding ceilings in the AFP are used to denote the congressional control levels that cannot be exceeded. Funds issued at the control level will be indicated by the following footnote: "Fund ceiling--obligation control level not to be exceeded." Changes to congressional control levels can be accomplished only through reprogramming action. Where changes to control levels are deemed necessary, reference should be made to DOE 5160.1B. Exceeding any level of detail included in the AFP below these control levels while not exceeding the total control will not result in a Departmental violation. Lower levels of B&R detail in the AFP are shown at the discretion of the Headquarters program element as a tool for program management and execution and, as such, should not be exceeded without the concurrence of the responsible program element.
- d. Although funding ceilings may not be exceeded, they differ from legal limitations because violations of funding ceilings are not necessarily violations of 31 U.S.C. 1517. Violations of funding ceilings are violations of DOE 2200.5B, Chapter 1, and must be reported immediately to the Chief Financial Officer. Exceeding a funding ceiling may result in a statutory violation at the DOE level. In those instances where a funding ceiling is exceeded but does not result in an antideficiency violation, the individual may be subject to appropriate administrative disciplinary action.

12. MAJOR ITEMS OF AUTOMATIC DATA PROCESSING EQUIPMENT.

- a. Prior to the beginning of the fiscal year, the Director of Administration and Human Resource Management (AD-1) selects for Headquarters review a number of proposed acquisitions of major items of ADP equipment. The items to be reviewed by Headquarters are recommended by the Office of Information Resources Management Policy, Plans, and Oversight (AD-24). Capital equipment and operating expense funds budgeted for ADP items that have been selected for Headquarters review cannot be obligated until written approval is obtained from AD-1. Such approvals will normally be in the form of either:
 - (1) The approval of a clearance document; or
 - (2) A delegation of authority to a field element to approve the clearance document based on approval of an implementation plan submitted in accordance with DOE 1360.1A.
- b. By August of each year, the Budget Execution Branch, Office of Budget, receives notification of the major ADP items selected for Headquarters review by the Director of Administration and Human Resource Management. These major items of equipment are footnoted with the letter "H" in the appropriate capital equipment (Format 344B) and operating expense (Format 343B) AFP's.
- c. Each ADP line item footnoted with the letter "H" indicates that approval by AD-1 is required prior to the obligation of the funds. This footnote is not removed from the AFP when approval occurs; therefore, the "H" is not indicative of the status of the approval function. It is a memorandum entry to the cognizant AFP recipient that funds for the acquisition of the particular major AFP items are not to be obligated without the approval of Headquarters.

13. EMERGENCY ALLOTMENTS.

- a. Emergency (or interim) allotments are issued when it is determined that a funding change is required and that it would be detrimental to a program, function, or activity to wait for the regular monthly AFP cycle to process the change. Requests for emergency allotments must follow the same basic procedures and include the same information as required for normal allotment and AFP changes, only on a more accelerated and less formal basis. The following process must be followed.
 - (1) The Headquarters program organization must submit a request through the appropriate Office of Budget Branch Chief through

the Director of Budget Analysis to the Director of Budget. The request must include an explanation of the nature of the emergency and must be signed by the Head of a Headquarters Element or designee. The following information normally required for allotment or AFP changes must be included in the request:

- (a) Appropriation symbol and title;
 - (b) Budget and Reporting Classifications;
 - (c) Organizations being increased;
 - (d) Organizations being decreased;
 - (e) Contractor identification; and
 - (f) Dollar amount of changes (specify cost change or Goods and Services on Order change).
- (2) The cognizant Office of Budget Branch Chief must indicate concurrence/nonconcurrence with the proposed change.
 - (3) The Director of Budget; Deputy Director of Budget (CR-11); Director of Budget Operations (CR-13); or Director of Budget Analysis (CR-14) must indicate approval of the proposed change.
- b. If these steps are followed, the Chief of Budget Execution has been delegated the authority to sign interim or emergency allotments on behalf of the individuals listed above in paragraph 13a(3). In any case, the branch chief should be certain that a bona fide urgent need exists and that such requests are kept to a minimum. Yearend panic requests to merely "dump" funds for obligation will not be construed as bona fide requests.

14. ADVANCE NOTIFICATION OF ALLOTMENT AND APPROVED FUNDING PROGRAMS

CHANGES. Any correspondence that is intended to notify allottees of a pending allotment or AFP change must be in compliance with the following instructions:

- a. The correspondence must have the concurrence of the Budget Execution Branch. Concurrence by telephone is acceptable. The Budget Execution Branch verifies that an AFP change request has

been received from the responsible program element and is being processed during the current AFP cycle; or follows up to ensure that the change is included in the following month's AFP.

- b. The correspondence cannot authorize obligations in advance of the "Advice of Allotment" form. The correspondence may only provide programmatic guidance and authorization to proceed short of obligation. The following statement must be included in the advance notification: "Obligations may not be incurred until the 'Advice of Allotment' form is received."
- c. These instructions apply to all correspondence, whether originating within the Office of Chief Financial Officer or within Headquarters program elements.

15. OPERATING IN THE ABSENCE OF AN APPROPRIATION ACT. In those instances where the Congress fails to pass an appropriation act by 10-1 for the new fiscal year, DOE may operate under the terms of a continuing resolution passed by Congress to provide limited, interim funding. If Congress neither passes an appropriation act nor passes a continuing resolution, the Department may be left in a no-funds situation that requires operating under the provisions of OMB Bulletin No. 80-14, "Shutdown of Agency Operations Upon Failure by the Congress to Enact Appropriations," which is implemented by DOE 5500.6B.

- a. Operating Under a Continuing Resolution. A continuing resolution is legislation enacted by the Congress to provide budget authority for specific ongoing activities in cases where the regular fiscal year appropriation for such activities has not been enacted by the beginning of the fiscal year. The continuing resolution usually specifies a maximum rate at which the Department may incur obligations, based on the rate of the prior year, the President's budget request, or an appropriation bill passed by either or both Houses of Congress.
 - (1) Upon passage of a continuing resolution by Congress, the Budget Execution Branch requests from Treasury an estimated appropriation warrant to cover the amount of funding provided to the Department under the terms of the continuing resolution. Under the provisions of a continuing resolution, funds may or may not be apportioned by OMB.
 - (2) At this time, Approved Funding Programs (AFP's) have already been prepared for the entire amount of new budget authority expected to be provided in the appropriation legislation.

These AFP's are issued, but the "Advice of Allotment" issued in conjunction with the AFP is restricted to the amount permitted under the terms of the continuing resolution. The funds provided by the allotment may be applied in any proportion throughout the AFP. However, the funds may not be used to:

(a) Exceed any limitations or provisions specified in the terms of the continuing resolution; or

(b) Exceed any control levels established in the AFP.

(3) Additional information pertaining to operating under a continuing resolution will be provided by the Office of Budget as necessary to ensure the orderly execution of program funds during this period.

b. Operating Under a No-Funds Situation. The Attorney General of the United States issued an opinion on 4-25-80, that the language and legislative history of the Anti-Deficiency Act unambiguously prohibit Department officials from incurring obligations in the absence of appropriations. Essentially, in the absence of new appropriations, the Department may incur no obligations that cannot lawfully be funded from prior appropriations unless such obligations are otherwise authorized by law. If there are no prior year funds, the Department may incur, under authority of the Anti-Deficiency Act, obligations as necessary for orderly termination of the Department's function. DOE 5500.6B, SHUTDOWN OF DEPARTMENTAL OPERATIONS UPON FAILURE BY CONGRESS TO

ENACT

APPROPRIATIONS provides more information for operating under this condition. However, when this situation occurs, the following actions are taken:

(1) All unobligated balances from prior years' appropriations are withdrawn from allottees;

(2) AFP recipients are requested to provide to the Budget Execution Branch estimates of the minimum funding necessary to operate for a specified period of time; and

(3) The unexpired, prior year unobligated funds that were initially withdrawn are redistributed equitably among allottees within the same appropriation to meet minimum needs (e.g., salaries and benefits).

16. TRANSFER APPROPRIATIONS. Section 1535 of the Anti-Deficiency Act provides for the transfer of appropriations to a Federal agency to finance the procurement by that agency of goods and services for another agency. A written agreement showing the purpose and amount to be transferred is completed by both agencies prior to preparation of an SF-1151, "Non-expenditure Transfer Authorization," by the transferring agency. The Department of Treasury accomplishes the actual transfer of funds based on the SF-1151 and forwards an accomplished copy of the SF-1151 to the receiving agency. Use of transfer appropriations by DOE is limited to instances where no other reimbursement method will suffice to obtain the required services. Any office considering a request for a transfer appropriation should contact the Director of Financial Policy (CR-20) to obtain assistance in identifying other financial methods that can be used in lieu of transfer appropriations. No transfer appropriations will be processed without the approval of the CFO.

a. Transfers to Another Agency.

- (1) For transfers to another agency, the Director of Departmental Accounting and Analysis prepares the SF-1151, "Non-expenditure Transfer Authorization," and submits it to the Department of the Treasury. When an accomplished copy of the SF-1151 is received by the CFO from Treasury indicating that the funds have been transferred, a copy is submitted to the Budget Execution Branch for preparation of an Advice of Transfer Authorization and an AFP. The Budget Execution Branch reduces the allotment of the transferring program and sets the funds aside in a transfer advice as being not available for obligation by DOE since the other agency is authorized to use the funds.
- (2) The AFP issued in conjunction with the "Advice of Transfer Authorization" contains the detailed plan for the work being performed by the other agency. It consists of the same reports as described on pages 20 and 21, paragraphs 10b and c.
- (3) When any or all of an appropriation made to another Federal agency in the current year or a prior fiscal year is to be returned to DOE, the other Federal agency prepares an SF-1151. After processing the form, the Department of the Treasury transmits one copy of the accomplished SF-1151 to DOE, Office of Departmental Accounting and Financial Systems Development (CR-40), who will then forward a copy to the

Office of Budget. Based upon the SF-1151, the Budget Execution Branch revises the current AFP of the office involved, and issues an "Advice of Transfer Authorization" reducing the transfer authority granted in the current fiscal year by the amount of the returned appropriation. The unused funds are returned to the allottee for use, provided that the funds have not expired.

b. Transfers from Another Agency.

- (1) After entering into an agreement with the transferring agency, the program element within DOE to receive the funds prepares a DOE F 2100.1, "Request for Allotment of Funds for Transfer Appropriations and Other Special Accounts," for submission to CR-40 pending receipt by CR-40 of an accomplished copy of the SF-1151 as prepared by the transferring agency. When the SF-1151 is received from Treasury, CR-40 will forward a copy of DOE F 2100.1 to the Office of Budget for preparation of an allotment and AFP. The allotment issued pursuant to the transfer provides the authority to obligate the funds.
- (2) When any portion of an amount transferred to DOE is to be returned to the transferring agency, the office returning the funds prepares an SF-1151 and DOE F 2100.1 for submission to CR-40. CR-40 forwards one copy of each report to the Office of Budget. The Budget Execution Branch then revises the AFP of the office involved.
- (3) Prior to submission to the Office of Budget, CR-40 will indicate on DOE F 2100.1 whether the unobligated allotment is sufficient to cover the return of funds.

BY ORDER OF THE SECRETARY OF ENERGY:

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

DOE-5100.14A/A1

ATTACHMENT 1 - DEFINITIONS

ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS DOE-5100.14

DEFINITIONS

1. ACCRUED COST refers to the formal recognition of the incurrence of cost when goods and services are received, produced, consumed, or otherwise applied to operations, programs, or projects, whether or not cash payment has been made.
2. ALLOTMENT is the authority delegated by the head or other authorized employee of an agency to agency employees to incur obligations within a specified amount pursuant to an OMB apportionment or reapportionment action or other statutory authority making funds available for obligations. Allotments convey legal limitations and are made on HQ F 2260.2, "Advice of Allotment."
3. APPORTIONMENT describes a distribution made by OMB of amounts available for obligation in an appropriation or fund account. The distribution makes amounts available for time periods, programs, activities, projects, objects, or combinations thereof. The amounts apportioned limit the obligations that may be incurred.
4. APPROPRIATION is an act of Congress that 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.
5. APPROPRIATION (OR FUND) ACCOUNT refers to an account established in the Treasury to record amount available to the Department for obligation and outlay.
 - a. One-year Accounts are available for obligation only during a specified fiscal year and expire at the end of that time.
 - b. Multiple-year Accounts are available for a specified period of time in excess of one fiscal year.

- c. No-year Accounts are available for obligation for an indefinite period of time, usually until the objectives for which the authority was made available are attained.
6. APPROVED FUNDING PROGRAM refers to a document issued to program managers and operating activities setting forth the funds available for obligation and expenditure in each appropriation account. It specifies the funding ceilings applicable to each program, subprogram, or activity. Approved funding programs (AFP's) for operating expenses and plant and capital equipment are issued monthly.
 7. AUTHORIZATION is the 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.
 8. BASE TABLE describes a document that displays budgetary resources available for obligation by the Department at a level of detail consistent with congressional requirements. It is the controlling document that provides the basis for the DOE allotment and approved funding program system.
 9. BUDGET AND REPORTING CLASSIFICATIONS describe the coding structure that parallels Departmental activities and programs. This structure is used for the execution of the budget; the reporting of actual obligations, costs, and revenues; and the controlling and measuring of actual versus budgeted performance.
 10. BUDGET AUTHORITY is the authority provided by law to enter into obligations that will result in immediate or future outlays of Government funds. The basic forms of budget authority are appropriations, contract authority, and borrowing authority. Authority may be classified by the period of availability (one-year, multiple-year, no-year), by the timing of congressional action (current or permanent), or by the manner of determining the amount (definite or indefinite).
 - a. Period of Availability. (See Attachment 1, page 1, paragraph 5.)
 - b. Timing of Congressional Action.
 - (1) Current Authority refers to the budget authority enacted by Congress in or immediately preceding the fiscal year in which it becomes available.

- (2) Permanent Authority is the budget authority that becomes available as the result of previously enacted legislation (substantive legislation or prior appropriation act) and does not require current action by the Congress. Authority created by such legislation is considered to be "current" in the first year in which it is provided and "permanent" in succeeding years.

c. Determination of Amount.

- (1) Definite Authority describes the authority that is stated as a specific sum at the time the authority is granted.
- (2) Indefinite Authority is the authority for which the amount is not stated but is to be determined by subsequent circumstances, such as an appropriation of all or part of the receipts from a certain source.

d. Balances of Budget Authority.

- (1) Obligated Balance includes the amount of obligations already incurred for which payments may or may not have been made.
- (2) Unobligated Balance designates the portion of budget authority that has not yet been obligated. In one-year accounts, the unobligated balance expires (i.e., ceases to be available for obligation) at the end of the fiscal year. In multiple-year accounts, the unobligated balance may be carried forward and remain available for obligation for the period specified. In no-year accounts, the unobligated balance is carried forward indefinitely until specifically rescinded by law or until the purposes for which it was appropriated have been accomplished.
- (3) Unexpected Balance is the amount of budget authority unspent and still available for outlays in the future.

11. BUDGET OUTLAYS include the dollar amounts of checks issued, letter-of-credit withdrawals, or other payments made (including advances to others), net of refunds and reimbursements. The total budget outlay consists of the sum of the outlays from appropriations and funds, less offsetting receipts. The terms "expenditure" and "net disbursement" are frequently used interchangeably with the term "outlay."

12. **CHANGE IN GOODS AND SERVICES ON ORDER** describes an adjustment that represents the bridge between program costs and obligations. Change in goods and services on order represents "undelivered orders" or the value of goods and services for which the funds have been obligated, but the goods and services have not been received. As such, it includes the portion of prepayments and advances made to contractors and other Government agencies that represents future deliveries of goods and services.
13. **CONTINUING RESOLUTION** refers to legislation enacted by Congress to provide budget authority for specific ongoing activities in cases where the regular year appropriation for such activities has not been enacted by the beginning of the fiscal year. The continuing resolution usually specifies a maximum rate at which the Department may incur obligations based on the rate of the prior year, the President's budget request, or an appropriation bill passed by either or both Houses of the Congress.
14. **CONTRACT AUTHORITY** describes a form of budget authority under which contracts or other obligations may be entered into prior to an appropriation or in excess of amounts otherwise available in a revolving fund. Contract authority does not provide funds to pay the obligations and thus requires a subsequent appropriation or the use of collections to liquidate the obligations. Appropriations to liquidate contract authority are not classified as budget authority since they are not available for obligation. Section 401 of the Congressional Budget Act of 1974 limits new contract authority, with few exceptions, to the extent or amount provided by appropriation acts.
15. **FUNDING CEILING** designates 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, OMB, or internal Departmental management (e.g., ceilings on travel). Funding ceilings specified in AFP's may not be exceeded.
16. **GENERAL PLANT PROJECTS**. Defined on page VI-20, paragraph 2h, DOE 2200.6, as miscellaneous minor new construction projects of a general nature, the total estimated costs of which may not exceed the congressional authorization of \$1.2 million per project. GPP are necessary to adapt facilities to new or improved production techniques, to effect economies of operations, and to reduce or eliminate health, fire, and security problems. These projects provide for design or construction (or both); other capital alterations and additions; and improvements to land, building, and utility systems, and they may

include the construction of small new buildings, replacements or additions to roads, and general area improvements.

- a. By their nature, general plant projects are difficult to detail in advance. The estimated cost are preliminary in nature. Changing requirements, emergencies, and contingencies arising subsequent to the submission of the budget may force changes in scope, the deletion of projects, or the addition of new projects.
- b. These projects provide for design and/or construction; other capital alterations and additions; and improvements to land, buildings, and utility systems. These projects include construction of small new buildings; replacement of or additions to roads; and general area improvements. The cost of installed equipment is included when it is an integral part of the project.
- c. General plant projects funding is not intended to be used in incremental segments to construct larger facilities. Care should be exercised to ensure that each specific project is a discrete, stand alone entity. Each project is to result in the delivery of a complete and usable facility.
- d. In those occasional instances where design is funded in one fiscal year and the construction is funded in the next fiscal year, every effort should be made to complete the construction as early as possible. It is imperative that an audit trail be maintained at the executing office to verify compliance with the cost limitation and incremental funding prohibitions.

17. **LEGAL LIMITATION** describes a restriction on the use or availability of funds that is placed on DOE in the form of public laws (e.g., appropriation bills) and apportionments from OMB. The basis for this type of limitation is section 1514 of the Revised Statutes, as amended, and OMB Circular No. A-34. Legal limitations are identified on allotments.

18. **MAJOR ITEM OF EQUIPMENT** is any item of capital equipment not related to construction or a group of automatic data processing (ADP) components (e.g., a computer system) having a total estimated purchase value of \$1,000,000 or more, including related capitalizable costs. (Note: The determining factor for a major item of equipment is the estimated purchase value of the item(s) regardless of whether the actual method of acquisition is purchase, lease, or some combination of the two. Thus, a leased item of equipment is a major item of equipment if the estimated purchase equivalent value of the item is \$1,000,000 or more,

even if the annual lease cost is less than \$1,000,000.)

19. TOTAL OBLIGATIONAL AUTHORITY available to the Department consists of all new budget authority plus the unexpired, unobligated balances brought forward from previous years for obligation; and, reimbursements authorized to be credited to a specific account or fund during the fiscal year. (See Attachment 1, page 2, paragraph 10.)
20. RECONCILING TRANSFER refers to an interoffice transaction for the transfer of fund costs between two operating activities without the actual transfer of cash. Reconciling transfers are reflected in the approved funding program of both the authorizing and performing offices.
21. REIMBURSEMENTS are the sums received by the Government for commodities sold or services furnished either to the public or to another Government account that are authorized by law to be credited directly to a specific appropriation or fund account. These amounts are deducted from the total obligations incurred (and outlays) in determining net obligations (and outlays) for such accounts.
22. REPROGRAMMING is the utilization of funds in an appropriation account for purposes other than those contemplated by the Congress during appropriation action. Reprogramming differs from appropriation transfer which is prohibited unless specifically authorized by statute. Reprogramming actions result where there is:
 - a. Any departure from a program baseline as described in the Departmental base table and amplified in congressional reports (House, Senate or conference) accompanying authorization and appropriation acts; or
 - b. Any significant programmatic departure from that described in congressional budget narrative justifications (as approved by OMB and Congress) and congressional testimony (including questions and answers submitted for the hearing record). These departures may be identified as:
 - (1) The reallocation of funds from one activity, program, function, or project to another within an appropriation. Most of these actions normally result in base table changes. However, there may be changes that qualify as reprogramming actions but do not result in base table changes.
 - (2) The use of funds for purposes other than those presented to

and approved by Congress, such as a new start within a generic line or a significant change in scope.

- (3) The adjustment of activities involving areas of known congressional special interests, concerns, or sensitivities.

23. **SUPPLEMENTAL APPROPRIATION** describes an appropriation enacted as an addition to the regular annual appropriation act. Supplemental appropriations provide additional budget authority beyond original estimates for programs or activities (including new programs authorized after the date of the original appropriation act) for which the need for funds is too urgent to be postponed until the next regular appropriation.

24. **TOTAL ESTIMATED COST** of a construction project is the gross cost of the project, including the cost of land and land rights; engineering, design, and inspection costs; direct and indirect construction costs; and initial equipment necessary to place the plant or installation in operation.

25. **TRANSFER APPROPRIATION** is a separate account established to receive (and subsequently obligate and expend) allocations from an appropriation of another Federal entity. These accounts carry symbols identified with the original appropriation.

26. **TRANSFER BETWEEN APPROPRIATION ACCOUNTS (APPROPRIATION TRANSFER)** is a transaction that, pursuant to law, withdraws budget authority or balances from one appropriation account and credits it to another appropriation account.

27. **TRUST FUNDS** are funds collected and used by the Government for carrying out specific purposes and programs according to the terms of a trust agreement or statute.

DOE-5100.14A/A2

ATTACHMENT 2 - ALLOTMENT AND APPROVED FUNDING PROGRAM CONTROLS

ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS DOE-5100.14

**** 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-5100.14A/A3

ATTACHMENT 3 - BUDGET EXECUTION ALLOTMENT AND APPROVED FUNDING

ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 3 - BUDGET EXECUTION ALLOTMENT AND
APPROVED

FUNDING PROGRAM PROCESS (PAGE 1 AND 2) IS NOT INCLUDED IN
DATABASE,

DUE TO ITS FORMAT.

DOE-5100.14A/A4

ATTACHMENT 4 - ORGANIZATIONAL RESPONSIBILITIES AND SCHEDULE FOR
ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 4 - ORGANIZATIONAL RESPONSIBILITIES
AND

SCHEDULE FOR APPROVED FUNDING PROGRAMS AND ALLOTMENTS (PAGE 1
AND 2)

IS NOT INCLUDED IN DATABASE, DUE TO ITS FORMAT.

DOE-5100.14A/A5

ATTACHMENT 5 - EXAMPLE OF HQ F 2260.2, ADVICE OF ALLOTMENT

ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 5 - EXAMPLE OF HQ F 2260.2, ADVICE OF
ALLOTMENT (PAGE 1) IS NOT INCLUDED IN DATABASE, DUE TO ITS FORMAT.

1. The circled numbers and descriptions below correspond to those on the
preceding example.

- (1) Issued to. Name of the DOE official to whom the allotment is
issued (allottee). This individual has primary responsibility to
ensure that the terms of the allotment are followed and that
funding limitations are not exceeded.
- (2) Date. On which allotment is signed and issued.
- (3) Allotment Symbol. This is described on page 6, paragraph 7c,
"Derivation of the Allotment Symbol."
- (4) Change Number. The change number for the initial allotment in a
series is "ORIGINAL," and all subsequent allotments in the series
contain a change number beginning with the number 1.
- (5) Appropriation Title, Appropriation Symbol, and Limitation Symbol.
- (6) Authorized by. Signature and typed name of the authorizing
official (Controller, Assistant Controller, Director of Budget, or
designee).
- (7) Fiscal Year 19CY. Fiscal year in which allotment is effective.
- (8) Amount allotted on the previous "Advice of Allotment" in the
series. This is blank on the initial "Advice of Allotment."
- (9) Amount of the initial allotment or the increase on the current
allotment in the series.

(10) Amount of decrease on the current allotment in the series.

(11) Total available for obligation which is computed as $8 + 9 - 10 = 11$.

(12) Any breakdown listed in this section represents a legal restriction on the obligation and/or disbursement of the allotted funds.

2. All amounts appearing on the "Advice of Allotment" (the total of each individual column) are available for obligation and expenditure.
3. The Remarks section contains a reference to the approved funding program. Any other comments, as required, are included in this section.
4. The "Advice of Allotment" contains a preprinted statement that obligations and expenditures made under the allotment are subject to the provisions of the Anti-Deficiency Act.
5. The distribution of copies of the "Advice of Allotment" is:
 - a. Original and gold copy - to the allottee;
 - b. Pink copy - working copy in the Budget Execution Branch; and
 - c. Green copy - file copy in the Budget Execution Branch.

DOE-5100.14A/A6

ATTACHMENT 6 - EXAMPLE OF FORMAT 341, PROPOSED AFP INPUT
WORKSHEET

ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 6 - EXAMPLE OF FORMAT 341, PROPOSED
AFP

INPUT WORKSHEET FOR OPERATING EXPENSES (PAGE 1 AND 2) IS NOT
INCLUDED IN DATABASE, DUE TO ITS FORMAT.

DOE-5100.14A/A7

ATTACHMENT 7 - EXAMPLE OF FORMAT 341, PROPOSED GOODS AND SERVICES
ON

ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 7 - EXAMPLE OF FORMAT 341, PROPOSED
GOODS AND

SERVICES ON ORDER INPUT WORKSHEET (PAGE 1 AND 2) IS NOT INCLUDED
IN

DATABASE, DUE TO ITS FORMAT.

DOE-5100.14A/A8

ATTACHMENT 8 - EXAMPLE OF FORMAT 341, PROPOSED AFP INPUT
WORKSHEET

ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 8 - EXAMPLE OF FORMAT 341, PROPOSED
AFP

INPUT WORKSHEET FOR CAPITAL EQUIPMENT (PAGE 1 AND 2) IS NOT
INCLUDED

IN DATABASE, DUE TO ITS FORMAT.

DOE-5100.14A/A9

ATTACHMENT 9 - EXAMPLE OF FORMAT 342, PROPOSED AFP WORKSHEET FOR
ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 9 - EXAMPLE OF FORMAT 342, PROPOSED
AFP

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

DOE-5100.14A/A10

ATTACHMENT 10 - EXAMPLE OF FORMAT 342, PROPOSED AFP WORKSHEET FOR
ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 10 - EXAMPLE OF FORMAT 342, PROPOSED
AFP

WORKSHEET FOR OPERATING EXPENSES (PAGE 1 AND 2) IS NOT INCLUDED
IN

DATABASE, DUE TO ITS FORMAT.

DOE-5100.14A/A11

ATTACHMENT 11 - EXAMPLE OF FORMAT 342, PROPOSED AFP WORKSHEET FOR
ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 11 - EXAMPLE OF FORMAT 342, PROPOSED
AFP

WORKSHEET FOR OPERATING EXPENSES, ESTIMATE OF COSTS, AND
OBLIGATIONAL

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

DOE-5100.14A/A12

ATTACHMENT 12 - EXAMPLE OF FORMAT 342, PROPOSED AFP WORKSHEET FOR
ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 12 - EXAMPLE OF FORMAT 342, PROPOSED
AFP

WORKSHEET FOR CAPITAL EQUIPMENT (PAGE 1 AND 2) IS NOT INCLUDED IN
DATABASE, DUE TO ITS FORMAT.

DOE-5100.14A/A13

ATTACHMENT 13 - EXPLANATION OF CHANGE FOR OPERATING EXPENSES,
ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 13 - EXPLANATION OF CHANGE FOR
OPERATING
EXPENSES, CAPITAL EQUIPMENT, AND CONSTRUCTION PROJECTS (PAGE 1
AND 2)

IS NOT INCLUDED IN DATABASE, DUE TO ITS FORMAT.

DOE-5100.14A/A14

ATTACHMENT 14 - EXAMPLE OF INPUT OF RECONCILING TRANSFERS

ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 14 - EXAMPLE OF INPUT OF RECONCILING
TRANSFERS

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

DOE-5100.14A/A15

ATTACHMENT 15 - EXAMPLE OF FORMAT 343A, APPROVED FUNDING PROGRAM

ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 15 - EXAMPLE OF FORMAT 343A, APPROVED
FUNDING PROGRAM SUMMARY (PAGE 1) IS NOT INCLUDED IN DATABASE,
DUE TO ITS FORMAT.

Format 343A contains a summary, at the program level, of the planned costs contained in Format 343B. It provides a reconciliation of program costs incurred and goods and services on order to total obligational authority for the purpose of relating the planned costs contained in Format 343B to the total funds allotted and available for obligation. The descriptions provided below correspond to each element shown on the example.

1. Program Costs Incurred contains a summary by program of the detailed, cost-based plan contained in Format 343B, and provides a total for all program costs.

Less: Revenues Applied contains revenues/reimbursements from any of the programs included in the AFP. This amount is subtracted from the total program costs.

2. Changes in Inventories (not currently used).
3. Changes in Goods and Services on Order contains the total change in the balance of uncosted obligations.
4. Appropriation Reimbursements Earned provides the estimated obligational authority being created by the agency's receipt of reimbursements.
5. Reconciling Transfers contains the net amount of fund cost transfers to and from other AFP recipients.
6. Total Obligations equals total program costs as adjusted by items 2 through 5 above.
7. FY PY Unobligated Balance Brought Forward is a memorandum entry since it

is already included in total obligational authority. Total obligational authority less unobligated authority equals the new obligational authority for the fiscal year.

8. Transfer Appropriations (not currently used - refer to page 24, paragraph 16 for an explanation).
9. Less: Amount not Allotted contains the total of any amounts appearing in the column titled Reserves, and represents a decrease in the amount allotted.
10. Obligational Authority Allotted equals total obligations less amounts in reserve.

DOE-5100.14A/A16

ATTACHMENT 16 - EXAMPLE OF FORMAT 343B, DETAILED ESTIMATE OF COSTS

ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 16 - EXAMPLE OF FORMAT 343B, DETAILED
ESTIMATE OF COSTS TO BE INCURRED (PAGE 1) IS NOT INCLUDED IN
DATABASE, DUE TO ITS FORMAT.

Format 3438 contains the cost-based AFP at the level of detail required for financial planning and program management. The level of detail shown is determined by the responsible Headquarters program organization. However, the cost plans cannot be at a level of detail higher than the base table level of detail. The circled numbers and descriptions correspond to those shown on the example.

- (1) The columns encompassed by this indicator contain the budget and reporting (B&R) number title. Following the budget and reporting classification title, each line item for which costs have been allocated contains a contractor identification code indicating the intended use of the funds.
- (2) The columns titled Current Plan, Change, and Approved Plan contain the current, the change, and the approved cost-based plan. Successively higher-level subtotals up to the program level are included within Format 343B. It is the subtotals by programs which appear on Format 343A.

DOE-5100.14A/A17

ATTACHMENT 17 - EXAMPLE OF FORMAT 343J, ESTIMATE OF COST AND

ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 17 - EXAMPLE OF FORMAT 343J, ESTIMATE
OF
COST AND OBLIGATIONAL REQUIREMENTS (PAGE 1) IS NOT INCLUDED IN
DATABASE, DUE TO ITS FORMAT.

Format 343J contains a breakdown of the current year allotment (obligational authority allotted from DOE Format 343A) into planned costs and changes in goods and services on order at a level of detail consistent with congressional controls as shown on the base table and program management requirements. This detail cannot be at a higher level than the base table, but it can be as detailed as the program manager requests. The circled numbers and descriptions correspond to the elements noted on the example.

- (1) Allocation of FY 19CY Allotment contains the amount of obligational authority corresponding to each B&R line item. The amount appearing in this column equals the program cost adjusted by changes in goods and services on order. The total of this column equals the total obligational authority allotted on Format 343A.
- (2) FY 19PY Unobligated Balance is a memorandum entry of the carryover authority since it is already included in (1). The total of this column equals the amount shown as the unobligated balance brought forward on Format 343A.
- (3) FY 19CY Costs displays, for each B&R line item, the planned costs as shown on Format 343B. Since Format 343J may be at a higher level of detail than Format 343B, the costs appearing in Format 343J are rolled up to the particular B&R. The total of this column equals the amount shown as total program costs on Format 343A.
- (4) Goods and Services on Order consists of separate columns for the ending balance, beginning balance, and change according to the following formula:

Change in goods and services on order = Ending Balance - Beginning Balance.

The change amount is shown on Format 343A.

(5) Total Obligational Authority Allotted is computed as follows:

Total Obligational Authority = Cost +/- Change in goods and services on order.

This is the amount which is actually made available for obligation on the "Advice of Allotment" and which ties to the obligational authority allotted as shown on Format 343A.

(6) Footnote: "O - Funding Ceiling - Obligation control level not to be exceeded."

DOE-5100.14A/A18

ATTACHMENT 18 - EXAMPLE OF FORMAT 344A, APPROVED FUNDING PROGRAM

ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 18 - EXAMPLE OF FORMAT 344A, APPROVED
FUNDING

PROGRAM SUMMARY FOR PLANT AND CAPITAL EQUIPMENT (PAGE 1) IS NOT
INCLUDED IN DATABASE, DUE TO ITS FORMAT.

Format 344A contains a summary at the program level of planned obligations for capital equipment and planned obligations by construction project. It also provides a reconciliation of planned obligations to the obligational authority allotted. The descriptions below correspond to the elements shown on the example.

1. Planned Obligations consist of a summary by program of the obligation based plans contained in Format 344B and Format 344C. A separate subtotal is provided for capital equipment and for construction.
2. Transfer Appropriations not currently used - refer to page 26, paragraph 16.
3. Less: Amounts Not Allotted contains amounts appearing under the column titled Reserves and represents a decrease in the amount allotted resulting from DOE or OMB reserves.
4. Obligational Authority Allotted equals the total of planned obligations, less any amounts held in reserve. This is the amount which is actually made available for obligation on the "Advice of Allotment."

DOE-5100.14A/A19

ATTACHMENT 19 - EXAMPLE OF FORMAT 344B, PLANNED OBLIGATIONS FOR
ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 19 - EXAMPLE OF FORMAT 344B, PLANNED
OBLIGATIONS FOR CAPITAL EQUIPMENT (PAGE 1) IS NOT INCLUDED IN
DATABASE, DUE TO ITS FORMAT.

Format 344B contains the obligation-based AFP for capital equipment at a level of detail required for financial planning and program management. The level of detail shown is determined by the responsible Headquarters program organization. However, in no case will the level of detail be higher than the base table. The circled numbers and descriptions correspond to the elements noted on the example.

- (1) This column contains the BAR number and title for all line items in the report.
- (2) CID/MIE contains the Contractor Identification Number (CID) indicating the specific contractor and the Major Item of Equipment (MIE) number. Page 23, paragraph 12, "Major Items of ADP Equipment," provides further information. The Budget Execution Branch maintains a list of MIE numbers.
- (3) Current Plan, Change, and Approved Plan columns contain the current, the change, and the approved obligation-based plan. The line items to which obligations have been allocated are at a level of detail consistent with program management requirements. Successively higher subtotals up to the program level are included within Format 344B. It is the subtotals by program which appear on Format 344A.
- (4) Major Item of Equipment Recap contains a summary of all items of equipment identified by a unique MIE number. A major item of equipment number is required for:
 - a. Any item of capital equipment not related to construction which has an estimated cost of \$1,000,000 or more including design, installation, transportation, and so forth.

- b. An ADP (computer) component or group of components (e.g., computer system) having a total estimated purchase cost of \$1,000,000 or more, including related capitalizable costs.

- (5) Total Estimated Cost is the total amount authorized for a specific MIE.
- (6) Prior Years' Obligations contains actual accounting data. Until the actual obligations are available from the prior fiscal year, the amount shown in the AFP is the amount allotted for that prior year followed by the letter "Y." A separate number included immediately above this number equals any actual obligations from years prior to that. When actual data becomes available for the prior year, both of these numbers are consolidated to equal total actual obligations.
- (7) Current Years' Obligations contains the same obligation plan as that contained in the body of Format 344B for the particular MIE.
- (8) Future Years' Obligations equals total estimated cost less amounts previously allotted. It is the amount authorized, but not appropriated.

DOE-5100.14A/A20

ATTACHMENT 20 - EXAMPLE OF FORMAT 344C, PLANNED OBLIGATIONS BY
ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

**** DATABASE NOTE:

ATTACHMENT OF ATTACHMENT 20 - EXAMPLE OF FORMAT 344C, PLANNED
OBLIGATIONS BY CONSTRUCTION PROJECT (PAGE 1) IS NOT INCLUDED IN
DATABASE, DUE TO ITS FORMAT.

Format 344C contains the obligation-based AFP for construction projects at
the level of detail required for financial planning and program management;
however, in no case will the level of detail be higher than the base table.
The circled numbers and descriptions below correspond to the elements noted
on the example.

- (1) Construction Project Number and Title contains the unique six-digit
construction project identifier and project title. The construction
project number may include three digits in parenthesis which is the
subproject number. This is used when a construction project is funded
in two or more AFPs.
- (2) Current Total Estimated Cost represents the congressionally authorized
cost by individual construction project. In the absence of an
authorization bill, this column contains the latest total estimated cost
which substantiates or is associated with the appropriation. This is
the latest information relayed to Congress from DOE in a formal
submission; i.e., the budget submission, House or Senate mark returned
from the authorization committee, or a draft authorization.
- (3) This column consists of three elements, each of which is listed
separately within the report, and which are described below.

Excess Utilized (E) is a nonfund cost which represents the dollar
value which can be assigned to materials (including buildings and
equipment) that are classified as excess to one construction
project and available for use in another project. If excess
materials are used in a project, the cost of those materials is
subtracted from the total planned obligations. The funds which are
made available as a result of using excess materials are removed

from the current construction project and may be used for another project or placed in a reserve for project overruns.

Plant, Engineering, and Design (P) represents funds obligated and costed for the initial phases of a construction project: plant, engineering, and design. Plant, engineering, and design is contained in a separate budget and reporting code within an AFP until it is fully obligated and fully costed. At that time, it is moved to the program budget and reporting code which contains the associated construction project.

Future Years (F) represents funds that have been authorized, but not appropriated. This amount equals the total estimated cost less any amount appropriated for the project in the current year or prior years.

All three of these elements reduce the amount of the allotment (or the total of the allotment plus amounts held in reserve).

- (4) Prior Years Obligations contain the actual accounting data for this construction project. Until the actual accounting information from the prior year is received, the amount shown in the AFP is the amount allotted in the preceding year followed by the letter "Y." A separate number included immediately above this equals any actual obligations for all other prior years. When actual data becomes available for the prior year, both of these numbers are consolidated to equal total actual obligations.
- (5) Planned Obligations--Current Year contains the amount of the allotment, the amount in reserve, and the total. This is computed as Total = Allotment + Reserves.

The following relationship exists among the data elements in Format 344C:

$$\begin{aligned} &\text{Reserves} + \text{Current Year Allotment} + \text{Prior Year} \\ &\text{Obligations} + \text{Excess Utilized} + \text{Plant,} \\ &\text{Engineering, and Design} + \text{Future Years} = \text{Total Estimated Cost} \end{aligned}$$

An individual construction project remains in Format 344C until it is fully obligated and fully costed.

DOE-5100.14A/A21

ATTACHMENT 21 - CRITERIA FOR ESTABLISHMENT OF NEW DOE ALLOTMENT

ISSUE DATE: 05-18-92

LAST CHANGE:

CHANGE DATE:

DOE-5100.14A ALLOTMENT AND APPROVED FUNDING PROGRAM
PROCESS

DOE-5100.14

CRITERIA FOR ESTABLISHMENT OF NEW DOE ALLOTMENT HOLDER

1. A justified need must be demonstrated which would result in the improvement of control, efficiency, or effectiveness over the present funds control system.
2. A documented funds control system approved by the Office of Budget should be established and include:
 - (a) An organization chart showing segregation of functions and responsibilities between certifying officials and those incurring or recording obligations and expenditures.
 - (b) A narrative description of the funds control system operation including a functional flow chart; an explanation of the use as well as copies of the forms used in the funds control process; and a designation of officials by title authorized to certify available funds.
 - (c) Desk procedures for handling and processing allotments and approved funding programs; for certifying funds available; and for processing and recording commitments and obligations.
 - (d) A list of current individuals holding positions authorized to certify funds available. This list must be updated by memo from the DOE Field Office Manager to the Director of Budget (CR-10), if personnel changes occur.
3. DOE Field Office operations should include procedures for:
 - (a) Reconciling of totals in the funds control system to totals in the most recent Advice of Allotment.
 - (b) Ensuring the legal restrictions on the Advice of Allotment are not violated.

- (c) Accepting and approving reimbursable agreements from other Federal or Non-Federal entities.
 - (d) Ensuring all available funds allotted are made available for obligation.
 - (e) Ensuring all commitments, obligations, and expenditures are promptly reported and recorded.
 - (f) Reviewing monthly financial reports to detect legal or administrative funds control violations for immediate reporting to the Chief Financial Officer.
 - (g) Ensuring commitments (reservations) are cleared in a timely manner.
 - (h) Ensuring outdated obligations are detected and cleared in a timely manner.
 - (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 that provides a clear segregation of authorities, duties, and responsibilities between individuals responsible for funds control, personnel, procurement, program, and site or facility operations.
 - (c) Distribution of written, approved, funds control and office operating procedures to all appropriate individuals involved in the funds control function.
 - (d) Supervisory oversight and management practices to ensure that the funds control procedures are followed.
 - (e) Security procedures and storage systems to ensure only authorized officials have access to funds control and funds certification records, documents and forms control.
 - (f) Access to DISCAS capabilities.
 - (g) Computer hardware and software capable of accessing the Office of Budget Funds Distribution System.