

## **APPENDIX A**

### **EXHIBITS**

Assumptions shown in the exhibits are for illustrative purposes only.

	BUDGET EXECUTION/ACCOUNTING	AUDIT EVALUATION	FINANCIAL MANAGEMENT SYSTEMS
Congress	Act on supplementals, deferrals, rescissions, and, if required, reprogrammings. Monitor programs (ad hoc).	Establish reporting requirements. Conduct oversight. Request audits and reviews from GAO and others.	Create appropriations account structure, Enact statutes governing money, finance and management.
OMB	Apportion budget authority, Initiate and process deferrals and rescission requests. Review supplementals. Monitor agency performance. Process reports of violations of authority. Project outlays.	Oversight by budget examiners. Mandate evaluations by agencies.	Approve agency regulations for administrative control of funds. Issue Circulars on procurement, ADP, and current Financial problems. Sit on JFMIP.
DEPT/AGENCY	Execute budget. Monitor execution. Report to central agencies. Manage daily operations.	Conduct internal audits and evaluations. Respond to OMB & Congressional inquiries.	Design and implement financial management systems, prepare financial reports for internal & external purposes.
TREASURY	Government's banker. Cash & debt management. Exercise Fund control. Match agency outlays against spending authority.	None	Maintain government-wide accounting systems. Produce government-wide financial reports. Sit on JFMIP
GAO	Review and report on impoundment. Conduct claims settlements.	Review federal programs & operations. Audit financial statements of government corporations & audit selected Congressional activities.	Prescribe accounting principles & standards. Approve agency accounting systems. Develop standard terms for federal fiscal, budgetary & program-related data. Identify & specify the needs of Congress for fiscal, budgetary and program data. Sit on JFMIP.

Note: JFMIP = Joint Financial Management Improvement Program

Fiscal year:

**SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE**

AGENCY	APPROPRIATION OR FUND TITLE AND SYMBOL		
DESCRIPTION	Amount on Latest SF 132	Agency Request	Action by OMB
<b>BUDGETARY RESOURCES</b>			
<b>Budget authority:</b>			
1A	Appropriation .....		
1B	Borrowing authority.....		
1C	Contract authority.....		
1D	Net transfers (+ or -).....		
1E	Other.....		
<b>Unobligated balance:</b>			
2A	Brought forward October 1.....		
2B	Net transfers, actual (+ or -).....		
2C	Anticipated transfers (+ or -).....		
<b>Spending authority from offsetting collections (gross):</b>			
Earned			
3A1	Collected.....		
3A2	Receivable from Federal sources.....		
Change in unfilled customers' orders (+ or -)			
3B1	Advance received.....		
3B2	Without advance from Federal sources.....		
3C	Anticipated for rest of year, without advance.....		
Transfers from trust funds:			
3D1	Collected.....		
3D2	Anticipated.....		
<b>Recoveries of prior year obligations:</b>			
4A	Actual.....		
4B	Anticipated.....		
5	<b>Temporarily not available pursuant to .....</b>		
<b>Permanently not available:</b>			
6A	Cancellations of expired and no-year accounts (-).....		
6B	Enacted rescissions (-).....		
6C	Capital transfers and redemption of debt (-).....		
6D	Other authority withdrawn (-).....		
6E	Pursuant to Public Law 108-7(-).....		
6F	Anticipated rest of year (-).....		
7	<b>Total budgetary resources.....</b>		
<b>APPLICATION OF BUDGETARY RESOURCES</b>			
<b>Apportioned</b>			
Category A: Memorandum Obligations:			
8A1	First quarter .....		
8A2	Second quarter.....		
8A3	Third quarter.....		
8A4	Fourth quarter.....		
Category B:			
8B1	(1)		
8B2	(2)		
8B3	(3)		
8B4	(4)		
8B5	(5)		
9	<b>Withheld pending rescission.....</b>		
10	<b>Deferred.....</b>		
11	<b>Unapportioned balance of revolving fund.....</b>		
12	<b>Total budgetary resources.....</b>		
Submitted _____			
Apportioned _____			
Date: _____			

CHECKLIST FOR INITIAL APPORTIONMENTS

DATE: \_\_\_\_\_

BUREAU: \_\_\_\_\_

ACCOUNT NAME: \_\_\_\_\_

ACCOUNT SYMBOL: \_\_\_\_\_

1. Has Budget Officer initialed a copy of the request?
2. Are the Account Name and Symbol correct?
3. Are the Agency and Bureau names correct?
4. Are amounts shown in column two only?
5. Does line 2a equal line 9 and 10 from prior year's final S.F. 133 or if it is a preliminary estimate is it identified as "est." in the stub column?
6. If lines 1d and/or 2b are shown, are they footnoted to explain each transfer in and out?
7. If entries are shown on lines 3a, 3b, and/or 3c are they footnoted to show a breakdown of reimbursements or receipts by agency?
8. Are significant variations between requested quarterly amounts explained?
9. Do entries on lines 1 through 6 equal the entry on line 7?
10. Do the entries on lines 8 through 11 equal the entry on line 12?
11. Does line 7 equal line 12?
12. Is a quarterly and monthly financial plan supporting the request attached to the request?
13. If a financial plan is not attached, has the Office of Budget given an exemption?
14. Are the original and two copies included for transmittal to the Office of Budget?

CHECKLIST FOR REAPPORTIONMENT

DATE: \_\_\_\_\_

BUREAU: \_\_\_\_\_

ACCOUNT NAME: \_\_\_\_\_

ACCOUNT SYMBOL: \_\_\_\_\_

1. Has Budget Officer initialed a copy of the request?
2. Are the Account Name and Symbol correct?
3. Are the Agency and Bureau names correct?
4. Does column 1 agree exactly with column 3 of latest approved S.F. 132, including any amounts automatically apportioned?
5. Does line 1a, column 2 equal total appropriation enacted through 7 to date?
6. Are any changes between column 2 and column 1 for lines 1b through 7 explained?
7. Does the entry on line 2a, column 2 agree with the final S.F. 133 for the prior year? If not, does the stub entry show "est."?
8. If the reapportionment request is proposed because of changes to lines 1b, 1c, 1d, 2, 3, or 4, is a reapportionment required by section 44.4 of OMB Circular A-34?
9. Are amounts shown on lines 3a and 4a footnoted or otherwise identified as to the period covered?
10. Do entries on lines 1 through 6 equal the entry on line 7?
11. Do the entries on line 8 through 11 equal the entry on line 12?
12. Does line 7 equal line 12?
13. Is a quarterly and monthly supporting the request attached to the request?
14. Are actual obligations incurred shown by quarters an/or for each category B item?
15. Do actual obligations shown for closed quarters agree with corresponding S.F. 133's?

16. Are actual obligations shown for less than a full quarter and/or for category B items footnoted to show the period covered?
17. For category A requests, are revisions proposed for current and future quarters only?
18. Do requested changes for quarterly amounts and/or category B items include an explanation of the proposed change?
19. Are proposed changes to lines 9 and 10 accompanied by the appropriate report?
20. Are requests anticipating the need for supplemental appropriation footnoted according to Section 43.2 of OMB Circular A-34?
21. If appropriate, are an original and three copies of a signed statement by the agency head regarding the need for a supplemental or deficiency apportionment included with the request?
22. Are the original and two copies of the request included for transmittal to the Office of Budget?

TIME SCHEDULE FOR APPORTIONMENTS

<u>TYPE OF ACTION</u>	<u>DUE DATE</u>
Apportionment to cover budget authority not resulting from Current action of Congress, including permanent appropriations, public enterprise funds, unobligated balances, estimated recoveries, and estimated reimbursements	August 21
Initial apportionment for accounts where all budgetary resources depend on Congressional action	The later of August 21 or 10 calendar days After approval of the appropriation
Reapportionment where unobligated balances apportioned differ from (over/under) balances reported on final S.F. 133 by \$200,000 or 1% of total Budgetary resources, whichever is lower	
Reapportionment to cover pay increases on a deficiency basis	Time schedule to be Established
Reapportionment to release funds proposed for rescission when the 45 calendar days of continuous session have expired without completion of action by both Houses of Congress	Before expiration of 45 days
Passage of legislation disapproving a deferral	One day after enactment
Other reapportionments, including changes in gross obligations resulting from an increase in level of anticipated reimbursements	As soon as need is Apparent

Fiscal year:

**SF 133 REPORT ON BUDGET EXECUTION**

AGENCY		APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU				
DESCRIPTION	Amount on Latest SF 132	Agency Request	Action by OMB	
<b>BUDGETARY RESOURCES</b>				
<b>1 Budget authority:</b>				
A Appropriation .....				
B Borrowing authority.....				
C Contract authority.....				
C Net transfers (+ or -).....				
E Other.....				
<b>2 Unobligated balance:</b>				
A Brought forward October 1.....				
B Net transfers, actual (+ or -).....				
C Anticipated transfers (+ or -).....				
<b>3 Spending authority from offsetting collections (gross):</b>				
A Earned				
3A1 Collected.....				
3A2 Receivable from Federal sources.....				
B Change in unfilled customers' orders (+ or -)				
3B1 Advance received.....				
3B2 Without advance from Federal sources.....				
C Anticipated for rest of year, without advance.....				
3C1 Advance for anticipated orders				
3C2 Without advance				
D Transfers from trust funds:				
3D1 Collected.....				
3D2 Anticipated.....				
<b>4 Recoveries of prior year obligations:</b>				
4A Actual.....				
4B Anticipated.....				
<b>5 Temporarily not available pursuant to .....</b>				
<b>6 Permanently not available:</b>				
6A Cancellations of expired and no-year accounts (-).....				
6B Enacted rescissions (-).....				
6C Capital transfers and redemption of debt (-).....				
6D Other authority withdrawn (-).....				
6E Pursuant to Public Law 108-7(-).....				
6F Anticipated rest of year (-).....				
<b>7 Total budgetary resources.....</b>				
<b>STATUS OF BUDGETARY RESOURCES</b>				
<b>8 Obligations incurred:</b>				
A Category A: direct obligations.....				
B Category B: direct obligations:				
1 Subcategory 1.....				
2 Subcategory 2.....				
3 Subcategory 3.....				
9 Unobligated balance:				
A Apportioned:				
1 Balance currently available.....				
2 Anticipated.....				
B Exempt from apportionment.....				
C Other available.....				
10 Unobligated balance not available:				
Apportioned for subsequent periods.....				
Deferred.....				
9 Withheld pending rescission.....				
10 Other.....				
<b>11 Total budgetary resources.....</b>				
(Preparer Name) _____				
(Address) _____				
(Phone Number) _____				
(Authorized Officer) _____		Date: _____		

Department of Commerce  
Fiscal Year

Federal Outlay Plan  
by Month

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(Bureau Name)

(In thousands of dollars)

[Account name]	Gross outlays	Less receipts	Bureau total
September, FY [....]			
FY 20..			
October			
November			
December			
First Quarter, FY [....]			
January			
February			
March			
Second Quarter, FY [....]			
April			
May			
June			
Third Quarter, FY [....]			
July			
August			
September			
Fourth Quarter, FY [....]			
Total, FY			

MEMORANDUM FOR (Name of CFO)  
Chief Financial Officer and  
Assistant Secretary for Administration

FROM: Bureau Head / Deputy

SUBJECT: Reprogramming Proposal for ECT

Attached please find the Bureau of Environmental Commerce and Trade's (ECT) draft reprogramming notification to be provided to OMB and Congress. This proposal will make changes to ...

Thank you for your assistance.

Attachments

[Note: The purpose of this memorandum is to indicate that the head of the bureau, or deputy, has approved the proposed reprogramming, reorganization or transfer.]

Mr. Alan B. Rhinesmith  
Deputy Associate Director  
Housing, Treasury  
and Commerce Division  
Office of Management and Budget  
Washington, DC 20503

Dear Mr. Rhinesmith:

Enclosed for your concurrence is a letter notifying Congress of the Department of Commerce's intention to reallocate FY 200X resources within the Bureau of Environmental Commerce and Trade (ECT). ECT's primary goals in proposing this reorganization are to streamline operations, promote efficiency, and place resources where they are most effective. ECT estimates the costs of implementing these restructuring at \$634 thousand.

In its operations, ETC wishes to streamline existing business processes and programs, right size the organizational structure, and redeploy resources where the benefit for America will be greatest [add one or two paragraphs justifying the proposal].

One million and 20 FTE will be reprogrammed from [line / program] to [line / program] and to [line / program]. No federal employees will lose their jobs. We believe that this proposal faithfully responds to the need to streamline and right-size operations. We ask your approval so that we may submit it at once to the appropriations subcommittees.

Please contact me at (202) 482-4951 if you have any questions.

Sincerely,

(Name of CFO)  
Chief Financial Officer and  
Assistant Secretary for Administration

Enclosures

The Honorable Judd Gregg  
Chairman  
Subcommittee on Commerce, Justice,  
State and the Judiciary  
Committee on Appropriations  
United States Senate  
Washington, DC 20510

Dear Mr. Chairman:

The purpose of this letter is to notify you of the Department of Commerce's intention to reallocate FY 200X resources within the Bureau of Environmental Commerce and Trade (ECT). ECT's primary goals in proposing this reorganization are to streamline operations, promote efficiency, and place resources where they are most effective. ECT estimates the costs of implementing these restructuring at \$634 thousand.

In its operations, ETC wishes to streamline existing business processes and programs, right size the organizational structure, and redeploy resources where the benefit for America will be greatest [add one or two paragraphs justifying the proposal].

One million and 20 FTE will be reprogrammed from [line / program] to [line / program] and to [line / program]. No federal employees will lose their jobs. We believe that this proposal faithfully responds to the need to streamline and right-size operations.

Please contact me at (202) 482-4951 if you have any questions. Thank you for your continued support of the Department of Commerce and its programs.

Sincerely,

(Name of CFO)  
Chief Financial Officer and  
Assistant Secretary for Administration

Enclosures

**LIST OF ADDRESSEES**

The Honorable Judd Gregg  
Chairman  
Subcommittee on Commerce,  
Justice, State and the Judiciary  
Committee on Appropriations  
United States Senate  
Washington, DC 20510

Dear Mr. Chairman:

The Honorable Ernest F. Hollings  
Ranking Minority Member  
Subcommittee on Commerce,  
Justice, State and the Judiciary  
Committee on Appropriations  
United States Senate  
Washington, DC 20510

Dear Senator Hollings:

The Honorable Frank R. Wolf  
Chairman  
Subcommittee on Commerce, Justice,  
State, the Judiciary and Related Agencies  
Committee on Appropriations  
U.S. House of Representatives  
Washington, DC 20515-6017

Dear Mr. Chairman:

The Honorable José E. Serrano  
Ranking Minority Member  
Subcommittee on Commerce, Justice,  
State, the Judiciary and Related Agencies  
Committee on Appropriations  
U.S. House of Representatives  
Washington, DC 20515-6017

Dear Representative Serrano:

DEPARTMENT OF COMMERCE

Notification of Proposed Changes  
(Date)

AGENCY: Bureau of Environmental Commerce and Trade

APPROPRIATION: Operations and Administration

PROPOSAL: Reallocate resources within the Bureau of Environmental Commerce and Trade (ECT) to right-size the organization, streamline existing business processes and programs, and provide the greatest benefit for America.

SHIFT IN RESOURCES: None

	\$ Amount Increase / (Decrease)	FTE Increase / (Decrease)
Program 1		
Program 2		
Program 3		

**Objective**

In its operations, ECT wishes to streamline existing business processes and programs, right size the organizational structure, and redeploy resources where the benefit for America will be greatest.

[One or two paragraphs justifying the proposal].

\$1 million and 20 FTE will be reprogrammed from [line / program] to [line / program] and to [line / program]. No federal employees will lose their jobs. We believe that this proposal

faithfully responds to the need to streamline and right-size operations. We ask your approval so that we may submit it at once to the appropriations subcommittees (enclose tables).

**Effects of the Proposed Changes:**

This proposed streamlining will help ECT operate more efficiently by reallocating resources to areas where the cost benefit for America is greatest. We believe that these changes will allow us to best apply resources to achieve the following critical goals:

**Implementation**

ECT would begin implementation 15 days after congressional notification.

**Reprogramming Authority Appropriations Citation for FY 2003 (SEC. 605)**

SEC. 605 (a): None of the funds provided under this Act, or provided under previous appropriations Acts to the agencies funded by this Act that remain available for obligation or expenditure in fiscal year 2003, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the agencies funded by this Act, shall be available for obligation or expenditure through a reprogramming of funds which:

- (1) creates new programs;
  - (2) eliminates a program, project, or activity (PPA);
  - (3) increases funds or personnel by any means for any project or activity for which funds have been denied or restricted;
  - (4) relocates an office or employees;
  - (5) reorganizes offices, programs, or activities; or
  - (6) contracts out or privatizes any functions or activities presently performed by Federal employees;
- unless the Appropriations Committees of both Houses of Congress are notified 15 days in advance of such reprogramming of funds.

SEC. 605 (b): None of the funds provided under this Act, or provided under previous appropriations Acts to the agencies funded by this Act that remain available for obligation or expenditure in fiscal year 2003, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the agencies funded by this Act, shall be available for obligation or expenditure for activities, programs, or projects through a reprogramming of funds in excess of \$500,000 or 10 percent, whichever is less, that:

- (1) augments existing programs, projects, or activities;
  - (2) reduces by 10 percent funding for any existing program, project, or activity, or numbers of personnel by 10 percent as approved by Congress; or
  - (3) results from any general savings from a reduction in personnel which would result in a change in existing programs, activities, or projects as approved by Congress;
- unless the Appropriations Committees of both Houses of Congress are notified 15 days in advance of such reprogramming of funds.

**Transfer Authority Appropriations Citation for FY 2003**

SEC. 204: Not to exceed 5 percent of any appropriation made available for the current fiscal year for the Department of Commerce in this Act may be transferred between such appropriations, but no such appropriation shall be increased by more than 10 percent by any such transfers: Provided, That any transfer pursuant to this section shall be treated as a reprogramming of funds under section 605 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section.

SEC. 205: Any costs incurred by a department or agency funded under this title resulting from personnel actions taken in response to funding reductions included in this title or from actions taken for the care and protection of loan collateral or grant property shall be absorbed within the total budgetary resources available to such department or agency: Provided, That the authority to transfer funds between appropriations accounts as may be necessary to carry out this section is provided in addition to authorities included elsewhere in this Act: Provided further, That use of funds to carry out this section shall be treated as a reprogramming of funds under section 605 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section.

**Department of Commerce**  
**(BUREAU NAME)**  
**(Account Name and Type)\***  
**Monthly Financial Plan and Report**  
(Dollar amounts in thousands)

		<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept</u>
Monthly													
(ACCOUNT NAME)	Plan												
	Actual												
CUMULATIVE													
(ACCOUNT NAME)	Plan												
	Actual												

\* Type of account is either Direct, Reimbursable, Trust Fund, Fee Collections or Offsetting receipts

Department of Commerce  
(BUREAU NAME)  
(Account Name and Type)\*  
Monthly Object Class Plan and Report  
FY 20CY

(Dollar amounts in thousands)

(Account Number)

Monthly                      Oct      Nov      Dec      Jan      Feb      Mar      Apr      May      June      July      Aug      Sept

11.1, Full-time per sal

Plan

Actual

11.3, Other than ftp

Plan

Actual

11.5, Other pers comp

Plan

Actual

Etc. through object appearing in budget appendix

CUMULATIVE                      Oct      Nov      Dec      Jan      Feb      Mar      Apr      May      June      July      Aug      Sept

11.1, Full-time per sal

Plan

Actual

11.3, Other than ftp

Plan

Actual

11.5, Other pers comp

Plan

Actual

Etc. through object appearing in budget appendix

\* Type of account is either Direct, Reimbursable, Trust Fund, Fee Collections or Offsetting receipts

**Department of Commerce**  
**(BUREAU NAME)**  
**(Account Name and Type)\***  
**Monthly Financial Plan by Activity**  
**FY 20CY**  
(Dollar amounts in thousands)  
Obligations

Monthly Activity	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept</u>
1. (Activity Name) Plan												
Actual												
2. (Activity Name) Plan												
Actual												
3. (Activity Name) Plan												
Actual												
Account Total Plan												
Actual												
CUMULATIVE Activity	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept</u>
1. (Activity Name) Plan												
Actual												
2. (Activity Name) Plan												
Actual												
3. (Activity Name) Plan												
Actual												
Account Total Plan												
Actual												

\* Type of account is either Direct, Reimbursable, Trust Fund, Fee Collections or Offsetting receipts

**Department of Commerce  
(BUREAU NAME)  
FY 20CY FTE AND STAFFING PLAN**

	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept</u>	TOTAL
<u>FTE USAGE</u> <u>(STRAIGHT TIME)</u>	(9/27- 10/24)	(10\25- 11\25)	(11/23 12/19)	(12/20- 1/30)	(1/31- 2/27)	(2/28- 3/26)	(3/27- 4/23)	(4/24- 5/21)	(5/22- 6/18)	(6/19- 7/30)	(7/31- 8/27)	(8/28- 9/24)	

1. FULL-TIME PERM FTE

- a. Last Plan.....
- b. Actual.....  
(Line 2B, 113G)
- c. Revised Plan.....

2. Other

- a. Last Plan.....
- b. Actual.....  
(Line 3B, 113G)
- c. Revised Plan.....

3. TOTAL FTEs

- a. Last Plan.....
- b. Actual.....  
(Line 1B, 113G)
- c. Revised Plan.....

**CEILING STAFF-ON-BOARD (ACTUAL FROM 113A)**

4. FULL-TIME PERMANENT EMPLOYMENT

- a. Last Plan.....
- b. Actual.....  
(Line 5, 113A, Col .A)
- c. Revised Plan.....

5. OTHER EMPLOYMENT

- a. Last Plan.....
- b. Actual.....
- c. Revised Plan.....

\* NOTE: This exhibit is to be attached with 113G. Also, carry out plan two decimal places.

Department of Commerce  
Congressional Directives  
20BY Appropriation Bills  
Economic Development Administration

[double space]

Senate Report No. 99-425

Mississippi Institute for Technology Development p.9

[double space]

Directive

[provide an appropriate response]

[double space]

Actions Taken or Proposed

[provide an appropriate response]