

OMB Bulletin 81-6  
24 January 81

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EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

Bulletin No. 81-6

January 24, 1981

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Federal Civilian Hiring Freeze

1. Purpose. This Bulletin provides for an immediate and total freeze on the hiring of Federal civilian personnel as directed by the President on January 20, 1981. Instructions are also provided for appeals in a very limited number of situations where exceptions may be warranted.

2. Rescission. OMB Bulletin No. 80-7, dated March 17, 1980, is hereby rescinded, together with any exemptions granted under its provisions.

3. Authority and background. The Budget and Accounting Act of 1921, as amended. The President has directed that a total freeze be placed on the hiring of Federal civilian employees in the Executive Branch. This Bulletin outlines the steps that will be taken to carry out this directive.

4. Coverage. These instructions apply to all Executive Branch departments and establishments.

5. Policy. It is the policy of this Administration that the overall size of the Federal civilian workforce shall be reduced as expeditiously as possible. Toward that end, Executive Branch departments and establishments are directed to stop immediately all hiring.

Except for the exemptions listed below, this hiring limitation applies to all departments and establishments and to all types of appointments, temporary as well as permanent.

Contracting with firms and institutions outside the Government will not be used to alleviate or circumvent the effect of this hiring freeze.

6. Exemptions. The following exemptions to the hiring freeze are permitted:

- a. upon determination by the agency head that hiring is necessitated by emergency situations involving directly the safety of human life or the protection of property. The determination must be based upon a clear indication that human safety could be affected directly or that property could be damaged. Such a determination may be applied in situations where medical, hospital, or other health care is furnished directly and where protection of property or persons is the primary purpose of employment. Air safety functions are also included. This exception does not apply to employment involving research, or other activities that ultimately affect human safety. It also does not apply to employment for maintenance of facilities or land and forest management.

An agency head who determines that this exemption is applicable must immediately notify the Director of OMB in writing that the exemption is being used and state the reasons therefor as well as the number of positions involved. The Director of OMB may overturn the exemption, if, in his view, it is not warranted.

- b. the filling of positions under programs that are presently exempt from employment ceilings.
- c. hiring in accordance with firm written commitments made on or before November 5, 1980, by agency personnel officers.
- d. hiring by the U.S. Postal Service.
- e. reassignments of personnel within an agency.
- f. appointments to Executive Level positions and noncareer appointments in the Senior Executive Service.
- g. appointments to Schedule C positions. In filling these positions, the number of such appointments may not exceed the number of Schedule C positions existing in each agency as of November 5, 1980.
- h. shifting of employees from one agency to another because of a transfer of functions resulting from Presidential reorganization or legislative action.
- i. hiring by Executive Branch agencies whose on-board total employment as of December 31, 1980, was less than 100. (Hiring by such agencies will not exceed the number of vacancies that occur after December 31, 1980.)

- j. seasonal hiring of temporary employees consistent with historical hiring patterns may be continued, provided that the agency informs OMB in writing in advance of its hiring plans. Such hiring of temporary employees may not be used as a means to circumvent this Bulletin.
- k. to facilitate the transition, a limited number of noncareer positions may be established for up to 120 days.
- l. hiring for positions in the Executive Office of the President that are necessary for an orderly transition and operation of the new Administration.

7. Appeals. Additional exemptions may be granted in a very limited number of cases if a determination is made by the Director of the Office of Management and Budget that such action is necessary to assure that essential services are provided, fundamental needs are met, and applicable provisions of law are carried out. When an agency head believes that circumstances warrant an exemption, other than those automatically permitted under section 6 of this Bulletin, an appeal must be made by letter, addressed to the Director of the Office of Management and Budget and signed by the agency head. The need for additional personnel must be fully justified, including an explanation as to why reallocation within the agency is not feasible.

8. Use of savings. Dollar savings generated from personnel reductions may be applied to other approved program activities within the same appropriation in the following order of priority:

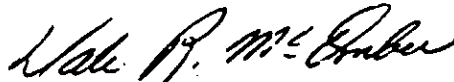
- a. to offset the need for mandatory program supplemental appropriations or amendments that could otherwise be submitted to the Congress under the provisions of the Antideficiency Act (31 U.S.C. 665(e)).
- b. to reduce the 1981 pay supplemental transmitted with the 1982 Budget.

However, where personnel reductions result in withholding of appropriations from obligation, the reporting requirements prescribed by the Impoundment Control Act of 1974 apply, as set forth in OMB Circular No. A-34 and OMB Bulletin No. 75-15. In such cases, rescission proposals or deferral reports will be prepared and submitted to OMB for inclusion in a special message on rescissions and deferrals.

9. Revised 1982 Budget. The personnel reduction will be a part of the Administration's revised 1982 Budget. Further instructions will be provided in a later bulletin that will address budget revision procedures.

10. Effective dates. The instructions in this Bulletin are effective immediately and will remain in effect until further notice.

11. Inquiries. Questions regarding the instructions in this Bulletin will be addressed to the OMB representatives in charge of the agency's budget estimates.



Dale R. McOmber  
Acting Director

OMB BULLETIN No. 81-5

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~~Supplement No. 1~~

6 July 1981

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EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

BULLETIN NO. 81-5, Supplement No. 1

July 6, 1981

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Apportionment Under Continuing Resolutions

1. Purpose. This supplement provides guidance on the apportionment of amounts appropriated under section 401 of the Supplemental Appropriations and Rescission Act, 1981 (P.L. 97-12).

2. Background. Bulletin No. 81-5 provided guidance and instructions for the preparation and submission of requests for apportionments for amounts appropriated under a continuing resolution or series of resolutions for fiscal year 1981. This supplement provides additional guidance on apportionment of the further continuing appropriations for 1981.

3. Policy. Amounts provided under section 401 of Public Law 97-12 are to be considered apportioned automatically, i.e., the submission of a request for apportionment (S.F. 132) is not required, unless specifically requested by OMB.

The head of each agency is responsible for seeing that the amounts made available are used prudently and for making sure that the funds are managed carefully to prevent unnecessary or wasteful year-end spending.

4. Effective date. This supplement is effective immediately and expires along with OMB Bulletin No. 81-5.

5. Information contact. For further information, agencies should contact their OMB examiner.

A handwritten signature in black ink, appearing to read "David A. Stockman", with a long horizontal flourish extending to the right.

David A. Stockman  
Director

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EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

December 23, 1980

BULLETIN NO. 81-5

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Apportionment Under Continuing Resolutions

1. Purpose. This Bulletin provides guidance and instructions for the preparation and submission of requests for apportionments for amounts appropriated under a continuing resolution or series of resolutions for fiscal year 1981.

2. Coverage. The instructions in this Bulletin apply to amounts provided in extensions of the 1981 Continuing Resolution (P.L. 96-369).

3. Authority. This Bulletin is issued pursuant to the Antideficiency Act, section 3679 of the Revised Statutes, as amended (31 U.S.C. 665). The Act requires that the Director of the Office of Management and Budget (OMB) apportion all appropriations made available to Executive Branch agencies except those specifically exempted by law. Except as amended by this Bulletin, instructions on budget execution provided in OMB Circular No. A-34 will continue to apply.

4. Background. The use of continuing resolutions to cover more programs and for longer periods of time requires that more formal procedures for budget execution be established. The apportionment process will be used to control funding levels under extensions of the 1981 Continuing Resolution.

Amounts appropriated by a continuing resolution may be provided:

- ° as specified amounts, i.e., in the form of (a) a regular appropriation amount, or (b) a specified program level (e.g., as approved in the House or Senate version of an appropriation bill); or
- ° at a rate for operations not exceeding the "current rate". Generally, in accordance with the Comptroller General's decision of May 14, 1979, the annual amount provided has been defined as equivalent to the total funds that were available for obligation for a program during the previous fiscal year.

5. Policies on Apportionment Requirements and Warrant Requests. The following guidelines apply to requests for apportionment and warrant:

a. All amounts provided under continuing resolution will be apportioned whenever such amounts would be apportioned under a regular appropriation. In some cases, the apportionment will be automatic; in other cases, the agency will be required to request formal apportionment.

b. Agency requests for warrant from Treasury may not exceed the amount apportioned by OMB.

c. Agency determinations of amounts that do not exceed 72 percent of the annual amount provided in the extension of the resolution are apportioned automatically, i.e., do not require the submission of a request for an apportionment (S.F. 132), unless otherwise required by OMB.

d. An agency determination of amounts in excess of the above percentage must be formally apportioned by OMB. In such a case, the agency is required to submit an apportionment request (S.F. 132) together with a written justification for the amount requested. A copy of the written justification should be submitted simultaneously to the Department of the Treasury together with the usual request for the issuance of appropriation warrants. The justification will demonstrate that an apportionment amount in excess of the above percentage is appropriate. An example of such a justification could be that similar obligation rates occurred in like periods of previous years.

e. Should the regular appropriation be enacted during the period covered by a continuing resolution, the department or agency will request reapportionment in accordance with the guidelines in OMB Circular No. A-34.

6. Responsibilities of the Departments and Agencies. Departments and agencies provided with appropriations and funds made available and authority granted pursuant to a continuing resolution are responsible for:

a. Making a determination of the appropriations and funds made available and authority granted by the resolution.

b. Submitting apportionment requests to OMB within 20 days after approval of a continuing resolution when the agency determination produces an amount in excess of that which would be apportioned automatically under paragraph 5.c.

c. Providing a copy of each approved apportionment request (S.F. 132) together with the narrative justification for the request to the Department of the Treasury as soon as possible after approval by OMB.

d. Seeking appropriation warrants from the Treasury in amounts that do not exceed the amounts apportioned by OMB.

7. OMB Responsibilities. OMB will act on each apportionment request submitted pursuant to the requirements of this Bulletin.

8. Obligation of Funds Prior to Approval of Formal Apportionment by OMB. Agencies may obligate funds necessary to continue normal operations prior to OMB approval of initial apportionments made under a continuing resolution but only up to the amount that would have been apportioned automatically.

If an agency obligates funds in excess of the amount automatically apportioned or in excess of the amount approved by OMB, whichever applies, the head of the agency will furnish to the President, through the Director of OMB, and to the Congress a report on an Antideficiency Act violation in the form required by section 71 of OMB Circular No. A-34.

9. Variance with Instructions in OMB Circular No. A-34. Instructions in OMB Circular No. A-34 (section 45.1) that require amounts warranted pursuant to a continuing resolution be omitted from lines 1A and 8 of the "Apportionment and Reapportionment Schedule" (S.F. 132) are superseded by the requirements of this Bulletin.

10. Timing. For automatic apportionments specified under paragraph 5 of this Bulletin, no further action is needed unless specifically required by OMB. In all other cases, agencies will furnish OMB with formal apportionment requests within 20 days after approval of a continuing resolution.

11. Information Contact. For further information agencies should contact their OMB examiner.

12. Sunset Review Date. This Bulletin expires at the end of fiscal year 1981.

  
James T. McIntyre, Jr.  
Director

OMB Bulletin No. 81-4

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EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

Bulletin No. 81-4

December 19, 1980

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Excess and Near Excess Foreign Currencies

1. Purpose. This Bulletin informs the departments and agencies of the U.S. owned foreign currencies that have been determined by the Secretary of the Treasury to be in excess or near excess supply.

2. Rescission. This Bulletin supersedes and rescinds OMB Bulletin No. 80-4 of December 5, 1979. The provisions contained in this Bulletin remain in effect until September 30, 1982, unless superseded or rescinded at an earlier date.

3. Policy. Specific guidance on the utilization of excess and near excess foreign currencies is contained in Office of Management and Budget (OMB) Circular No. A-20, Revised. In general, full utilization of excess and near excess foreign currencies in lieu of U.S. dollars--consistent with international agreements and availability of the currencies--must be an objective of every agency with transactions in the respective countries.

4. Excess currencies. Currencies of the following countries are excess to the Government's normal requirements for fiscal years 1981 and 1982.

Burma	India
Egypt*	Pakistan
Guinea	

\*Limited, see 6 below.

5. Near excess currencies. Supplies of currencies available for U.S. programs for fiscal year 1981 in the following places are above immediate needs, but are not sufficient to be declared excess.

Morocco	Tunisia
Poland	Yugoslavia
Taiwan	

6. Restrictions on special foreign currency programs. Obligations under special foreign currency programs in Egypt will be made only within ceilings to be established by the Office of Management and Budget. These ceilings will be based on a plan developed by the Department of State in cooperation with the agencies concerned. The amounts involved will be communicated to the appropriate agencies in the near future.

7. Effective date. This Bulletin is effective immediately.

8. Inquiries. Inquiries and requests for assistance should be addressed to the Office of Management and Budget, Budget Review Division, telephone 395-3830.

  
James T. McIntyre, Jr.  
Director

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· OMB Bulletin No. 81-3  
30 October 1980

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EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

BULLETIN NO. 81-3

October 30, 1980

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Increased pay costs for fiscal year 1981

1. Purpose. This Bulletin provides instructions for the submission of an analysis of increased pay costs for fiscal year 1981. It also provides guidance on the absorption of such costs and on the pay supplementals required.

2. Rescission. OMB Bulletin No. 80-2, dated October 25, 1979, is hereby rescinded.

3. Authority.

-- P.L. 91-656, cited as the Federal Pay Comparability Act of 1970, authorizes the President to adjust the rates for statutory pay systems for civilians, (i.e., General Schedule, Foreign Service, and Department of Medicine and Surgery of Veterans Administration).

-- P.L. 96-342 and 96-343 authorize increases in military pay and allowances.

-- 5 U.S.C. 5341 allows for wage board raises currently effective in fiscal year 1980 and granted under 5 U.S.C. 5341, together with additional raises estimated to be granted under the same authority through September 30, 1981. Note: Section 114 of the Continuing Resolution prohibits the use of funds under that Act or any other appropriation act to fund increases for prevailing rate employees, described in section 5342(a)(2)(A) of title 5, United States Code, or an employee covered by section 5348 of that title, in an amount which exceeds:

(1) for the period from October 1, 1980, until the next applicable wage survey adjustment becomes effective, the rate that was payable for the applicable grade and step to such employee under the applicable wage schedule that was in effect and payable on September 30, 1980, plus 75 percent of the difference between that rate and the rate that would be payable were it not for the limitation contained in section 613 of Public Law 96-74; and



(2) for the period consisting of the remainder of the fiscal year ending September 30, 1981, a rate that exceeds as a result of a wage survey adjustment the rate payable on September 30, 1980, by more than the overall average percentage of the adjustment in the General Schedule during the fiscal year ending September 30, 1981.

- P.L. 96-369, Continuing Resolution, provides continuing appropriations for activities of the Federal Government until December 15, 1980.
- P.L. 94-82, The Executive Salary Cost of Living Adjustment Act, provides for adjustments in the rate of executive, legislative, and judicial salary schedule.
- Executive Order No. 12248 issued pursuant to the above statutory laws.

4. Background. Office of Management and Budget (OMB) Circular No. A-11 (sections 13.4(d) and 32.7(b)) instructed agencies to include amounts for the October 1980 pay raise in their 1981 and 1982 budget estimates, if the new pay rates were known at the time of submission. If the new pay rates were not known at the time of submission, agencies should include in their budget schedules the additional 1981 and 1982 amounts required for the October 1980 pay raise when they are informed by OMB of their 1982 budget allowances.

The information submitted pursuant to this Bulletin will provide the basis for requests to the Congress in the 1982 Budget for the 1981 pay supplementals.

5. Coverage. These instructions apply to the fiscal year 1981 increased pay costs of all agencies.

6. Policy.

a. Calculation of Increased Pay Costs. Since the pay increase is effective with the first pay period beginning on or after October 1, 1980 and the pay periods vary from agency to agency, computations shall be based on the actual number of workdays in fiscal year 1981 that will be subject to the pay raise. Agencies shall compute the amount of the 1981 pay increase costs specified above on the basis of the latest approved 1981 program levels. In the absence of enacted appropriations, agencies will base their computations on the fiscal year 1981 program levels as stated in the regular budget accounts of the President's 1982 budget. Guidance will be provided later on the budget presentation for unenacted appropriations. The methods used to make the

computations shall be provided in the narrative explanation of the analysis.

b. Absorption of Increased Pay Costs.

(1) Agencies are expected to absorb a minimum of 30% of total increased pay costs.

(2) Agencies shall absorb increased pay costs in the following manner:

(a) Use all available resources within the account to cover increased pay costs. This shall include savings and revenues resulting from:

- Lower than anticipated personnel levels;
- Efforts to minimize travel, including less administrative travel and limits on program related travel, and reductions in other operating costs;
- Reductions in the use of consulting services as required in OMB Bulletin No. 80-9 or as a result of any congressional action, whichever is greater;
- Economies achieved through cost reduction, position management, and other management improvement programs as set forth in OMB Circular Nos. A-117 and A-64.

(b) Use existing transfer authority when resources within an account are insufficient to meet costs.

(c) Seek additional transfer authority between appropriation accounts within the same agency.

c. Application of available resources. Agencies shall apply available resources in the following order of priority:

(1) To program increases for uncontrollable items that qualify for deficiency apportionment, when the total amount of these program increases can be absorbed;

(2) To cover the various types of increased pay costs (i.e., civilian statutory pay systems, military pay systems, wage board, administrative action) in the following order of priority:

(a) Any type of increased reimbursements to other accounts due to increased pay costs (including payments to revolving funds).

(b) Any type of increased pay cost, that can be absorbed in full.

(c) Any type of increased pay cost that cannot be absorbed in full.

d. Proposal of Pay Supplementals. Pay supplementals should be proposed only when the head of the agency has determined that full absorption is not possible.

## 7. Action Requirements.

a. By November 14, 1980, each agency shall submit to OMB the following:

(1) Analysis of Increased Pay Costs. The analysis will be prepared in accordance with the instructions in Attachment A and submitted in the format of the related Exhibit.

(2) Narrative of the Analysis. A narrative explanation on the methods used in computing the increased pay costs will be prepared and submitted.

(3) Proposed Appropriation Language. Guidelines to be used in drafting proposed appropriation language are presented in Attachment B. Proposed appropriation language may include changes in limitations, or, for multiple and no-year accounts, extended availability of funds consistent with the corresponding accounts.

b. After approval of the supplemental for pay by OMB, submit to OMB the following information:

(1) Revised Budget Schedules. Agency heads shall adjust their budget schedules, as necessary. (Note: Program supplementals will be handled separately, in accordance with sections 39.1-39.6 of OMB Circular No. A-11).

### (2) Apportionment/Reapportionment Requests.

(a) Each agency that requests apportionment or reapportionment to reflect increased pay costs for FY 1981 shall submit their reapportionment request in accordance with

Section 43.2 of OMB Circular No. A-34. Agency heads shall submit reapportionment requests to apportion any previously deferred funds (line 10 of S.F. 132) or unapportioned balances of revolving funds (line 11 of S.F. 132) that may now be needed to meet increased pay costs.

(b) Agency heads that request "deficiency" apportionments -- those that anticipate a need for pay supplementals -- shall also submit three copies of the agency head's statement of necessity, as required by 31 U.S.C. 665(e)(1). The agency head's statement shall be worded as follows:

"I hereby determine that it is necessary to request apportionment (or reapportionment) of the appropriation '(appropriation title)' on a basis that indicates the necessity for a supplemental estimate of appropriations for pay increases in accordance with section 106 of P.L. 96-369."

(Note: When a group of such requests is transmitted at one time, a single certification may be used for all requests).

All reapportionment requests for increased pay costs and the statements of necessity shall be submitted to OMB within 10 days of final OMB approval of the supplemental appropriations to be requested in the 1982 Budget.

(3) Deferral and Rescission Proposals. If an agency is seeking a supplemental to be derived by transfer between appropriation accounts (see paragraph 6) that involves:

(a) no withholding or delaying of the availability of funds, no deferral report is required. (In these cases, available resources should be apportioned in the losing accounts so that the funds to be transferred are available in the last half of the fiscal year.)

(b) withholding or delaying the availability of funds (in order to preserve the funds for transfer), a deferral report (see OMB Bulletin No. 75-15) is required and should be submitted, as appropriate, with the supplemental request.

(c) funds that cannot be used in the losing account, regardless of whether the Congress accepts the transfer request, a rescission proposal is to be submitted once a definite amount of excess funds is known.

8. OMB Responsibilities. The Office of Management and Budget is responsible for reviewing information submitted by the agency and for preparing the pay supplemental package that the President transmits to the Congress.

9. Information Contact. For further information, contact the OMB representative responsible for reviewing the agency's budget estimates.

10. Sunset Date. This bulletin will expire as soon as action is completed.

Attachments

  
James T. McIntyre, Jr.  
Director

ATTACHMENT A  
Bulletin No. 81-3

Instructions for Preparing the  
Analysis of Increased Pay Costs for  
Fiscal Year 1981

Each agency shall submit by November 14, 1980, an analysis of increased pay costs for fiscal year 1981 resulting from the pay raises specified in this Bulletin. An original and two copies of this analysis shall be prepared for fiscal year 1981 in the format illustrated by the Exhibit.

General Instructions

Treatment of Multiple Types of Pay Increases.

Where more than one type of pay increase is involved (i.e., civilian statutory pay systems, military pay systems, wage board, administrative action) the amounts applicable to each will be reported separately in columns 2 through 4 of each analysis. In columns 5 through 8, the amounts for each account will be reported in total (i.e., without separately identifying the amount associated with each type of pay increase or allocation account).

Treatment of Advances and Reimbursements.

Advances or reimbursements between Government accounts should be treated in the following way:

- The agency that is performing the work shall include the related increased pay costs in columns 2 and 3 of their analysis -- since these costs relate to the employees of this agency. These costs shall be included in column 5, and treated as part of the performing agency's absorption. (See instructions for entries under column 5.)
- The ordering agency shall consider these increased pay costs as a part of ordinary expenses and shall not include them in columns 2 and 3 of their analysis. The ordering agency shall absorb, through administrative actions, payments to other accounts or agencies for the increased pay costs to the maximum extent possible. The ordering agency shall report the portion of the payment for increased pay costs that cannot be absorbed through administrative action in column 4 of the analysis. (See instructions for entries under column 4.)

Treatment of Allocation Accounts.

For purposes of this analysis, amounts for allocation accounts (transfer appropriation accounts) shall be incorporated in the amounts shown for the parent account, rather than in the amounts

shown for the receiving agency. Each agency that receives an allocation shall furnish to the agency responsible for the parent account that data necessary to prepare the analysis (including justifications) by November 6, 1980, unless other arrangements have been made by the agencies concerned. Allocation accounts shall be considered a source of transfer only by the parent agency.

### Format of the Analysis

The analysis will be prepared on 8 1/2" x 14" paper, as described below:

Column 1. Organizational unit and account title. List each bureau or organizational unit to which separate appropriations or funds are available. List, under the organizational unit, the title of each account (other than allocation accounts) out of which any increased pay costs are directly paid. These shall include revolving and management funds (excluding consolidated working funds) and trust funds. Account titles will be listed in the order in which they appear in the Budget. At least one line should be left between account titles.

Increased pay costs under civilian statutory pay systems will be entered without further identification. Other types of pay increases (wage board, administrative action, and military pay systems) will be identified in the stub column under each account where appropriate.

Column 2. Increase in direct pay and other related costs of this agency -- direct pay. Enter the direct cost of pay raises for employees paid from the reporting account, whether or not the costs are reimbursable. Agencies should be careful to include any additional payments that are normally associated with object class 11, such as overtime, Sunday premium pay, etc. If the increased pay cost is disproportionately high in relation to the base for any account, the reasons should be fully set forth in the narrative explanation.

Do not report in this column advances or reimbursements to other accounts for work or services. (To the extent they cannot be absorbed through currently authorized agency administrative action, they are to be reported in column 4.)

Column 3. Increase in direct pay and other related costs of this agency -- related costs. For each listed account, report the added costs that are indirectly related to the pay raise, whether or not the costs are reimbursable. For this purpose, the related costs include such items as Government retirement contributions, employer FICA taxes, Government contributions to employee life insurance premiums, and other payments that are based on employees' salaries.

Do not report in this column advances or reimbursements paid to other accounts for work or services. (To the extent they cannot be absorbed through currently authorized agency administrative action, they are to be reported in column 4.)

Column 4. Amounts to be paid to other accounts that are not absorbed administratively. Enter the portion of the increased pay costs to be paid as advances and reimbursements to other accounts that cannot be absorbed through administrative action. In most cases this column should be blank, since payments to other accounts will be considered for absorption ahead of the increased pay cost of the reporting account.

Column 5. Net absorption -- possible by administrative action. Report, in total for each account, the portion of the increases shown in columns 2 and 3 that can be absorbed through currently authorized agency administrative action. This will include absorptions through existing transfer authority from other accounts and amounts to be covered by reimbursements from other accounts.

Column 6. Net absorption -- requiring Congressional action. Report, in total for each account, the portion of the increased costs in columns 2, 3, and 4 that could be absorbed if the Congress provides new transfer authority to transfer funds from one account to another or the authority to increase the limitation on administrative expenses or personal services of an account.

Column 7. Net absorption -- total. Total of columns 5 and 6.

Column 8. Additional appropriation required. This column should equal the sum of columns 2, 3, and 4 minus column 7, and will represent the additional appropriation considered necessary for the account as a result of the pay raises reported.

The final entry in each table will be labeled "Total, all pay increases" and will show the total amounts for the agency for columns 2 through 8.

If Congressional action is not completed, a footnote to the name of the agency should be provided explaining the basis for the request.

The Analysis shall be accompanied by the narrative explanation and appropriation language as required in paragraph 7 of this Bulletin.



ATTACHMENT B  
Bulletin No. 81-3

Guidelines for Drafting Proposed Appropriation Language  
for Pay Supplementals for Fiscal Year 1981

Indentation, punctuation, and capitalization will conform with the presentation used in Part III, Section II of the 1981 Budget Appendix (pp. 1110-1115).

Organization titles and breaks, including the appropriation account title will generally conform to the fiscal year 1981 appropriation bills as enacted.

All new items not included in the 1981 appropriation bills (e.g., chapter, organizations, accounts, or appropriation language phrases) will be underscored.

Sample formats illustrating the above guidelines follow:

DEPARTMENT OF GOVERNMENT

Office of the Secretary: "Salaries and expenses", \$170,000;

Bureau of Economic Development:

"Salaries and expenses", \$314,000;

"Inspection services", \$213,000 to remain available until March 30, 1982;

Development Trust Fund: "Limitation on general operating expenses" (increase of \$1,330,000 in the limitation on general operating expenses);

NOTES: a. Amounts are in dollars.  
 b. Actual size of this form is 8-1/2 x 14 inches.

EXHIBIT  
 Bulletin No. 81-3

ANALYSIS OF 1981 INCREASED PAY COSTS

Department of Government 1/

Organizational unit and account title (1)	Increase in direct pay and other related costs of this agency		Amounts to be paid to other accounts that are not absorbed administratively (4)	Possible by administrative action (5)	Net Absorption Requiring Congressional Action		Additional appropriation required (8)
	Direct pay (2)	Related costs (3)			Total (7)		
Office of the Secretary:							
Salaries and expenses.....	197,420	18,700	. . .)	79,700 2/	. . .	79,700	170,870
Wage board.....	31,500	2,950	. . .)				
Bureau of Economic Development:							
Salaries and expenses.....	949,160	89,220	. . .)	723,500	. . .	723,500	314,880
Inspection Services.....	176,000	16,540	21,050	. . .	. . .	. . .	213,590
Development Trust Fund.....	1,240,000	111,600	. . .	21,600	1,330,000	1,351,600	. . .
Government Corporation:							
ABC Revolving Fund (adm. action).	1,065,000	100,110	. . .	865,110	300,000	1,165,110	. . .
<hr/>							
Total:							
Civ. stat. pay systems.....	9,336,400	872,660	42,310)				
Wage board.....	142,500	13,250	. . .)				
Adm. action.....	1,065,000	100,110	. . .)				
Total, all pay increases.....	10,543,900	986,020	42,310	5,246,660	1,701,600	6,948,260	4,623,970

1/ The 1981 appropriations have not been enacted. The basis for these estimates is [specify] .  
 2/ Includes \$15,000 to be transferred from "Salaries and Expenses, Bureau of Safety" under P.L. \_\_\_\_\_. (Cite existing authority)

OMB BULLETIN No. 81-2

Declassified in Part - Sanitized Copy Approved for Release 2013/07/17 : CIA-RDP06M00944R000200120001-2

No response necessary per C/BMG 12/18/80

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EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

BULLETIN NO. 81-2

October 15, 1980

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Information on improvements in financial systems

1. Purpose. This bulletin requests information on improvements to agency financial systems during fiscal year 1980. The information covers agency progress, plans, and goals under the Administration's Financial Priorities Program, and other agency efforts to improve financial systems.

2. Progress, plans, and goals. Agency submissions on financial systems are the primary source of data for evaluation of progress, plans, and goals. These submissions will be used by the Office of Management and Budget, the General Accounting Office, and other members of the Joint Financial Management Improvement Program (JFMIP). Outstanding achievements and major undertakings will be summarized and published in the President's Budget, as well as in the Annual Report of the JFMIP, so that noteworthy experiences may be shared.


3. Reporting requirements. All agencies should submit data in accordance with the guidelines set forth in the Attachment.

- Schedule A provides for a profile of agency progress and goals in nine priority areas under the Administration's Financial Priorities Program. This program was announced in our memorandum of May 7, 1979, and is being carried out with the advice and support of the General Accounting Office and other members of the JFMIP.
- Schedule B provides for reporting of significant accomplishments and major undertakings (in process or planned) in accounting procedures and systems, auditing, information technology, budgeting, payroll, productivity, and other systems.

Please submit an original and three copies of the Schedules not later than November 14, 1980. If the entire submission

cannot be completed by that date, submit Schedule A by November 14, and request an extension (up to 30 days) for submission of Schedule B. Submissions should be addressed to:

Executive Director  
Joint Financial Management Improvement Program  
Suite 705  
666 Eleventh Street, N.W.  
Washington, D.C. 20001

  
James T. McIntyre, Jr.  
Director

Attachment

GUIDELINES FOR FINANCIAL MANAGEMENT SUBMISSIONS

Information should be provided in accordance with the attached formats:

- an agency profile of status and goals under the Financial Priorities Program with a narrative attachment, and
- information on the status of other financial management improvements and on accomplishments and plans for specific projects.

Schedule A - Financial Priorities Program

Schedule A summarizes agency (and bureau in the case of major agencies) progress and goals under the Administration's program to improve financial systems in nine priority areas. Amounts reported for 1979 and 1980 should be actual data, based on agency records. Wherever estimates must be used for 1979 and 1980, their basis should be explained in footnotes. Inspectors General and internal audit staff should be consulted as appropriate. Goals for 1981 and 1982 should be realistic and achievable within requested budgetary resources.

The narrative attachment to Schedule A should briefly describe the overall agency program. It should also highlight specific, ongoing efforts under each applicable priority. The narrative should provide information concerning the following:

- accomplishments,
- problems,
- actions underway, and
- planned actions.

Details of specific projects should be reported in Schedule B and referenced.

In preparing Schedule A and the narrative attachment, please respond to the following questions or requests for information.

A. Overall implementation

1. Is the program explicitly included in internal management and program plans with reporting to top management on at least a quarterly basis?
2. Provide the number of employees whose performance appraisals reflect criteria under the FPP.

B. Accounting systems

3. Show the number of accounting systems in operation.
4. Show the number of accounting systems with GAO design approval.
5. Show the number of accounting systems for which design documentation has been submitted to GAO for review formally or informally. Describe special problems in the narrative where operating systems have been neither approved nor documented.
6. Show the number of accounting systems under development.
7. Show the number of accounting systems that have reports featuring nonfinancial performance or work measures. Discuss usage in narrative.
8. Show the number of accounting systems that feature reports on the basis of ZBB decision units. Where not reported by the accounting system, describe in the narrative other means of recording and reporting ZBB data.

C. Internal control

9. Does the agency have an integrated plan showing the design of its internal controls over its programs and the relationship and roles various units play in the process, e.g., relationship of personnel, finance, management information systems, program evaluation, audit, etc?
10. Show the total number of both external and internal audit reports that cite internal control system problems.
11. Show the total number of audit reports citing operational problems with the implementation of internal controls.

D. Cash management

See the report of the President's Cash Management Project (Strengthening Cash Management in the Federal Government - OMB, August 1980).

12. Estimate should include both one-time savings and annual interest savings to the Government as a whole. Any improvement in the flow of cash that causes a one-time budgetary saving or a continuing

reduction in the need for Federal borrowing is to be counted. Methods commonly used to achieve this include speeding up collections and deposits, controlling disbursements more closely, and eliminating excessive cash balances. An interest rate of 9% should be used in calculating interest savings. Report only new initiatives.

13. Have internal agency procedures to improve cash management been developed in accordance with the latest Treasury regulations (TRFM Chapter 8000, June 1980 revision)?

E. Audit followup

14. Does top agency management routinely get reports on unresolved audit findings over six months old?
15. What is the total number of unresolved audit reports over six months old?
16. What are the dollar amounts associated with these reports?
17. Has the agency evaluated its system of "policies for prompt and proper resolution of audit recommendations" required under OMB Circular A-73? Please forward a copy of your agency's policies to:

Chief, Financial Management Branch  
Budget Review Division  
Office of Management and Budget  
New Executive Office Building  
Washington, D.C. 20503

F. Outlay estimates

18. Report actual outlays as a percentage of estimated current year spending. Use the President's 1979 outlay estimate as carried in the Budget Accounts Listings in January 1979. Use the 1980 estimate as carried in the Budget published in January 1980.
19. Does top agency management routinely get reports that compare actual outlays with planned outlays, and explain significant differences?



G. Debt collection

20. How much in both loans and accounts receivable is owed to the agency by the public?
21. How much is overdue or in default? Report only the amount overdue unless an entire loan is considered in default.
22. Report the amount of the allowance estimated for uncollectible accounts.
23. How much was written off as uncollectible this year?
24. Does the agency routinely age accounts and overdue loan payments receivable?

H. Overtime

25. What is the full-time equivalent of the total number of employees on board or expected to be on board (workyears) as defined in Circular A-11, Section 22.4?
26. What is the average annual overtime cost per workyear?

I. Grant financing

27. Estimate total grant outlays. (See Appendix A to Circular A-11).
28. Estimate the amount of outlays financed by letter of credit or electronic fund transfer.
29. Estimate the amount of advances to grantees that are outstanding at the end of the year.

J. Grant accountability

30. Report the total number of grant programs identified in the Catalog of Federal Domestic Assistance as subject to Circulars A-102, A-110, A-21, 74-4, or A-122.
31. Report the total number of instructions, policies, rules, directives, etc. issued by the agency to implement Circulars A-21, 74-4, or A-122.

-5-

32. Report the total number of instructions, etc. issued to implement Circular A-102 or A-110.
33. Report the number of Circulars on which agency implementation is complete.
34. Have implementing instructions on the A-102 "single audit" policy been issued?

SCHEDULE B - Status of Financial Management Improvements

A separate Schedule B should be used for reporting (1) significant accomplishments on financial management improvements, (2) major undertakings in process, and (3) planned undertakings of financial management improvements. Check the correct box to identify the status of the improvements as follows: accomplishments, undertakings in process, or planned undertakings.

Significant accomplishments are those improvements that were completed during fiscal year 1980. Improvements installed during prior years, properly identified as such, may also be included provided that the resulting operating and managerial gains were initially realized during the period which this report covers.

Major undertakings in process and planned should also be reported on Schedule B. The reporting instructions are identical for reporting accomplishments, with the following exceptions:

- For in-process undertakings, show the target completion or implementation dates. For planned undertakings, show the target initiation dates and completion or implementation dates.
- For those undertakings for which target dates have slipped more than six months, as compared to the dates reported in fiscal year 1979 reports, explain the reason(s) for the delay or problems encountered.

In the space provided, write out your agency and major subdivision. (Do not use acronyms unless they are fully identified.)

Identify the financial management improvements in one of the following categories:

- Accounting Procedures and Systems
- Auditing
- Budgeting
- Cash Management
- Information Systems Technology
- Payroll
- Productivity
- Specialized Systems and Other

In the area of productivity, agencies should report the progress made in measuring and improving productivity within their accounting and finance operations, especially in their payment centers. This information is needed to comply with the recommendation in a GAO report, "Improving The Productivity Of Federal Payment Centers Could Save Millions," dated February 12, 1980.

More than one improvement may be reported on a single page. However, each category should include a concise description of the improvement, the implementation/target date, cost savings, benefits, and the name and telephone number of an individual to whom requests for more specific information on the improvement can be directed. The narrative should be fully descriptive of the improvement, yet concise enough that it can be reported with minimum modifications in JFMIP's Annual Report.

(EXAMPLE)

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SCHEDULE A - FINANCIAL PRIORITIES PROGRAM

Department or Agency:	<u>Department of Government</u>
Bureau or Subdivision:	<u>Program Affairs</u>
Responsible Official:	<u>J. Doe</u>
Title/Phone Number:	<u>Controller/(202) 395-4773</u>

	<u>1979</u> <u>Actual</u>	<u>1980</u> <u>Actual</u>	<u>1981</u> <u>Planned</u>	<u>1982</u> <u>Planned</u>
<u>A. FPP implementation</u>				
1. FPP in management plans	No	Yes	Yes	Yes
2. Employees whose evaluations reflect FPP	0	5	7	11
<u>B. Accounting systems</u>				
3. Total operating systems	5	5	6	6
4. Approved by GAO	4	4	5	6
5. Documentation submitted	1	1	1	0
6. Under development	0	0	1	1
<u>Featuring reports on:</u>				
7. - Performance measures	2	4	4	5
8. - ZBB decision units	5	5	6	6
<u>C. Internal control</u>				
9. Unified, agency-wide system	No	No	Yes	Yes
<u>Audit reports citing:</u>				
10. - System problems	6	5	4	4
11. - Operating problems	10	8	6	5
<u>D. Cash management</u>				
12. Net savings (\$M)	0.8	0.5	0.7	0.8
13. Procedures developed	No	No	Yes	Yes
<u>E. Audit reform</u>				
14. Unresolved reports over 6 months old are tracked	No	Yes	Yes	Yes
15. Unresolved reports	14	13	6	6
16. Associated amounts (\$M)	3	3	2	1
17. System evaluated	NA	Yes	Yes	Yes

	<u>1979</u> <u>Actual</u>	<u>1980</u> <u>Actual</u>	<u>1981</u> <u>Planned</u>	<u>1982</u> <u>Planned</u>
<u>F. Outlay estimating</u>				
18. Actual/current year estimates (%)	97	103	NA	NA
19. Outlays tracked	No	No	Yes	Yes
<u>G. Debt collection</u>				
20. Owed by public (\$M)	15	30	22	23
21. Overdue/defaulted (\$M)	5	4	3	3
22. Uncollectible (\$M)	2*	2*	2	1
23. Written off (\$M)	.2	.2	.3	.3
24. Receivables aged	No	Yes	Yes	Yes
<u>H. Overtime</u>				
25. Fulltime equivalent employees (workyears)	1,000	1,000	1,000	1,000
26. Overtime cost per workyear (\$K)	3	2	2	2
<u>I. Grant financing</u>				
27. Total grant outlays (\$M)	20	22	24	26
28. Under letter of credit or EFT (\$M)	10	12	15	18
29. Outstanding advances (\$M)	10	10	9	8
<u>J. Grant accountability</u>				
30. Number of grant programs subject to A-102, A-110, A-21, 74-4, and A-122 <u>Instructions issued to implement:</u>	22	22	23	23
31. - OMB Circular A-21, 74-4, or A-122	9	10	11	12
32. - OMB Circulars A-102 or A-110	5	5	7	7
33. Number of OMB circulars completely implemented	3	3	4	5
34. Instructions on single audit policy issued	NA	No	Yes	Yes

\* This is our best estimate. It was derived by analysis of an aging schedule of accounts receivable and overdue loan payments.

SCHEDULE A - FINANCIAL PRIORITIES PROGRAM

Department or Agency: \_\_\_\_\_  
Bureau or Subdivision: \_\_\_\_\_  
Responsible Official: \_\_\_\_\_  
Title/Phone Number: \_\_\_\_\_

	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>
	<u>Actual</u>	<u>Actual</u>	<u>Planned</u>	<u>Planned</u>

A. FPP implementation

1. FPP in management plans
2. Employees whose evaluations reflect FPP

B. Accounting systems

3. Total operating systems
4. Approved by GAO
5. Documentation submitted
6. Under development
- Featuring reports on:
7. - Performance measures
8. - ZBB decision units

C. Internal control

9. Unified, agency-wide system
- Audit reports citing:
10. - System problems
11. - Operating problems

D. Cash management

12. Net savings (\$M)
13. Procedures developed

E. Audit reform

14. Unresolved reports over 6 months old are tracked
15. Unresolved reports
16. Associated amounts (\$M)
17. System evaluated

	<u>1979</u> <u>Actual</u>	<u>1980</u> <u>Actual</u>	<u>1981</u> <u>Planned</u>	<u>1982</u> <u>Planned</u>
F. <u>Outlay estimating</u>				
18. Actual/current year estimates (%)				
19. Outlays tracked				
G. <u>Debt collection</u>				
20. Owed by public (\$M)				
21. Overdue/defaulted (\$M)				
22. Uncollectible (\$M)				
23. Written off (\$M)				
24. Receivables aged				
H. <u>Overtime</u>				
25. Fulltime equivalent employees (workyears)				
26. Overtime cost per workyear (\$K)				
I. <u>Grant financing</u>				
27. Total grant outlays (\$M)				
28. Under letter of credit or EFT (\$M)				
29. Outstanding advances (\$M)				
J. <u>Grant accountability</u>				
30. Number of grant programs subject to A-102, A-110, A-21, 74-4, and A-122				
<u>Instructions issued to implement:</u>				
31. - OMB Circular A-21, 74-4, or A-122				
32. - OMB Circulars A-102 or A-110				
33. Number of OMB circulars completely implemented				
34. Instructions on single audit policy issued				



SCHEDULE B - STATUS OF FINANCIAL MANAGEMENT IMPROVEMENTS

Department or Agency: \_\_\_\_\_  
Bureau or Subdivision: \_\_\_\_\_

Category: \_\_\_\_\_

Status:     Accomplishment             In Process             Planned

Description of Improvement

CIA BULLETIN NO. 31

15 October 1980

No Action Required per C/BMG 10/31/80  
(CA Not Affected)

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EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

BULLETIN NO. 81-1

October 15, 1980

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Unvouchered Expenditures

1. Purpose. This Bulletin provides instructions for the preparation and submission of information on unvouchered expenditures. The information will be used to prepare a report required by recent legislation, listing accounts potentially subject to audit by the Comptroller General.

2. Definition. An "unvouchered expenditure" is any expenditure accounted for solely on the approval, authorization, or certificate of the President or an official of an executive agency, as authorized by law.

3. Authority. Section 117(f) of the Budget and Accounting Procedures Act of 1950, as amended (31 U.S.C. 67(f)), provides for the General Accounting Office to audit certain unvouchered expenditures. This section, cited as the General Accounting Office Act of 1980, was enacted on April 3, 1980.

4. Background. The new law (The GAO Act of 1980), allows the Comptroller General access to books, documents, papers, records and other information relating to unvouchered expenditures that are necessary to enable him to determine whether the expenditure was actually made and was authorized by law.

The President has the authority to exempt from this audit those financial transactions that relate to certain sensitive foreign intelligence or counterintelligence activities or sensitive law enforcement investigations. Those transactions that are exempted will not be subject to GAO review.

5. Policy. Each agency head will ensure the timeliness, accuracy and completeness of information on unvouchered expenditures required to be submitted by this Bulletin for the report required by law. In addition, all executive departments and establishments subject to this Bulletin will maintain records of their unvouchered expenditures in a manner similar to those maintained over regular financial transactions and accounts in order to insure proper accountability.

6. Coverage. These instructions apply to the accounts of all executive agencies. Funds used under Section 8(b) of the CIA Act of 1949 are exempt from this GAO audit and are not to be covered in the report required by this Bulletin.

7. Action Requirements.

a. The head of each executive department and establishment shall submit to the Office of Management and Budget, a list of all of that agency's accounts that contain unvouchered expenditures.

b. The list shall be prepared in accordance with the attached instructions.


c. The list shall be submitted to OMB by October 20, 1980.

d. The list shall be submitted to OMB in a sealed envelope marked: "TO BE OPENED ONLY BY THE OMB SECURITY OFFICER, ROOM 243, OLD EXECUTIVE OFFICE BUILDING." The envelope shall be placed inside a sealed envelope addressed to the Director of the Office of Management and Budget.

8. OMB Responsibilities. The Director of OMB is required by the GAO Act of 1980 to submit a report to certain congressional committees and to the General Accounting Office no later than 60 days after the beginning of each fiscal year, starting with fiscal year 1981.

9. Information Contact. Further information may be obtained from the OMB examiner responsible for handling the agency's budget.

10. Sunset Review Date. This bulletin expires as soon as action is completed.

  
James T. McIntyre, Jr.  
Director

Attachments

Attachment  
Bulletin No. 81-1

Instructions for Information on  
Unvouchered Expenditures

Each agency will submit by October 20, 1980, information on unvouchered expenditures, as required by OMB Bulletin No. 81- . The information will be prepared for fiscal year 1981 in the format illustrated by the Exhibit.

The information will be prepared on 8 1/2" X 14" paper, as described below:

Heading. Enter the name of the agency, the name and telephone number of the agency contact, and the date of submission of the list.

Column 1. Appropriation Act. Enter the legal citation of the latest appropriation act or other law that provides funds for each account in which unvouchered expenditures are permitted. Footnote the legal citation to show the title of the appropriate act. (NOTE: Where 1981 appropriations have not been enacted, provide information that is based on the enacted 1980 appropriation.)

Column 2. Appropriation Account. Enter the title of each appropriation account in which unvouchered expenditures are permitted.

Column 3. Authorizing Legislation. Enter the legal citation, if any, for the general authority in substantive legislation that authorizes unvouchered expenditures.

Column 4. Unvouchered Amount.

- (a) Total. Enter the maximum amount (in dollars) of unvouchered expenditures permitted. (If the unvouchered amount is specified in the authorizing legislation, rather than the appropriation act, provide a footnote to that effect.)
- (b) Amount of Auditable Funding. Enter the amount (in dollars) of financial transactions that you recommend be audited by GAO. These are amounts that do not meet the criteria for exemption as outlined in paragraph (d) below.
- (c) Amount of Funding Exempt from Auditing. Enter the amount (in dollars) of financial transactions that you recommend be exempted from audit by GAO.

(d) Exemption Status. In accordance with Section 117(f)(3)(B) of the Budget and Accounting Procedures Act of 1950, as amended (31 U.S.C. 67(f)(3)(B)), exemptions for individual financial transactions or for a class or category of financial transactions will be considered only for the following reasons:

- (1) Sensitive foreign intelligence or counterintelligence activities.
- (2) Sensitive law enforcement investigations in which an audit proceeding would expose the identifying details of an active investigation or endanger the safety of investigative or domestic intelligence sources involved in such law enforcement investigations.

If an exemption is recommended, this column shall indicate, by number, which reason applies. If an exemption is not recommended, enter "A" (for Audit) in the column.

Listing of Unvouchered Expenditures  
Fiscal Year 1981

Name of agency: Department of Government  
Telephone Contact: F. Willems, 555-1234

DATE: 10/2/80

Appropriation Act	Appropriation Account	Authority	Unvouchered Amount (in dollars) (4)			
			Total (a)	Amount of Auditable Funding (b)	Recommendations	
		Amount of Funding Exempt from Auditing (c)			Exemption Status (d)	
(1)	(2)	(3)	(a)	(b)	(c)	(d)
PL-00-123 <u>1/</u>	General Operating Expenses	00 USC 123	\$ 500,000	\$ 200,000	\$ 300,000	2
PL-00-123 <u>1/</u>	Operations & Maintenance	00 USC 234	\$1,000,000	\$1,000,000	--	A
PL-00-123 <u>1/</u>	Contingencies	00 USC 345	\$3,000,000	--	\$3,000,000	1

1/ Department of Government and Independent Agencies Appropriation Act.