

DOE 5160.1B  
5-18-92

THIS PAGE MUST BE KEPT WITH DOE 5160.1B. REPROGRAMMING,  
RESTRUCTURING, AND APPROPRIATION TRANSFER PROCEDURES.

DOE 5160.1B. REPROGRAMMING. RESTRUCTURING. AND APPROPRIATION  
TRANSFER PROCEDURES, HAS REVISED DOE 5160.1A TO REFLECT  
ORGANIZATIONAL TITLE AND OTHER EDITORIAL REVISIONS TO  
INCORPORATE CHANGES REQUIRED BY SEN-6. NO SUBSTANTIVE  
CHANGES HAVE BEEN MADE. DUE TO THE NUMBER OF PAGES  
AFFECTED BY THE REVISIONS. THE ORDER HAS BEEN ISSUED AS  
A REVISION.



# U.S. Department of Energy

Washington, D.C.

# ORDER

DOE 5160.1B

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5-18-92

**SUBJECT: REPROGRAMMING, RESTRUCTURING, AND APPROPRIATION  
TRANSFER PROCEDURES**

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1. PURPOSE. To establish the major policies, criteria, and procedures of the Department of Energy (DOE) for initiating reprogramming, restructuring and appropriation transfer actions relating to the appropriation accounts of DOE. Transfer appropriations involving other Federal agencies are not covered by this Order.
2. CANCELLATION. DOE 5160.1A, REPROGRAMMING, RESTRUCTURING, AND APPROPRIATION TRANSFER PROCEDURES, of 12-1-86.
3. BACKGROUND. Title 31 U.S.C., Section 1301, expressly prohibits the expenditure of funds in an appropriation or appropriation account for purposes other than for which they were appropriated by Congress. For DOE, these Congressional controls represent the approved program baseline and are generally delineated in the Departmental base table and related documentation. Page 3, paragraph 6c, contains additional information detailing the approved program baseline. During program execution, unforeseen events or conditions encountered may necessitate changes to the approved program baseline. In this regard, Congress requires the Department to ensure that the appropriate committees are promptly and fully notified whenever a necessary change to the approved program baseline is required. Accordingly, notifications of such changes are provided to Congress through submission of formal reprogramming, restructuring, and appropriation transfer proposals.

There may be changes in program execution or unforeseen events encountered that, although do not require formal notification procedures, may affect areas of known Congressional interests or concerns. In these cases, the Department may elect to notify the appropriate committees, through less formal procedures, with the intent of keeping them fully informed of adjustments in program activities. Additionally, Congress may authorize the Department, through annual legislation, to independently accomplish changes to the approved program baseline within specified limits without submitting formal notifications in advance. The Department considers this internal approval authority a sign of "good faith" and a privilege and, therefore, intends to take the necessary precautions to ensure this relationship is neither jeopardized nor the approval authority revoked. Therefore, all reprogramming, restructuring, and appropriation transfer proposal initiated within the Department, including those not deemed to require prior Congressional

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**DISTRIBUTION:**

All Departmental Elements

**INITIATED BY:**

Office of Chief Financial  
Officer

notification, will adhere to the procedures identified on page 7, paragraph 10. Upon receipt of a proposal, the Chief Financial Officer (CFO) or designee will serve as a focal point and advisor for determining the appropriate course of action to pursue. Failure to keep Congress currently and fully informed of changes in program execution, as required, will not only violate the trust and latitude granted the Department, but could potentially translate into stringent statutory constraints and limitations imposed on the Department by Congress.

4. POLICY. It is Departmental policy to keep the Congress currently and fully informed concerning any significant changes to the execution of DOE's programs. For those reprogramming, restructuring, and appropriation transfer actions requiring Congressional notification, such actions shall be cleared through the Office of Management and Budget (OMB) prior to submission to the appropriate Congressional committees. The execution or implementation of a reprogramming, restructuring, or appropriation transfer proposal shall be initiated only after appropriate Congressional responses have been received by the CFO. The Department shall comply with subsequent directions in the responses from the Congressional committees. Proposals shall be submitted in the format prescribed on page 9, paragraph 11. It is the Department's policy that significant changes to program execution shall be considered only to meet unforeseen or emergency situations, as discussed on page 6, paragraph 8. It is further the policy of DOE that the need for reprogramming, restructuring, or appropriation transfer action be determined promptly and that documents supporting such actions be processed expeditiously within the Department. Preparing offices shall consider the use of simultaneous concurrences, special committees, and other means of reducing the time required to prepare documents for submission to Congress.

5. REFERENCES

- a. Section 111 of the Energy Reorganization Act of 1974, as amended, Public Law 93-438, which cites provisions and limitations applicable to the use of operating expenses, expenditures for facilities and capital equipment, new project starts, and the merger of funds.
- b. Section 659 of the Department of Energy Organization Act of 1977, Public Law 95-91, which allows the Secretary, when authorized in an appropriation act for any fiscal year, to transfer funds from one appropriation to another, providing that no appropriation is either increased or decreased by more than 10 percent for that fiscal year.
- c. Title 31 U.S.C., Section 1301(a), "Application of Appropriations," which directs that funds shall be applied solely to the objects for which they are appropriated, except as otherwise provided by the law.

- d. Title 31 U.S.C., Sections 1514 and 1517, "Prohibited Obligations and Expenditures," which prohibits obligations and expenditures in excess of appropriation, apportionment, or allotment. Knowing and willful violation of these sections can, if convicted, result in a \$5,000 fine, 2 years imprisonment, or both.
- e. DOE 1325.1A, CORRESPONDENCE MANUAL, of 6-18-81, which contains the procedures and format for preparing Congressional correspondence.
- f. DOE 2200.4, ACCOUNTING OVERVIEW, of 03-31-88, which establishes standard definitions of financial terms commonly used within DOE.
- g. DOE 2200.5B, FUND ACCOUNTING, of 6-8-92, which prescribes the policies, procedures, and responsibilities for the administrative control of all appropriated funds, revolving funds, trust funds, and any other funds made available for obligation.

6. DEFINITIONS.

- a. Appropriation Transfer. The permanent movement of budget authority or balances from one appropriation account for credit to another. An appropriation transfer may be effected only when authority to do so is specifically provided in an appropriation or other act. An appropriation transfer requires the execution of an SF 1151, "Non-expenditure Transfer Authorization," to transfer the funds on Treasury records and the submission of a reapportionment request, SF 132, "Apportionment and Reapportionment Schedule," to OMB.
- b. Congressional Base Table. A table submitted quarterly to appropriate Congressional committees that displays operating expenses, capital equipment, and construction funding at a level of detail consistent with Congressional control requirements.
- c. Reprogramming. 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:
  - (1) 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
  - (2) To the extent not covered in paragraph 6c. (1) above, 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:

- (a) The reallocation of funds from one activity, program, function, etc., 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.
- (b) 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.
- (c) The adjustment of activities involving areas of known Congressional special interests, concerns, or sensitivities.

NOTE: With regard to changes within base table controls, it is impractical to delineate for each of the Department's varied projects and activities all circumstances or events which constitute reprogramming. Each action is unique, requiring evaluation and judgment on a case-by-case basis with due consideration given to the specific circumstances and Congressional interests prevailing at that time. To this end, page 6, paragraph 9, contains representative examples of factors and events which should be considered when applying judgment in those instances where a possible reprogramming action exists.

- d. Restructuring The use of funds as originally intended in the Department's Congressional budget justification, but reported differently from the form and detail in which they were proposed by the President and appropriated by Congress. Any format change to the Congressional base table constitutes a restructuring action and requires that OMB and Congress be notified.

## 7. RESPONSIBILITIES.

- a. The Secretary (S-1) shall concur or nonconcur on those reprogramming, restructuring, and appropriation transfer proposals forwarded by S-3.
- b. The Under Secretary (S-3) shall concur, nonconcur, or seek concurrence from S-1, as appropriate, for those reprogramming, restructuring, and appropriation transfer proposals forwarded by CFO.

- c. Chief Financial Officer or designee shall:
- (1) Expeditionously determine whether a reprogramming, restructuring, or an appropriation transfer proposal is appropriate and whether notification is required and which Congressional committees should be notified.
  - (2) Obtain concurrence of the General Counsel (GC-1) for reprogramming, restructuring, and appropriation transfer proposals as deemed necessary.
  - (3) Notify OMB and Congress of proposed reprogramming, restructuring, or appropriation transfer proposals that require prior Congressional notification. Normally, the CFO shall either concur and transmit formal proposals to OMB and Congress or nonconcur. However, when the CFO determines that a proposal is of a sensitive nature or will result in a major change in program direction, the proposal shall be forwarded to the Under Secretary (S-3) or the Secretary (S-1), as appropriate. Additional detail on the processing of reprogramming, restructuring, and appropriation transfer proposals is contained on page 7, paragraph 10.
  - (4) Approve or disapprove all proposals that do not require prior OMB and Congressional notification.
  - (5) Place the funds that are proposed for reprogramming or appropriation transfer into reserve in the Approved Funding Program (AFP) while the action is being considered by the Department, OMB, and Congressional committees.
- d. Assistant Secretary for Congressional and Intergovernmental Affairs (CP-1) shall concur on reprogramming, restructuring, and appropriation transfer proposals.
- e. The General Counsel (GC-1) and the Assistant Secretary for Domestic and International Energy Policy (EP-1) shall concur on reprogramming, restructuring, and appropriation transfer proposals as required.
- f. Heads of Departmental Elements shall obtain the appropriate concurrences and prepare reprogramming, restructuring, and appropriation transfer proposals in accordance with the procedures outlined on page 7, paragraph 10. They shall also inform Heads of Field Elements of any programmatic change from the field budget submission and resultant final budget approved by Congress.
- g. Heads of Field Elements shall maintain a current program and funding baseline for budget execution. This shall be accomplished by staying abreast of any programmatic changes from the field budget submission and resultant final budget approved by

Congress. They shall also insure that significant changes in budget execution are coordinated through the cognizant Secretarial Officer prior to implementation.

8. LIMITATIONS AND CONSTRAINTS.

- a. A reprogramming, restructuring, or appropriation transfer request shall be made only to meet the requirements imposed by an unforeseen situation, and only if postponement of the program, project, or activity until the next appropriation year would be detrimental to a Departmental program or priority. Mere convenience or desire shall not be factors for consideration.
- b. A reprogramming or appropriation transfer proposal shall not be used to initiate a new program or to seek reconsideration of a program or of funding that was specifically denied, limited, or increased by Congress in an appropriation act or attendant reports. However, when unforeseen events or circumstances are deemed to require such changes, proposals shall be submitted in advance to the appropriate committees for concurrence, regardless of amounts involved, and be fully explained and justified.
- c. Funds cannot be transferred between appropriation accounts unless transfer authority is specifically provided in an appropriation or other act.

9. OTHER CONSIDERATIONS.

- a. Compliance with the requirements associated with reprogramming is largely a matter of maintaining "full faith and credit" with Congressional committees. As such, Congress shall be advised not only of changes that affect the approved program baseline but also of a variety of circumstances and events that affect areas of known special Congressional interests or concerns. Relative to the latter, there are no fixed guidelines to follow when determining whether a particular event or occurrence warrants Congressional notification. As indicated on page 3, paragraph 6c, each event is unique, requiring evaluation and judgment on a case-by-case basis, with due consideration given to the specific circumstances and Congressional interests prevailing at that time. Consequently, it is not feasible to delineate, within the context of this Order, all circumstances and events which require Congressional notification. To this end, however, representative examples of factors and events which shall be considered are as follows:
  - (1) Politically sensitive issues;
  - (2) Changes in operations that affect employment levels, program goals, or funding requirements;



- (3) Slippages in production schedules (e.g., delay, design change, test failure);
  - (4) Potential impacts on national security;
  - (5) Emergencies resulting from natural and manmade disasters, such as fires, floods, explosions, and industrial-related accidents;
  - (6) Congressionally directed actions as described in legislation, Congressional reports, or other Congressional communications;
  - (7) Changes to obligational control levels, as reflected in AFP's;
  - (8) Changes from program, project, or contract scopes contemplated by Congress during appropriation action; and
  - (9) Large dollar divergences within the baseline.
- b. As a potential reprogramming proposal is reviewed, it may be determined that such action does not constitute reprogramming as defined on page 3, paragraph 6c, and therefore does not require formal reprogramming procedures. However, in keeping with the full disclosure policy described in paragraph 9a above, it may be necessary to notify Congress of the Department's intentions through less formal procedures. In these cases, the CFO's informal discussions with the appropriate committee or a Secretarial Officer's correspondence with the appropriate committee will serve as sufficient notification of the impending action.
- c. When considering possible Congressional involvement, refer to the reprogramming definition on page 3, paragraph 6.

10. PROCEDURES FOR PROCESSING REQUESTS.

- a. Heads of Departmental Elements shall notify the Director of Budget (CR-10) to initiate a reprogramming, restructuring, or appropriation transfer request. The points of contact are the Director of Budget Analysis (CR-14) and the Chief of Budget Execution (CR-131). The appropriate Branch Chief within the Budget Analysis Division will provide support during the preparation of the reprogramming, restructuring, or appropriation transfer request and shall serve as the liaison within the Office of the CFO. The Chief of Budget Execution shall act in a timely manner to identify the information essential to the development of a

complete request. The initiating office shall provide an advance copy of DOE F 5160.1, "Reprogramming, Restructuring, and Appropriation Transfer Summary" (Attachment 1) to the Chief of Budget Execution, who shall advise the initiator of:

- (1) The type of action to be issued (i. e., either reprogramming, restructuring, or appropriation transfer) and whether notification or concurrence of OMB and Congress is required before the action can be implemented. For those actions not deemed to require formal notification procedures, a determination will be made on a case-by-case basis as to the appropriate documentation and procedures necessary to finalize the action.
  - (2) The Congressional committees to receive the proposed reprogramming, restructuring, or appropriate on transfer action; and
  - (3) The DOE serial number to be assigned to the proposed reprogramming, restructuring, or appropriate" on transfer action.
- b. Pending final action on the proposal, the Chief of Budget Execution shall reserve, within the AFP providing the source of funds, the dollar amount to be transferred or reprogrammed and shall revise the allotment and AFP accordingly.
- c. Having obtained all necessary information from the Office of Budget, the Heads of Departmental Elements shall:
- (1) Prepare all justification and explanatory statements.
  - (2) Prepare appropriate letters to OMB and to the cognizant Congressional committees. The letter to OMB shall be prepared for the CFO's signature and contain essentially the same information as the proposed letters to the Congressional committees. The package sent to OMB shall include the proposed Congressional notification letters and any enclosures. The information that should be included in the letters to OMB and Congressional committees is identified on page 9, paragraph 11. ,
  - (3) Obtain the concurrence of the Assistant Secretary for Congressional and Intergovernmental Affairs (CP-1), and obtain concurrences of the Assistant Secretary for Domestic and International Energy Policy (EP-1), and other organizations as deemed necessary.
  - (4) Transmit the proposal to the CFO.

- d. The CFO, or designee, shall:
  - (1) Obtain the concurrence of GC-1 as appropriate.
  - (2) Concur and transmit the proposal to OMB and Congress or nonconcur on the proposal. When the CFO determines that a reprogramming, restructuring, or appropriation transfer proposal is of a sensitive nature or will result in a major change in program direction, the proposal shall be forwarded to seek concurrence from S-3 or S-1, as appropriate. At each level, a decision shall be made to either concur, nonconcur, or forward the proposal, as deemed necessary, to the next higher level for appropriate action.

11. GUIDELINES FOR PREPARING LETTERS FOR THE CONGRESSIONAL COMMITTEES. The following guidelines are to be used in preparing the reprogramming, restructuring, or appropriation transfer notification letters and backup materials to be transmitted to Congressional committees. Letters to Congressional committees are to be prepared for each committee identified by CR-131. Generally, the same letter shall be sent to each committee. Additional information on format is contained in DOE 1325.1A, CORRESPONDENCE MANUAL, of 6-18-81.

- a. The initial paragraph of letters to Congressional committees shall state the fundamental purpose of the proposed action, including a statement identifying the source of the funds, and begin with the following language:

- (1) For reprogramming requests:

"This letter is to inform you of a proposed reprogramming action to move funds to Program X."

- (2) For appropriation transfer requests:

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

- b. The following paragraph should identify the specific program that will receive the funds and the goal(s) and objective(s) of this program. This section of the letter shall identify the circumstances that necessitate a reprogramming, restructuring, or appropriation transfer action e.g., unexpected problems, low initial estimates, a change in direction). If appropriate, the reason why these circumstances could not have been anticipated at the time the budget was justified shall be stated.

- c. The subsequent paragraph(s) shall address the impact of the proposed reprogramming, restructuring, or appropriation transfer action. Specifically, the following items, if applicable, shall be identified and fully discussed in this section of the letter:
- (1) The changes to program goals or direction and to the cost estimate for the current fiscal year and the budget year being considered by Congress;
  - (2) The benefits of the reprogramming, restructuring, or appropriation transfer action and the consequences of not implementing the proposed change;
  - (3) The appropriation, budget activity, and program that is to be used as the funding source for the reprogramming or transfer action;
  - (4) The specific reasons why the losing program's funding can be decreased; and
  - (5) The impact of the proposed action on the current fiscal year and on the budget year.
- d. The concluding remarks of the notification letters should identify any enclosures provided, and state that Office of Budget or other Departmental personnel are available to respond to Congressional inquiries, and that consideration of this proposal would be appreciated. The enclosures to the notification letters are intended to provide a detailed backup to the reprogramming, restructuring, or appropriation transfer proposal. The supportive backup materials will vary from one action to another. For reprogramming and appropriation transfer proposals, all backup justification should include specific information on how the estimates were developed and illustrate how the specific increases and decreases in budget authority and outlays affect appropriations, budget activities, or programs. Estimates of fiscal, economic, or budgetary impact on future years shall also be included. The effect on employment levels shall be documented because this is of particular significance in the consideration of the transfers or reprogramming actions. Itemized lists of specific activities, equipment, and sites shall be included, as appropriate. All relevant detail used in developing the reprogramming, restructuring, or appropriation transfer actions

shall be included in the backup, but voluminous or extraneous detail should be avoided. In deciding what material to include in the backup, the major thrust shall be to demonstrate to the Congressional committees that the reprogramming, restructuring, or appropriation transfer is fully justifiable, and that the Department has carefully considered the financial and programmatic implications, if applicable, of the proposed action.

BY ORDER OF THE SECRETARY OF ENERGY:



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



COMPLETED EXAMPLE OF DOE F 5160.1  
REPROGRAMMING, RESTRUCTURING, AND  
APPROPRIATION TRANSFER SUMMARY

DOE F 5160.1 IS 871 DOE 5160  <b>U.S. DEPARTMENT OF ENERGY                  REPROGRAMMING, RESTRUCTURING                  AND APPROPRIATION TRANSFER SUMMARY                  (Dollars in Thousands)</b>		1. DOE Serial No: R-20		2. Date: 8/29/85	
		3. Type of Action: Reprogramming			
		4. Appropriation Title: General Administration			
		5. Appropriation Symbol: 89X0230			
		G. Program Titles and B&R Classification		Program Base	
		BA		BA	
G1. Program Increases					
ZH	Miscellaneous Revenues	-184,267		+23,181	
WH	Cost of Work for Others	43,803		+1,682	
<b>Total Program Increases</b>				<b>+24,863</b>	
G2. Source of Funds					
PE	Policy Analysis and System Studies	16,500		-6,300	
L	Intergovernmental & Inst. Affairs	34,343		-3,490	
WC	Changes in Inventories	12,000		-12,000	
WA12	Personnel Benefits	15,368		-3,073	
<b>Total Program Decreases</b>				<b>-24,863</b>	
7. Description (Brief description of Highlights) Reprogramming will be used to offset a portion of the revenue shortfall resulting from the strike at W-reactor, slippage in sales of nuclear material to Italy, and cancellation of sales to India.					

## INSTRUCTIONS

**BLOCK 1** DOE SERIAL NUMBER -- ENTER THE DOE SERIAL NUMBER AS OBTAINED FROM THE BUDGET EXECUTION BRANCH.

**BLOCK 2** DATE

**BLOCK 3** TYPE OF ACTION -- INDICATE EITHER REPROGRAMMING, RESTRUCTURING, OR APPROPRIATION TRANSFER.

**BLOCK 4** APPROPRIATION TITLE -- ENTER APPROPRIATION TITLE AS IDENTIFIED ON THE CONGRESSIONAL BASE TABLE (AVAILABLE FROM THE BUDGET EXECUTION BRANCH).

**BLOCK 5** APPROPRIATION SYMBOL -- ENTER APPROPRIATION SYMBOL AS IDENTIFIED ON THE CONGRESSIONAL BASE TABLE (AVAILABLE FROM THE BUDGET EXECUTION BRANCH).

**BLOCK 6** PROGRAM TITLE --

- ENTER THE PROGRAM TITLE, BUDGET AND REPORTING (B&R) CLASSIFICATION, AND/OR SPECIFIC PROJECT IDENTIFICATION THAT CORRESPONDS TO THE DESCRIPTION ON THE CONGRESSIONAL BASE TABLE FOR THE PROGRAM(S) TO BE INCREASED (PROGRAM INCREASES) OR TO BE DECREASED (SOURCE OF FUNDS). IN THE CASE OF A PROPOSED ACTION INVOLVING MORE THAN ONE APPROPRIATION, THE PERTINENT APPROPRIATION TITLE AND SYMBOL SHOULD BE IDENTIFIED UNDER BOTH PROGRAM INCREASES AND SOURCE OF FUNDS.
- IN THE COLUMN "PROGRAM BASE", ENTER THE AMOUNT OF CURRENT BUDGET AUTHORITY AND CURRENT BUDGET OUTLAYS.
- IN THE COLUMN "CHANGE REQUESTED", ENTER THE AMOUNT OF INCREASE OR DECREASE, AS APPROPRIATE.
- IN THE COLUMN "REVISED PROGRAM", ENTER THE RESULT OF THE PROPOSED CHANGE.
- WHERE ADDITIONAL SPACE IS REQUIRED, PRESENT DATA FOR BLOCKS 1 THRU 5 ON AN ADDITIONAL SHEET AND ENTER TOTAL LINES, ONLY, IN BLOCK 6.

**BLOCK 7** DESCRIPTION -- ENTER A CONCISE JUSTIFICATION OF THE PROPOSED REPROGRAMMING, RESTRUCTURING OR APPROPRIATION TRANSFER. THIS DESCRIPTION WILL BE USED TO FOOTNOTE THE QUARTERLY SUBMISSION OF THE BASE TABLE TO THE CONGRESS.

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