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DOE MANAGEMENT

DOE Needs to Improve Its Analysis of Carryover Balances





United States
General Accounting Office
Washington, D.C. 20548

**Resources, Community, and
Economic Development Division**

B-271048

April 12, 1996

The Honorable Hazel R. O'Leary
The Secretary of Energy

Dear Madam Secretary:

This report examines the effectiveness of the Department of Energy's (DOE) approach for identifying the funding balances remaining from prior years' budgets that exceed the requirements of the Department's programs and thus may be available to reduce the budget request for the new fiscal year. The report also examines whether the process for analyzing these balances, known as carryover balances, could be improved.

This report contains a recommendation to you for developing a more effective approach for analyzing the carryover balances. As you know, 31 U.S.C. 720 requires the head of a federal agency to submit a written statement of the actions taken on our recommendations to the Senate Committee on Governmental Affairs and the House Committee on Government Reform and Oversight not later than 60 days after the date of this letter and to the House and Senate Committees on Appropriations with the agency's first request for appropriations made more than 60 days after the date of this letter.

Please call me at (202) 512-3841 if you or your staff have any questions. Major contributors to this report are listed in appendix II.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Victor S. Rezendes". The signature is fluid and cursive, with the first name "Victor" and last name "Rezendes" clearly distinguishable.

Victor S. Rezendes
Director, Energy, Resources,
and Science Issues

Executive Summary

Purpose

Over the last several years, the Congress has reduced the Department of Energy's (DOE) budget request for new obligational authority¹ and recommended that DOE use the balances remaining from prior years' obligational authority that are carried over into the new fiscal year. DOE had \$12 billion in such "carryover balances" from prior years as it began fiscal year 1995. In fiscal year 1995, DOE used almost \$1 billion in carryover balances to supplement its new obligational authority of about \$18 billion. While DOE's programs need some carryover balances to pay for commitments made in prior years that have not yet been completed, the Department's large and persistent carryover balances have raised concern within DOE and the Congress that DOE is carrying balances in excess of the minimum needed to support its programs. Consequently, GAO's objectives in this review were to determine whether (1) DOE has an effective approach for identifying the carryover balances that exceed its programs' requirements and may be available to reduce its budget request and (2) opportunities exist to develop a more effective approach for analyzing these carryover balances.

Background

Carryover balances consist of unobligated balances and uncosted obligations. Each fiscal year, DOE requests obligational authority from the Congress to meet the costs of running its programs. Once DOE receives this authority, it obligates funds by placing orders or awarding contracts for goods and services that will require payment during the same fiscal year or in the future. Unobligated balances represent the portion of its authority that DOE has not obligated. Uncosted obligations represent the portion of its authority that DOE has obligated for goods and services but for which it has not yet incurred costs. DOE is required to submit an annual report to the Congress on the status of its uncosted obligations with its annual budget request.

Results in Brief

DOE does not have a standard, effective approach for identifying excess carryover balances that may be available to reduce future budget requests. Instead, it relies on broad estimates of potentially excess balances in its individual programs. As a result, DOE cannot be sure whether the amount of carryover balances it proposes for use by its programs is adequate, too small, or too large. DOE's annual report on uncosted obligations is not used to identify potentially excess carryover balances for several reasons. First, the report focuses on the uncosted obligations of DOE's major contractors

¹Obligational authority is the authority provided by law to enter into obligations that normally result in payment of the federal government's funds. New obligational authority is the authority that is not appropriated or otherwise available until a given fiscal year.

and does not provide a detailed analysis of (1) the uncosted obligations held by many smaller contractors or (2) DOE's unobligated balances. Second, DOE's major contractors do not always accurately identify all of the available uncosted obligations. Finally, DOE's report consists only of historical data and does not contain projections of what the balances may be for the future budget under consideration.

Within DOE, several ideas have been proposed for developing a more effective approach. Specifically, to better define the programs' requirements for uncosted obligations and more accurately identify the available balances, the Office of Waste Management, within DOE's Office of Environmental Management, has studied its operations and established goals for acceptable levels of uncosted obligations at the end of the fiscal year. In addition, DOE's Office of the Chief Financial Officer has considered using estimated costs to project what the programs' uncosted obligations will be for future budgets under consideration. However, these ideas have not been extended throughout the Department and would need to be adjusted to meet each program's unique needs. These ideas could provide the foundation for an improved approach that establishes goals for the carryover balances for all programs, compares those goals with the programs' projected balances, and identifies potentially excess balances.

Principal Findings

DOE Lacks an Effective Approach for Analyzing Carryover Balances

In formulating a budget request, DOE officials do not use a standard, effective approach for identifying excess carryover balances. Instead, DOE makes broad estimates of the potentially excess balances in its individual programs. As a result, DOE cannot be sure that it has reduced its balances to the minimum level needed to operate its programs, thereby minimizing the need for new obligational authority. Lacking a more structured approach, some programs, such as Defense Programs and Environmental Management, have reduced their balances to some degree, while other programs, such as Energy Efficiency and Renewable Energy, have seen their balances grow.

DOE's annual report on uncosted obligations is not used to identify potentially excess carryover balances for several reasons. First, the report does not identify all of the funds that make up DOE's carryover balances. Specifically, the report is focused on the uncosted obligations held by

DOE's integrated management and operating (M&O)² contractors at the end of the fiscal year. However, at the beginning of fiscal year 1995, the uncosted obligations at these major contractors represented only \$5 billion of the \$12 billion in carryover balances. The report does not provide a detailed analysis of the uncosted obligations held by DOE's many other smaller contractors—a total of \$3.4 billion at the beginning of fiscal year 1995. Furthermore, the report does not provide, nor is it required to provide, any detailed analysis of DOE's \$3.6 billion in unobligated balances.

In addition, the report does not always identify all of the uncosted obligations that are available to reduce DOE's budget request. Over the last 3 years, GAO has identified almost \$500 million in uncosted obligations that were classified as necessary to meet the requirements of DOE's programs when they should have been categorized as available to reduce DOE's budget request. For example, at DOE's Savannah River Site in South Carolina, GAO identified \$46.2 million reserved for 15 projects at the end of fiscal year 1994 that was no longer needed because of cost underruns, reductions in the projects' scope, or cancellation of projects.

Finally, DOE's report does not contain enough information to be useful in formulating a budget, according to DOE's Office of the Chief Financial Officer. The report provides only a snapshot of the status of the uncosted obligations at the end of the latest completed fiscal year and does not project what the status of these balances may be for the budget year under consideration. For example, the report that accompanied DOE's fiscal year 1996 budget request contained data only on the status of uncosted obligations at the end of fiscal year 1994.

Opportunities Exist to More Effectively Analyze Carryover Balances

Within DOE, several ideas have been proposed to develop a more effective approach for analyzing carryover balances. Specifically, the Office of Waste Management, within the Office of Environmental Management, has sought to address the problem of identifying the amount of carryover balances needed to meet the requirements for its programs by studying their operations and establishing standard goals for their levels of uncosted obligations at the end of the year. For example, this office estimated that for operating activities, a lapse of about 1 month should be expected between the commitment of funding and the actual costing of

²DOE's integrated M&O contractors are those integrated into DOE's accounting system—the major contractors at each of DOE's facilities. During fiscal year 1995, DOE had 39 integrated M&O contractors at 50 locations throughout the nation.

that funding.³ Thus, this office believes that it is reasonable to expect at least 1 month's worth of available funding to remain uncoded at year-end. Balances exceeding these goals would indicate potentially excess balances that may be available and that warrant further study. In addition, DOE's Office of the Chief Financial Officer has proposed projecting what the uncoded obligations will be at the beginning of the fiscal year for which new obligational authority is being sought. Projections could be made using the programs' estimates of yearly costs or historical experience with the programs' costs.

These ideas could provide the foundation for an effective approach for analyzing carryover balances. However, these ideas have not been extended throughout the Department and would need to be adjusted to meet each program's unique needs. Such an approach would involve (1) developing standard goals for all programs' carryover balances (unobligated balances as well as uncoded obligations) that represent the minimum needed to meet the programs' requirements, (2) projecting what the carryover balances will be for all programs at the beginning of the fiscal year for which new obligational authority is being requested, and (3) comparing the programs' goals and projected carryover balances to identify the balances that exceed requirements.

Recommendation

GAO recommends that the Secretary of Energy develop a more effective approach for identifying the carryover balances that exceed the requirements of DOE's programs and are thus available to reduce the Department's annual budget request. Expanding the ideas already being explored to all of DOE's programs could lead to an approach that establishes goals for each program, projects the programs' balances at the beginning of the fiscal year under consideration, and focuses analysis on the differences between the programs' goals and projected balances in order to identify those balances that exceed needs and are available to reduce DOE's budget request.

Agency Comments

GAO provided a draft of this report to DOE for its review and comment and discussed the draft report with officials from DOE's Office of the Chief Financial Officer, including the Director of the Office of Budget. Overall, the officials agreed that the report was accurate and factual. However,

³Operating activities generally involve expenses for items, such as employees' salaries, that do not meet the monetary and service life criteria for capitalization (i.e., a service life of 2 years or more and a cost equal to or greater than \$5,000) normally associated with construction projects and purchases of capital equipment.

they had two overall comments. First, while the officials agreed that DOE did not have a standard, effective approach for analyzing carryover balances, they did not believe that the report's in-depth discussion of the limitations of DOE's annual report to the Congress on uncosted obligations was germane to this issue because that report is not used to analyze carryover balances. GAO believes the discussion of the annual report is relevant because the purpose of the report, which is required by the Energy Policy Act of 1992 and submitted along with DOE's budget request, is to analyze uncosted obligations in order to assist with the development of DOE's budget. Second, the officials noted that recent data on the carryover balances at the beginning of fiscal year 1996 show an overall reduction of \$2.4 billion from fiscal year 1995. GAO was not able to include the details of these recent data in this report because complete data for fiscal year 1996 were not available at the time of GAO's review. However, GAO agrees that DOE's overall carryover balances had decreased to \$9.6 billion at the beginning of fiscal year 1996. GAO believes this downward trend should be recognized as a positive development and can be attributed, in part, to continued scrutiny by DOE, the Congress, and GAO. However, \$9.6 billion in carryover balances still represents significant resources, and DOE officials agreed that a more structured approach would improve the analysis of the carryover balances. The officials also made a number of more detailed comments, and the report has been changed as appropriate to reflect these comments.

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Abbreviations

CFO	Office of the Chief Financial Officer
DOE	Department of Energy
FY	fiscal year
GAO	General Accounting Office
M&O	management and operating
OMB	Office of Management and Budget

Introduction

Each fiscal year, the Department of Energy (DOE) requests new obligational authority from the Congress to meet the costs of running its programs. During a fiscal year, new obligational authority can be adjusted to reflect changes in authority, such as a rescission of authority. These adjustments result in an adjusted new obligational authority for DOE, representing the net amount of new resources available to DOE in a fiscal year.⁴ In fiscal year 1995, DOE received about \$17.8 billion in adjusted new obligational authority.⁵ The Congress provides DOE with its obligational authority through two major appropriations acts—Energy and Water Development Appropriations and Interior and Related Agencies Appropriations. The Energy and Water Development appropriation provides the bulk of DOE’s funding—about \$16.2 billion in fiscal year (FY) 1995. In comparison, the Interior and Related Agencies appropriation provided about \$1.6 billion in FY 1995. These two major appropriations acts are further broken down into more specific appropriations for DOE’s programs. The programs can receive funding from more than one specific appropriation but usually receive a majority of their funding from one or two specific appropriations.

When appropriating funds for an agency—providing the authority to incur obligations—the Congress sets the amount and purpose of the funds and the time frame during which the funds will be available. When a specific time frame is defined, referred to as a fixed appropriation, the period is typically 1 to 5 years. However, some appropriations do not restrict the time in which the funds must be obligated but state that the funds are “to remain available until expended” or to “remain available without fiscal year limitation.” This is generally referred to as “no-year” authority. DOE receives no-year authority for most of its activities. With no-year authority, DOE may retain unexpended balances (both unobligated balances and uncosted obligations) indefinitely. In contrast, under a fixed appropriation, unobligated balances are no longer available for new obligations after the appropriation has expired. Both unobligated balances and uncosted obligations are cancelled, and the expired account is closed 5 years after the period in which the funds were available.

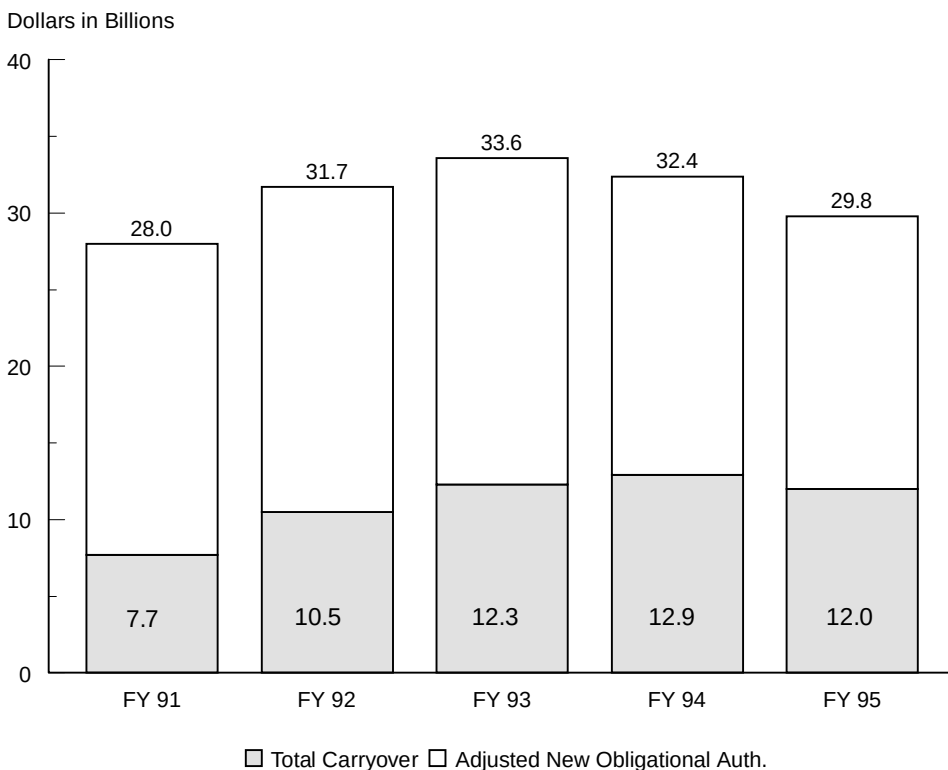
⁴Adjusted new obligational authority is the sum of the new obligational authority provided for a given fiscal year adjusted for actions that occur throughout that fiscal year, such as supplemental appropriations, rescission actions, or transfers of appropriations.

⁵The amounts of adjusted new obligational authority cited in this report exclude any reimbursable work funded by other agencies.

DOE's Accumulation and Use of Carryover Balances

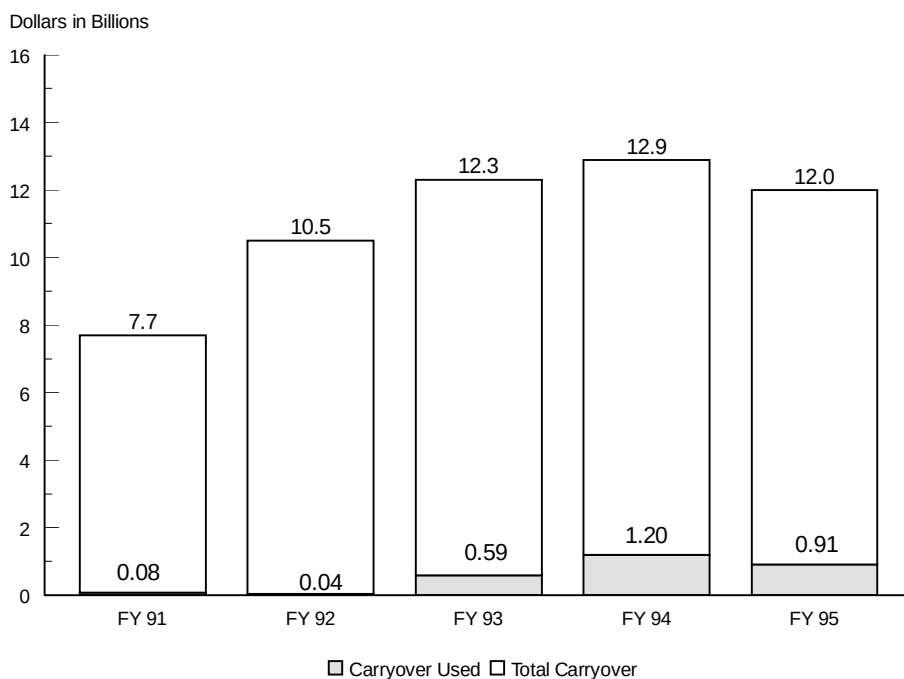
DOE has accumulated significant carryover balances from prior years' appropriations but still receives new obligational authority each year under congressional appropriations. These carryover balances grew from \$7.7 billion in fiscal year 1991 to \$12 billion in fiscal year 1995. The carryover balances have come to represent a significant portion of the total resources DOE has available to meet the costs of its programs. In fiscal year 1995, DOE had \$29.8 billion in total resources available, consisting of \$12 billion in carryover balances and another \$17.8 billion in adjusted new obligational authority. (Fig. 1.1 compares the sources of DOE's total available resources—DOE's adjusted new obligational authority and carryover balances—over the last 5 complete fiscal years.)

Figure 1.1: DOE's Total Available Resources, FY 1991-95



The Congress, recognizing the growing significance of carryover balances, has begun to consider these balances when making decisions about providing new obligational authority. Over the last 5 years, the Congress has recommended that DOE use its carryover balances in lieu of new obligational authority. However, the Department's carryover balances continue to be significant. (See fig.1.2.)

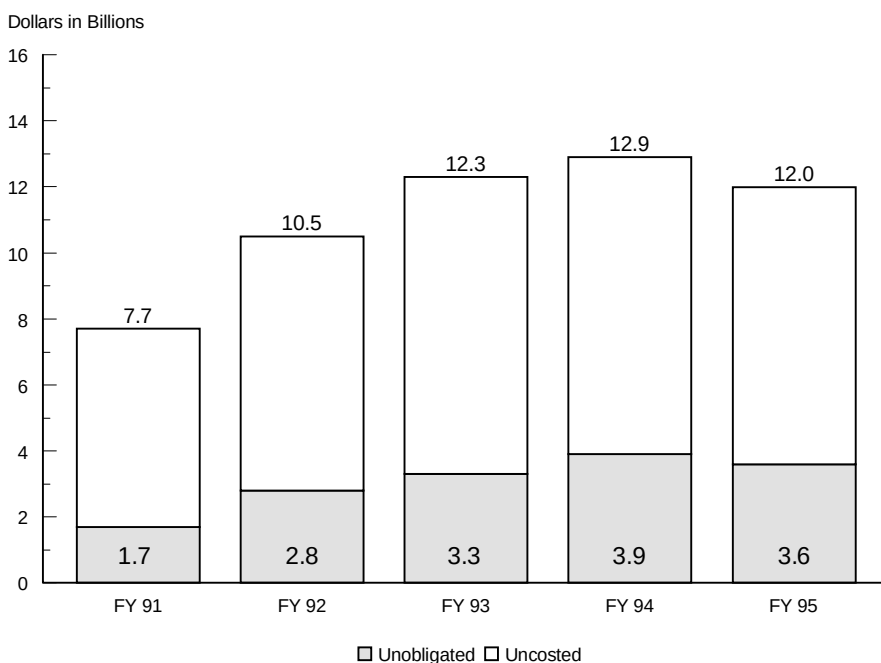
Figure 1.2: DOE's Use of Carryover Balances, FY 1991-95



DOE's increasing budget needs have also heightened the Department's and the Congress's efforts to analyze why these carryover balances exist and whether they exceed the requirements for DOE's programs and are therefore available to reduce the need for new obligational authority. Although attention has focused on uncosted obligations (\$8.4 billion in fiscal year 1995), unobligated balances also contribute significantly to carryover balances (\$3.6 billion in fiscal year 1995). Figure 1.3 shows the contribution of both uncosted obligations and unobligated balances to the total carryover balances over the last 5 years. Appendix I provides details

on the carryover balances, DOE's use of them, and the adjusted new obligational authority for DOE's appropriations over the last 5 years.

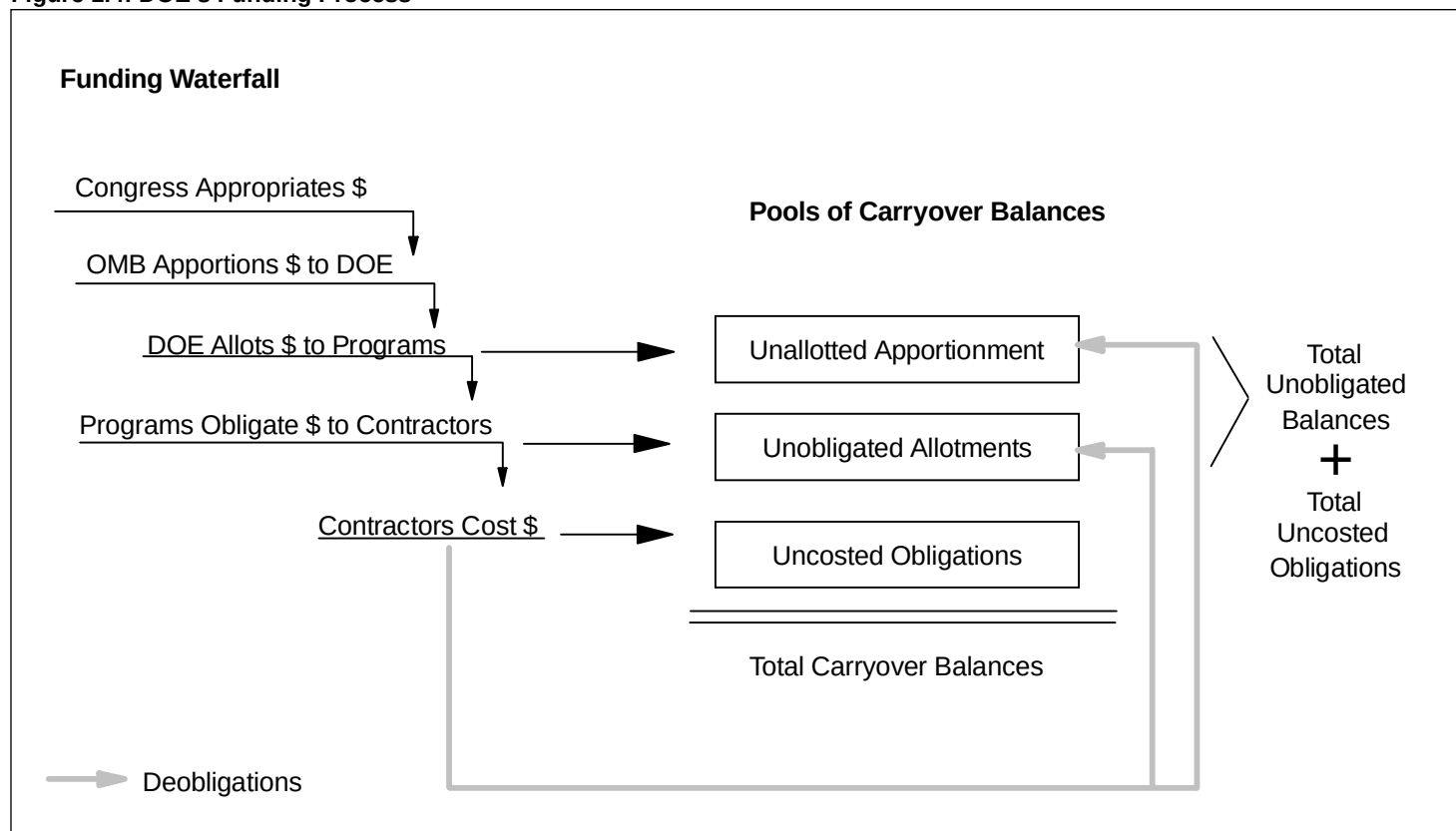
Figure 1.3: Makeup of DOE's Carryover Balances, FY 1991-95



Unobligated Balances

At the beginning of fiscal year 1995, DOE had \$3.6 billion in unobligated balances—an increase from \$1.7 billion at the beginning of fiscal year 1991. Unobligated balances can result from the “pooling” of funds as they move through DOE’s funding process, which is depicted in figure 1.4. At the beginning of the process, the Congress appropriates obligational authority to DOE through its appropriations acts. During the fiscal year, the Office of Management and Budget (OMB) apportions the appropriations to DOE. Once DOE receives the apportionment from OMB, it may allot the funding to its programs.

Figure 1.4: DOE's Funding Process



DOE allots funding to its programs on the basis of approved financial plans for each program. These plans, developed by the programs in conjunction with the Office of the Chief Financial Officer (CFO), provide direction on the amount of funding to be allotted to the programs and the timing of those allotments. Not all the funding is allotted to the programs at once. Typically, some funds are held in reserve for various reasons, including the need to hold funding back because of direction from OMB or the Congress. Thus, unallotted appropriations are the first area where funding can pool.

After receiving their allotment, DOE's programs then make obligations within their organizations and to contractors to conduct the programs' activities. However, not all the allotments are obligated. For example, funding may not be obligated if a program cannot yet proceed with an activity because it is awaiting completion of some legal proceeding or compliance with an environmental requirement. These unobligated

allotments at the program level are the second area where funding can pool.

Unobligated allotments and unallotted appropriations are the two categories of unobligated balances held by DOE. DOE must ask OMB to “reapportion” any unobligated balances remaining at the end of the fiscal year for the next year, but that step is typically only a formality, and DOE retains its unobligated balances from year to year.

Unobligated balances can also be created by deobligating funding that had been obligated but for which the funding’s original purpose no longer exists—for example, a construction project that is cancelled or reduced in scope. This funding is held in reserve either by the program (as an unobligated allotment) or by the CFO (as an unallotted appropriation). Typically, this funding includes the excess funding that DOE has identified and is (1) holding to reduce the following year’s budget request or (2) proposing that the Congress allow the Department to reallocate to a use that differs from the funding’s original purpose. With no-year authority, DOE can request reallocation of unobligated funds indefinitely. DOE notifies the Congress of its intent to reallocate funds for purposes other than those specified in the appropriation by reprogramming within an existing appropriation or by transferring the funds between appropriations.

Uncosted Obligations

DOE typically obligates the majority of its obligational authority for a new fiscal year to the various contractors that implement its programs at facilities throughout the nation. As the contractors receive goods and services, they liquidate or “cost” the obligations. However, not all the obligations are costed during a given year, and these uncosted obligations can accumulate from one fiscal year to the next. This accumulation represents the final area where DOE’s funding can pool and contribute to carryover balances, as figure 1.4 showed.

In 1992, we testified that DOE’s uncosted obligations were growing—totaling over \$7 billion at the beginning of fiscal year 1992—and that DOE did not have an effective system for analyzing these uncosted obligations to determine the extent to which they could be used to reduce DOE’s budget requests.⁶ At the beginning of fiscal year 1995, the uncosted obligations remained significant, at about \$8.4 billion.

⁶Energy Management: Systematic Analysis of DOE’s Uncosted Obligations Is Needed (GAO/T-RCED-92-41, Mar. 24, 1992).

In response to our testimony, the Congress, in the Energy Policy Act of 1992, directed DOE to submit with each annual budget request a report of its uncosted obligations at the end of the previous fiscal year. The report was to (1) show what portions of the uncosted obligations were committed and uncommitted, (2) describe the purposes for which all such funds were intended, and (3) explain the effects that the information in the report had on the annual budget request that DOE was submitting. As required by the act, DOE has issued three reports on the status of its uncosted obligations for the end of fiscal years 1992, 1993, and 1994.

Objectives, Scope, and Methodology

Our objectives in this review were to determine whether (1) DOE has an effective approach for identifying the carryover balances that exceed its programs' requirements and may be available to reduce its budget request and (2) opportunities exist to develop a more effective approach for analyzing these carryover balances. This report is based in large part on a series of reviews that we have conducted over the past 3 years. (See a list of our related reports at the end of this report.) To obtain information on DOE's unobligated balances and uncosted obligations, we obtained and reviewed internal reports from DOE's accounting and financial systems that track how DOE manages and monitors its funding. We did not attempt to verify the data in these reports or reconcile the data to published sources. We obtained separate reports on the level of the unobligated balances and the status of the uncosted obligations for DOE's programs to provide a complete picture of the total amount of carryover balances available for DOE's programs.

To examine the effectiveness of DOE's approach for identifying the carryover balances that exceed the requirements of the Department's programs and may be available to reduce the request for new obligational authority, we first reviewed DOE's process for tracking and reporting on carryover balances and any analysis by DOE of what causes unobligated balances and uncosted obligations. Specifically, in reviewing the unobligated balances, we discussed with officials from DOE's CFO how the funding moves from the congressional appropriations through DOE to the various programs and how unobligated balances are created in this process. We also obtained accounting reports from DOE's CFO that track unobligated balances and discussed with that office DOE's funding process and the reasons that unobligated balances exist. We examined reports from the current and past fiscal years to track the status of these balances over the last several years. We talked to budget officials for DOE's programs and officials from DOE's CFO to understand how, in developing its

budget, DOE considers unobligated balances as a potential way to reduce its annual budget request.

In examining the uncosted obligations, we reviewed DOE's reports on uncosted obligations for the past 3 years.⁷ In reviewing these reports, we attempted to verify the accuracy of the characterization by DOE's contractors of the uncosted obligations as committed or uncommitted to meeting the programs' requirements. In our reviews over the first 2 years, we focused on the uncosted obligations relating to DOE's Defense Programs and Environmental Management programs because they represent about half of DOE's budget. However, in our most recent review, we expanded our scope to include other DOE programs: Energy Efficiency and Renewable Energy, Energy Research, Nuclear Energy, and Fossil Energy. Together, these six programs account for about 85 percent of DOE's annual budget. Over the last 3 years, we have reviewed at least once the uncosted obligations held by M&O contractors at 17 different DOE sites.⁸ In our most recent review, we also examined some of the uncosted obligations held by the smaller, nonintegrated contractors. We talked to budget officials for DOE's programs and officials from DOE's CFO to understand how DOE develops its proposals for using uncosted obligations to reduce its budget request. In particular, we discussed the role that DOE's report on the uncosted obligations plays in the process.

To identify opportunities to develop a more effective approach for analyzing the carryover balances, we discussed current problems with the process and potential improvements with representatives from DOE's programs and officials from DOE's CFO. We also reviewed a 1994 report on uncosted obligations by a subcommittee of DOE's Budget Stakeholders Group that attempts to provide greater assurance that the uncosted balances will not exceed what is necessary to pay for program commitments made in prior years.⁹ We further discussed with

⁷Report on Uncosted Balances for Fiscal Year Ended September 30, 1994; Report on Uncosted Balances for Fiscal Year Ended September 30, 1993; and Report on Uncosted Balances for Fiscal Year Ended September 30, 1992.

⁸We visited the Argonne National Laboratory, Argonne, Illinois; the Fernald Feed Materials Production Center, Fernald, Ohio; the Hanford Facility, Richland, Washington; the Idaho Facilities, Idaho Falls, Idaho; the Kansas City Plant, Kansas City, Missouri; the Lawrence Berkeley Laboratory, Berkeley, California; the Lawrence Livermore National Laboratory, Livermore, California; the Los Alamos National Laboratory, Los Alamos, New Mexico; the Mound Facility, Miamisburg, Ohio; the National Renewable Energy Laboratory, Golden, Colorado; the Nevada Test Site, Mercury, Nevada; the Oak Ridge National Laboratory and Y-12 Plant, Oak Ridge, Tennessee; the Rocky Flats Site, Golden, Colorado; the Sandia National Laboratories, Albuquerque, New Mexico; the Savannah River Site, Aiken, South Carolina; the Stanford Linear Accelerator Center, Menlo Park, California; and the Superconducting Super Collider Laboratory, Waxahachie, Texas.

⁹Budget Stakeholders Group: Report of Subcommittee on Uncosted Obligations (Oct. 1994).

representatives from DOE's programs and the CFO ideas within DOE for improving the Department's approach to analyzing carryover balances and capacity to effectively identify available balances that may be used to reduce requests for new obligational authority. We conducted our review from June 1995 through March 1996 in accordance with generally accepted government auditing standards.

Agency Comments and Our Evaluation

We provided a draft of this report to DOE for its review and comment and discussed the draft with officials from DOE's CFO, including the Director of the Office of Budget. In general, the officials agreed that the report was accurate and factual. Where appropriate, we made several changes to the report in response to specific comments on the facts presented.

In commenting on the draft, DOE officials noted that as the report was being developed, recent data on the carryover balances at the beginning of fiscal year 1996 have become available and that these data show an overall reduction of \$2.4 billion in carryover balances from fiscal year 1995. Thus, over the most recent 2 years, carryover balances declined from a high of \$12.9 billion at the beginning of fiscal year 1994 to \$9.6 billion at the beginning of fiscal year 1996. While DOE officials agreed that a more structured approach for analyzing carryover balances is needed and will improve the analysis of these balances, they believe that DOE efforts have had a positive impact on the levels of carryover balances.

We were not able to include the details of these recent data in our report because complete data for fiscal year 1996 were not available at the time of our review. However, we agree that DOE's overall carryover balances had decreased to \$9.6 billion at the beginning of fiscal year 1996. We believe this downward trend should be recognized as a positive development and can be attributed, in part, to continued scrutiny by DOE, the Congress, and GAO. However, \$9.6 billion in carryover balances still represents significant resources. The second of DOE's overall comments on the report and our evaluation of this comment are discussed in chapter 2.

DOE Lacks an Effective Approach for Analyzing Carryover Balances

In formulating a budget request, DOE officials do not use a standard, effective approach for identifying excess carryover balances. Instead, DOE relies on broad estimates of potentially excess balances in its individual programs. As a result, DOE cannot be sure that these estimates appropriately reduce future years' budget requests. DOE's required annual report on the status of uncosted obligations is limited and not used to propose how much in carryover balances should be used. The report is limited because it does not (1) provide detailed analysis of all of the sources of carryover balances—namely, uncosted obligations at DOE's nonintegrated contractors and unobligated balances; (2) accurately identify the available balances; and (3) provide relevant information that can be used for consideration in formulating the budget.

DOE's Proposed Use of Carryover Balances Is Based on Broad Estimates

Budget officials for DOE's programs and representatives from the CFO told us that DOE relies on broad estimates in proposing the amount of excess carryover balances that can be used to reduce the budget request. Without any specific guidance, DOE arrives at its estimates of the carryover balances available for its various programs in a variety of ways, according to these officials. Some programs arbitrarily establish a goal for the use of excess carryover balances. For example, DOE's Environmental Management program proposed the use of \$300 million in carryover balances for the fiscal year 1996 budget. According to program officials, however, that amount was not based on any detailed analysis of the program's balances to determine what might be available. Only after the amount was proposed did this program attempt to identify where the available balances might be found. CFO officials noted that DOE requires its field offices and M&O contractors to certify that uncosted balances have been considered in formulating their budget requests. These officials said they did not have the resources to verify these certifications. However, they thought the requirement was important and should continue.

According to the CFO officials, the amount of carryover balances proposed to reduce a program's new obligational authority is often simply a number "plugged in" at the end of the budget formulation process in order to meet an overall budget target. Many DOE program officials concurred that the use of carryover balances was simply another way to justify a reduction in new obligational authority. Most programs do not study their carryover balances to identify specific areas where excess balances exist and move these balances to meet other needs. Typically, a program simply reduces its new obligational authority by the amount proposed for the use of carryover balances. Often, the total amount of the reduction is simply

prorated among program areas regardless of the status of the existing carryover balances. For example, within the Nuclear Energy program, some fiscal year 1995 obligational authority for some program areas—such as isotope support and test reactors—was reduced to compensate for the use of carryover balances, even though these program areas did not have any carryover balances.

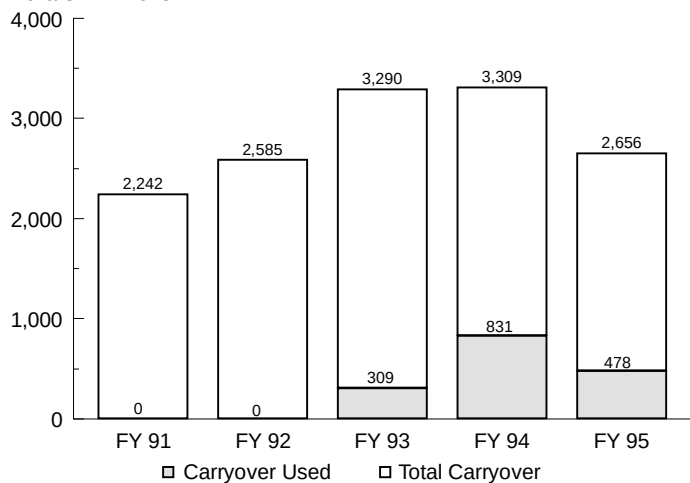
In 1994, a subcommittee of DOE's Budget Stakeholders Group reported on DOE's uncosted obligations.¹⁰ The report noted that budget balances must be carefully analyzed to ensure they do not exceed the amount of work that can be performed. The subcommittee found that "hoarding" of financial resources in excess of actual needs is a common management behavior. The report noted that while DOE has continued to use carryover balances to reduce its request for new obligational authority, it is unclear whether the carryover balances have been minimized. The almost \$1 billion in carryover balances actually used in fiscal year 1995 to reduce DOE's budget request represented only 8 percent of the \$12 billion in carryover balances DOE held going into that fiscal year. Another concern within DOE is whether too much is being offered in carryover balances without a clear picture of the programs' requirements. While overall balances grew by \$4.3 billion between fiscal year 1991 and fiscal year 1995, the status of DOE's many programs varies. Programs such as Defense Programs and Environmental Management have used large portions of their carryover balances, thus reducing their balances, while other programs, such as Energy Efficiency and Renewable Energy and Energy Research, have not used significant amounts of their carryover balances and have experienced growing balances, as figure 2.1 shows.

¹⁰The Budget Stakeholders Group's subcommittee on uncosted obligations was established in 1993 to explore ways to improve management and control of uncosted obligations and to reduce these balances.

Figure 2.1: DOE's Use of Carryover Balances by Program, FY 1991-95

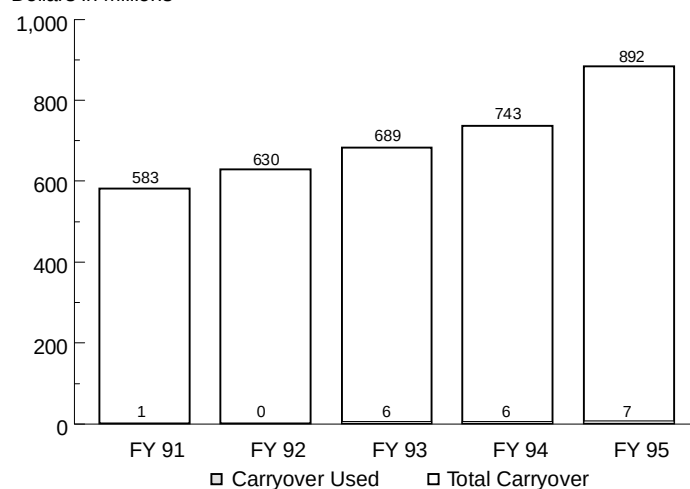
Defense Programs

Dollars in Millions



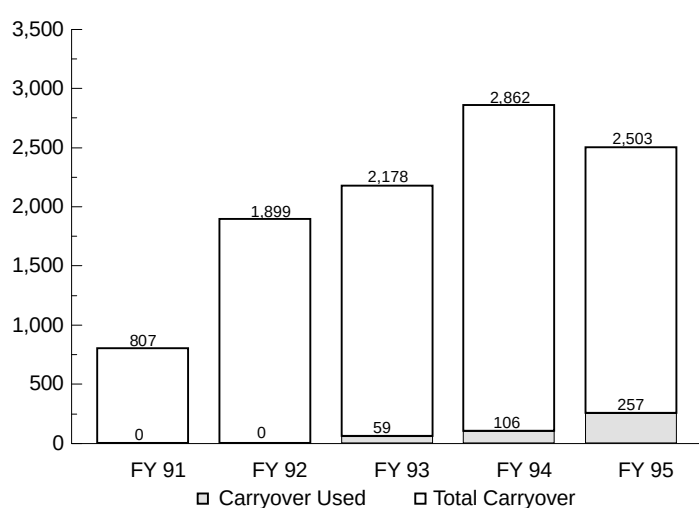
Energy Efficiency and Renewable Energy

Dollars in Millions



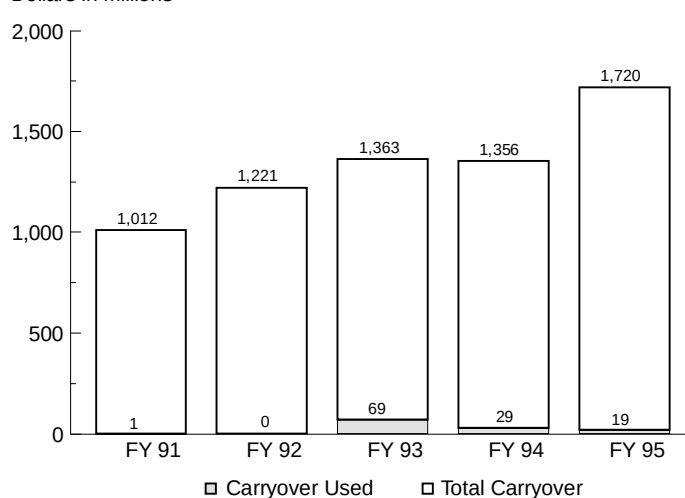
Environmental Management

Dollars in Millions



Energy Research

Dollars in Millions



DOE's Report on Uncosted Obligations Provides Limited Information

Although DOE's program and contractor officials work to categorize and report on uncosted obligations, DOE's report on the uncosted obligations is limited and is not being used to determine the amount of carryover balances the Department proposes using to reduce its new obligational authority request. The report does not (1) provide detailed analysis of all of the sources of carryover balances, (2) accurately identify the available balances, and (3) provide relevant information on the carryover balances that is useful in formulating a budget.

Report Does Not Address All Carryover Balances in Detail

The annual report on uncosted obligations focuses primarily on those balances held by DOE's integrated M&O contractors at the end of the fiscal year. While uncosted obligations at these contractors represent a significant portion of DOE's carryover balances, another major portion of these carryover balances is represented by uncosted obligations at nonintegrated contractors and unobligated balances. At the beginning of fiscal year 1995, DOE's integrated M&O contractors had \$5 billion in uncosted obligations. However, the nonintegrated contractors had an additional \$3.4 billion in uncosted obligations. Furthermore, DOE had unobligated balances of \$3.6 billion at the start of fiscal year 1995. Table 2.1 provides a breakdown of DOE's carryover balances over the last 3 years.

Table 2.1: DOE's Carryover Balances

	FY 1995	FY 1994	FY 1993
Unobligated balances	\$3.6	\$3.9	\$3.3
Uncosted: nonintegrated contractors	\$3.4	\$3.3	\$3.0
Uncosted: integrated contractors	\$5.0	\$5.7	\$6.0
Total	\$12.0	\$12.9	\$12.3

DOE's report provides data on the amount of uncosted obligations held by nonintegrated contractors but assumes that all these balances are committed to meeting the programs' requirements. According to CFO officials, DOE does not focus its analysis of uncosted obligations on the balances held by nonintegrated contractors because it is more difficult to deobligate excess funds from these contractors than from integrated contractors. Nonintegrated contractors perform specific tasks that must be examined individually, while integrated contractors are involved in broader tasks (referred to by DOE as "level of effort" tasks). DOE's only recourse for the excess balances identified with a nonintegrated contractor is not to provide any additional funding to the contractor in the

future or to terminate the contractor's contract, which could result in financial penalties under the terms of the contract.

However, in reviewing selected balances held by nonintegrated contractors during our review of DOE's uncOSTed obligations at the end of fiscal year 1994, we found that not all of these balances were needed to meet requirements. For example, we found that DOE's Environmental Management program had about \$5 million in excess balances for one consulting contract. This program, which was carrying over about 8 months' worth of funding for the contract (about \$11 million) at year-end, agreed that it did not need about \$5 million of that amount and took action to reduce the balance. In addition, we identified some balances that were not committed to any contract but were simply being held by the program office. For example, at the Albuquerque Operations Office, we identified about \$4 million being held to reimburse employees for moving expenses that were incurred between 1986 and 1991. In reviewing 30 cases, we found that all or portions of the funds held in each case were excessive and should have been deobligated.

Furthermore, while DOE's report gives the amounts of unobligated balances used in a fiscal year, it does not provide any detailed information on the unobligated balances. According to officials from DOE's CFO, the Energy Policy Act of 1992 requires DOE to report only on uncOSTed obligations. However, unobligated balances contributed \$3.6 billion to DOE's carryover balances at the start of fiscal year 1995, and these balances had grown from \$1.7 billion at the beginning of fiscal year 1991. Valid reasons may explain why unobligated balances are not available to reduce future budget requests. For example, because DOE's Nuclear Energy program received funding for a safety program for Russian reactors from the State Department late in fiscal year 1994, this funding was unobligated but was not available, according to program officials. Other balances represent uncOSTed obligations that DOE has identified as excessive and has deobligated (returned to unobligated status) to be used to reduce the new obligational authority the Department requests. For example, according to Defense Program officials, some funding was deobligated when activities were canceled because of the cutback in the demand for new nuclear weapons and materials.

These cases, however, do not explain all of the unobligated balances. The total unobligated balances at the beginning of fiscal year 1995 (\$3.6 billion) exceeded the carryover balances used in fiscal year 1995 (\$0.9 billion) by \$2.7 billion. Nevertheless, DOE's report does not provide any detailed

analysis on these balances—information that could be used as budget decisions are made.

Report Does Not Always Identify Available Balances

In an attempt to define the needs for uncosted obligations for its programs, DOE's report, as required by the Energy Policy Act of 1992, divides uncosted obligations into two overall categories: (1) encumbered (or committed) uncosted obligations and (2) unencumbered (or uncommitted) uncosted obligations. Generally, encumbered uncosted obligations are balances committed under legally enforceable agreements entered into by DOE's contractors, such as purchase orders or contracts. Unencumbered uncosted obligations are balances that have not yet been encumbered or committed by the contractors and that are thus potentially available to reduce DOE's budget request. DOE's report further divides the unencumbered uncosted obligations into three categories: (1) "approved work scope," (2) "prefinancing," and (3) "remaining unencumbered." Generally, approved work scope consists of the funds for work, such as work under a purchase requisition, that is clearly defined and specific in scope but that does not yet represent a legal commitment; prefinancing is the funding maintained to ensure that operations at the facilities continue if funding lapses at the beginning of a fiscal year; and the remaining unencumbered funds are the balance of the uncosted obligations.

The report's detailed analysis of the uncosted obligations focuses on those balances held by DOE's integrated M&O contractors. However, DOE relies on its M&O contractors to provide the detailed breakdown of their uncosted obligations into the categories of encumbered, approved work scope, prefinancing, and remaining unencumbered. DOE verification of the accuracy of the data reported by the contractors has been limited. Over the last 3 years, we have identified almost \$500 million in uncosted obligations that was available but that the contractors had reported as not available. We have also found some balances reported as encumbered and approved work scope that were actually unencumbered. For example, we identified \$46.2 million reserved for 15 projects at the Savannah River Site at the end of fiscal year 1994 that were no longer needed because of cost underruns, reductions in the projects' scope, or cancellation of projects.

In addition, we have found the contractors inconsistent in characterizing and reporting the status of their uncosted obligations. While the distinction between encumbered and unencumbered uncosted obligations is fairly straightforward, the contractors have not been consistent in how they break down the unencumbered obligations into the categories of

approved work scope, prefinancing, and remaining unencumbered. For example, some contractors believed that congressional intent (i.e., the fact that the Congress provided the obligational authority) constituted approved work scope, while others thought that a specific directive from a DOE office was necessary. In addition, the quality and ability of the contractors' systems to track uncOSTed obligations by these three categories has varied in the past, contributing to reporting inconsistencies and an additional burden to the contractors as they try to interpret DOE's definitions and apply them to their balances. As a result, DOE's report is inconsistent in its characterization of uncOSTed obligations, making it difficult to determine what balances are needed to meet the programs' requirements and what balances are available.

Report Does Not Provide Enough Useful Information

Although DOE provides a report on its uncOSTed obligations along with its congressional budget request, DOE officials said that this report is not very useful to them in determining the amount of carryover balances to propose for use in a given fiscal year. The report consists only of historical data and does not contain projections of what balances may be for the future budget under consideration. Using the development of the fiscal year 1996 budget—which began on October 1, 1995—as an example, DOE began receiving budget submissions from its field offices in the summer of 1994 and subsequently conducted internal budget reviews. After OMB's review and approval, DOE's fiscal year 1996 budget request was submitted to the Congress in February 1995. However, DOE's report on uncOSTed obligations accompanying the fiscal year 1996 budget request was limited to reporting on the status of uncOSTed obligations at the end of fiscal year 1994 (Sept. 30, 1994)—a full year before the beginning of fiscal year 1996, whose budget was under development. The lack of any projections of what the balances might be for fiscal year 1996 limited the usefulness of this report in proposing an amount of carryover balances to use to reduce the budget request for fiscal year 1996.

Agency Comments and Our Evaluation

In commenting on a draft of this report, DOE officials noted that the draft report discussed at length the limitations of DOE's annual report to the Congress on uncOSTed obligations. While the officials agreed that DOE did not have a standard, effective approach for analyzing carryover balances, they did not believe that the draft's in-depth discussion of the limitations of DOE's annual report on uncOSTed obligations was germane to this issue because the report is not used to analyze carryover balances. The report is provided to the Congress only to meet the requirement of the Energy

Policy Act of 1992 for information on uncosted obligations. Instead, DOE relies on its field offices to take into account all of the budget resources that may be available in a budget year, including potential carryover balances, when formulating their requests for new obligational authority.

We believe the discussion of the report on uncosted obligations is relevant to this issue because the purpose of the report, which is required by the Energy Policy Act of 1992 and submitted along with DOE's budget request, is to analyze uncosted obligations to assist in the development of DOE's budget. We believe it is important to identify the limitations of this report to explain why DOE does not use this report and to demonstrate that, by itself, this report does not provide DOE with an effective option for analyzing carryover balances.

Opportunities Exist to Develop a More Effective Approach for Analyzing Carryover Balances

Within DOE, several ideas have been proposed to develop a more effective approach for determining the amount of carryover balances that are available to reduce budget requests for future years. To better determine the amount of carryover balances needed to meet its requirements, DOE's Environmental Management program has proposed establishing goals for acceptable levels of uncostered obligations. In addition, to provide more useful information for budget decisionmakers, DOE's CFO is exploring the idea of using cost estimates to project what the level of uncostered obligations will be at the beginning of the fiscal year under consideration. These ideas, if expanded throughout DOE's programs, could form the basis for a more effective approach for analyzing carryover balances that (1) develops standard goals for all of the carryover balances in DOE's programs on the basis of each program's requirements, (2) projects what all carryover balances will be at the beginning of the fiscal year for which the budget is being developed, and (3) focuses on justifying the differences between the goals and the projected carryover balances. When the projected balances exceed the goals, DOE could analyze the cause of these differences and identify carryover balances that are available to reduce its budget request.

Developing Goals for Carryover Balances to Better Define Programs' Needs

DOE's Budget Stakeholders Group noted that the Department did not have a methodology for determining the "proper" amount of uncostered obligations. The group stated that management would have to make a concentrated effort to develop a methodology. Some programs, such as Defense Programs, had examined their balances to some extent in order to identify the specific reasons why carryover balances existed, but there was no DOE-wide effort to develop a methodology for determining the appropriate or "proper" amount of carryover balances. However, the Office of Waste Management, within DOE's Environmental Management program, has undertaken an effort to determine the "proper" or "right" amount of uncostered obligations. In general, this office is assessing what its needs would be under normal business operations in order to establish goals or target levels for the amount of uncostered obligations needed to meet these requirements. The office has established separate benchmarks for funding operating activities, capital equipment procurements, and construction projects.

For operating funding, the office has estimated that, on average under normal operations, it would expect a 1-month lag between a commitment (or encumbrance) of the funding and the actual expenditure of the funding for that commitment. Thus, for a year's operating funding, the office would

expect a minimum of 1 month's funding (or 8 percent of the total operating funding) at year-end to represent the uncosted obligations necessary to meet the program's requirements. Using similar logic, the office has estimated that an average time of about 15 to 18 months is needed before procurements of capital equipment and construction projects are costed. Thus, for every dollar available for capital equipment and construction, the office would expect about 3 to 6 months' worth of the funding (or 25 to 50 percent of the total) to be uncosted at year-end.

The office's idea of establishing goals will need some adjustments if it is to be applied to all of DOE's programs. First, major construction projects are unique in that they are line items in DOE's budget, so that the funding is provided directly. The status of these projects is easier to assess because they have a clear scope of work, milestones, and budgets within which to work. Thus, as Defense Programs and other programs noted, there is no need to establish a target level of carryover balances for construction projects because each one is unique and its level of carryover balances can easily be measured against the remaining scope of work, milestones, and specific budget request. In addition, major construction projects can last more than 18 months and can be funded over several years.

Second, under the Office of Waste Management's approach, the goals for uncosted obligations would be a certain percentage of the total resources that can be costed—including all of the carryover balances at the beginning of the year (uncosted obligations and unobligated balances) plus all of the adjusted new obligational authority received in a year. However, this approach assumes that a percentage of the uncosted obligations existing at the beginning of the year would again be carried over for an additional fiscal year. This assumption is inconsistent with the assumption made in developing the goal that uncosted obligations would be needed only for a certain amount of time (e.g., 1 month for operating funding) before the balances were costed. A more consistent alternative would be to set the goals in relation only to the total obligation authority.¹¹ Thus, this approach would assume that all uncosted obligations carried into the beginning of a fiscal year would be used up before the end of the fiscal year.

Finally, the approach proposed by the Office of Waste Management focuses on establishing goals for the levels of uncosted obligations. To apply this approach to all carryover balances, some consideration needs to

¹¹This amount would include the adjusted new obligational authority for a fiscal year plus any unobligated balances carried over into that fiscal year.

be given to what the programs would require for the other major part of carryover balances—unobligated balances. DOE program officials we talked to did not see any programmatic requirements for unobligated balances in the transition between fiscal years. Thus, the goal for unobligated balances for a program would normally be zero. It should be recognized, however, that unobligated balances can exist for legitimate reasons. For example, funding received late in the year may result in a program's having unobligated balances.

Projecting Carryover Balances to Provide Useful Information

To provide more relevant information on carryover balances that can be used when formulating the budget, DOE could project what all carryover balances (unobligated balances and uncosted obligations) are going to be for its programs at the beginning of the fiscal year under consideration. Although DOE projects unobligated balances and unpaid obligations¹² in its budget request, the projections are very broad—one gross number for the entire appropriation. Accurate projections of programs' carryover balances are necessary to provide information that is relevant to the budget under consideration. In studying uncosted obligations, DOE's Budget Stakeholder Group noted that the Department needs to project balances in order to improve the quality and timing of information on balances, which form the basis for management's actions to reduce these balances.

The key element in projecting carryover balances is estimating what the costs will be for a given year. DOE's CFO has recently sought some programs' estimates of costs in order to project uncosted obligations. DOE's programs involve myriad contractors and efforts, and it can be difficult to develop overall cost estimates. However, DOE's programs are in the best position to estimate their costs. Because some programs use multiple facilities, no individual contractor or site can address questions involving a program's needs and the resources that may be available. Some programs have developed fairly accurate cost-tracking and estimating systems. For those programs that lack good cost-estimating systems, the use of historic costing experience is a viable alternative. DOE's CFO has examined historical costing averages in order to develop cost estimates for the Department's programs on the basis of historical data. In addition, the use of historic cost estimates can serve as a check on the reasonableness of the cost estimates generated by each program.

¹²Unpaid obligations consist of primarily uncosted obligations plus a relatively small amount of obligated funds that have been costed but have not yet been paid.

Focusing Analysis on Difference Between Projected Carryover Balances and Goals

Comparing the goals for carryover balances with the projected carryover balances for DOE's programs at the beginning of the fiscal year for which the budget is being developed could provide current information that is more relevant to the budget process. In particular, such a comparison would enable DOE to identify the carryover balances that may exceed the programs' requirements. Such a comparison also places the burden of justifying the carryover balances on DOE's program managers as well as on DOE's M&O contractors. Budget decisionmakers can review the programs' goals, projected carryover balances, and justifications for deviations from the goals in the same way they consider the justifications for requests for new obligational authority.

DOE program officials we spoke to agreed with the general principle of establishing goals for and projecting the carryover balances. However, they noted that expanding this idea throughout DOE would require considering the unique characteristics of each program in establishing goals. For example, for research and development activities in the Fossil Energy program, grants are awarded on a 1- to 3-year funding cycle, so that this program's expected level of carryover balances would differ from that of a program such as Waste Management. DOE program officials agreed that the programs should be able to explain and justify the unique aspects of their programs that may require adjustments to their goals for carryover balances. CFO officials suggested that their office may need to establish a DOE-wide working group to evaluate DOE's programs and establish reasonable goals.

In general, the programs should be able to justify the differences between the goals and the projected balances. Officials of some major programs we spoke to outlined programmatic reasons that their programs' projected balances could exceed the goals, citing the following examples:

- The balances for Defense Programs were higher than normal in fiscal year 1995 because (1) operating funding was tied up in Cooperative Research and Development Agreements and (2) funding had been transferred to the Environmental Management program as sites were transferred from weapons activities to environmental cleanup.
- Funding for environmental restoration is provided as operating funding, but the restoration activities actually involve many construction projects. Thus, the balances for environmental restoration can be expected to be higher than those needed for other operating activities.
- The Nuclear Energy program received about \$30 million in funding for a safety program for Russian reactors from the State Department late in

fiscal year 1994. This funding was thus unobligated at year-end but was not available to reduce the program's request for new obligational authority.

Conclusions

In an attempt to develop a more effective approach for analyzing carryover balances, offices within DOE have proposed several promising ideas that provide an opportunity to address the major problems with the Department's current approach. These ideas involve (1) developing standard goals for carryover balances in order to define the programs' needs for balances and (2) projecting the carryover balances to provide relevant information on the status of the balances. Without a more structured process for considering carryover balances in formulating the budget, it is unclear whether the amount of carryover balances DOE is currently proposing for use by its programs is adequate, too small, or possibly even too large.

Recommendation

We recommend that the Secretary of Energy develop a more effective approach for identifying the carryover balances that exceed the requirements for the Department's programs and are thus available to reduce the annual budget request. Expanding on the efforts already being explored could lead to a process that

- establishes goals for each program for all of the carryover balances (including unobligated balances) needed to meet its unique requirements,
- projects the carryover balances for the beginning of the new fiscal year's budget on the basis of each program's cost estimates and cost history, and
- focuses analysis on justifying any differences between a program's goals and the projected balances in order to identify the balances that exceed the program's requirements and are thus available to reduce DOE's budget request.

DOE's Carryover Balances and Adjusted New Obligational Authority, FY 1991-95

Table I.1: DOE's Carryover Balances and Adjusted New Obligational Authority for FY 1995

FY 1995 appropriations	End of FY 1994 uncosted	End of FY 1994 unobligated	End of FY 1994 carryover balance	Carryover balances used to reduce FY 1995 budget	FY 1995 adjusted new obligational authority
Energy and Water Development Appropriations					
Geothermal Resources Development Fund	\$ 313,127	\$ 554,000	\$ 867,127	0	0
Federal Energy Regulatory Commission (FERC)	30,284,247	30,501,000	60,785,247	0	\$ 166,314,000
General science and research activities	431,018,964	303,785,000	734,803,964	0	969,284,000
Energy supply research and development activities	1,668,344,726	115,912,000	1,784,256,726	\$ 35,683,000	3,348,092,000
Uranium supply and enrichment activities	121,480,256	134,740,000	256,220,256	10,885,000	39,436,000
Departmental administration	65,079,569	52,328,000	117,407,569	30,707,000	388,141,000
Office of the Inspector General	2,398,695	9,406,000	11,804,695	5,960,000	26,463,000
Weapons activities	1,405,806,704	235,542,000	1,641,348,704	143,276,000	3,219,429,000
Defense environmental restoration and waste management	1,765,552,579	315,135,000	2,080,687,579	249,300,000	4,930,327,000
Materials support and other defense programs	959,252,796	549,963,000	1,509,215,796	401,406,000	1,839,419,000
Defense nuclear waste disposal	(3)	50,000	49,997	0	129,430,000
Southeastern Power Administration	251,399	18,169,000	18,420,399	8,110,000	22,429,000
Southwestern Power Administration	18,283,847	9,754,000	28,037,847	9,240,000	21,917,000
Alaska Power Administration	1,103,906	576,000	1,679,906	0	6,492,000
Isotope Production and Distribution Program Fund	3,320,260	3,492,000	6,812,260	0	32,100,000
Colorado River Basin Power Marketing Fund	148,299,675	50,198,000	198,497,675	0	137,316,000
Western Area Power Administration (WAPA)	158,529,254	92,451,000	250,980,254	0	197,584,000
WAPA emergency fund	0	500,000	500,000	0	0

(continued)

**Appendix I
DOE's Carryover Balances and Adjusted
New Obligational Authority, FY 1991-95**

FY 1995 appropriations	End of FY 1994 uncosted	End of FY 1994 unobligated	End of FY 1994 carryover balance	Carryover balances used to reduce FY 1995 budget	FY 1995 adjusted new obligational authority
Payments to states under Federal Power Act	(2,528,961)	2,515,000	(13,961)	0	0
Nuclear waste fund	78,200,601	7,812,000	86,012,601	0	392,604,000
Uranium Decontamination and Decommissioning Fund	88,008,607	9,000	88,017,607	0	301,327,000
Southwestern Power—continuing fund	0	300,000	300,000	0	0
Southeastern Power—continuing fund	0	50,000	50,000	0	0
Advances for cooperative work	19,423,160	2,039,000	21,462,160	0	4,415,000
Total Energy and Water Development Appropriations	6,962,423,408	1,935,781,000	8,898,204,408	894,567,000	16,172,519,000
Interior and Related Agencies Appropriations					
Fossil energy research and development	328,004,848	68,789,000	396,793,848	16,366,000	420,615,000
Fossil energy construction	793,245	56,000	849,245	0	0
Energy conservation	617,262,118	40,352,000	657,614,118	2,237,000	736,344,000
Energy Information Administration	27,863,838	2,996,000	30,859,838	0	84,655,000
Economic regulation	1,696,939	7,624,000	9,320,939	0	12,428,000
Strategic Petroleum Reserve	98,945,026	19,989,000	118,934,026	0	243,698,000
Naval Petroleum and Oil Shale Reserves	93,166,333	23,583,000	116,749,333	0	191,893,000
Strategic Petroleum Reserve—petroleum account	3,076,816	330,105,000	333,181,816	0	(107,764,000)
Emergency preparedness	2,526,690	1,264,000	3,790,690	0	8,253,000
Clean coal technology	317,276,274	1,121,247,000	1,438,523,274	0	39,155,000
Energy Security Reserve—alternative fuels production	10,010,150	5,537,000	15,547,150	0	0

(continued)

Appendix I
DOE's Carryover Balances and Adjusted
New Obligational Authority, FY 1991-95

FY 1995 appropriations	End of FY 1994 uncosted	End of FY 1994 unobligated	End of FY 1994 carryover balance	Carryover balances used to reduce FY 1995 budget	FY 1995 adjusted new obligational authority
Total Interior and Related Agencies Appropriations	1,500,622,277	1,621,542,000	3,122,164,277	18,603,000	1,629,277,000
DOE's total for FY 1995	\$8,463,045,685	\$3,557,323,000	\$12,020,368,685	\$913,170,000	\$17,801,796,000

Note: The table excludes any reimbursable work funded by other agencies. However, advances for cooperative work includes funding contributed by foreign and domestic sources. Since January 1995, no new activity is being recorded in this account, and it will be terminated when the balances have been expended.

Source: DOE's financial information system and internal base tables. The base tables display the budgetary resources available for obligation by the Department.

Table I.2: DOE's Carryover Balances and Adjusted New Obligational Authority for FY 1994

FY 1994 appropriations	End of FY 1993 uncosted	End of FY 1993 unobligated	End of FY 1993 carryover balance	Carryover balances used to reduce FY 1994 budget	FY 1994 adjusted new obligational authority
Energy and Water Development Appropriations					
Geothermal Resources Development Fund	\$ 328,148	\$ 5,068,000	\$ 5,396,148	0	\$ (4,500,000)
Federal Energy Regulatory Commission (FERC)	14,447,941	26,290,000	40,737,941	0	166,502,000
General science and research activities	389,180,264	2,585,000	391,765,264	0	1,604,592,000
Energy supply research and development activities	1,660,912,801	93,561,000	1,754,473,801	\$113,300,000	3,178,136,000
Uranium supply and enrichment activities	181,218,177	303,962,000	485,180,177	0	151,722,000
Departmental administration	76,890,706	66,048,000	142,938,706	53,927,000	403,196,000
Office of the Inspector General	2,981,022	6,333,000	9,314,022	0	30,376,000
Weapons activities	1,556,113,110	556,753,000	2,112,866,110	440,641,000	3,631,596,000
Defense environmental restoration and waste management	2,069,214,582	251,935,000	2,321,149,582	86,600,000	5,172,069,000
Materials support and other defense programs	1,269,746,058	621,546,000	1,891,292,058	409,132,000	2,062,683,000

(continued)

**Appendix I
DOE's Carryover Balances and Adjusted
New Obligational Authority, FY 1991-95**

FY 1994 appropriations	End of FY 1993 uncosted	End of FY 1993 unobligated	End of FY 1993 carryover balance	Carryover balances used to reduce FY 1994 budget	FY 1994 adjusted new obligational authority
Defense nuclear waste disposal	1	0	1	0	120,000,000
Southeastern Power Administration	34,721	13,073,000	13,107,721	4,963,000	29,748,000
Southwestern Power Administration	16,513,137	9,727,000	26,240,137	764,000	33,802,000
Alaska Power Administration	678,659	356,000	1,034,659	0	4,010,000
Isotope Production and Distribution Program Fund	3,338,872	1,543,000	4,881,872	0	19,895,000
Colorado River Basin Power Marketing Fund	148,564,561	46,956,000	195,520,561	0	124,065,000
Western Area Power Administration (WAPA)	188,089,274	64,528,000	252,617,274	75,000,000	335,945,000
WAPA emergency fund	0	481,000	481,000	0	19,000
Payments to states under Federal Power Act	(2,279,627)	2,280,000	373	0	0
Nuclear waste fund	86,377,423	24,518,000	110,895,423	0	260,000,000
Uranium Decontamination and Decommissioning Fund	0	0	0	0	287,325,000
Southwestern Power—continuing fund	0	300,000	300,000	0	0
Southeastern Power—continuing fund	0	50,000	50,000	0	0
Advances for cooperative work	11,687,495	1,354,000	13,041,495	0	21,764,000
Total Energy and Water Development Appropriations	7,674,037,325	2,099,247,000	9,773,284,325	1,184,327,000	17,632,945,000
Interior and Related Agencies Appropriations					
Fossil energy research and development	304,703,384	67,257,000	371,960,384	10,993,000	431,050,000
Fossil energy construction	808,562	56,000	864,562	0	0
Energy conservation	533,524,770	32,032,000	565,556,770	0	688,297,000
Energy Information Administration	23,373,576	4,923,000	28,296,576	0	86,639,000
Economic regulation	2,287,869	8,510,000	10,797,869	0	13,028,000

(continued)

Appendix I
DOE's Carryover Balances and Adjusted
New Obligational Authority, FY 1991-95

FY 1994 appropriations	End of FY 1993 uncosted	End of FY 1993 unobligated	End of FY 1993 carryover balance	Carryover balances used to reduce FY 1994 budget	FY 1994 adjusted new obligational authority
Strategic Petroleum Reserve	71,111,595	38,668,000	109,779,595	0	207,570,000
Naval Petroleum and Oil Shale Reserves	155,283,750	17,218,000	172,501,750	0	214,861,000
Strategic Petroleum Reserve—petroleum account	7,297,269	403,964,000	411,261,269	0	0
Emergency preparedness	2,991,466	1,192,000	4,183,466	0	9,053,000
Clean coal technology	233,674,494	1,202,277,000	1,435,951,494	0	221,520,000
Energy Security Reserve—alternative fuels production	10,058,412	5,623,000	15,681,412	0	18,000
Total Interior and Related Agencies Appropriations	1,345,115,147	1,781,720,000	3,126,835,147	10,993,000	1,872,036,000
DOE's total for FY 1994	\$9,019,152,472	\$3,880,967,000	\$12,900,119,472	\$1,195,320,000	\$19,504,981,000

Note: The table excludes any reimbursable work funded by other agencies. However, advances for cooperative work includes funding contributed by foreign and domestic sources. Since January 1995, no new activity is being recorded in this account, and it will be terminated when the balances have been expended.

Source: DOE's financial information system and internal base tables. The base tables display the budgetary resources available for obligation by the Department.

Table I.3: DOE's Carryover Balances and Adjusted New Obligational Authority for FY 1993

FY 1993 appropriations	End of FY 1992 uncosted	End of FY 1992 unobligated	End of FY 1992 carryover balance	Carryover balances used to reduce FY 1993 budget	FY 1993 adjusted new obligational authority
Energy and Water Development Appropriations					
Geothermal Resources Development Fund	\$ 446,176	\$ 4,941,000	\$ 5,387,176	0	0
Federal Energy Regulatory Commission (FERC)	14,000,347	6,453,000	20,453,347	0	\$ 159,526,000
General science and research activities	460,541,504	2,188,000	462,729,504	\$ 30,000,000	1,406,540,000
Energy supply research and development activities	1,582,906,760	88,592,000	1,671,498,760	104,300,000	3,045,496,000

(continued)

**Appendix I
DOE's Carryover Balances and Adjusted
New Obligational Authority, FY 1991-95**

FY 1993 appropriations	End of FY 1992 uncosted	End of FY 1992 unobligated	End of FY 1992 carryover balance	Carryover balances used to reduce FY 1993 budget	FY 1993 adjusted new obligational authority
Uranium supply and enrichment activities	390,858,956	41,001,000	431,859,956	75,000,000	1,283,872,000
Departmental administration	95,748,792	64,532,000	160,280,792	0	460,156,000
Office of the Inspector General	5,761,564	3,501,000	9,262,564	0	30,434,000
Weapons activities	1,846,260,609	212,698,000	2,058,958,609	128,200,000	4,562,434,000
New production reactor	80,602,823	177,688,000	258,290,823	150,000,000	43,351,000
Defense environmental restoration and waste management	1,670,235,426	193,243,000	1,863,478,426	41,823,000	4,829,046,000
Materials production and other defense programs	1,262,334,645	164,770,000	1,427,104,645	31,082,000	2,980,505,000
Defense nuclear waste disposal	0	0	0	0	100,000,000
Southeastern Power Administration	97,538	4,164,000	4,261,538	2,000,000	32,423,000
Southwestern Power Administration	20,124,538	15,706,000	35,830,538	14,187,000	29,505,000
Alaska Power Administration	226,824	466,000	692,824	200,000	3,577,000
Isotope Production and Distribution Program Fund	3,413,520	2,724,000	6,137,520	0	16,766,000
Colorado River Basin Power Marketing Fund	149,313,729	32,757,000	182,070,729	0	124,065,000
Western Area Power Administration (WAPA)	133,838,562	8,872,000	142,710,562	0	396,027,000
WAPA emergency fund	0	(9,206,000)	(9,206,000)	0	6,667,000
Payments to states under Federal Power Act	(2,280,296)	2,280,000	(296)	0	0
Nuclear Waste Fund	74,487,521	32,430,000	106,917,521	0	275,071,000
Uranium Decontamination and Decommissioning Fund	0	0	0	0	0
Southwestern Power - continuing fund	0	300,000	300,000	0	0
Southeastern Power - continuing fund	0	50,000	50,000	0	0
Advances for cooperative work	8,249,543	1,350,000	9,599,543	0	23,655,000

(continued)

**Appendix I
DOE's Carryover Balances and Adjusted
New Obligational Authority, FY 1991-95**

FY 1993 appropriations	End of FY 1992 uncosted	End of FY 1992 unobligated	End of FY 1992 carryover balance	Carryover balances used to reduce FY 1993 budget	FY 1993 adjusted new obligational authority
Total Energy and Water Development Appropriations	7,797,169,081	1,051,500,000	8,848,669,081	576,792,000	19,809,116,000
Interior and Related Agencies Appropriations					
Fossil energy research and development	294,536,682	80,597,000	375,133,682	12,985,000	428,414,000
Fossil energy construction	935,371	648,000	1,583,371	0	(600,000)
Energy conservation	500,463,456	16,517,000	516,980,456	0	576,523,000
Energy Information Administration	20,684,330	3,454,000	24,138,330	0	82,396,000
Economic regulation	2,873,036	6,100,000	8,973,036	0	14,943,000
Strategic Petroleum Reserve	74,612,974	53,254,000	127,866,974	0	177,937,000
Naval Petroleum and Oil Shale Reserves	124,994,852	19,424,000	144,418,852	0	236,087,000
Strategic Petroleum Reserve— petroleum account	8,829,308	658,084,000	666,913,308	0	(700,000)
Emergency preparedness	1,438,769	1,143,000	2,581,769	0	9,209,000
Clean coal technology	156,019,147	1,406,484,000	1,562,503,147	0	11,000
Energy Security Reserve—alternative fuels production	10,259,778	5,728,000	15,987,778	0	8,000
Total Interior and Related Agencies Appropriations	1,195,647,703	2,251,433,000	3,447,080,703	12,985,000	1,524,228,000
DOE's total for FY 1993	\$8,992,816,784	\$3,302,933,000	\$12,295,749,784	\$589,777,000	\$21,333,344,000

Note: The table excludes any reimbursable work funded by other agencies. However, advances for cooperative work includes funding contributed by foreign and domestic sources. Since January 1995, no new activity is being recorded in this account, and it will be terminated when the balances have been expended.

Source: DOE's financial information system and internal base tables. The base tables display the budgetary resources available for obligation by the Department.

**Appendix I
DOE's Carryover Balances and Adjusted
New Obligational Authority, FY 1991-95**

Table I.4: DOE's Carryover Balances and Adjusted New Obligational Authority for FY 1992

FY 1992 appropriations	End of FY 1991 uncosted	End of FY 1991 unobligated	End of FY 1991 carryover balance	Carryover balances used to reduce FY 1992 budget	FY 1992 adjusted new obligational authority
Energy and Water Development Appropriations					
Geothermal Resources Development Fund	\$ 516,881	\$ 4,826,000	\$ 5,342,881	0	0
Federal Energy Regulatory Commission (FERC)	11,784,712	5,024,000	16,808,712	0	\$ 141,457,000
General science and research activities	319,497,704	1,727,000	321,224,704	0	1,458,851,000
Energy Supply Research and Development Activities	1,413,830,996	34,748,000	1,448,578,996	0	2,987,232,000
Uranium supply and enrichment activities	371,513,551	23,142,000	394,655,551	0	1,312,029,000
Departmental administration	96,360,170	23,563,000	119,923,170	0	468,186,000
Office of the Inspector General	3,815,751	1,466,000	5,281,751	0	33,032,000
Weapons activities	1,589,229,970	319,144,000	1,908,373,970	0	4,660,614,000
New production reactor	88,885,948	6,801,000	95,686,948	0	504,719,000
Defense environmental restoration and waste management	1,433,750,140	109,581,000	1,543,331,140	0	3,680,941,000
Materials production and other defense programs	1,021,843,695	77,603,000	1,099,446,695	0	3,123,765,000
Defense Nuclear Waste Disposal	0	0	0	0	0
Southeastern Power Administration	53,258	2,265,000	2,318,258	\$1,000,000	23,878,000
Southwestern Power Administration	8,510,355	20,276,000	28,786,355	5,256,000	29,042,000
Alaska Power Administration	591,415	480,000	1,071,415	100,000	3,249,000
Isotope Production and Distribution Program Fund	1,262,900	3,648,000	4,910,900	0	21,467,000
Colorado River Basin Power Marketing Fund	3,348,866	25,346,000	28,694,866	0	131,600,000
Western Area Power Administration (WAPA)	120,202,395	29,937,000	150,139,395	28,000,000	313,163,000
WAPA emergency fund	0	500,000	500,000	0	0

(continued)

Appendix I
DOE's Carryover Balances and Adjusted
New Obligational Authority, FY 1991-95

FY 1992 appropriations	End of FY 1991 uncosted	End of FY 1991 unobligated	End of FY 1991 carryover balance	Carryover balances used to reduce FY 1992 budget	FY 1992 adjusted new obligational authority
Payments to states under Federal Power Act	0	2,189,000	2,189,000	0	0
Nuclear waste fund	88,645,132	69,450,000	158,095,132	0	275,071,000
Uranium Decontamination and Decommissioning Fund	0	0	0	0	0
Southwestern Power—continuing fund	0	300,000	300,000	0	0
Southeastern Power—continuing fund	0	50,000	50,000	0	0
Advances for cooperative work	70,335,668	2,893,000	73,228,668	0	19,838,000
Total Energy and Water Development Appropriations	6,643,979,507	764,959,000	7,408,938,507	34,356,000	19,188,134,000
Interior and Related Agencies Appropriations					
Fossil energy research and development	252,841,191	84,457,000	337,298,191	1,000,000	443,574,000
Fossil energy construction	1,569,738	48,000	1,617,738	0	0
Energy conservation	470,309,750	19,547,000	489,856,750	0	534,585,000
Energy Information Administration	18,976,649	1,715,000	20,691,649	0	76,415,000
Economic regulation	4,135,148	5,413,000	9,548,148	0	14,840,000
Strategic Petroleum Reserve	49,024,103	78,759,000	127,783,103	0	185,885,000
Naval Petroleum and Oil Shale Reserves	65,500,412	18,794,000	84,294,412	0	232,356,000
Strategic Petroleum Reserve—petroleum account	51,490,332	659,596,000	711,086,332	0	88,413,000
Emergency preparedness	1,432,315	136,000	1,568,315	0	8,201,000
Clean coal technology	113,692,513	1,162,044,000	1,275,736,513	0	419,409,000
Energy Security Reserve—alternative fuels production	11,115,157	5,871,000	16,986,157	0	83,000
Total Interior and Related Agencies Appropriations	1,040,087,308	2,036,380,000	3,076,467,308	1,000,000	2,003,761,000
DOE's total for FY 1992	\$7,684,066,815	\$2,801,339,000	\$10,485,405,815	\$35,356,000	\$21,191,895,000

(Table notes on next page)

Appendix I
DOE's Carryover Balances and Adjusted
New Obligational Authority, FY 1991-95

Note: The table excludes any reimbursable work funded by other agencies. However, advances for cooperative work includes funding contributed by foreign and domestic sources. Since January 1995, no new activity is being recorded in this account, and it will be terminated when the balances have been expended.

Source: DOE's financial information system and internal base tables. The base tables display the budgetary resources available for obligation by the Department.

Table I.5: DOE's Carryover Balances and Adjusted New Obligational Authority for FY 1991

FY 1991 appropriations	End of FY 1990 uncosted	End of FY 1990 unobligated	End of FY 1990 carryover balance	Carryover balances used to reduce FY 1991 budget	FY 1991 adjusted new obligatory authority
Energy and Water Development Appropriations					
Geothermal Resources Development Fund	\$ 757,734	\$ 4,789,000	\$ 5,546,734	0	\$ 80,000
Federal Energy Regulatory Commission (FERC)	0	2,751,000	2,751,000	0	122,959,000
Atomic energy defense activities	3,135,122,121	130,082,000	3,265,204,121	0	11,567,886,000
General science and research activities	254,233,399	25,022,000	279,255,399	0	1,138,806,000
Energy supply research and development activities	1,088,884,575	49,529,000	1,138,413,575	\$ 6,900,000	2,580,427,000
Uranium supply and enrichment activities	222,845,680	46,067,000	268,912,680	0	1,318,170,000
Departmental administration	94,682,163	46,707,000	141,389,163	16,400,000	365,780,000
Office of the Inspector General	1,593,133	1,409,000	3,002,133	0	28,455,000
Defense nuclear waste disposal	0	0	0	0	0
Southeastern Power Administration	383,604	12,754,000	13,137,604	11,000,000	8,315,000
Southwestern Power Administration	8,746,040	24,215,000	32,961,040	15,290,000	18,774,000
Alaska Power Administration	413,468	1,152,000	1,565,468	0	3,154,000
Isotope Production and Distribution Program Fund	2,831,920	8,096,000	10,927,920	0	11,529,000
Colorado River Basin Power Marketing Fund	4,615,999	14,116,000	18,731,999	0	115,800,000

(continued)

**Appendix I
DOE's Carryover Balances and Adjusted
New Obligational Authority, FY 1991-95**

FY 1991 appropriations	End of FY 1990 uncosted	End of FY 1990 unobligated	End of FY 1990 carryover balance	Carryover balances used to reduce FY 1991 budget	FY 1991 adjusted new obligational authority
Western Area Power Administration (WAPA)	95,506,508	35,020,000	130,526,508	27,565,000	297,264,000
WAPA emergency fund	0	467,000	467,000	0	33,000
Payments to states under Federal Power Act	0	2,742,000	2,742,000	0	0
Nuclear waste fund	91,146,709	126,518,000	217,664,709	0	242,830,000
Uranium Decontamination and Decommissioning Fund	0	0	0	0	0
Southwestern Power—continuing fund	0	300,000	300,000	0	0
Southeastern Power—continuing fund	0	50,000	50,000	0	0
Advances for cooperative work	18,825,290	2,219,000	21,044,290	0	154,107,000
Total Energy and Water Development Appropriations	\$5,020,588,343	\$534,005,000	\$5,554,593,343	\$77,155,000	\$17,974,369,000
Interior and Related Agencies Appropriations					
Fossil energy research and development	236,727,629	52,409,000	289,136,629	4,675,372	459,200,000
Fossil energy construction	1,599,759	95,000	1,694,759	0	0
Energy conservation	453,190,840	15,988,000	469,178,840	0	493,566,000
Energy Information Administration	15,918,618	574,000	16,492,618	0	69,279,000
Economic regulation	4,925,921	2,810,000	7,735,921	0	16,905,000
Strategic Petroleum Reserve	43,517,432	59,381,000	102,898,432	0	200,849,000
Naval Petroleum and Oil Shale Reserves	54,484,950	7,678,000	62,162,950	0	223,133,000
Strategic Petroleum Reserve—petroleum account	49,419,832	103,768,000	153,187,832	0	546,567,000
Emergency preparedness	1,104,674	35,000	1,139,674	0	7,145,000
Clean coal technology	103,574,549	919,924,000	1,023,498,549	0	386,420,000
Energy Security Reserve— alternative fuels production	11,131,753	7,308,000	18,439,753	0	5,000

(continued)

Appendix I
DOE's Carryover Balances and Adjusted
New Obligational Authority, FY 1991-95

FY 1991 appropriations	End of FY 1990 uncosted	End of FY 1990 unobligated	End of FY 1990 carryover balance	Carryover balances used to reduce FY 1991 budget	FY 1991 adjusted new obligational authority
Total Interior and Related Agencies Appropriations	\$975,595,957	1,169,970,000	2,145,565,957	4,675,372	2,403,069,000
DOE's total for FY 1991	\$5,996,184,300	\$1,703,975,000	\$7,700,159,300	\$81,830,372	\$20,377,438,000

Note: The table excludes any reimbursable work funded by other agencies. However, advances for cooperative work includes funding contributed by foreign and domestic sources. Since January 1995, no new activity is being recorded in this account, and it will be terminated when the balances have been expended.

Source: DOE's financial information system and internal base tables. The base tables display the budgetary resources available for obligation by the Department.

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DOE's No-Year Funding (GAO/RCED-95-91R, Mar. 8, 1995).

Energy Management: Use of Uncosted Balances to Meet Budget Needs
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