

## **REQUIRED SUPPLEMENTARY INFORMATION**

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### **STATEMENT OF BUDGETARY RESOURCES**

The principal Statement of Budgetary Resources consolidates the availability, status and outlay of DOL's budgetary resources during FY 2001 and 2000. Presented on the following pages is the disaggregation of this consolidated information for each of the Department's major budget accounts.

## REQUIRED SUPPLEMENTARY INFORMATION

### CONSOLIDATING STATEMENT OF BUDGETARY RESOURCES For the Year Ended September 30, 2001

<u>(Dollars in Thousands)</u>	<u>Employment and Training Administration</u>	<u>Employment Standards Administration</u>	<u>Occupational Safety and Administration</u>	<u>Bureau of Labor Statistics</u>
<b>BUDGETARY RESOURCES</b>				
Budget authority	\$ 40,765,491	\$ 2,016,734	\$ 427,133	\$ 384,327
Unobligated balances, beginning	1,191,419	1,311,750	14,618	16,293
Transfers of prior year authority	1,418	(130)	(885)	(1,557)
Spending authority from offsetting collections	29,141	2,030,942	4,980	78,674
Adjustments	<u>(1,671,497)</u>	<u>3,583</u>	<u>8,318</u>	<u>2,339</u>
<b>Total Budgetary Resources</b>	<u>\$ 40,315,972</u>	<u>\$ 5,362,879</u>	<u>\$ 454,164</u>	<u>\$ 480,076</u>
<b>STATUS OF BUDGETARY RESOURCES</b>				
Obligations incurred	\$ 38,962,101	\$ 3,789,103	\$ 436,885	\$ 461,936
Unobligated balances available	811,904	1,525,153	2,922	8,206
Unobligated balances not available	<u>541,967</u>	<u>48,623</u>	<u>14,357</u>	<u>9,934</u>
<b>Total Status of Budgetary Resources</b>	<u>\$ 40,315,972</u>	<u>\$ 5,362,879</u>	<u>\$ 454,164</u>	<u>\$ 480,076</u>
<b>OUTLAYS</b>				
Obligations incurred	\$ 38,962,101	\$ 3,789,103	\$ 436,885	\$ 461,936
Less spending authority from offsetting collections	(29,141)	(2,030,942)	(4,980)	(78,674)
Less recoveries of prior year obligations	(201,126)	(5,524)	(12,162)	(6,101)
Change in unfilled customer orders	-	-	-	-
Obligated balance, net, beginning	8,539,803	80,933	77,320	71,160
Less obligated balance, net, ending	<u>(9,587,796)</u>	<u>(169,819)</u>	<u>(98,234)</u>	<u>(86,983)</u>
<b>Total Outlays</b>	<u>\$ 37,683,841</u>	<u>\$ 1,663,751</u>	<u>\$ 398,829</u>	<u>\$ 361,338</u>

## REQUIRED SUPPLEMENTARY INFORMATION

<b>Mine Safety and Health Administration</b>	<b>Pension Welfare Benefits Administration</b>	<b>Veterans' Employment and Training</b>	<b>Other Departmental Programs</b>	<b>Eliminations</b>	<b>Total</b>
\$ 246,747	\$ 107,832	\$ 24,800	\$ 430,353	\$ (365)	\$ 44,403,052
5,389	1,625	322	13,699	-	2,555,115
(199)	(37)	-	2,916	-	1,526
1,513	10,757	186,898	64,962	(320,367)	2,087,500
<u>1,039</u>	<u>829</u>	<u>1,831</u>	<u>7,753</u>	<u>-</u>	<u>(1,645,805)</u>
<u>\$ 254,489</u>	<u>\$ 121,006</u>	<u>\$ 213,851</u>	<u>\$ 519,683</u>	<u>\$ (320,732)</u>	<u>\$ 47,401,388</u>
\$ 249,118	\$ 118,906	\$ 211,996	\$ 476,944	\$ (320,732)	\$ 44,386,257
495	84	364	33,656	-	2,382,784
<u>4,876</u>	<u>2,016</u>	<u>1,491</u>	<u>9,083</u>	<u>-</u>	<u>632,347</u>
<u>\$ 254,489</u>	<u>\$ 121,006</u>	<u>\$ 213,851</u>	<u>\$ 519,683</u>	<u>\$ (320,732)</u>	<u>\$ 47,401,388</u>
\$ 249,118	\$ 118,906	\$ 211,996	\$ 476,944	\$ (320,732)	\$ 44,386,257
(1,513)	(10,757)	(186,898)	(64,962)	320,367	(2,087,500)
(2,757)	(1,530)	(1,831)	(9,185)	-	(240,216)
-	-	-	1,901	-	1,901
23,319	28,030	22,316	99,511	-	8,942,392
<u>(20,565)</u>	<u>(40,445)</u>	<u>(46,117)</u>	<u>(231,523)</u>	<u>-</u>	<u>(10,281,482)</u>
<u>\$ 247,602</u>	<u>\$ 94,204</u>	<u>\$ (534)</u>	<u>\$ 272,686</u>	<u>\$ (365)</u>	<u>\$ 40,721,352</u>

## REQUIRED SUPPLEMENTARY INFORMATION

### CONSOLIDATING STATEMENT OF BUDGETARY RESOURCES For the Year Ended September 30, 2000

<u>(Dollars in Thousands)</u>	<u>Employment and Training Administration</u>	<u>Employment Standards Administration</u>	<u>Occupational Safety and Administration</u>	<u>Bureau of Labor Statistics</u>
<b>BUDGETARY RESOURCES</b>				
Budget authority	\$ 36,982,208	\$ 1,588,244	\$ 382,484	\$ 356,218
Unobligated balances, beginning	2,100,731	1,292,418	11,697	16,592
Transfers of prior year authority	2,458	-	159	-
Spending authority from offsetting collections	30,877	2,036,583	3,498	72,173
Adjustments	<u>(8,726,297)</u>	<u>3,863</u>	<u>6,581</u>	<u>6,768</u>
<b>Total Budgetary Resources</b>	<u>\$ 30,389,977</u>	<u>\$ 4,921,108</u>	<u>\$ 404,419</u>	<u>\$ 451,751</u>
<b>STATUS OF BUDGETARY RESOURCES</b>				
Obligations incurred	\$ 29,198,558	\$ 3,609,357	\$ 389,801	\$ 435,458
Unobligated balances available	826,648	945,099	2,060	4,843
Unobligated balances not available	<u>364,771</u>	<u>366,652</u>	<u>12,558</u>	<u>11,450</u>
<b>Total Status of Budgetary Resources</b>	<u>\$ 30,389,977</u>	<u>\$ 4,921,108</u>	<u>\$ 404,419</u>	<u>\$ 451,751</u>
<b>OUTLAYS</b>				
Obligations incurred	\$ 29,198,558	\$ 3,609,357	\$ 389,801	\$ 435,458
Less spending authority from offsetting collections	(30,877)	(2,036,583)	(3,498)	(72,173)
Less recoveries of prior year obligations	(361,220)	(5,696)	(9,273)	(9,640)
Change in unfilled customer orders	(1,464)	-	-	-
Obligated balance, net, beginning	9,394,248	29,694	67,610	70,333
Less obligated balance, net, ending	<u>(8,539,803)</u>	<u>(80,933)</u>	<u>(77,320)</u>	<u>(71,160)</u>
<b>Total Outlays</b>	<u>\$ 29,659,442</u>	<u>\$ 1,515,839</u>	<u>\$ 367,320</u>	<u>\$ 352,818</u>

## REQUIRED SUPPLEMENTARY INFORMATION

<b>Mine Safety and Health Administration</b>	<b>Pension Welfare Benefits Administration</b>	<b>Veterans' Employment and Training</b>	<b>Other Departmental Programs</b>	<b>Eliminations</b>	<b>Total</b>
\$ 228,118	\$ 98,864	\$ 184,339	\$ 289,408	\$ (255)	\$ 40,109,628
6,993	1,793	-	20,562	-	3,450,786
(1,404)	-	(300)	6,364	-	7,277
1,104	7,617	523	55,257	(117,055)	2,090,577
<u>2,058</u>	<u>523</u>	<u>1,083</u>	<u>3,871</u>	<u>-</u>	<u>(8,701,550)</u>
<u>\$ 236,869</u>	<u>\$ 108,797</u>	<u>\$ 185,645</u>	<u>\$ 375,462</u>	<u>\$ (117,310)</u>	<u>\$ 36,956,718</u>
\$ 231,480	\$ 107,173	\$ 185,323	\$ 361,763	\$ (117,310)	\$ 34,401,603
141	4	78	1,415	-	1,780,288
<u>5,248</u>	<u>1,620</u>	<u>244</u>	<u>12,284</u>	<u>-</u>	<u>774,827</u>
<u>\$ 236,869</u>	<u>\$ 108,797</u>	<u>\$ 185,645</u>	<u>\$ 375,462</u>	<u>\$ (117,310)</u>	<u>\$ 36,956,718</u>
\$ 231,480	\$ 107,173	\$ 185,323	\$ 361,763	\$ (117,310)	\$ 34,401,603
(1,104)	(7,617)	(523)	(55,257)	117,055	(2,090,577)
(3,356)	(1,213)	(1,083)	(5,558)	-	(397,039)
-	-	-	-	-	(1,464)
21,499	21,504	17,031	62,142	-	9,684,061
<u>(23,319)</u>	<u>(28,030)</u>	<u>(22,316)</u>	<u>(99,511)</u>	<u>-</u>	<u>(8,942,392)</u>
<u>\$ 225,200</u>	<u>\$ 91,817</u>	<u>\$ 178,432</u>	<u>\$ 263,579</u>	<u>\$ (255)</u>	<u>\$ 32,654,192</u>

## REQUIRED SUPPLEMENTARY INFORMATION

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### SEGMENT INFORMATION

Franchise and intra-governmental support revolving funds not separately reported on the principal financial statements are required to report certain supplementary information. The Department of Labor's Working Capital Fund qualifies under this definition. Required supplementary information for the Working Capital Fund is presented below.

#### **Working Capital Fund**

The Working Capital Fund was established to provide obligational authority, without fiscal year limitation, for expenses necessary to provide certain centralized services and activities to agencies within DOL. These agencies are identified in the condensed financial information.

The WCF is an intra-governmental revolving fund authorized specifically by law to finance a cycle of operations in which expenditures generate receipts which are available to the Fund for continuing use without annual re-authorization by Congress.

The Fund provides services on a centralized basis for the following Departmental activities:

- **Financial and Administrative Services** - This activity provides a program of centralized administrative management services at both national and regional levels. Included in this activity is the maintenance and operation of the Frances Perkins Building, which is the Department's headquarters, under terms of an agreement with the General Services Administration.
- **Field Services** - This activity provides a full range of administrative, technical, and managerial support services to all agencies of the Department in their regional and field offices.
- **Human Resources Services** - This activity provides guidance and technical assistance to DOL personnel offices in all areas of human resources management and provides a full range of operating personnel services to all Assistant Secretary for Administration and Management client organizations.
- **Telecommunications** - Telecommunications payments to the General Services Administration are consolidated in this activity of the WCF.
- **Investment in Reinvention Fund** - The IRF was established within the WCF in FY 1996 to invest in Departmental projects designed to produce measurable improvements in agency efficiency resulting in significant taxpayer savings. The IRF makes available loans to agencies of the Department for projects designed to enhance productivity and generate cost savings, to be repaid to the IRF no later than September 30 of the next fiscal year in which the project is completed.

The activities are provided under the overall direction of the Assistant Secretary for Administration and Management. The WCF advisory committee assists in reviewing overall procedures, systems, and regulations as well as programs, functions, and activities performed and financed through the WCF. The WCF advisory committee is chaired by the Chief Financial Officer and consists of the Agency Financial Manager for each DOL agency, or a formally designated alternate.

## REQUIRED SUPPLEMENTARY INFORMATION

Condensed financial information for the WCF as of and for the years ended September 30, 2001 and 2000 is as follows:

<u>(Dollars in Thousands)</u>	<u>2001</u>	<u>2000</u>
<b>BALANCE SHEET</b>		
<b>Assets</b>		
Funds with U.S. Treasury	\$ 19,185	\$ 24,284
Accounts receivable, net of allowance	10,968	8,783
Property, plant and equipment	22,364	16,660
Other assets	<u>7</u>	<u>7</u>
Total assets	<u>\$ 52,524</u>	<u>\$ 49,734</u>
<b>Liabilities and Net Position</b>		
Accounts payable	12,981	11,453
Accrued leave	4,004	3,749
Future workers' compensation benefits	2,353	2,801
Other liabilities	<u>2,734</u>	<u>4,464</u>
Total liabilities	<u>22,072</u>	<u>22,467</u>
Cumulative results of operations	<u>30,452</u>	<u>27,267</u>
Total liabilities and net position	<u>\$ 52,524</u>	<u>\$ 49,734</u>
<b>STATEMENT OF NET COST</b>		
<b>Cost</b>		
Intragovernmental	\$ 47,221	\$ 52,031
With the public	<u>79,862</u>	<u>80,950</u>
	<u>127,083</u>	<u>132,981</u>
<b>Earned</b>		
Departmental Management	(28,779)	(27,518)
Employment Standards Administration	(26,081)	(27,702)
Employment and Training Administration	(20,923)	(21,101)
Occupational Safety and Health Administration	(16,320)	(16,748)
Bureau of Labor Statistics	(11,272)	(15,610)
Mine Safety and Health Administration	(7,662)	(8,218)
Other revenues	<u>(12,254)</u>	<u>(10,467)</u>
Total revenues	<u>(123,291)</u>	<u>(127,364)</u>
Net costs of operations	<u>\$ 3,792</u>	<u>\$ 5,617</u>
<b>STATEMENT OF CHANGES IN NET POSITION</b>		
Net costs of operations	\$ (3,792)	\$ (5,617)
Imputed financing	3,977	3,693
Transfers-in	3,000	3,000
<b>Net Position, Beginning of Period</b>	<u>27,267</u>	<u>26,191</u>
<b>Net Position, Ending of Period</b>	<u>\$ 30,452</u>	<u>\$ 27,267</u>



## REQUIRED SUPPLEMENTARY INFORMATION

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### INTRA-GOVERNMENTAL ASSETS

Intra-governmental assets at September 30, 2001 consisted of the following:

<u>(Dollars in Thousands)</u>	<u>Funds with</u> <u>U.S. Treasury</u>	<u>Investments</u>	<u>Accounts</u> <u>Receivable</u>
<b>Trading partner</b>			
Department of Agriculture	\$ -	\$ -	\$ 155,768
Department of Commerce	-	-	38,631
Department of Interior	-	-	120,046
Department of Justice	-	-	203,365
Department of the Navy	-	-	594,312
United States Postal Service	-	-	305,129
Department of State	-	-	15,657
Department of the Treasury	10,964,910	89,094,324	1,641,279
Department of the Army	-	-	362,048
Office of Personnel Management	-	-	2,624
Social Security Administration	-	-	46,312
U.S. Nuclear Regulatory Commission	-	-	1,965
Department of Veterans Affairs	-	-	333,721
General Services Administration	-	-	38,356
Department of the Air Force	-	-	319,441
Federal Emergency Management Agency	-	-	6,156
Tennessee Valley Authority	-	-	84,327
Environmental Protection Agency	-	-	8,002
Department of Transportation	-	-	225,818
Agency for International Development	-	-	8,628
Small Business Administration	-	-	5,684
Department of Health and Human Services	-	-	49,562
National Aeronautics and Space Administration	-	-	15,637
Department of Housing and Urban Development	-	-	17,097
Department of Energy	-	-	17,930
Department of Education	-	-	5,271
Department of Defense	-	-	191,722
Other	-	-	145,354
	<u>\$ 10,964,910</u>	<u>\$ 89,094,324</u>	<u>\$ 4,959,842</u>

## REQUIRED SUPPLEMENTARY INFORMATION

### INTRA-GOVERNMENTAL LIABILITIES

Intra-governmental liabilities at September 30, 2001 consisted of the following:

<u>(Dollars in Thousands)</u>	<u>Accounts Payable</u>	<u>Advances from U.S. Treasury</u>	<u>Other</u>
<b>Trading partner</b>			
Department of Agriculture	\$ 8	\$ -	\$ -
Department of Commerce	22,908	-	-
Department of Interior	-	-	-
Department of Justice	475	-	-
Department of the Navy	-	-	4,116
United States Postal Service	355	-	-
Department of State	122	-	-
Department of the Treasury	521	7,253,557	62,867
Department of the Army	19	-	-
Office of Personnel Management	332	-	3,057
Social Security Administration	63	-	634
General Services Administration	11,068	-	1,111
Railroad Retirement Board	3	-	32,381
Environmental Protection Agency	1	-	-
Department of Transportation	12	-	-
Department of Health and Human Services	637	-	280
Department of Energy	-	-	300
Department of Education	-	-	5
Department of Defense	7	-	2,632
Other	<u>1,306</u>	<u>-</u>	<u>40</u>
	<u>\$ 37,837</u>	<u>\$ 7,253,557</u>	<u>\$ 107,423</u>

## REQUIRED SUPPLEMENTARY INFORMATION

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### INTRA-GOVERNMENTAL EARNED REVENUES AND RELATED COSTS

Intra-governmental earned revenue and the related costs to generate that revenue for the year ended September 30, 2001 consisted of the following:

<u>(Dollars in Thousands)</u>	<u>Earned Revenue</u>
<b>Trading partner</b>	
Department of Agriculture	\$ 91,074
Department of Commerce	213
Department of Interior	71,605
Department of Justice	97,778
Department of the Navy	329,556
United States Postal Service	834,004
Department of State	8,914
Department of the Treasury	124,868
Department of the Army	259,099
Office of Personnel Management	1,459
Social Security Administration	26,543
U.S. Nuclear Regulatory Commission	851
Department of Veterans Affairs	154,382
General Services Administration	18,185
Department of the Air Force	182,761
Federal Emergency Management Agency	18,309
Tennessee Valley Authority	63,306
Environmental Protection Agency	4,098
Department of Transportation	103,726
Agency for International Development	6,324
Small Business Administration	2,941
Department of Health and Human Services	25,856
National Aeronautics and Space Administration	7,534
Department of Housing and Urban Development	8,609
Department of Energy	11,063
Department of Education	11,185
Department of Defense	91,619
Other	<u>61,676</u>
	<u>\$ 2,617,538</u>
	<b>Gross Cost To Generate Revenue</b>
<b>Budget Functional Classification</b>	
Education, Training and Employment	\$ 39,368
Income Security	2,577,157
Health	<u>1,013</u>
	<u>\$ 2,617,538</u>

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### INTRA-GOVERNMENTAL NON-EXCHANGE REVENUE

Intra-governmental non-exchange revenue for the year ended September 30, 2001 consisted of the following:

<u>(Dollars in Thousands)</u>	<u>Interest</u>	<u>Taxes</u>
<b>Trading partner</b>		
Department of the Treasury	<u>\$ 5,773,573</u>	<u>\$ 7,459,432</u>