

INSTRUCTIONS FOR COMPLETING THE CHANGES IN FULL-TIME EQUIVALENT (FTE) WORKSHEET

Reporting Exemption – Agencies with fewer than 1,000 FTEs as of the end of FY 2004 are exempt from completing this worksheet.

General

Management Improvement Efforts – Through their implementation of the President's Management Agenda (PMA), agencies have several management improvement efforts underway that will likely result in reductions in FTEs. The actual and anticipated results of those efforts should be reflected on the worksheet. For example, the data reported in the worksheet should be consistent with performance and efficiency targets reported in Program Assessment Rating Tools and green or yellow competitive sourcing plans.

Reporting Unit – This worksheet may be completed at the Department or bureau level as agreed upon by the agency and OMB Resource Management Office (RMO). Agencies and OMB RMOs should agree on the appropriate level of reporting detail well before the submission date. If bureau level worksheets are completed, a department-level summary should be prepared that sums all the individual bureaus.

Reporting Detail – Report at the level of detail necessary to understand the reason for the increase or decrease in FTEs. For instance, a department could have one line showing additional personnel required to implement a new law even though those FTEs may be spread throughout the Department. Agencies and OMB RMOs should agree on the appropriate level of reporting detail well before the submission date.

Starting point

The FY 2005 starting point should be the actual FTEs reported to OPM for year end FY 2004. That is, the FY 2005 start-of-year actual should be the FY 2004 year-end actual. For the September budget submission to OMB, agencies should estimate year-end actual FY 2005 FTE since the final numbers will not be available until October.

For FYs 2006 and 2007, the start-of-year actual will be the calculated automatically from the year-end actual of the prior year. For instance, the FY 2006 start-of-year actual will be the result of FY 2005 calculations.

Increase and Decreases

1. Itemize increases and decreases to provide sufficient detail to understand the reason for the change.
2. All increases and decrease should be annual, incremental figures.
3. Any changes to FTEs should be entered as an increase or a decrease. Adjustments should not be made directly to the start-of-year actual or end-of-year actual.
4. Enter increases as positive number and decreases as negative numbers.
5. FTE changes may be shown to the nearest +/- 10 FTEs.

6. Provide a brief description of each increase or decrease.
7. For increases/decreases that will be phased over time,
 - a. enter the appropriate number in the column corresponding to the year
 - b. include information in the description indicating which FTE increases/decreases are actual and which are projected.
8. If there are major shifts of FTEs from one part of the Department to another to conduct substantially different work, reflect that change as a decrease entry and an increase entry, even if the net effect is zero.

Year-end Actual FTEs

The year-end figure will result from a calculation of base plus net increases and decreases. The year-end figure will serve as the starting point for the following year.