

Memorandum Reporting Entity Reorganizations and Abolishments

April 9, 2025

To: Members of the Board
From: Ricky A. Perry, Jr., Assistant Director
Thru: Monica R. Valentine, Executive Director
Subject: Reporting Entity Reorganizations and Abolishments Project Proposal (**Topic D**)

OBJECTIVE

The objective of this session is for the Board to consider, discuss, and decide upon the attached project proposal outline on reporting entity reorganizations and abolishments.

REQUEST FOR FEEDBACK BY APRIL 18TH

Prior to the Board's April meeting, please review the attached project proposal outline and respond to the ensuing question(s) by April 18th.

Please submit responses to the project manager with a cc to the executive director.

NEXT STEPS

Pending Board feedback on the project proposal outline, staff will assess next steps, such as conducting research on additional issues and alternatives, based on Board feedback.

ATTACHMENTS

1. Staff Analysis (Project Proposal Outline)

REFERENCE MATERIALS

1. Henry B. Hogue, Congressional Research Service, [*Abolishing a Federal Agency: The Interstate Commerce Commission*](#) (Washington, D.C.: January 10, 2024).
2. Henry B. Hogue, Congressional Research Service, [*Executive Branch Reorganization*](#) (Washington, D.C.: August 3, 2017).

Project Proposal

Reporting Entity

Reorganizations and

Abolishments

April 9, 2025
Attachment 1

OBJECTIVES OF THE PROPOSED PROJECT AND INITIAL RESERACH

The initial objectives of this research would be to:

- a. evaluate reorganization and abolishment accounting principles and disclosures and related practice issues, and
- b. consider whether current accounting and disclosure standards and guidance applicable to reorganizations and abolishments are sufficient to meet practitioner and user information needs.

If additional standards and/or guidance are determined to be needed, another objective would be to consider the development of standards and/or guidance addressing reorganizations and abolishments.

BACKGROUND

Organized by five sub-sections, this section provides information to facilitate Board deliberations on the proposed project outline:

1. The concept of reorganizations and abolishments and a summary of Congressional Research Service (CRS) research on the topic.
2. A few noteworthy recent examples of reorganizations and abolishments.
3. Conceptual framework considerations.
4. The roles of the Office of Management and Budget (OMB), the Department of the Treasury (Treasury) and the Board.
5. Extant pronouncements and other accounting literature to consider.

REORGANIZATIONS AND ABOLISHMENTS

Federal agencies and their functions, from time to time, have been reorganized and abolished. Reorganization refers to a transfer, consolidation, coordination, authorization, or abolition of one (or more) agency(ies) or a part its (their) functions. Abolition, a type

of reorganization, refers to the whole or part of an agency which does not have, upon the effective date of the reorganization, any functions.^{1 2}

A 2024 report by the CRS summarized the congressional role in reorganizations and abolishments of federal entities, as follows:³

Primary constitutional responsibility for the organization of the executive branch, as well as the creation of the principal components of that branch, rests with Congress.¹⁵¹ Through the legislative process, Congress has established departments, agencies, commissions, offices, and other federal entities, vesting them with authorities and duties and providing them with the resources to carry out their functions. Occasionally, Congress has provided the President or agency heads with circumscribed authority to make organizational changes.

The organizational arrangements of the executive branch are under continual congressional review through authorization, appropriations, and oversight processes. Audits, evaluations, and recommendations by the Government Accountability Office, inspectors general, task forces, commissions, and government watchdog groups assist Congress in overseeing and rethinking the agency structures that carry out federal laws.

Congress has made changes—large and small—to the federal bureaucracy in response to economic, technological, and social developments; evolving policy questions and preferences; the influence and decisions of generations of policymakers with differing views about the role of government in American life; and ongoing competition between Congress and the President to control policy refinement in the course of the implementation of statutes in the executive branch.

¹⁵¹ Congress, in exercising its powers to legislate under Article I, Section 8, and other provisions of the Constitution, is empowered to provide for the execution of those laws by officers appointed pursuant to the Appointments Clause (art. II, §2, cl. 2). In addition, under the Necessary and Proper Clause (art. I, §8, cl. 18), Congress has the authority to create and locate offices, establish their powers, duties, and functions, determine the qualifications of officeholders, prescribe their appointments, and generally promulgate the standards for the conduct of the offices.

The 2024 CRS report provides examples of provisions for reorganizations in legislation, such as specifications of the terms of any transfers among agencies of existing functions, personnel, assets, components, authorities, programs, or liabilities. The report then further expounds upon the concept of abolishments, as follows:

As part of this evolutionary process, Congress has abolished many of the federal entities it had previously established. Most such cases occur as part of broader reorganizations, where organizational structures perceived as outdated, unnecessary, or inappropriate are scrapped in favor of organizational arrangements that, it is hoped, will better carry out the abolished entities' aims. Such reorganizations have generally involved the transfer of many

¹ For the purpose of this discussion, staff is using the statutory terms set out in the Reorganization Act, 5 U.S.C. § 901-912. However, note that this statute does not control all reorganizations or abolitions of federal entities.

² The term “reorganizations” under 5 U.S.C. should not be confused with the term as under FASB Accounting Standards Codification (ASC)® 852, *Reorganizations*, which provides guidance on financial reporting by entities that are expected to reorganize as going concerns under 11 U.S.C., Chapter 11.

³ See reference material, item 1, p. 24-25.

functions, personnel, and resources to other existing or new governmental organizations. This might occur, for example, as an effort to change the way the functions are carried out or to increase coordination among agencies with overlapping or complementary missions.¹⁵²

Less commonly, the abolishment is accompanied by, or follows, a broader congressional rethinking of the agency's mission and a repeal of most or all of its functions. This might occur, for example, in response to evolving economic, technological, or social trends and related changes in views about the role of the federal government.

¹⁵² For example, the Homeland Security Act of 2002 brought together homeland security functions of a number of agencies from across the executive branch and placed them under the umbrella of a newly created Department of Homeland Security (DHS). Some agencies were abolished in the process, but their functions were transferred to DHS and have continued to be carried out by subunits within that department. For example, the Immigration and Naturalization Service of the Department of Justice was abolished, and most of its functions were transferred to DHS subunits, such as Immigration and Customs Enforcement and Citizenship and Immigration Services. See P.L. 107-296, §§441, 451(b), and 471.

RECENT EXAMPLES OF REORGANIZATIONS

Two relatively recent examples of reorganizations and abolishments include the establishment of the Department of Homeland Security (DHS) and the Federal Housing Finance Agency (FHFA).

- **DHS:** The Homeland Security Act of 2002 (HS Act) provided for the transfer of multiple functions to the newly created Department of Homeland Security (see exhibit A).⁴ The HS Act authorized the transfers of personnel, facilities, records, assets, liabilities, and functions from the legacy entities. The inception date of DHS as a federal reporting entity was March 1, 2003.

Exhibit A is presented on the next page

⁴ Pub. L. No. 107-296, 116 Stat. 2135.

Exhibit A

Reporting Entity	
The Directorates, Bureaus, offices and programs of DHS (hereafter referred to as Bureaus and suborganizations) and the transferring legacy agency are shown below.	
DHS Directorate and Bureau/Office/Program	Legacy Agency
Border and Transportation Security (BTS) Directorate:	
Bureau of Customs and Border Protection (CBP)	Departments of Treasury, Justice, Agriculture (APHIS)
Bureau of Immigration and Customs Enforcement (ICE)	Departments of Justice, Treasury, and GSA (FPS)
Transportation Security Administration (TSA)	Department of Transportation
Federal Law Enforcement Training Center (FLETC)	Department of the Treasury
Agricultural Quarantine Inspection Program	Department of Agriculture (USDA)
Office for Domestic Preparedness (ODP)	Department of Justice
Federal Protection Service (FPS)	General Services Administration (GSA)
Emergency Preparedness and Response (EPR) Directorate:	
Federal Emergency Management Agency (EPR)	Federal Emergency Management Agency (FEMA)
Strategic National Stockpile	Department of Health and Human Services
Science and Technology (S&T) Directorate:	
National Bioweapons Defense Analysis Center (Biowatch)	Department of Defense
Defense Nuclear Non-Proliferation (DNNP)	Department of Energy
Plum Island Animal Disease Center	Department of Agriculture
Information Analysis and Infrastructure (IAIP) Directorate:	
Federal Computer Incident Response Center (FEDCIRC)	General Services Administration
National Infrastructure Protection Center (NIPC)	Department of Justice
Energy Security & Assurance Program	Department of Energy
National Communications System (NCS)	Department of Defense
Critical Infrastructure Assurance Office (CIAO)	Department of Commerce
U.S. Citizenship and Immigration Services (CIS)	Department of Justice
U.S. Secret Service (USSS)	Department of the Treasury
U.S. Coast Guard (USCG)	Department of Transportation
Office of the Inspector General (OIG)	Various
Headquarters Management (MGT)	Various

Source: DHS Fiscal Year 2003 Agency Financial Report, Note 1.

- FHFA:** The Housing and Economic Recovery Act of 2008 (HERA) created FHFA, which was empowered with supervisory and regulatory oversight of the Federal Home Loan Banks, the Federal National Mortgage Association, and the Federal Home Loan Mortgage Corporation.⁵ Under HERA, the personnel, property, and program activities of the extant Federal Housing Finance Board (FHFB), Office of Federal Housing Enterprise Oversight (OFHEO), and certain employees and activities of the Department of Housing and Urban Development (HUD) were transferred to FHFA.⁶ All regulatory authority of the FHFB was also transferred to FHFA following a one-year transitional wind-down period, which wound down and abolished the FHFB and OFHEO through the transfer of its functions, personnel, property, and facilities to FHFA.

⁵ Pub. L. No. 110-289, 122 Stat. 2654.

⁶ 12 U.S.C. § 4511 note.

RELEVANT FUNDAMENTALS FROM THE CONCEPTUAL FRAMEWORK TO CONSIDER UNDER THE PROPOSED PROJECT

SFFAC 2, *Entity and Display*, paragraphs 9-10, discuss key reasons for defining reporting entities.

9. *The most basic reason for having an explicit understanding of what the reporting entity entails is to ensure that the users of the entity's financial reports are provided with all the information that is relevant to the reporting entity, subject to cost and time constraints. Clearly defining the boundaries of the reporting entity provides the users with a clear understanding of what the reporting entity encompasses. It helps to establish what information is relevant to the financial statements and what information is not.*
10. *Other reasons for having an explicit understanding of what the reporting entity entails are to:*
 - *ensure each reporting entity includes information to support accountability by including all relevant organizations—those that are in the budget, owned by the Federal Government, or controlled by the Federal Government with risk of loss or expectation of benefit;*
 - *assist in making comparisons among comparable reporting entities by reducing the possibility of unintended or arbitrary exclusions or inclusions of entities;*
 - *assist in making comparisons among alternative ways to provide similar services or products;*
 - *be able to distribute costs properly and fully and to properly attribute the responsibility for assets and liabilities; and*
 - *facilitate evaluating performance, responsibility, and control, especially where one agency is the provider or recipient of services attributable to or financed by another agency.*

Paragraphs 11-28 of SFFAC 2 explain the complexity of the Federal Government as an organization of many different components. For accounting purposes, SFFAC 2 notes that the Federal Government, which is only one independent economic entity, may be viewed from at least three perspectives when examining its components: the organizational unit perspective (par. 12); the budget perspective (par. 13-21); and the program and activity, or functional, perspective (par. 22-24).

28. *This complex situation is the result of the evolution of Federal organizations, programs, and budgetary structures over many years. As Federal missions and programs have expanded and changed, new departments have been created, new organizations have been added*

to existing departments, and new duties have been assigned to existing organizations on the basis of various considerations. Similarly, the budget structure has evolved in response to the needs of the Congress; its committees and subcommittees; and various initiatives by the President, program managers, and interest groups.

Paragraph 29 and footnote 2.1 of SFFAS 2 discusses criteria for the Office of Management and Budget to consider pursuant to its authorities under title 31, including what to consider when identifying components of covered executive agencies required to have audited financial statements.

29. *As stated, reporting entities are entities that issue general purpose financial statements to communicate financial and related information about the entity.^{2.1} For any entity to be a reporting entity, as defined by this Statement of Federal Financial Accounting Concepts, it would need to meet all of the following criteria.*

- *There is a management responsible for controlling and deploying resources, producing outputs and outcomes, executing the budget or a portion thereof (assuming that the entity is included in the budget), and held accountable for the entity's performance.*
- *The entity's scope is such that its financial statements would provide a meaningful representation of operations and financial condition.*
- *There are likely to be users of the financial statements who are interested in and could use the information in the statements to help them make resource allocation and other decisions and hold the entity accountable for its deployment and use of resources.*

^{2.1} The Office of Management and Budget specifies the form and content of agency financial statements, pursuant to its authority under the Chief Financial Officers Act of 1990, as amended (title 31, U.S. Code, section 3515(d)) through issuance of Bulletins and Circulars. OMB intends to base form and content on the concepts contained in this Statement. Any uncertainty as to what to consider as a reporting entity would be resolved by OMB in consultation with the appropriate Congressional committees.

Paragraph 51 of SFFAC 2 provides that “identifying the organizations to include in the reporting entity is one aspect of ensuring the users of a reporting entity’s financial reports are provided with all the information relevant to the reporting entity. However, because the only independent economic entity is the entire Federal Government, financial resources or free services are often provided from one component in the government to another component without a quid pro quo.”

Paragraph 68 of SFFAC 2 provides that note disclosures may explain, describe, or supplement information about the reporting entity and information recognized in the financial statements.

Paragraph 126A of SFFAC 1, *Objectives of Federal Financial Reporting*, provides that federal financial reporting should help readers to determine the costs of providing specific programs and activities and the composition of, and changes in, these costs.

Paragraph 158 of SFFAC 1 provides that general purpose financial reports should include explanations and interpretations to help report users understand the information in the proper context. These reports should not exclude essential information merely because it is difficult to understand or because some report users choose not to use it.

THE ROLES OF OMB, TREASURY, AND THE BOARD

OMB identifies components of covered executive agencies that are required to have audited financial statements reflecting the overall financial position and results of operations of the offices, bureaus, and activities covered by the statements.⁷

Treasury and the Bureau of the Fiscal Service provide technical accounting and reporting guidance at the agency and government-wide levels through the Treasury Financial Manual (TFM) and other published resources.

For financial reporting at the agency level, Treasury plays a key role in, among other things:

- establishing and maintaining Treasury Account Symbol data requirements within the TFM to ensure timely and accurate cash/appropriation reporting;
- ensuring complete, relevant, and reliable financial data for financial reports through the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)
- establishing and maintaining standard general ledger data requirements within the TFM to ensure consistency and support consolidation

Treasury, in cooperation with OMB, is also responsible for annually preparing and submitting to the President and the Congress an audited financial statement that covers accounts and associated activities of the federal government. Executive branch agencies furnish data as the Secretary of the Treasury may stipulate. Treasury plays a key role in, among other things:

- rendering SFFAS 47 government-wide reporting entity determinations,
- ensuring intragovernmental transactions reconcile timely and resolve disputes between federal reporting entities; and
- ensuring agency activities are reconciled with the General Fund.

⁷ 31 U.S.C. § 3515(b) and (c).

The Board promulgates accounting standards for agencies and programs in order to improve financial reporting practices. While the Board's sponsors have separate legal authorities for setting accounting policy for the government, coordinating accounting policy activities in the area of reorganizations and abolishments under these proposed project objectives and through promulgation of generally accepted accounting principles would likely be beneficial to internal and external users.⁸

EXTANT PRONOUNCEMENTS AND OTHER ACCOUNTING LITERATURE FOR CONSIDERATION AND ALIGNMENT MONITORING

In general, the reorganizations and abolishments issue area is not *directly* (emphasis added) addressed under FASAB standards and guidance. However, practitioners would generally apply the requirements of extant standards and guidance in recognizing, measuring, presenting, and disclosing reorganization and abolishment accounting events.

FASAB pronouncements

- SFFAS 7, *Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting*, paragraphs 71-75, discuss recognition and measurement of other financing sources, including:
 - Adjustments to unexpended appropriations for rescissions and transfers.
 - Intragovernmental transfers of cash or of another capitalized asset without reimbursement.
- SFFAS 47, *Reporting Entity*, guides preparers of GPFFRs in determining what organizations to report upon; whether such organizations are considered “consolidation entities” or “disclosure entities;” and what information should be presented.
- SFFAS 64, *Management’s Discussion and Analysis*, paragraphs 9.a and 12-13, provides for discussion and analysis of “the vital few matters,” such as causes of significant changes in financial position and condition, key performance results (including performance accomplishments and challenges), and significant risks and opportunities that will affect key performance results.
- SFFAS 21, *Reporting Corrections of Errors and Changes in Accounting Principle*, basis for conclusions paragraph 24, provided that accounting estimates and changes in reporting entity are identified as accounting changes in other accounting literature which the Board did not address in the Statement because the issue required further study.

⁸ SFFAC 1, par. 26-27.

- Technical Bulletin (TB) 2003-1, *Certain Questions and Answers Related to the Homeland Security Act of 2002*, answered certain questions arising from the HS Act.

The TB, the scope of which was expressly limited to transfers of functions under the HS Act,⁹ did the following:

- a. Defined the following terms: “receiving entity,” “legacy entity,” and “transferred entity.”
- b. Clarified that Accounting Principles Bulletin 20 should not be applied to any of the changes resulting from transfers of functions among federal entities due to the HS Act.
- c. Clarified the application of extant accounting principles to legacy entities, transferred entities, and receiving entities, including those of Financial Accounting Standard (FAS) 144, *Accounting for the Impairment or Disposal of Long-Lived Assets*, and SFFAS 7.

Staff believes that certain elements of this TB, along with the project research documentation, will be instructive to the Board’s research and deliberations on this proposed project.

Respondents to the exposure draft of this pronouncement indicated that standards tailored to the federal environment for the issue area of reorganizations and abolishments should be developed (see exhibit B below).

Exhibit B

Unique Federal Guidance Sought by Some Respondents

54. Some respondents agreed that the result of applying FAS 144 was desirable but asserted that standards tailored to the unique federal environment and reporting model should be developed. Staff believes this Technical Bulletin provides important guidance in response to an immediate need. Given the limited due process associated with Technical Bulletins, staff believes that – in this case – it was appropriate to rely on non-federal accounting standards to support a solution that fits the circumstances and meets federal reporting objectives.

Source: TB 2003-1, basis for conclusions par. 54.

FASB ASC Topics (and sub-topics):

- ASC 205, *Presentation of Financial Statements*, sub-topic 10, includes guidance on presentation and disclosures related to changes affecting comparability.

⁹ See par. 3-4 of TB 2003-1.

- ASC 205, sub-topic 20, includes guidance on discontinued operations, including disclosures and other presentation matters.
- ASC 250, *Accounting Changes and Error Corrections*, sub-topic 10, includes guidance on changes in reporting entity, including disclosures and other presentation matters.

GASB Standards

- Statement 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements*, as amended/superseded by Statements 69 and 100, provided presentation and disclosure requirements for reporting changes in the reporting entity.
- Statement 69, *Government Combinations and Disposals of Government Operations*, supplemented Statement 62 guidance by establishing accounting and financial reporting standards for government combinations (including mergers, acquisitions, and transfers of operations) and disposals of government operations.
- Statement 100, *Accounting Changes and Error Corrections*, amended/superseded Statements 62 and 69 and established certain new guidance on changes to or within the financial reporting entity, including guidance on intra-entity government transfers of operations.

Question #1 for the Board:

1. Do members generally agree with the above background information? Do members have any additional background information (e.g., General Background, Roles, Concepts, Standards, Other Accounting Literature) to inform discussions and project planning?

Note: The above background section is intended to provide summarized and tentative information for purposes of facilitating identification of accounting issues and decisions on agenda items. If this proposed project is accepted, additional materials and issue papers will likely include other concepts and standards, laws and regulations, other accounting literature, and research information regarding emerging practice issues and user needs.

RESEARCHABLE QUESTIONS, ISSUES TO CONSIDER

Proposed initial project objectives (from above):

Evaluate reorganization and abolishments accounting principles and disclosures and related practice issues.

Consider whether current accounting and disclosure standards and guidance applicable to reorganizations and abolishments are sufficient to meet practitioner and user information needs.

If additional standards and/or guidance are determined to be needed, another objective would be to consider the development of standards and/or guidance addressing reorganizations and abolishments.

Proposed researchable questions (based on initial objectives):

- What federal accounting standards and guidance address reorganization and abolishment accounting events and transactions?
- To what extent do extant federal accounting standards and guidance adequately address recognition, measurement, presentation, disclosures, and other user information needs?
- How have recent reorganizations and abolishments been accounted for by federal reporting entities?
- Are there any known or emerging practice issues related to reorganizations and abolishments?
- To what extent are (or should) FASAB pronouncements aligned with other GAAP standards in this issue area?
- To what extent might the federal environment require tailored accounting standards and guidance for the unique federal environment and reporting model?
- If standards or guidance are determined to be needed, what pronouncement types would be appropriate based on the Board's research and rules of procedure?

Question #2 for the Board:

2. Do members generally agree with the above researchable questions? Do members have any suggested changes or additional researchable questions?

Note: The above researchable questions will help drive the project plan and research scope and methodology.

BASIS FOR THE PROJECT PROPOSAL

As noted above, existing functions, personnel, assets, components, authorities, programs, or liabilities may transfer among reporting entities. Recent activities, such as executive orders and legislative proposals, provide early indications that the transfer activity volume may increase in fiscal year 2025. Examples include:

- H.R. 1029 and H.R. 1123, 119th Cong. (both introduced in February 2025) proposed to abolish the United States Agency for International Development and transfer remaining assets and liabilities to the Secretary of State. Earlier in 2025, the functions of USAID were transferred to the Department of State without enacted legislation authorizing such transfers.
- H.R. 369, 119th Cong. (introduced in January 2025) proposed to abolish the Department of Education, transfer specified programs to the Departments of Labor, Interior, Defense, Health and Human Services, and Treasury, and provide for Treasury grants to state governments.
- S.5384, 118th Cong. (introduced November 2024) proposed to abolish the Department of Education and terminate any applicable program for which it has administrative responsibilities, except for those transferred to other federal entities. The proposed bill would transfer functions to the Department of Health and Human Services, Department of the Interior, and the Department of the Treasury.

As noted above, the Board may wish to examine the sufficiency of extant standards and guidance in this area. The Board could then tailor an approach based on the research findings. This may include, for example, targeted disclosure requirements developed in tandem with question-and-answer guidance in the form of a Technical Bulletin or Technical Release to clarify the application of existing Statements. *(Note: This example is for illustrative purposes only. Staff is not recommending a specific approach in this paper.)*

STAFF COMMENTARY ON PROJECT PRIORITIZATION CRITERIA:

1. *The likelihood a potential project will significantly contribute to meeting the reporting objectives.*

Staff views this proposed project as having a high likelihood. Staff believes that users may need supplemental disclosures to place comparative financial statements in an appropriate context when material functions, activities, assets, and liabilities are transferred among reporting entities.

2. *The pervasiveness of the issue amongst federal reporting entities.*

Taken as a whole, reorganizations happen from time to time. As noted above:

- a. Prior reorganizations at DHS and FHFA affected numerous legacy and receiving reporting entities.
- b. The Congress and the executive branch continue to engage in activities and proposals to consider or enact additional reorganizations and transfers of functions. Material transfers of functions are likely to raise similar practice issues and disclosure questions going forward.

3. *The resource requirements and competing technical agenda priorities.*

Staff believes that a targeted and tailored approach on this issue area; coupled with the coverage of extant standards and guidance and other accounting literature (and examination of alignment therewith) could help mitigate the level of resources required for this project. The Board could also pursue multiple actions in tandem or separately at various phases of the overall project in order to facilitate timely guidance and reduce respondent burden.

4. *The effects on burden of preparers and auditors.*

The proposed project and related researchable questions and approach outcomes would likely address preparer and auditor questions in this issue area. The proposed project would also complement and support the OMB and Treasury in their roles, as discussed above.

Questions #3-5 for the Board:

- 3. Do members agree with the proposed project outline, basis therefor, and staff commentary on the Board's project prioritization criteria? Do members have any additional thoughts to offer to inform Board deliberations on this proposed project, including considerations for adding or not adding the proposed project to the technical agenda?
- 4. Does the Board believe that a project on reporting entity reorganizations and abolishments should be added to the current technical agenda?
- 5. Do members have any additional input to inform staff's development of a project plan (see note below)?

Note: Staff has not included a project plan in this project proposal outline. Staff will design a project plan based on Board discussions in April, if the proposed project is approved. Feedback on various elements of the project proposal outline, including the background material and staff commentary on project prioritization criteria, will be helpful to staff.