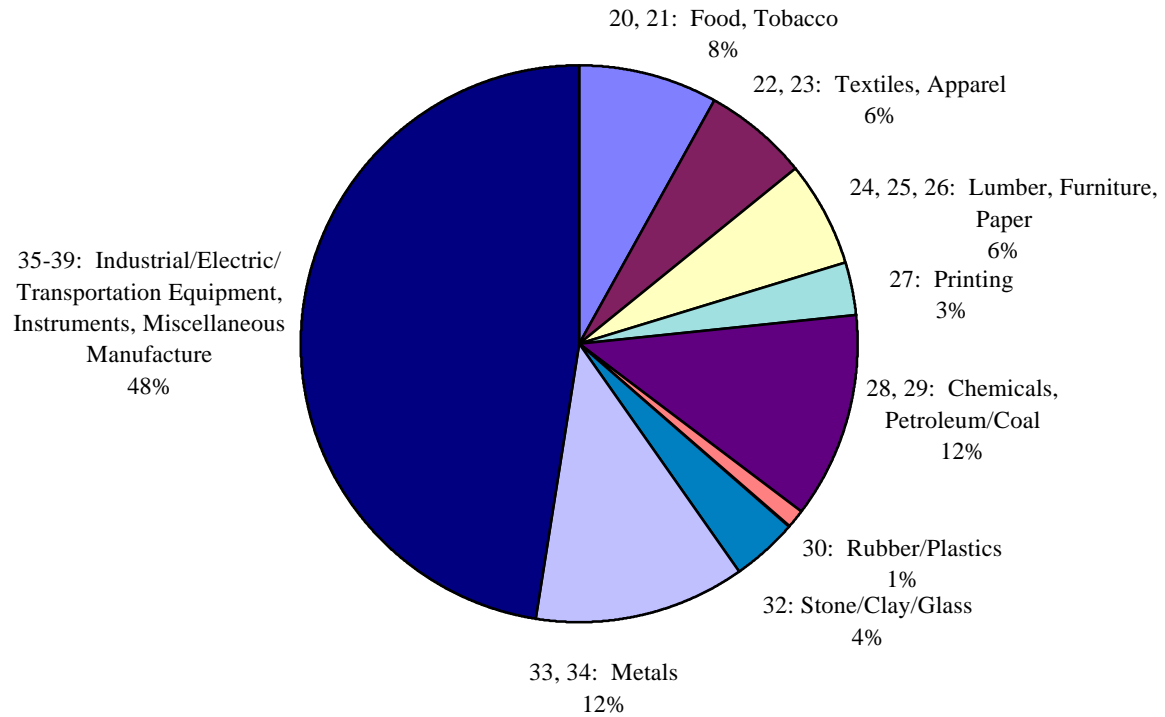
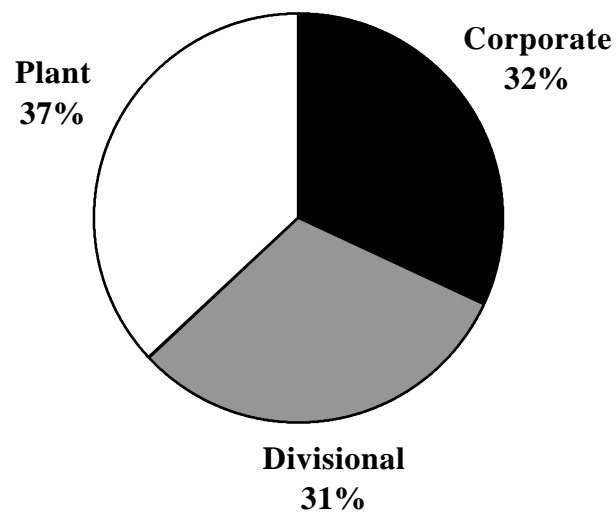


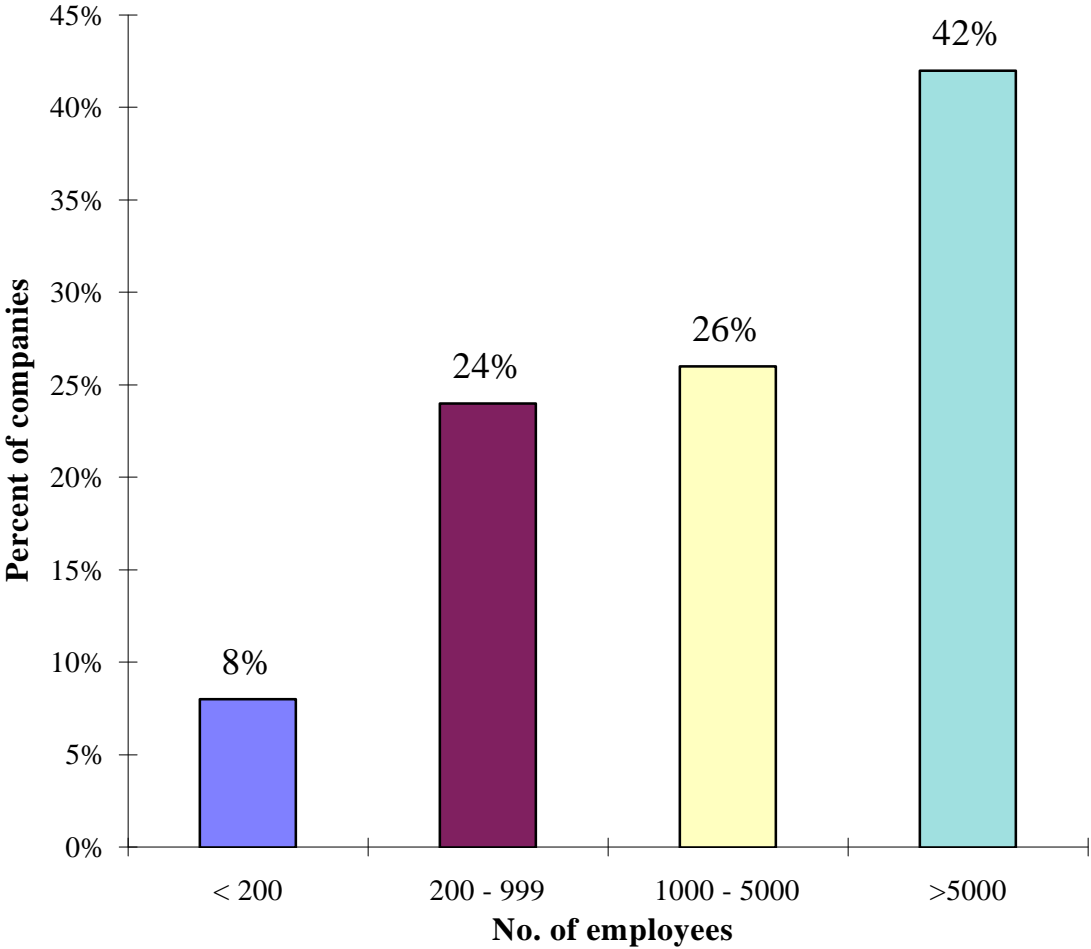
**Figure 1. Respondent's product line (by SIC code)**



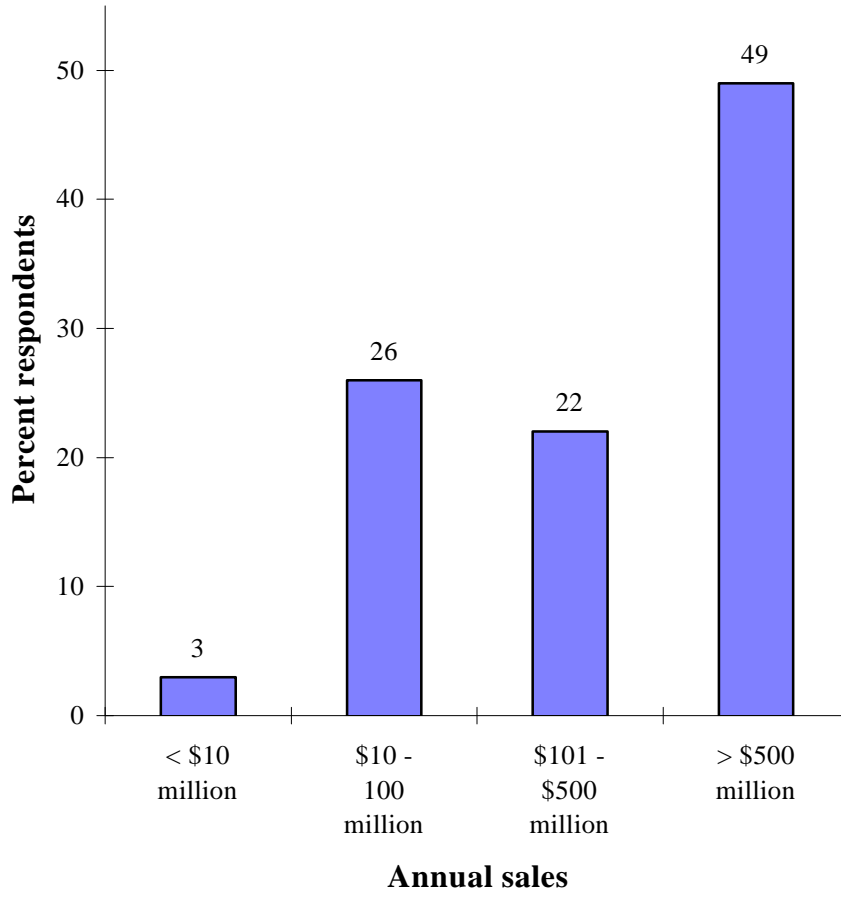
**Figure 2. Respondent's position at firm**



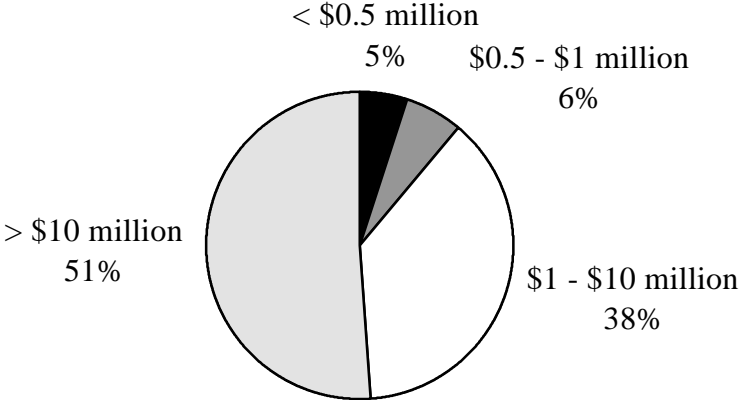
**Figure 3. Number of employees worldwide**



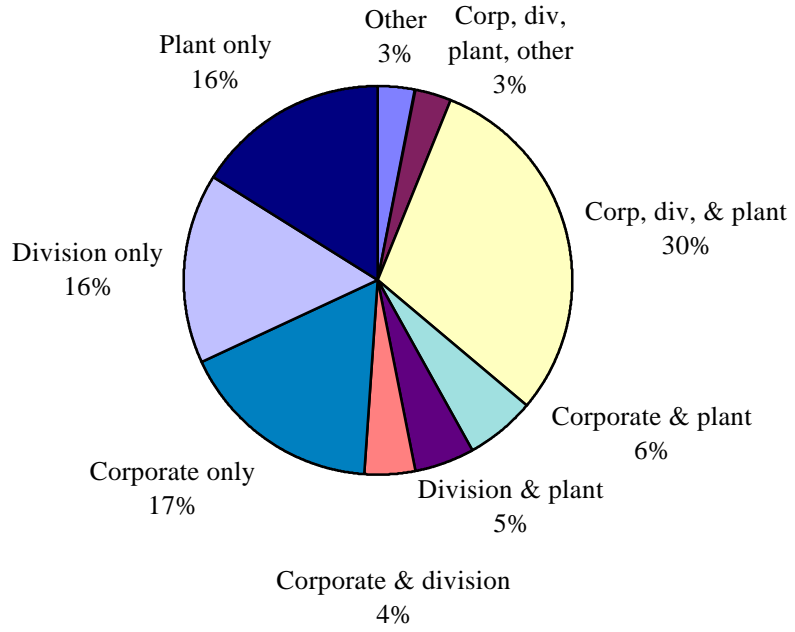
**Figure 4. Most recent annual sales**



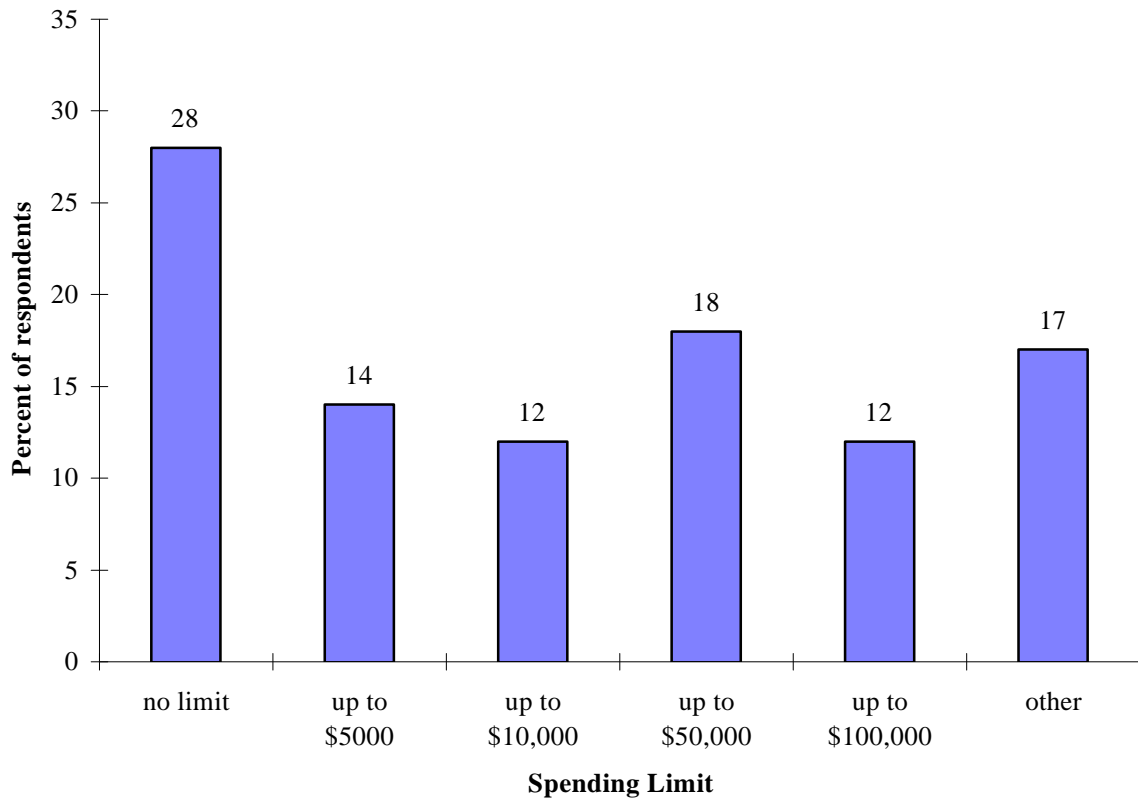
**Figure 5. Annual corporate budget**



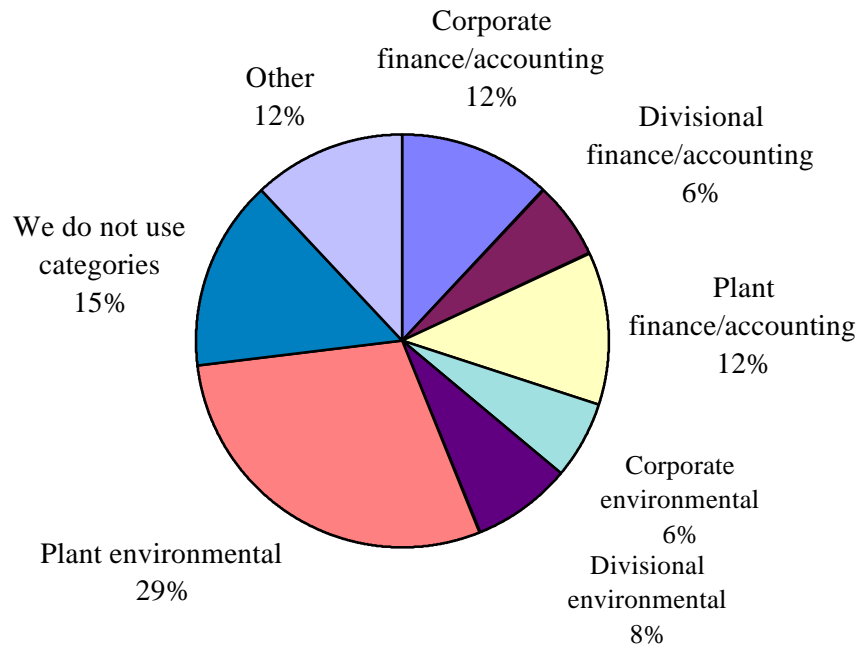
**Figure 6. Level at which capital budgeting occurs**



**Figure 7. Limit on discretionary capital spending**

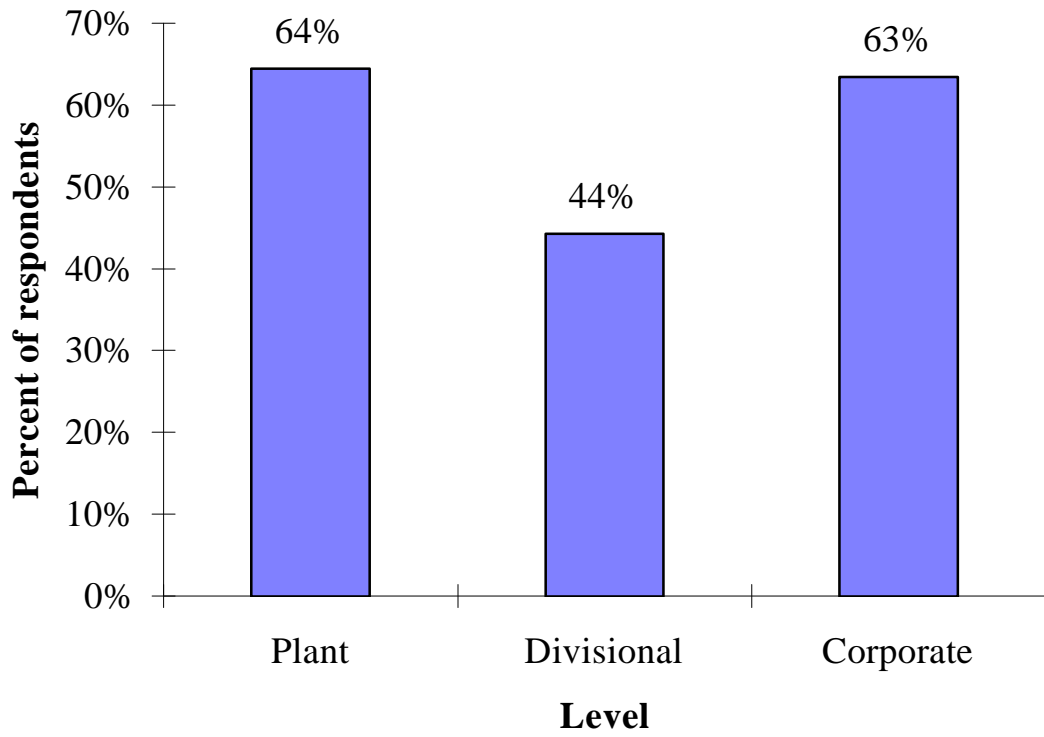


**Figure 8. Who makes the initial decision to place an environmental project in a particular category?**

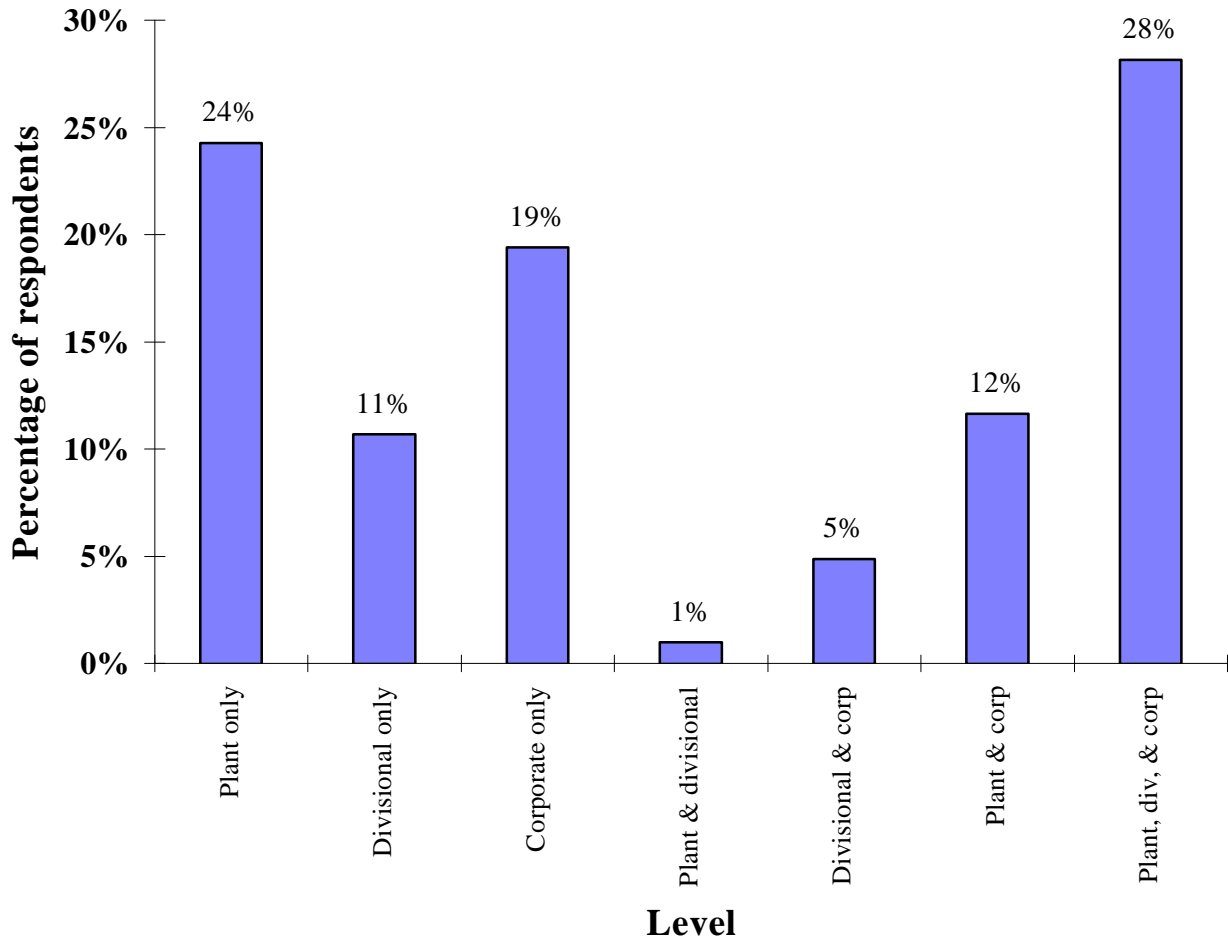




**Figure 9. Level at which environmental costs tracked  
(n=104, multiple answers accepted)**



**Figure 10. Level at which environmental costs tracked**



Q17a-c	
Plant only	24%
Divisional only	11%
Corporate only	19%
Plant & divisional	1%
Divisional & corp	5%
Plant & corp	12%
Plant, div, & corp	28%

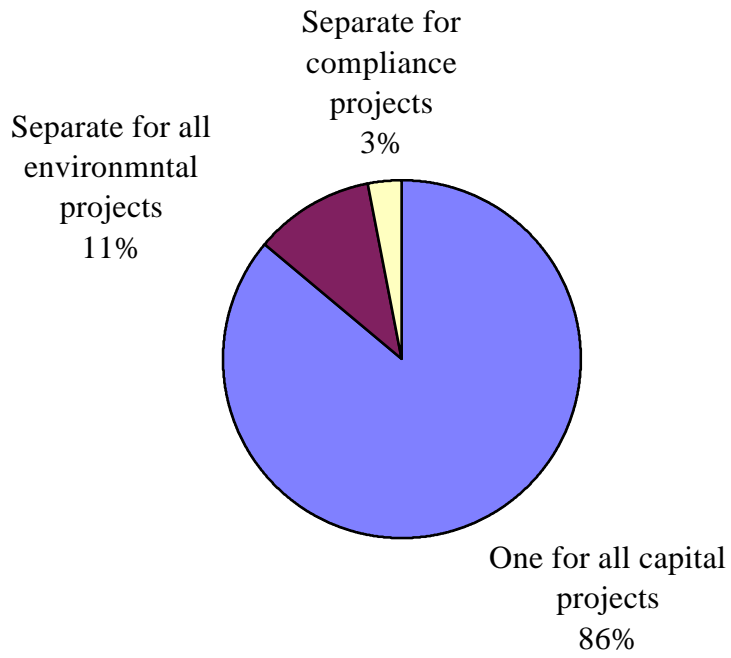
Datafig4,7

< \$10 million	3
\$10 - 100 million	26
\$101 - \$500 million	22
> \$500 million	49
Other	3
Corp, div, plnt, oth	3
Corp, div, & plant	30
Corporate & plant	6
Division & plant	5
Corporate & division	4
Corporate only	17
Division only	16
Plant only	16

Q12,13data

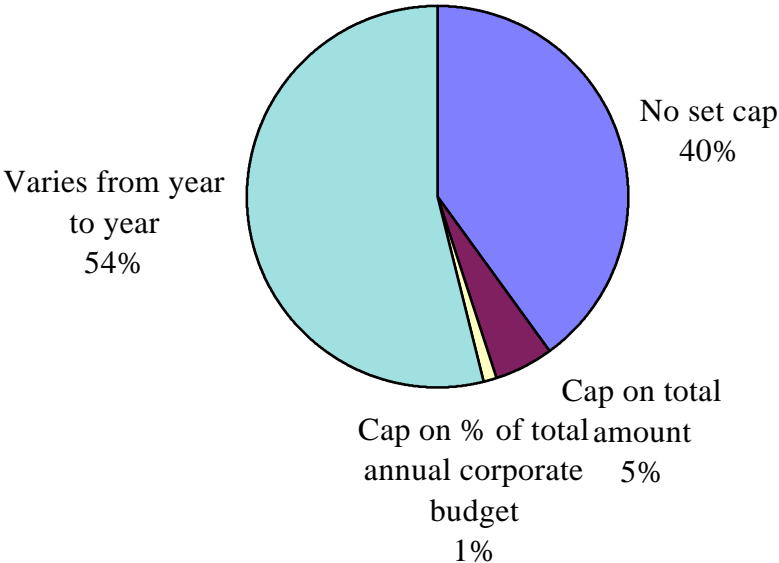
Q12 data	
One for all capital projects	86
Separate for all environmental projects	11
Separate for compliance projects	3
Q13 data	
No set cap	40
Cap on total amount	5
Cap on % of total annual corporate bud	1
Varies from year to year	54

**Figure 11. Budget pools**



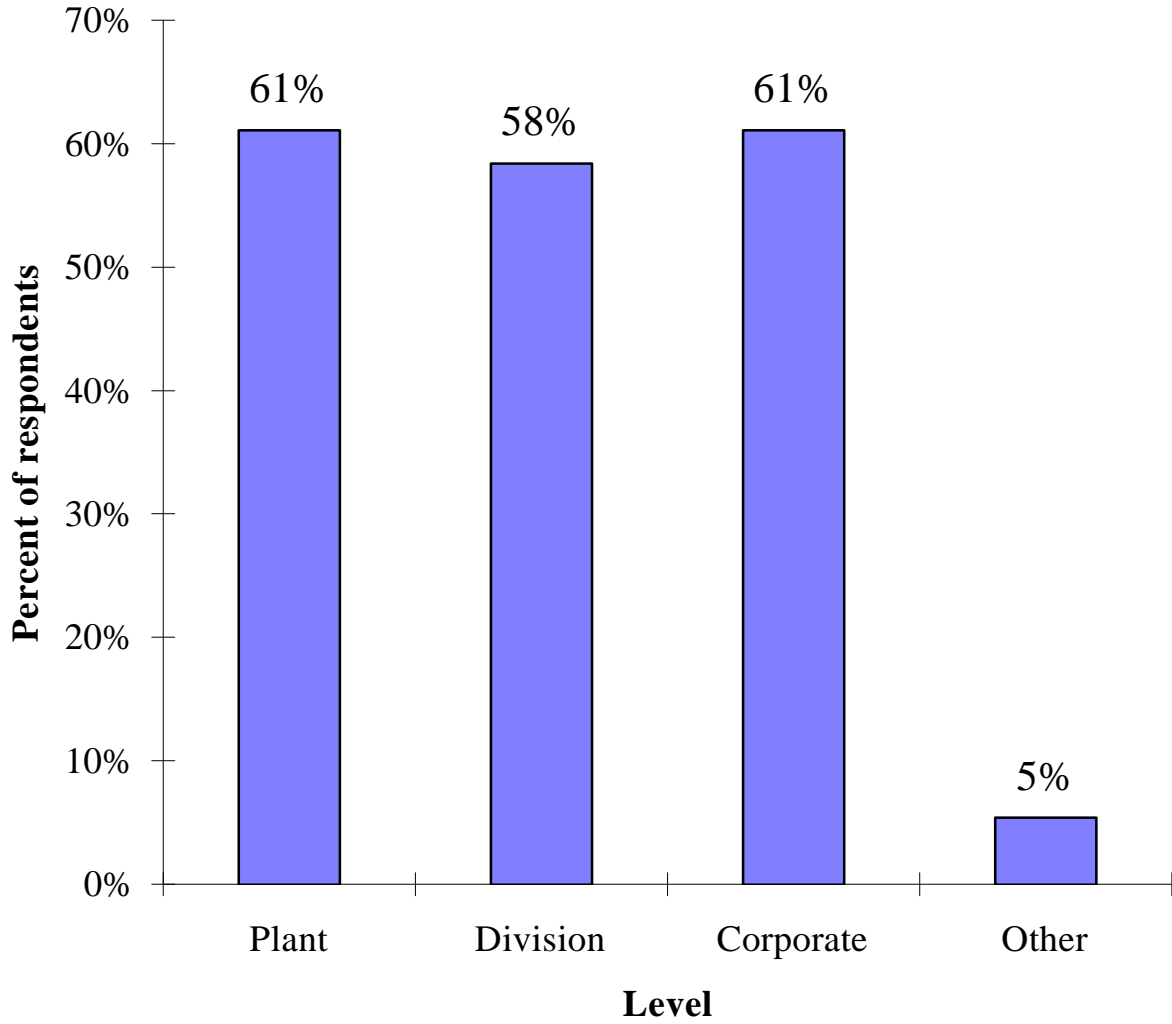
Q7 Level capital budgeting occurs in firm				
(n=149)				
Plant	61%			
Division	58%			
Corporate	61%			
Other	5%			
Q17.Level at which environmental costs are tracked				
(n=104)				
Plant	64%			
Divisional	44%			
Corporate	63%			

**Figure 12.**  
**Typical annual spending**





**Figure 6. Level at which capital budgeting occurs  
(multiple answers accepted)**



Q1data

Q1		
20, 21: Food, Tobacco	8	
22, 23: Textiles, Apparel	6	
24, 25, 26: Lumber, Furniture, Paper	6	
27: Printing	3	
28, 29: Chemicals, Petroleum/Coal	12	
30: Rubber/Plastics	1	
32: Stone/Clay/Glass	4	
33, 34: Metals	12	
35-39: Industrial/Electric/Transportation Equipment, Instru	47	

Q1data

	8
	6
	6
	3
	12
	1
	4
	12
	47

no limit	28
up to \$5000	14
up to \$10,000	12
up to \$50,000	18
up to \$100,000	12
other	17
< \$0.5 million	5
\$0.5 - \$1 million	6
\$1 - \$10 million	38
> \$10 million	51

Q4data

< 200	8%
200 - 999	24%
1000 - 500	26%
>5000	42%

Q2,11data

Q2 data	
Corporate	32
Divisional	31
Plant	37
Q11 data	
Corporate finance/accounting	12
Divisional finance/accounting	6
Plant finance/accounting	12
Corporate environmental	6
Divisional environmental	8
Plant environmental	29
We do not use categories	15
Other	12