

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

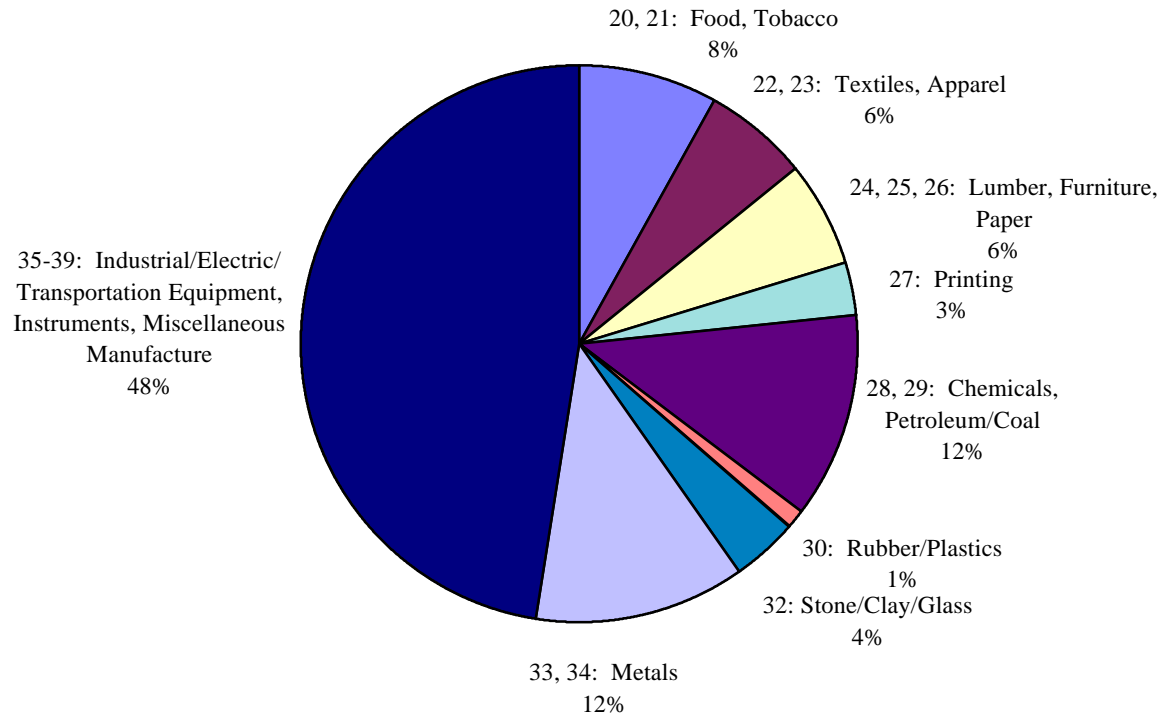


Figure 2. Respondent's position at firm

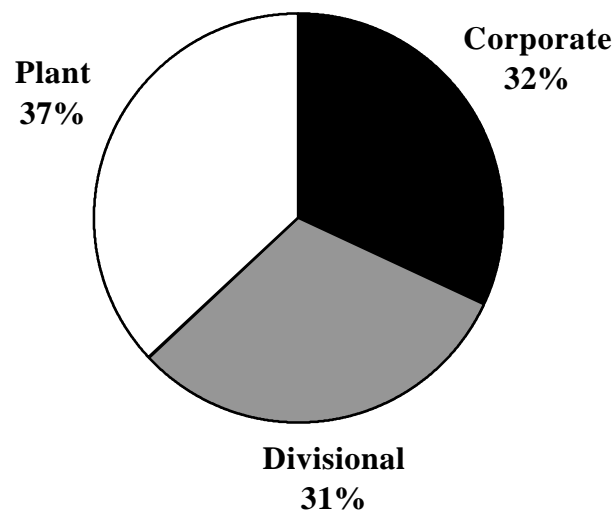


Figure 3. Number of employees worldwide

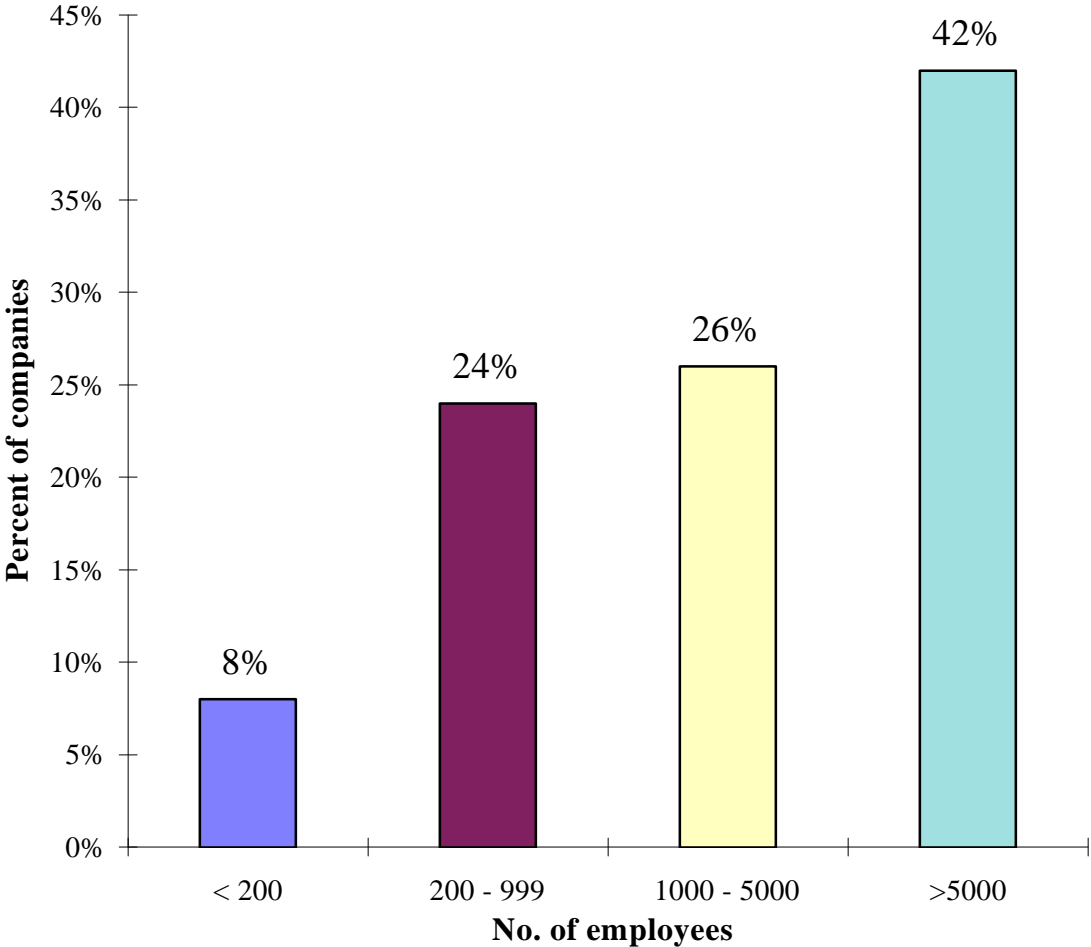


Figure 4. Most recent annual sales

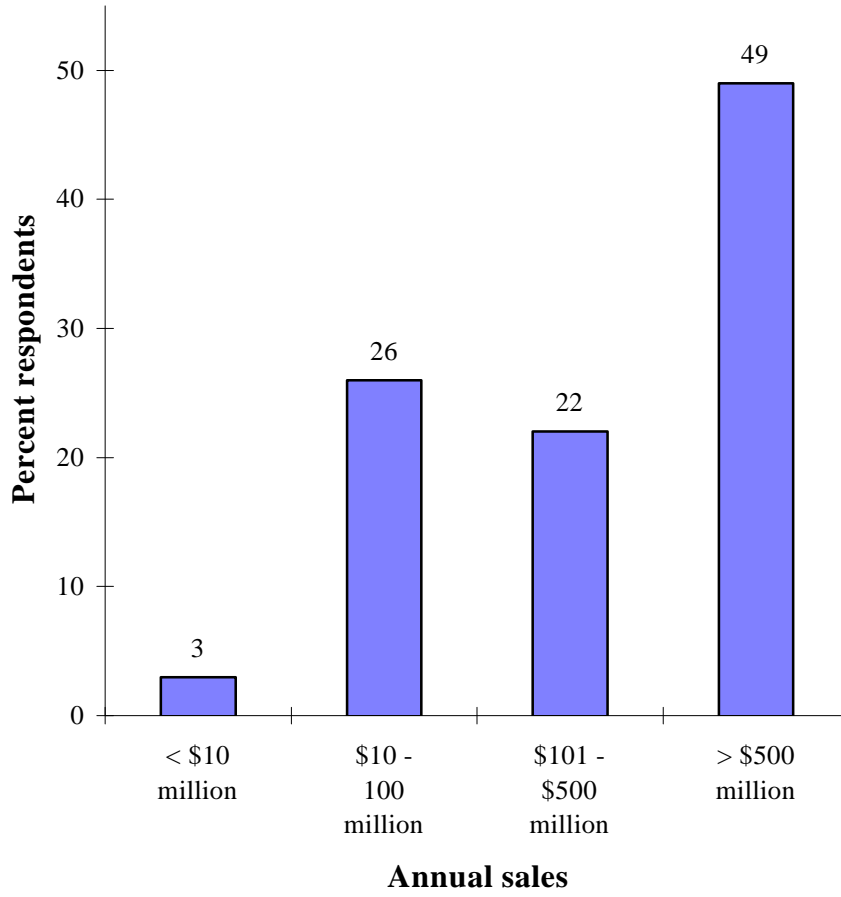


Figure 5. Annual corporate budget

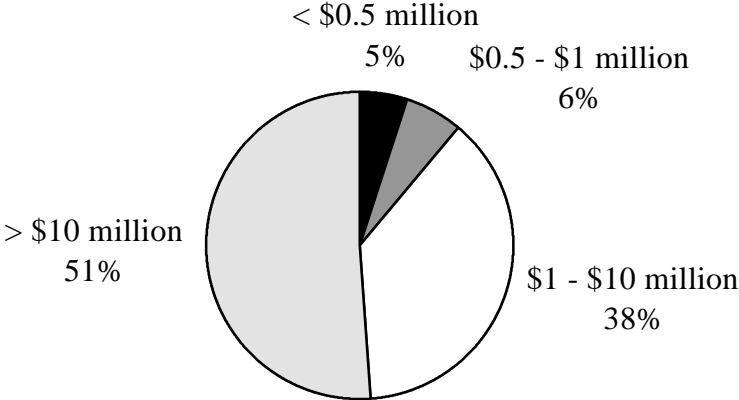


Figure 6. Level at which capital budgeting occurs

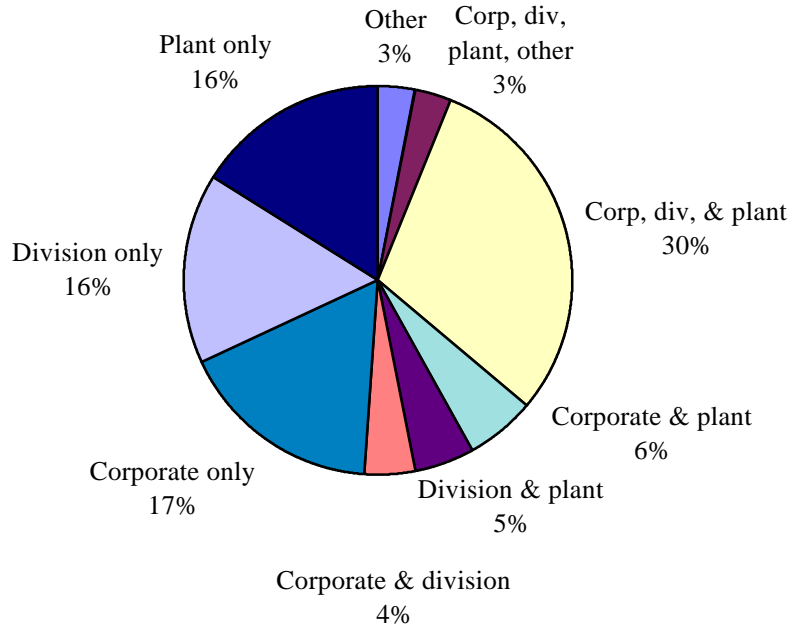


Figure 7. Limit on discretionary capital spending

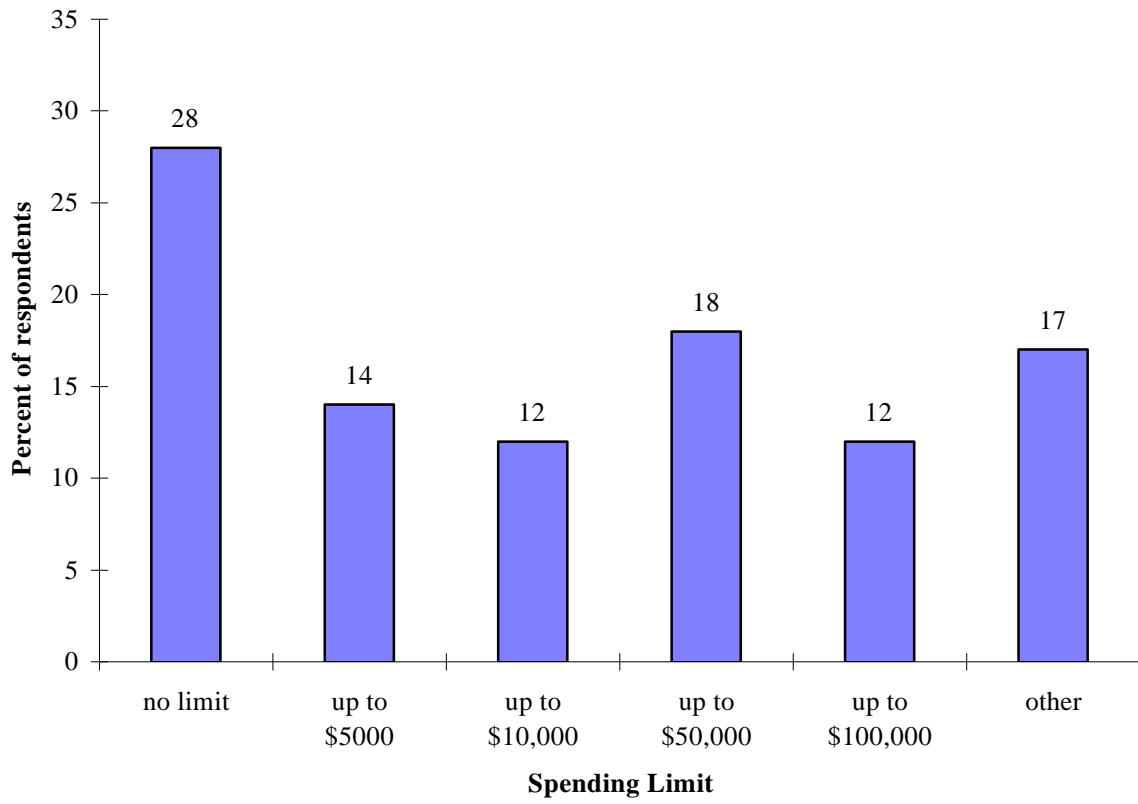
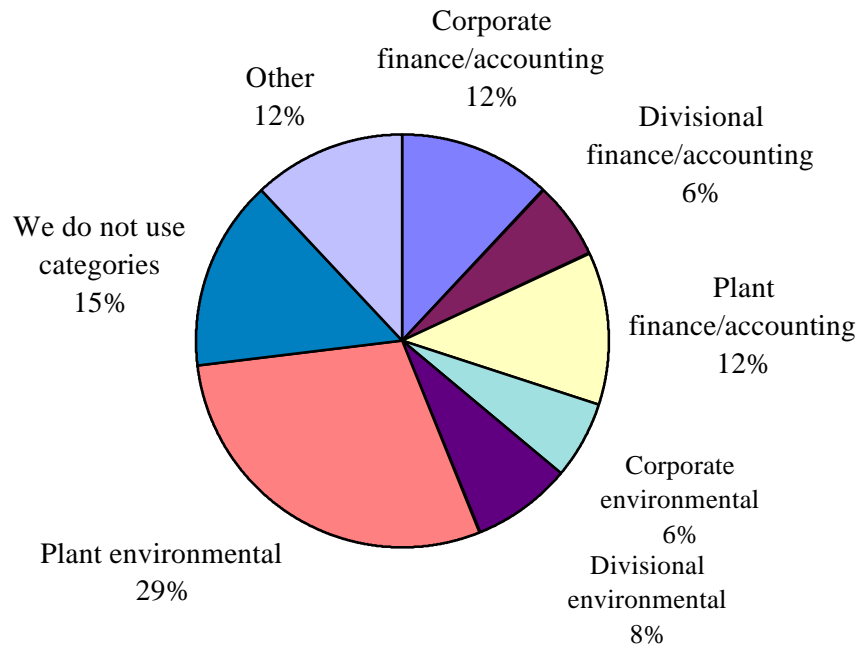


Figure 8. Who makes the initial decision to place an environmental project in a particular category?



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

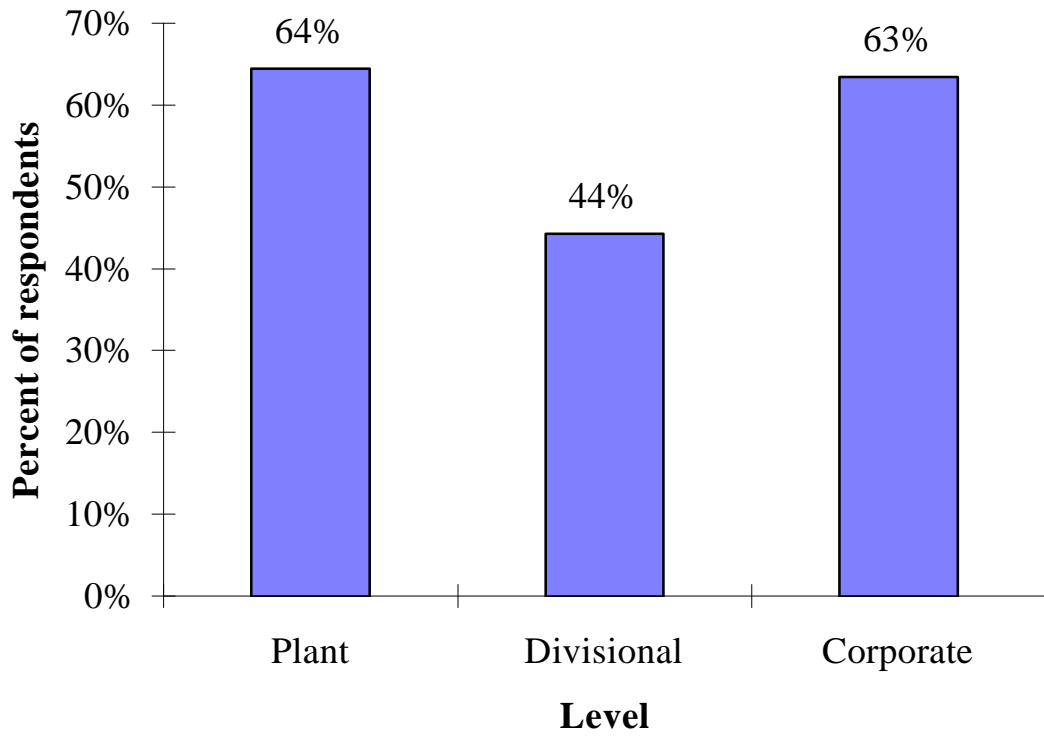
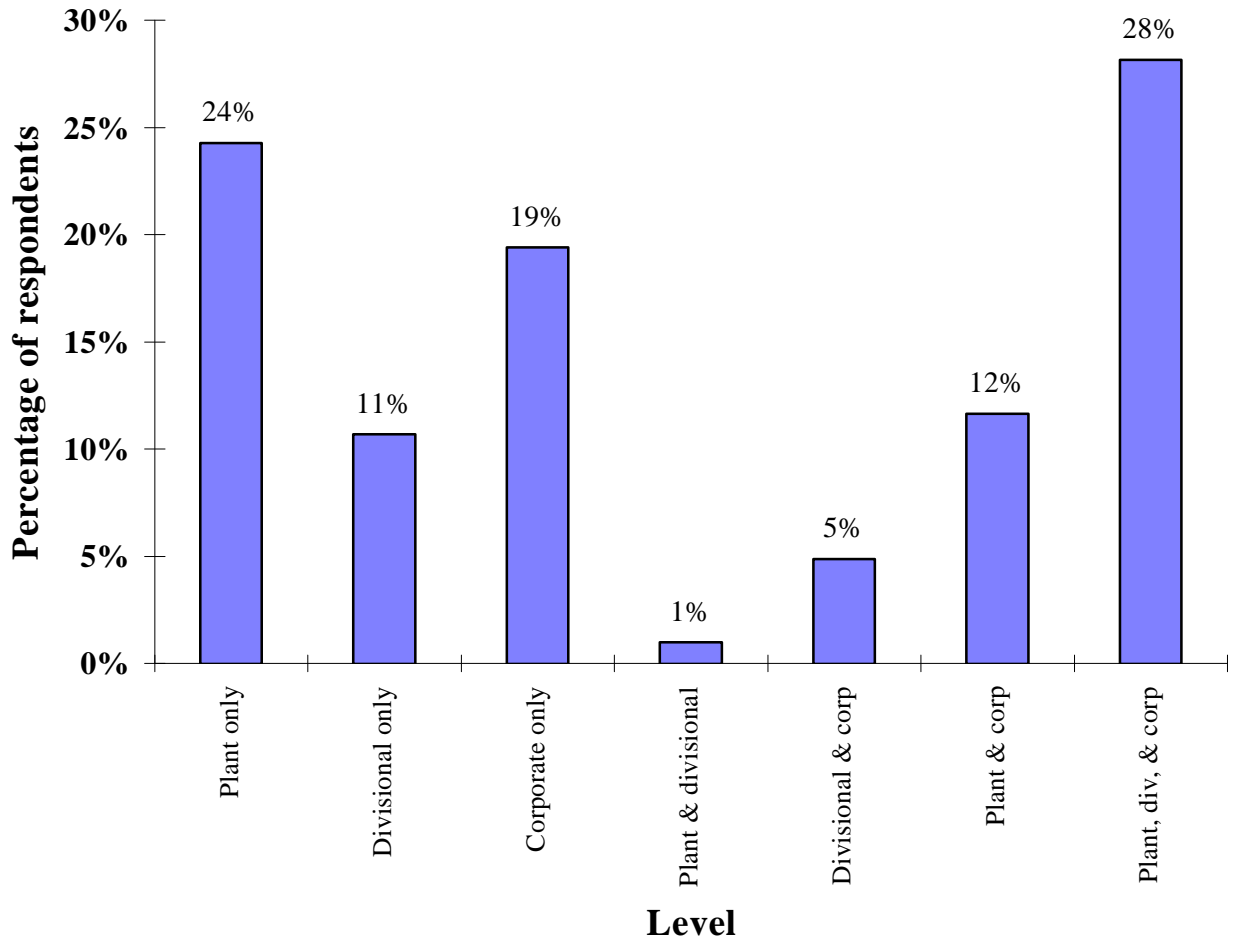


Figure 10. Level at which environmental costs tracked



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

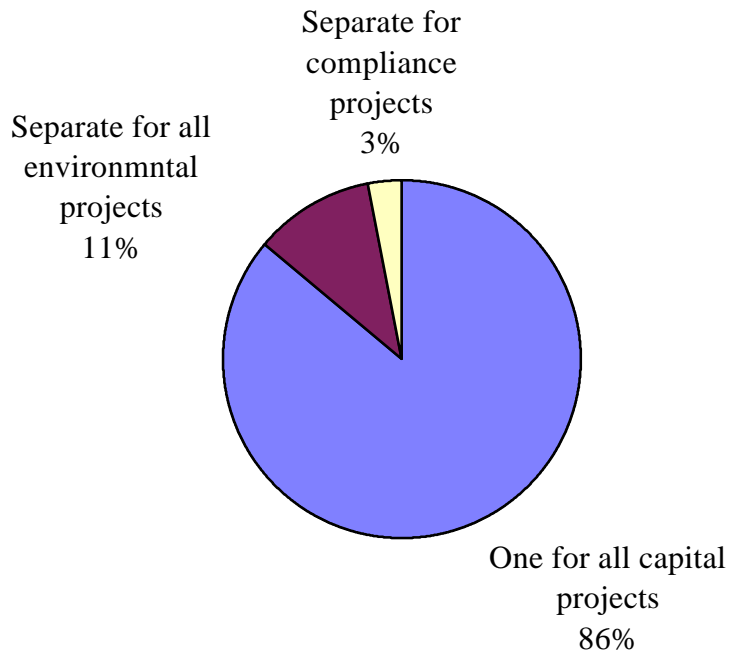
Datafig4,7

| | |
|-----------------------|----|
| < \$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

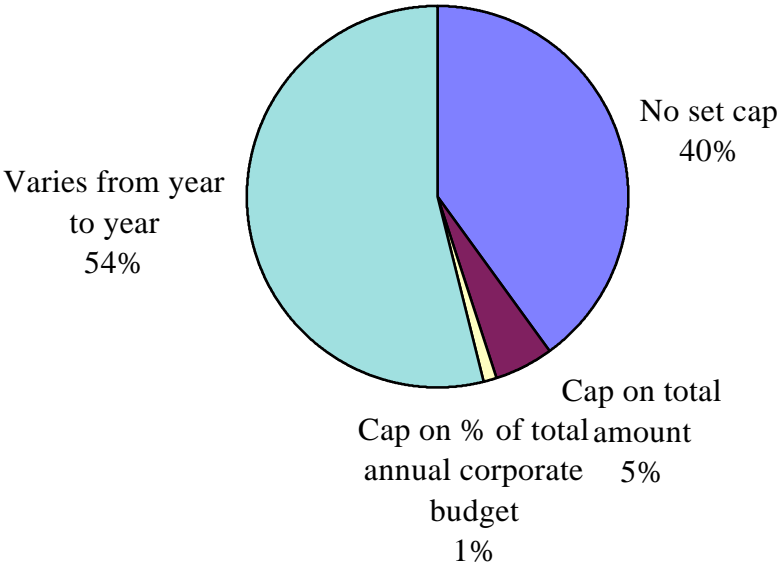
| | |
|---|----|
| Q12 data | |
| | |
| One for all capital projects | 86 |
| Separate for all environmental projects | 11 |
| Separate for compliance projects | 3 |
| | |
| Q13 data | |
| | |
| No set cap | 40 |
| Cap on total amount | 5 |
| Cap on % of total annual corporate bud | 1 |
| Varies from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

Figure 11. Budget pools

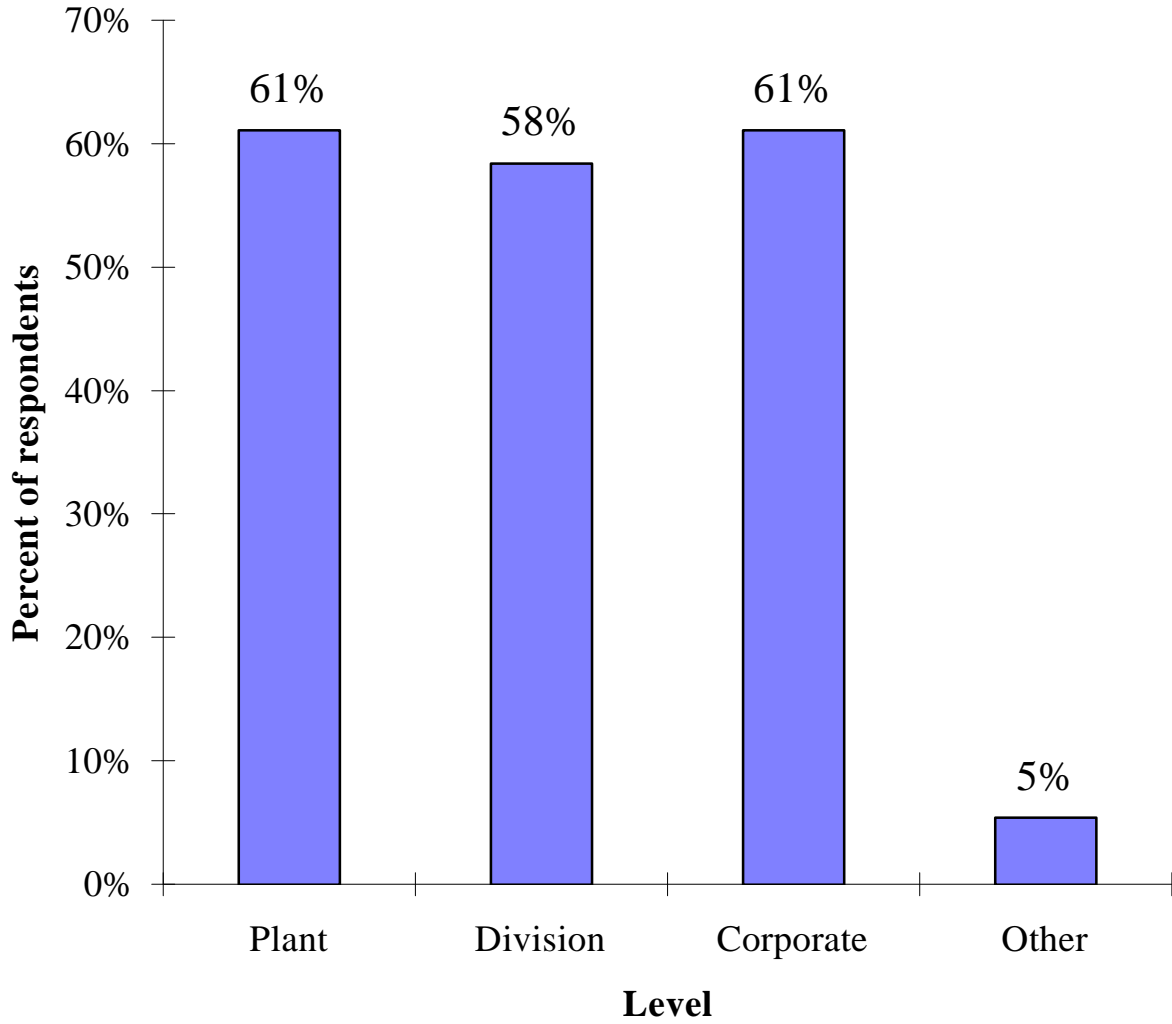


| Q7 Level capital budgeting occurs in firm | | | | |
|--|-----|--|--|--|
| (n=149) | | | | |
| Plant | 61% | | | |
| Division | 58% | | | |
| Corporate | 61% | | | |
| Other | 5% | | | |
| Q17.Level at which environmental costs are tracked | | | | |
| (n=104) | | | | |
| Plant | 64% | | | |
| Divisional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