

DOE **2200.88**  
6-8-92

THIS PAGE MUST BE KEPT **WITH** DOE 2200.86, ACCOUNTING SYSTEMS,  
ORGANIZATIONS, AND REPORTING. DOE **2200.88** REVISES DOE **2200.8A** TO  
REFLECT ORGANIZATIONAL TITLE, ROUTING SYMBOL, AND OTHER EDITORIAL  
REVISIONS TO INCORPORATE CHANGES REQUIRED BY **SEB-6**. NO SUBSTANTIVE  
CHANGES HAVE BEEN MADE.



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U.S. Department of Energy  
Washington, D.C.

ORDER

DOE 2200. 88

6-8-92

SUBJECT: ACCOUNTING SYSTEMS . ORGANIZATIONS, AND REPORTING

1. **PURPOSE.** To provide the Department of Energy (DOE) requirements for reporting to external agencies and for internal reporting from field elements and the Headquarters Financial Information System, and to provide an overview of the Department's organizational structure.
2. **CANCELLATION.** DOE 2200.8A, ACCOUNTING SYSTEMS, ORGANIZATIONS, AND REPORTING, of 3-30-89.
3. **SCOPE.** The provisions of this Order apply to all Departmental elements and Integrated contractors performing work for the Departmental provided by law and/or contract and as implemented by the appropriate contracting officer.
4. **APPLICABILITY.** (See DOE 2200.4, ACCOUNTING OVERVIEW. P. I-1, paragraph I.)
5. **REFERENCE.** DOE 2200.4, Attachment 2, "References," provides a consolidated listing of authoritative reference sources for all subject matter contained in the accounting directives (DOE 2200 series).
6. **OBJECTIVE.** To ensure that financial reporting is performed consistently and timely within the Department.
7. **DEFINITIONS.** DOE 2200.4, Attachment 1, "Definitions," provides a consolidated glossary of financial terms used in the accounting directives. In some instances a term may be redefined within the text of an Order where its use is limited to the immediate text.
8. **RESPONSIBILITIES.** DOE 2200.4, Chapter III, "Responsibilities," contains the responsibilities for accounting directives

BY ORDER OF THE SECRETARY OF ENERGY:



DONALD W. PEARMAN, JR.  
Acting Director  
Administration and Human  
Resource Management

DISTRIBUTION:  
All Departmental Elements

INITIATED BY  
Office of Chief Financial Officer



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## CHAPTER I

### ACCOUNTING SYSTEMS AND ORGANIZATION

#### 1. INTRODUCTION.

- a. Background. This chapter describes the Departmental **finance** and accounting organizational structure and the primary accounting system, **which provides** the budgeting, reporting, and accounting related processes.
- b. Applicability. The **applicability of this** chapter **is specified in** DOE 2200.4, ACCOUNTING OVERVIEW, Chapter I, "Introduction," paragraph 1.

#### 2. POLICIES. The Departmental **policies** regarding accounting **systems** and **organization** areas follows:

- a. To accurately report **financial** information **on a timely and** consistent basis;
- b. To accurately record and report **transactions in** the months **in which** they occur;
- c. **To maintain a reliable, complete, and verifiable** accounting system **on an accrual accounting basis;**
- d. To **maintain a single integrated** financial management system that serves both budgetary and accounting needs;
- e. To record and report data according to **instructions in** the General Accounting **Office Policy** and Procedures Manual for **Guidance of Federal Agencies** and policy contained **in the accounting** directives;
- f. To record and report data consistent **with generally accepted** accounting **principles** unless they are superseded **by the** General Accounting **Office titles, Federal Energy Regulatory Commission (FERC) pronouncements, or other U.S. Government requirements;**
- g. To ensure that obligations and payments **do not exceed** funds appropriated by Congress;
- h. To ensure that integrated contractors' customary accounting practices conform with generally accepted accounting principles, produce accurate results, provide the necessary DOE financial reports, and do not **conflict with** provisions of the **DOE accounting directives;**
- i. To ensure that contractors comply **with** the standards of the Cost Accounting Standards Board, when such standards are **required to be** followed under the terms of the contract;
- j. **To ensure that integrated contractors' records contain sufficient details to -** account for all DOE funds, assets, **liabilities, and costs; and**

k. To meet the **financial** management needs of DOE management and **to provide full financial disclosure and accountability.**

3. **DECENTRALIZED ORGANIZATION.** DOE's accounting structure **is decentralized, with the Office of Chief Financial Officer (CR-1) acting as the home office and the field elements acting as branch offices.** Each field element may have one or more branch offices. Integrated contractors and petroleum reserve offices report accounting information through the field elements. An integrated contractor is a contractor that works for DOE, that uses DOE funds to finance operations **under a cost reimbursement contract, that maintains a separate set of accounts and records for recording and reporting all business transactions under the contract in accordance with DOE accounting practices and procedures, and whose accounts are integrated with those of DOE.** The integration of accounts **avoids duplication, because the contractor maintains the only set of detailed accounting records in a branch office accounting relationship.** The power marketing administrations (PMA's) report summary-level accounting information to the Departmental Accounting and Analysis Division (CR-42) through their Standard General Ledger crosswalk component. The PMA accounting data are **consolidated with the data from the rest of the Department to prepare required reports.**

**a. Departmental Accounting.**

- (1) **Overview of the Department's Accounting Structure.** The Chief Financial Officer (CFO) **is responsible for formulation, execution, analysis, and preparation of the Department's budget; developing integrated accounting and financial policies and procedures; and performing Department-wide accounting and reporting.** The offices within the Office of the CFO are the Office of Budget (CR-10), the Office of Financial Policy (CR-20), the Office of Compliance and Audit Liaison (CR-30), the Office of Departmental Accounting and Financial Systems Development (CR-40), and the Office of Headquarters Accounting Operations (CR-50).
- (2) **Functions of Office of Chief Financial Officer Organizations.**
- (a) **Office of Budget (CR-10)** directs the formulation, execution, analysis, and preparation of the Department's budget; develops and maintains budget policy planning activities and budget controls; distributes all obligational authority; and manages the interface with the Office of Management and Budget and congressional committees on budget-related matters.
- (b) **Office of Financial Policy (CR-20)** develops, implements, and maintains Departmental level accounting and financial policies and procedures; provides financial assistance and technical interpretations of accounting and financial policies; and directs selected financial management improvement initiatives.
- (c) **Office of Compliance and Audit Liaison (CR-30)** oversees Department-wide compliance with the requirements of the Federal Managers' Financial Integrity Act and Departmental accounting and financial

management policies and procedures: provides the focal point for the Department's program to reduce waste, fraud, and abuse; coordinates Departmental audit resolution and followup; and coordinates development of the Departmental position on General Accounting Office and Inspector General (IG-1) audit reports.

- (d) Office of Departmental Accounting and Financial Systems Development (CR 40) provides special accounting services for selected activities, oversees administrative control of funds, maintains Departmental cash management and debt collection programs, provides Departmental payroll services, performs Department-wide accounting and reporting, and directs the Department's financial systems development efforts. **CR-42 is functionally responsible for the Financial Information System (FIS) module, which maintains summary-level financial data from accounting systems maintained by DOE field organizations and integrated contractors. Exceptions are the five PMA's, which report summary-level accounting information for inclusion in Departmental reporting. CR-42 prepares all external reports that provide financial data for the Department as a whole, and it represents the Department to anyone seeking financial or accounting information about the Department.**
- (e) Office of Headquarters Accounting Operations (CR-50) performs the accounting and finance functions for activities in the Washington, DC, area: general accounting services for the Naval Petroleum Reserve offices; and selected Department-wide financial functions and provides technical expertise in the development, design, and implementation of Department-wide systems. This office is the finance office for the Washington, DC, area and functions like the field finance offices; therefore, the references to field element accounting that follow also apply to the Office of Headquarters Accounting Operations.

#### **b. Field Element Accounting.**

- (1) Overview of the Field Accounting Structure. Field elements operate as branch offices in the decentralized home office-branch office accounting structure of the Department. Each field element is different with regard to size, programs administered, and number and type of contractors. Field elements maintain detailed records of their transactions with supporting documentation and also receive summary information monthly (with the FIS trial balance as the highest summary level) from integrated contractors and any offices reporting through the field element. Field elements submit FIS information to CR-42 at Headquarters for edit, consolidation, and reporting, and field elements and integrated contractors maintain detailed records of transactions to fully support FIS summary balances. Exceptions are the PMA's, which transmit accounting data to the Standard General Ledger module of the FIS. Field elements reporting to FIS are responsible for reconciling trial balances to MIS reports. In addition to making source accounting entries, each field element makes entries to the

Departmental Control Accounts, which provide additional control of the Department's funds. CR-42 records Department of the Treasury warrants. Office of Management and Budget (OMB) apportionments, appropriation transfers, and internal DOE allotments in the Departmental Control Accounts, which provide control to ensure that the allotment and Approved Funding Program Plans issued by the Office of Budget have not been exceeded. The PMA's operate under separate administrative control of funds systems. Note: If a field element or other Departmental element sends any financial reports directly to external agencies, the reports must be supported with detailed transactions and with summary balances in FIS.

- (2) **Relationship with Other Field Elements.** Field elements are independent of one another, although they may share methods and procedures at conferences and user group meetings and provide technical expertise in the development, design, and implementation of Department-wide systems. Each field element reports to its own Head of Field Element. Field elements may provide services to one another on a reimbursable basis with mutual agreement how the work will be financed. The performing office and the receiving office each record the appropriate accounting entries in their accounting systems and transmit the summary information to FIS. FIS performs various edits to ensure that entries relative to transfer activity between DOE field elements properly reconcile.
- (3) **Relationship with Integrated Contractors.** DOE field elements are responsible for overall program management and project technical direction for the integrated contractors that report to them. Heads of contracting activities or their designees shall interpret the provisions of DOE Orders and review and approve the practices and procedures that are necessary for the integrated contractors to maintain systems of accounts acceptable to DOE. The integrated contractors customary accounting practices shall be accepted if they conform with generally accepted accounting principles, produce accurate results, provide the necessary DOE financial reports, do not conflict with the provisions of the accounting directives, and accurately convert the accumulated accounting data for contractor operations to the DOE chart of accounts. Contractors shall comply with the standards of the Cost Accounting Standards Board when the terms of the contract require compliance with these standards. The provisions of 48 CFR, chapter 1, part 30, shall be followed for management and operating contracts.

c. **Integrated Contractors.**

- (1) **Operational Relationship with DOE.** The relationship of integrated contractors with DOE is unique; they typically operate, maintain, and support DOE-owned or DOE-control led research, development, special production, or testing establishments within the following framework:
  - (a) DOE retains responsibility for overall program management and project technical direction, whereas the contractor is responsible for the day-to-day management of the work.

- (b) DOE and the integrated contractor have **a common interest in the mission being** pursued.
- (c) The parties **maintain a close,** long-term contractual relationship.
- (d) DOE assumes virtually all financial risk. "
- (e) The Integrated contractor **supports** DOE functions **by executing programs on** behalf of the **Department.**
- (f) DOE **is ultimately responsible for security, health,** and safety and the proper use of **public** funds.

(2) **Reciprocal Accounts.**

- (a) The accounts of the contractor and DOE are **integrated by using** the following reciprocal accounts:
  - 1 **A current** account, reflecting payments and balance sheet changes " recorded:
  - 2 An investment account for appropriated fund entries and equity balances; and
  - 3 A transfers **issued** account and a transfers **received** account (these two accounts record the transfer of costs **of materials,** equipment, and other **services** between contractors or between DOE **offices**).
- (b) **The reciprocal accounts link** contractor and DOE accounts **and are** self-balancing. **A pair of** reciprocal accounts **will** have the same balance at **monthend,** but on opposite sides of the account. The reciprocal control **account is used in** each entry **in place** of the account or accounts **in the** other ledger. When DOE transfers cash advances and **noncash** assets to the contractor, DOE debits its current account and the contractor credits **its** current account. **Returns of** advances and **noncash** assets **are debits** to the contractor's current account thus are **credits** to DOE's current account.
- (c) At **fiscal yearend,** the transfers issued and transfers **received** accounts shall **be closed** to the Investment with Integrated Contractors account.
- (d) Also at fiscal yearend, the balance **in** Current Account **with** Integrated Contractors-Payments **is closed** to Current Account **with** Integrated **Contractors-Balance.**

(3) **Voucher Accounting for Net Expenditures Accrued**

- (a) **Requirements.** DOE Form 2200.10 'Voucher Accounting for Net Expenditures Accrued (VANEA) , " is prepared and **certified** by DOE's

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Integrated contractors annually after the contractors financial statements and related information have been submitted to the appropriate field element. This requirement is contained in DOE acquisition regulations (48 CFR 970.5204-16(e)) as implemented by the appropriate DOE contracting officer. A copy of this form is shown as Attachment I-2.

- 1 By submission of the form, the integrated contractor summarizes its accounting for net expenditures accrued during the year specified, including any materials or services furnished by the Government. The form serves as the contractor's claim and certification that the net expenditures accrued have been incurred and are allowable under the contract. The form also provides for DOE's approval of the contractor's accounting for net expenditures accrued, subject to any adjustments described by future audits. Required audit adjustments affecting the reporting period are included by DOE on the form.
- 2 Upon approval by DOE'S Of fice of the Inspector General, the affected Head of Field Element or delegated procurement official, and the Field Element CFO (Field CFO), the VANEA constitutes a basis for reducing the balance in the contractors current account by the amount of the net expenditures accrued and for a reciprocal entry on the books of the affected DOEoffice. The VANEAs not a payment voucher. The VANEA is the contractor's accounting for all DOE funds advanced by DOE and disbursed by the contractor for the period covered by the report.

**(b) Review and Approval of Costs Incurred.** The approval by DOE of the VANEA as submitted by the integrated contractor constitutes an acknowledgment by DOE that the net costs incurred are allowable under the contract and that they have been recorded in the accounts maintained by the contractor in accordance with DOE accounting policies. DOE approval does not relieve the contractor of responsibility for DOE's assets in its care, for appropriate subsequent adjustments, or for errors later becoming known to the Department.

- 1 The Inspector General periodically examines the reliability of the internal controls used by the contractor and the affected field element to assure that only allowable costs are claimed and reimbursed. The review includes the verification of balance sheet accounts, examination of related internal controls, and sufficient testing of costs incurred to establish contractor compliance with the contract's allowable cost provisions and any pertinent advance agreements. Each fiscal year, the Inspector General will provide a statement on the adequacy of the system from which integrated contractor financial statements were prepared. This statement is referred to as the "Inspector General's Annual Report on Integrated Contractors (IG Annual Report)."

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Consideration will be given to the audits done by the integrated contractors in determining the additional work necessary for issuing the statement of adequacy.

- 2 The Head of the Field Element or his or her designee, through delegation of authority as Head of Contracting Activities, is authorized to approve the contractor's VANEA. The approval by the Head of the Field Element or his or her designee of the VANEA is an acceptance of the contractor's certification, with noted adjustments, that the net expenditures accrued are allowable under the contract. The IG Annual Report is an Important factor in reaching a determination on the condition and adequacy of existing internal controls. In addition, the Head of the Field Element is responsible for periodically evaluating the adequacy of coverage, technical competence, objectivity, and independence of audits conducted by internal auditors of the integrated contractors. Under the provisions of their contracts, integrated contractors are required to conduct internal audits and examinations of transactions with respect to costs they claim to be allowable.
  - 3 The Field CFO confirms that the contractor maintained an adequate and approved accounting system. The Field CFO also attests that the contractor's accounting for net expenditures accrued conforms with generally accepted accounting principles, does not conflict with the provisions of the accounting directives, and accurately represents the accounting activity for the fiscal year. The Field CFO authorizes the accounting for net expenditures accrued to be reflected in DOE'S accounts, subject to any adjustments disclosed by future audits.
- (c) Schedule. The schedule for the annual review and approval of the VANEA is as follows:
- 11-15 VANEAsubmittedby integrated contractor to Head of Field Element or designee
  - 11-30 Field element submits VANEA to Inspector General for approval
  - 3-1 Inspector General returns approved VANEAto field element
  - 4-1 Field element completes required accounting entries
- In the event that the Inspector General does not provide the required approval of the VANEA to the field element by 3-1 for the prior fiscal year, the Head of the Field Element will notify the Inspector General, in writing, that no further action to approve the contractor's VANEA will be taken until receipt of the required approval or other guidance from the Inspector General. In addition, the Head of the Field Element will immediately advise the CFO of this action.

(d) **Closing of DOE Equity Balance Sheet Accounts.** After audit and acceptance by the field element of all or a portion of the contractor's certified accounting for a given period, balance sheet code 8124, Current Year Audited Cost with Integrated Contractors, is credited and balance sheet code 8125, Investment with Integrated Contractors, is debited to reflect the contractor's certification of net expenditures accrued. If there are no subsequent adjustments, this entry reflects interim acceptance (subject to later audit) of the contractor's net costs of operations, plus increases (or minus decreases) in noncash assets, minus any increases (or plus decreases) in accumulated depreciation and allowances for losses on accounts receivable and inventories. After these entries are made, the balance in balance sheet code 8124 represents the amount of contractor charges for which an accounting has not been made to and accepted by DOE.

d. **Power Marketing Administrations.**

- (1) **Mission.** The five PMA's perform Federal power marketing functions in their respective service areas. To carry out their responsibilities, the PMA's: contract for the sale and purchase of power; develop rates; maintain and construct transmission lines, substations, switchyards, and attendant facilities; and conduct appropriate energy conservation programs.
- (2) **Financial Relationship to the Department.** The PMA's are Departmental elements and are subject to all financial policies and procedures of the Department unless these procedures are superseded by the Federal Columbia River Transmission System Act, the Government Corporation Control Act, or other statutory authority. The financial offices are responsible for: planning; budgeting; funds control; and accounting and reporting for obligations, payments, receivables, collections, and disbursements. The PMA's must meet reporting requirements mandated by FERC and the U.S. Government Standard General Ledger.
  - (a) **Revenues.** Most revenues from power sales of the PMA's are deposited in the Department of the Treasury as proprietary receipts, and annual appropriations are used to operate these administrations. The revenues from the Bonneville Power Administration and portions of the Western Area Power Administration are deposited in revolving funds.
  - (b) **Accounting Data.** Accounting data are transmitted to the Standard General Ledger module of FIS. Consolidated external Departmental reports produced from this module include PMA accounting information.
  - (c) **Support Services.** Administrative support services are part of each PMA's organizational structure, but employees (except forborneville) are paid through the CFO's Integrated Payroll/Personnel System (PAY/PERS).



- e. **Federal Energy Regulatory Commission.** FERC is an independent regulatory agency operating under DOE but not subject to Departmental policies and procedures. Departmental Orders are provided to FERC as a courtesy, and FERC may integrate parts of the Departmental Orders into FERC directives. FERC has its own personnel and procurement offices, but the Department provides payroll support, for a fee, through PAY/PERS. FERC transmits a trial balance to CR-42 each month. CR-42 provides external reporting at no cost, using information transmitted to FIS by FERC.

#### 4. **SINGLE INTEGRATED FINANCIAL MANAGEMENT SYSTEM.**

- a. **Functions.** The function of the Single Integrated Financial Management System is to provide an automated system that serves the entire Department, including the PMA's. The system produces external reports that consolidate data from all Departmental elements.
- b. **Components.** The components of the Single Integrated Financial Management System are the Departmental Primary Accounting System, the Departmental Payroll/Personnel System, the Departmental Budget Formulation System, and the Program Financial Systems. (See Attachment I-1 for a diagram of the Single Integrated Financial Management System.)

- (1) **Departmental Primary Accounting System.** The Departmental Primary Accounting System is composed of FIS (which includes the U.S. Government - Standard General Ledger module), the Departmental Integrated Standardized Core Accounting System (DISCAS) module, and the Departmental Funds Distribution System (DFDS) module.

##### (a) **FIS Module.**

- 1 **Functions.** FIS collects and edits summary-level financial data from accounting systems maintained by DOE field organizations and integrated contractors and FERC. It verifies that DOE cash controls are not exceeded and that allotment and approved funding programs reported by the field are in agreement with allotment and approved funding programs (AFP's) issued by the Office of Budget. The Standard General Ledger component of FIS combines FIS cross-walked data with input from the PMA's in a merged file that provides the required external reports utilizing the Standard General Ledger chart of accounts.
- 2 **Interfaces.** Each DISCAS site transmits data to FIS monthly. Data flow back to these sites as edit results and reports. An interface from DFDS to FIS passes files containing data on allotments, AFP's, project numbers, major items of equipment, and the Base Table. DFDS interfaces with FIS to use the official Budget and Reporting Classification file and also receives MIS reports. A manual interface from the Department of the Treasury to FIS passes data in the form of appropriation warrants and trial balances for use in the departmental Control Accounts and for reconciliation.

FIS automatically interfaces with the Procurement Assistance Data System to use contractor narrative **information**, such as name, **location**, and source of procurement. The Procurement Assistance Data System interfaces with **FIS to obtain** control figures for costs **and obligations** and to access the official Budget and Reporting **Classification file maintained in FIS.**

- 3 **Components.** The **components of FIS are the** Departmental Control Account, which provides control over cash (appropriations, **disbursements**, and collections); the processing component, which **contains the summary-level financial data:** the Standard General Ledger, **which supports the preparation of** standard external reports; and the **Online Reporting and Data Retrieval System,** which enables users to **obtain online information contained in the** system.

(b) **DISCAS Module.**

- 1 **Functions.** DISCAS is a computer-based accounting management information system **designed to provide DOE offices with a standard** system for recording and **obtaining** timely, accurate, and complete **information to satisfy** accounting requirements. The database system design **eliminates** redundant input and **the necessity** to maintain duplicate data for different purposes. **It is** also a fully Interactive system **in which the information is edited** and checked by computer programs at the **time the information is entered.** Errors found **during** data entry are reported **immediately to the** user, who has an opportunity to make corrections **at that time.** **When errors** are corrected and entries **are validated,** the database **is updated.**
- 2 **Interfaces.** The operational sites for the DISCAS system include **all DOE Field Offices, with exception of the PMA's.** Each site **provides accounting services to various DOE organizational entities** and integrates the accounts maintained by integrated contractors. Some **sites** also gather accounting data from locations that **provide for their own** accounting but are not large enough to become independent DISCAS sites. Each **site interfaces with FIS at** Headquarters monthly, not later than the close of the **fifth** workday after the close of the accounting month. The interface transmits **edited** and formatted data to **FIS** for subsequent processing into financial reports.
  - a **Labor Distribution System.** An interface to provide current **information and fiscal year to date information** on man-hours and the associated costs of labor and benefits to **DISCAS is achieved** from the Headquarters Labor **Distribution System** (LOS). LOS **receives** labor cost data from **PAY/PERS** and **classifies them to** match the DOE organizational structure. **LOS then**

processes the data to meet interface requirements and transmits them via the Secure Automated Communications Network (SACNET) to all DISCAS sites.

**h Procurement Assistance Data System.** An interface from the Procurement Assistance Data System to Headquarters DISCAS facilitates the passing of procurement-related data to Headquarters for control purposes.

**3 Components.** The primary components of DISCAS areas follows:

- a FIS Module.** The FIS module assembles monthly accounting activity for transmittal to CR-42, processes FIS corrections, and enters cost transactions from integrated contractors.
- b Advice Module.** The advice module enters distributions from DFDS. These data are accessed during day-to-day reservation activity to verify the availability of funds for subsequent accounting transactions.
- c Accounting Module.** The accounting module enters, validates, and posts all accounting transactions; maintains vendor and contractor descriptive data; maintains maps for posting transactions; processes payments; maintains and prints SF-1080, "Voucher for Transfers Between Appropriations and/or Funds," and SF-1081, "Voucher and Schedule of Withdrawals and Credits"; billing documents; and processes old-year and new-year records during fiscal year closing.
- d Travel Module.** The travel module establishes data for assistant managers and organizations within the local office, defines office allocations, reserves and obligates funds and applies costs to obligated funds. defines blocks of valid ticket numbers and Government transportation request numbers. produces travel reports. and enters detailed and summary permanent-change-of-station data.
- e Reports Module.** The reports module is used to obtain detailed and summary reports showing the statuses of funds and activities. Users initiate reporting processes interactively and specify data selection and sorting criteria.
- f Utility Module.** The utility module stores and restores data sets, performs both utility and recast functions. and creates and maintains user menus.
- g PAY/PERS Module.** The PAY/PERS module is used by the DOE Field Offices to interactively enter, update, and batch local payroll transactions on disks for subsequent transmittal to Headquarters.

(c) Departmental Funds Distribution System Module.

- 1 Functions. DFDS, also known as the Allotment/Approved Funding Program System, fulfills the Office of Budget's mission to provide for the distribution of all obligational authority made available to DOE for the fiscal year. At each stage in this process, specific controls, ceilings, and limitations are imposed on the use of the funds. DFDS is used to establish and maintain these controls at the Departmental level to ensure that legal, congressional, OMB, and internal ceilings and limitations are not exceeded. The allotment process is the means by which officials within the Department are delegated the authority to incur obligations within a specific amount pursuant to OMB apportionment or reappropriation action or other statutory authority making funds available for obligation. HQ F 2260.2, "Advice of Allotment," transmits the obligational authority available and displays any legal limitations imposed on the use of the funds.
- 2 Interfaces. DFDS interfaces with FIS, DISCAS, and the program offices. DFDS provides a means of distributing program funding authority at a level of detail designed to achieve optimal efficiency of program management. The Approved Funding Program is the document that provides a detailed breakdown of the total amount of obligational authority shown on the allotment and is the basis for preparation of the allotment. For each appropriation, the Approved Funding Program displays the total amount of obligational authority available for each budgetary control level, by DOE organization, multiprogram laboratory, or integrated contractor.
- 3 Components. DFDS has a component that provides the basis for the annual execution of programs as approved by Congress, for the programmatic detailing of allotted funds and cost information to organizations that have administrative or technical responsibility for the execution of programs, and for a control to ensure that funds are not distributed in excess of stated limitations.

(2) Departmental Payroll/Personnel System.

- (a) Functions. The PAY/PERS system supports the activities of all DOE payroll and personnel offices. It allows staffs from both functional areas to use a single database maintained by a single set of integrated editing and updating processes.
- (b) Interfaces. PAY/PERS operated by Headquarters feeds data to LDS and to the Energy Manpower/Personnel Resources Information System. LDS classifies and aligns man-hours and associated personal services and benefits costs to the Department's organizational structure and also correlates these costs to the budget and accounting controls. LDS translates and distributes payroll data into information required to satisfy budgetary, accounting, and management reporting.

requirements. Through a series of edits and tables, the payroll data are modified, expanded, and summarized into transactions to permit interface with DISCAS. PAY/PERS operated by the Bonneville Power Administration interfaces with the Bonneville labor distribution system and the Bonneville Financial Management Information System.

- (c) **Components.** The seven subsystems of PAY/PERS are Edit/Update, Time and Attendance, Payroll Calculate, Payroll Reporting, Retirement, Within Grade Increase, and Monthly Personnel Reporting. Two of the subsystems, Within Grade Increase and Monthly Personnel Reporting, are related exclusively to personnel functions.

(3) **Departmental Budget Formulation System.**

- (a) **Functions.** The automated Departmental Budget Formulation System provides DOE with a means for summarizing, controlling, and tracking budget requests and decisions at the Department level. The system also generates budget reports required internally and for OMB and Congress. Throughout the budget cycle, the system provides a "what if" capability to assist in decision making.
- (b) **Interfaces.** The Departmental Budget Formulation System interfaces manually with OMB and FIS and both electronically and manually with Congress and DOE program managers.
- (c) **Components.** The Departmental Budget Formulation System has a component that contains and processes the entire departmental budget, including approximately 30 appropriation accounts that encompass nationwide activity. System reports are prepared at various levels of programmatic detail. These reports provide DOE organizations with baseline budgetary controls throughout the formulation process and convey secretarial, OMB, and congressional decisions during the process. All budget materials are validated against controls maintained by this system to assure conformity.

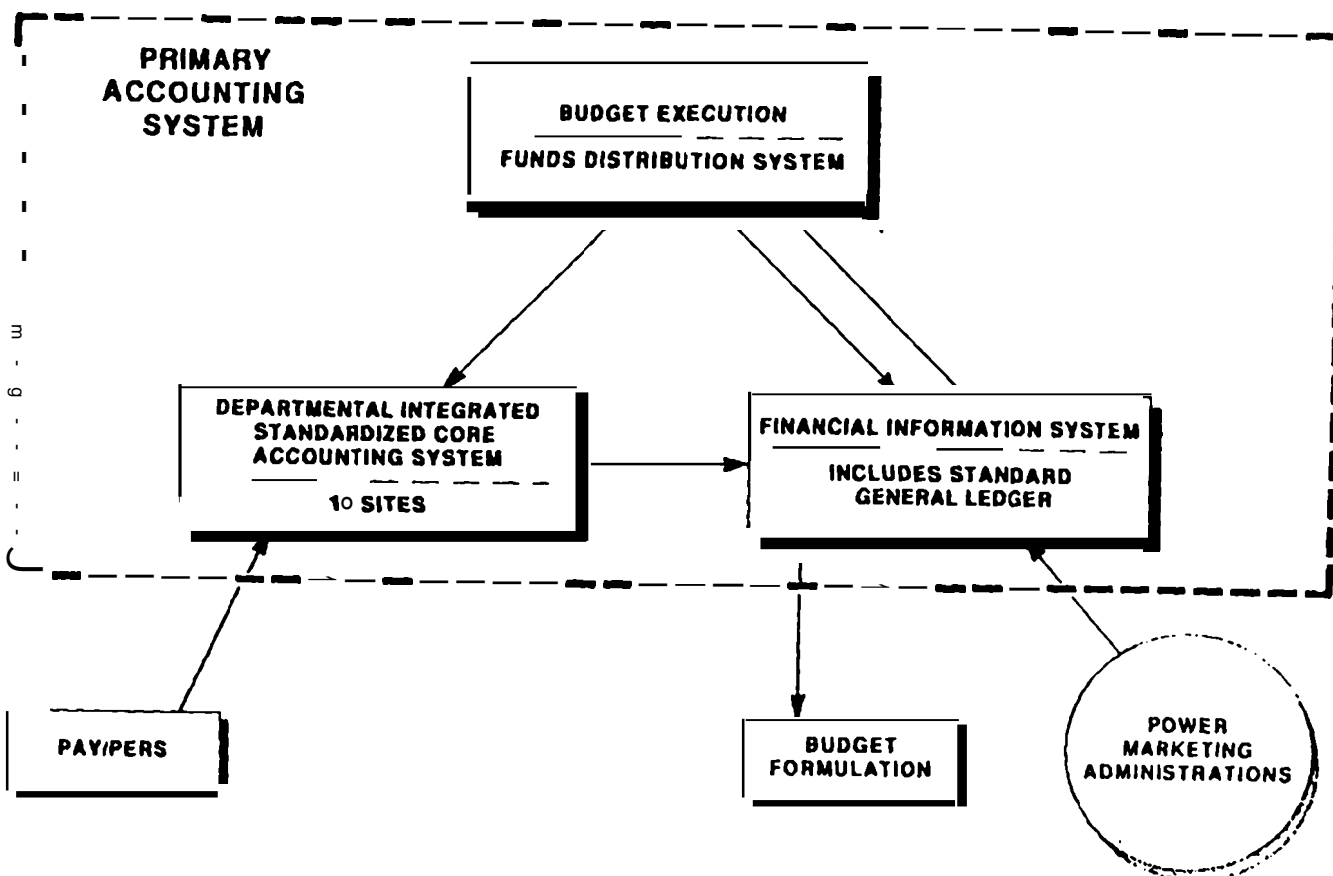
(4) **Program Financial Systems (Power Marketing Administrations).**

- (a) **Functions.** The functions of the Program Financial Systems are to provide budgeting, reporting, accounting, and related processes for the PMA's.
- (b) **Interfaces.** The Program Financial Systems interface with the Standard General Ledger module of FIS.
- (c) **Components.**

- 1 **Alaska Power Administration Accounting System** is a manual accounting system.

- 2 Bonneville Power Administration Financial Management Information System components are the Planning, Accounting, and Control System module; the Accounts Payable/Obligation Control System module; the Fixed Asset/ **Plant Accounting** System module; the **Treasury/Accounts Receivable** System module; and the **Financial Information Reporting and Control** System module.
- 3 Southeastern Power Administration Accounting System is an off-the-shelf accounting software system that has been minimally **modified**. The subsystems are Cash Receipts, Cash Disbursements, Encumbrances, and General Journal. Each of the subsystems **provides only the financial reporting** and current **status in** its applicable area.
- 4 Southwestern Power Administration Accounting System is composed of 11 subsystems. These **subsystems** are Inventory, procurement, Payroll/Personnel, Fixed Assets, Accounts Payable, Accounts **Receivable/Revenue**, Cost Accounting, General Ledger, Work Order, Budget, and Financial **Reporting**.
- 5 Western Area Power Administration Financial Management System is composed of the following nine modules: Accountable Assets, Accounts Payable, Accounts Receivable, Budget Tracking, Cost **Distribution**, General Ledger, Purchasing/Encumbrance, **Work** Order, and Travel/Training.

# SINGLE INTEGRATED FINANCIAL MANAGEMENT SYSTEM





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CHAPTER III  
EXTERNAL REPORTING

1. INTRODUCTION.

- a. **Background.** This chapter prescribes **the policies** and general procedures for providing reports to external agencies. DOE is required to provide various financial reports to central Federal agencies on monthly, quarterly, and annual bases. These reports are **based on** financial informational **contained in the official** accounting records. When required, the reports **are certified** as to **their correctness by cognizant financial officials.**
- b. **Applicability.** The **applicability of this** chapter **is specified in** DOE 2200.4, ACCOUNTING OVERVIEW, Chapter I, "Introduction," paragraph.

2. POLICIES. The **Department's policies** areas follows:

- a. Provide and issue external reports **in** accordance with the standards and requirements prescribed by the central **agencies;**
- b. Prepare all external reports from the **primary accounting** system of the Department:
- c. **Base** external **reports on reliable** and accurate data:
- d. Provide for full disclosure of the financial results **of all** programs and activities properly consolidated;
- e. Record financial transactions supporting the required reports on the accrual **basis;**
- f. **Provide** reports **in a timely** manner:
- g. Provide consistent **information** from one report to another:
- h. Fully **disclose** the financial results of the **Department's** activities; and
- i. Exercise effective control over and accountability for all funds and other assets of the Department.

3. DEPARTMENT OF THE TREASURY.

- a. Standard Form 224 (SF-224), "Statement of Transactions " Attachment III-ifs an example of SF-224, "Statement of Transactions ."
  - (1) **Description.** All transactions (receipts and disbursements) **accomplished** by **Department of** the Treasury **disbursing** centers are posted by agency

location code (ALC). The SF-224 is filed by ALC with the Department of the Treasury to classify these transactions and net collections received by DOE at the appropriation, fund, or receipt account level. A few transactions, such as investments and redemptions, must be classified below the account level.

- (a) Section I of the SF-224 classifies net disbursements, receipts, and revolving-fund repayments.
  - (b) Section II provides for distinguishing transactions processed by Department of the Treasury disbursing centers from net collections received by DOE. Transactions accomplished by the disbursing centers are classified by current month and prior months in this section.
  - (c) Section III reports the status of actual collection and deposit activity, as well as the balance of undeposited collections at the beginning and end of the period.
- (2) **Purpose.** The Department of the Treasury includes the receipt and disbursement data in the Monthly Treasury Statement. The SF-224 provides a monthly statement of net cash transactions by appropriation, fund, or receipt account.
- (3) **Reconciliation.** Information reported on the SF-224 is reconciled to Departmental Control Accounts (DCA), to the DOE Financial Information System (FIS), and to Department of the Treasury records.
- (a) **Reconciliation to the Department of the Treasury.** The SF-224 should be prepared directly from the official DOE accounting records. Department of the Treasury records show all disbursements and receipts for the month sorted by ALC. Differences between DOE's SF-224's and the Department of the Treasury's records will be sent by the Department of the Treasury to each ALC on Treasury Fiscal Service Form 6652 (TFS-6652), "Statement of Differences," through the Government Online Accounting Link System access or on microfiche for resolution by DOE accounting personnel. Month-end timing differences caused by the Department of the Treasury paying vouchers earlier or later than DOE expects will be included on the TFS-6652. All differences should be reconciled and corrected. A representative from the Financial Adjustment Branch of the Department of the Treasury's Headquarters operations is assigned to each ALC, and the representative will assist in resolving problems that are not caused or controlled by DOE.
  - (b) **Field Office Three-Way Reconciliation.** At the end of each month, DOE Field Offices, except for the power marketing administrations (PMA's), transmit summary-level information from the Departmental Integrated Standardized Core Accounting System (DISCAS) to FIS and input increases and decreases to cash reported on the SF-224 to DCA.

Field elements (except for the PMA's) and the Departmental Accounting and Analysis Division (CR-42) make a three-way reconciliation to ensure that DISCAS, FIS, and the Departmental Control Accounts are all in agreement.

- (4) **Frequency of Preparation.** The SF-224 is prepared monthly.
  - (5) **Preparers.** Individual SF-224's are prepared by each ALC holder. A separate SF-224 is required for letter-of-credit activity.
  - (6) **Preparation Instructions.** The SF-224 should be prepared directly from DISCAS or other official DOE accounting records. Volume I, Part 2, chapter 3300, of the Treasury Financial Manual (1 TFM 2-3300) Includes detailed Instructions on preparing the SF-224.
  - (7) **User.** The Department of the Treasury is the user of the SF-224.
  - (8) **Data Sources are** the Departmental Primary Accounting System and the PMA's' program financial systems.
- b. **Treasury Fiscal Service Form 2108 (TFS-2108), "Year-End Closing Statement."** Attachment III-2 is an example of TFS-2108, "Year-End Closing Statement."
- (1) **Description.** TFS-2108, a yearend report to the Department of the Treasury, reflects the unexpended balances of appropriations and funds. The report form comes from the Department of the Treasury with the preclosing unexpended balances inserted. DOE completes the report by showing requests for transfers to M accounts, withdrawals or restorations, balances of receivables and unpaid obligations, and unexpended balances. Transfer appropriations from DOE to other agencies are reported by DOE. When DOE is the spending agency, DOE provides a report on the status of the transfer appropriation to the parent agency for inclusion on the parent agency's TFS-2108. Balances reported to the Department of the Treasury on the TFS-2108 must agree with the balances reported to the Office of Management and Budget (OMB).
  - (2) **Purpose.** The TFS-2108 serves as the Department of the Treasury's preclosing trial balance of appropriation and fund accounts, DOE's requests for transfers and withdrawals, and DOE's analyses of available appropriation and fund balances. These annual financial results are reported by the Department of the Treasury to Congress in the United States Government
  - (3) **Certification.** To ensure the accuracy of the TFS-2108, each allottee must sign a Statement certifying its allotment status at the end of the fiscal year. The Director of the Office of Departmental Accounting and Financial Systems Development (CR-42) is responsible for certifying the accuracy of the consolidated DOE TFS-2108 sent to the Department of the Treasury. (The exception is the Bonneville Power Administration (BPA), which submits its DOE TFS-2108 directly to the Department of the Treasury.) Field Element .

Chief Financial Officers (Field CFO's) are responsible for ensuring that yearend account balances are correct and that receivables, unpaid obligations, and cash are reconciled on an ongoing basis. At yearend, CR-42 sends a preliminary TFS-2108, based on August data, to each field element for initial review. If there are any incorrect balances, these organizations should make correcting entries to their accounting systems.

- (4) Frequency of Preparation. The TFS-2108 is prepared annually at yearend.
  - (5) Preparers. CR-42 and BPA prepare TFS-2108's.
  - (6) Preparation Instructions. I TFM 2-4200 includes detailed instructions for preparing the TFS-2108.
  - (7) User. The Department of the Treasury is the user of the TFS-2108.
  - (8) Data Source for TFS-2108 preparation is the FIS/U.S. Government Standard General Ledger (FIS/SGL) and BPA's program financial system.
- c. United States Savings Bond Payroll Savings Report. Attachment III-3 is an example of the United States Savings Bond Payroll Savings Report, which provides the Department of the Treasury with totals for savings bond purchases under the Payroll Savings Plan.
- (1) Description. The Payroll Branch (CR-431) submits a semiannual report as of the close of the last pay period in March, and another as of the close of the last pay period in September, showing the following:
    - (a) The number of employees on the last payroll for the reporting period;
    - (b) The number of employees participating in the Payroll Savings Plan on the last payroll for the reporting period; and
    - (c) The total amounts allotted in pay periods ending within the reporting period.
  - (2) Purpose. The Payroll Savings Report provides totals for savings bond purchases under the Payroll Savings Plan and meets the Department of the Treasury's reporting requirements.
  - (3) Frequency of Preparation. DOE prepares the Payroll Savings Report semiannually.
  - (4) Preparers. BPA submits a report on its employees to the Office of Departmental Accounting and Financial Systems Development, and the Headquarters Payroll Branch prepares a consolidated report, which includes BPA, for the Department.

- (5) Preparation Instructions. An interagency circular issued each year by the Interagency Savings Bond Committee gives instructions for preparing the Payroll Savings Report.
- (6) Users. The Interdepartmental Savings Bond Committee of the Department of the Treasury is the user of the payroll Savings Report.
- (7) Data Sources. The Headquarters PAY/PERS data base and the BPA PAY/PERS data base are the data sources for the payroll Savings Report.

d. Internal Revenue Service Information. DOE completes the following Internal Revenue Service (IRS) forms: 1099-G, statement for Recipients of Certain Government Payments-; 1099-INT, "Statement for Recipients of Interest Income-; 1099-MISC, 'Statement for Recipients of Miscellaneous Income-; and 10960 "Annual Summary and Transmittal of U.S. Information Returns. - Attachment 111-4 presents examples of IRS forms 1099-G and 1099-MISC.

- (1) Description. Payments made during the calendar year to individuals, to partners acting as individuals, to sole proprietorships, to joint ventures, and to associations are subject to IRS form 1099 filing requirements. Salary payments made to current DOE employees and payments made to Corporations are exempt from these reporting requirements. The discharge or forgiveness of indebtedness is taxable income to the person originally liable for that amount. If an amount in excess of \$600 owed to DOE has been declared uncollectable as a result of a defaulted obligation not in dispute and either a Federal statute for collection of the debt has expired or a formal compromise agreement has been entered into, that amount shall be reported on the IRS form 1099-G. If an amount less than the amount owed is accepted as payment in full, the difference between the amount of the debt and the settlement shall be reported. Any amount of a taxable grant administered by a DOE program to provide subsidized energy financing or grants for projects designed to conserve or produce energy (but only with respect to section 38 property or a dwelling unit located in the U. S.) shall be reported on the IRS form 1099-G. Other taxable grants of \$600 or more also shall be reported.
- (2) Purpose. DOE prepares IRS forms 1099-G, 1099-INT, 1099-MISC, and 1096 to provide payment information for taxpayers to IRS as required by title 260 section 1.6041, of the Code of Federal Regulations and the IRS Tax Code, section 6041.
- (3) Frequency of Preparation. DOE prepares IRS forms 1099-G, 1099-INT, 1099-MISC, and 1096 annually.
- (4) Preparers. Each DISCAS site transmits IRS form 1099 information to a central tape maintained by the Financial Systems Development Division (CR-44). PMA's also prepare 1099 forms 1099-INT, 1099-MISC, and 1096. when necessary.

- (5) Preparation Instructions. Refer to IRS instructions for preparing IRS forms 1099-G, 1099-INT, 1099-MISC, and 1096.
  - (6) Users. IRS and taxpayers are the users of forms 1099-G, 1099-INT, 1099-MISC, and 1096.
  - (7) Data Source. DOE uses the DISCAS data base and the program financial systems as its data sources for preparing forms 1099-G, 1099-INT, 1099-MISC, and 1096.
- e. SF-220, "Report on Financial Position." Attachment III-5 is an example of SF-220, "Report on Financial Position."
- (1) Description. The SF-220 reports all DOE assets, liabilities, and equity as of the end of a fiscal year for each reporting entity. The reporting entities are Departmental Administration, Atomic Energy Defense Activities, Energy Programs-Trust Funds, Energy Programs-All Other, Energy Programs-Consolidated, and each PMA. SF-220 requires disclosure of the valuation basis on which major categories of assets are reported, any significant restrictions on assets, any significant contingent liabilities, and any other information related to assets, liabilities, and equity necessary to fully and clearly disclose DOE's financial position. The three supporting schedules are SF-220-1, "Additional Financial Information"; SF-220-8, "Direct and Guaranteed Loans Reported by Agency and Program Due from the Public"; and SF-220-9, "Reports on Accounts and Loans Receivable Due from the Public."
  - (a) SF-220-1, "Additional Financial Information." discloses other financial information considered necessary to support the SF-220 and provides an analysis of the composition of fund balances with the Department of the Treasury and cash. Any additional disclosures that are not specifically prescribed but are necessary for fair disclosure should be included by DOE. DOE is responsible for assuring that all appropriate disclosures necessary for fair presentation of its financial position are included in the report. SF-220-1 is prepared for each reporting entity.
  - (b) SF-220-8, "Direct and Guaranteed Loans Reported by Agency and Program Due from the Public." provides information required by the Department of the Treasury and the Federal Reserve Board on loans repayable by program, in U.S. dollars and in foreign currencies. In addition to showing amounts outstanding for direct and guaranteed loans, this report shows lending authority. SF-220-8 is prepared for Departmental Administration (see paragraph 3e(5) below) and each PMA.
  - (c) SF-220-9, "Report on Accounts and Loans Receivable Due from the W." shows information required by the Department of the Treasury for disclosure of receivables from the public. This report has



two parts: "Status of Receivables" and "Credit Management Information." SF-220-9 is prepared for Departmental Administration (see paragraph 3e(5) below) and each PMA.

- (2) **Purpose.** Section 114 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513a) requires the Secretary of the Treasury to prepare reports on the financial operations of the U.S. Government and provides that each executive agency must furnish to the Secretary of the Treasury such reports and information relating to the agency's financial condition and operations as the Secretary may require. The current requirements for the Federal agencies' financial reports are SF-220, "Report on Financial Position," and its schedules (SF-220-1, -8, and -9); SF-221, "Report on Operations"; SF-222, "Report on Cash Flow"; and SF-223, "Report on Reconciliation." Refer to paragraph 3f for information on SF-221, SF-222, and SF-223. The revised title 2 of the General Accounting Office Policy and Procedures Manual for Guidance of General Agencies (10-31-84) also requires agencies to prepare annual financial statements reflecting their overall positions and operations.
  - (3) **Frequency of Preparation.** SF-220 is prepared annually at yearend.
  - (4) **Preparer.** CR-42 prepares SF-220 and supporting schedules. BPA prepares its own supporting schedules.
  - (5) **Preparation Instructions.** I TFM 2-4100, "Federal Agencies' Financial Reports," provides the Department of the Treasury's instructions for completing the SF-220 and supporting schedules and provides examples of the schedules. CR-42 has detailed instructions on how the SF-220 and supporting schedules are prepared for DOE. The Department of the Treasury has agreed to allow CR-42 to report all receivables; loans; property, plant, and equipment; and unclassified weapons stockpile inventories for the Department, except for the PMA's, on the SF-220 for Departmental Administration. Information on transfer appropriations from DOE to another agency will be reported by DOE.
  - (6) **User.** The Department of the Treasury is the user of SF-220.
  - (7) **Data Sources.** CR-42 uses the FIS/SGL data base and hard-copy PMA reports for the SF-220. CR-42 obtains supplementary information from the program financial systems and from schedules prepared at each DISCAS site and forwarded to the Departmental Accounting and Analysis Division for consolidation.
- f. **SF-221, SF-222 and SF-223: "Report on Operations," "Report on Cash Flow,"<sup>10</sup> and "Report on Reconciliation."** Attachment III-6 provides examples of SF-221, "Report on Operations"; SF-222, "Report on Cash Flow"; and SF-223, "Report on Reconciliation."

(1) **Description.**

- (a) **SF-221** reports financing sources and operating expenses. The categories of sources are expended appropriations, revenue, governmental receipts, and other sources. The categories of operating expenses are cost of goods sold, operating and program expenses, interest expenses, unfunded expenses, and other expenses.
- (b) **SF-222** reconciles the beginning and ending fund balances with the Department of the Treasury and cash by presenting all significant sources and uses of resources during the fiscal year. The categories of sources of funds are increases in debt, appropriations, revenues, sales of assets, increases in payables, decreases in receivables and advances, and others. The categories of applications of funds are operating expenses net of expenses not requiring outlays; increases in investments; increases in inventory; purchases of property, plant, and equipment; and others.
- (c) The **SF-223** reconciles operating expenses as they are reported on the **SF-221** to net cash outlays for the fiscal year as reflected on **SF-133**, "Report on Budget Execution."

(2) **Purpose.** All Federal programs and activities submit the **SF-221**, the **SF-222**, and the **SF-223** to report on their financial results. The Department of the Treasury includes information from these reports in the U.S. Government Annual Report and the Budget of the U.S. Government.

(3) **Frequency of Preparation.** The **SF-221**, **SF-222**, and **SF-223** are prepared annually, at year end.

(4) **Preparer.** CR-42 prepares the **SF-221**, **SF-222**, and **SF-223**.

(5) **Preparation Instructions.** I TFM 2-4100 and appendices contain the Department of the Treasury's instructions for the preparation of the **SF-221**, **SF-222**, and **SF-223**. CR-42 has detailed instructions on preparing these reports for DOE. Information on transfer appropriations from DOE to another agency is reported by DOE.

(6) **User.** The Department of the Treasury is the user of **SF-221**, **SF-222**, and **SF-223**.

(7) **Data Source.** The FIS/SQL database and hard-copy PMA reports are the data sources for the **SF-221**, **SF-222**, and **SF-223**.

g. **SF-225. "Report on Obligations."** Attachment III-7 is an example of **SF-225**, "Report on Obligations."

(1) **Description.** The **SF-225** reports the amounts of gross obligations incurred, by object classification; total net obligations incurred; and net unpaid obligations outstanding. The data on gross obligations

incurred are in two categories: total gross obligations incurred and gross obligations incurred within the Federal Government. Data must be reported at the level of each appropriation or fund account.

- (2) **Purpose.** The SF-225 provides comprehensive data on Government obligations in advance of outlays and assists the Department of the Treasury in projecting the economic impact of many Federal transactions.
  - (3) **Frequency of Preparation.** The SF-225 is prepared quarterly.
  - (4) **Preparer.** CR-42 prepares the SF-225.
  - (5) **Preparation Instructions.** Refer to I TFM 2-4400 for detailed instructions for the preparation of the SF-225. The obligations reported on the SF-225 should agree with the obligations reported on the SF-133, "Report on Budget -ecutfon."
  - (6) **User.** The Department of the Treasury is the user of SF-225.
  - (7) **Data Source.** The FIS/SQL data base is the data source for the SF-225.
- h. **TFS-7304, "Status of Contract Authority."** Attachment III-8 is an example of TFS-7304, "Status of Contract Authority."
- (1) **Description.** The TFS-7304 reports on the status of contract authority. Contract authority is defined in TFM as "any statutory authority that allows an agency to enter into contracts or incur other obligations prior to an appropriation (or the realization of revenues) for the payment of obligations." This authority may be current or permanent, with or without fiscal year limitation, and definite or indefinite in amount. Ordinarily, contract authority is used wherefore than 1 year is expected to elapse between the time the obligation is placed and the time expenditures would begin in payment of the obligation. An agency may not make expenditures to liquidate obligations incurred by its contract authority. Funds must be appropriated or otherwise become available for payment of the obligations.
  - (2) **Purpose.** The TFS-7304 helps the Department of the Treasury project the economic impact of contract obligations.
  - (3) **Frequency of Preparation.** The TFS-7304 is prepared semi annually. The report as of 3-31 covers the first 6 months of the fiscal year; the report as of 9-30 covers the full fiscal year.
  - (4) **Preparer.** CR-42 prepares the TFS-7304.
  - (5) **Preparation Instructions.** I TFM 2-6100 contains detailed instructions for the preparation of the TFS-7304.
  - (6) **User.** The Department of the Treasury is the user of TFS-7304.

- (7) Data Source. CR-42's source of data for the TFS-7304 is the SF-132, "Apportionment and Reapportionment Schedule."

4. OFFICE OF MANAGEMENT AND BUDGET.

- a. SF-133, "Report on Budget Execution." Attachment III-9 is an example of SF-133, "Report on Budget Execution."

- (1) Description. The SF-133 is a monthly summary of each DOE appropriation's activity for funds authorized for the budget year. The report is based on actual activity, but it must adhere to approved apportionment and reapportionment limitations. The SF-133 is divided into three sections: "Budgetary Resources," "Status of Budgetary Resources," and "Relation of Obligations to Outlays and Accrued Expenditures." An explanation of each of the three general sections follows:

- (a) Budgetary Resources reflects various sources of total funds available for obligation for the budget year. This section represents DOE's total obligational authority for the year that may be allotted by the Chief Financial Officer (CFO), except for the restricted amounts set forth in "Status of Budgetary Resources." Information for the "Budgetary Resources" section of the SF-133 must agree with the "Budgetary Resources" section of the SF-132, except for Department of the Treasury appropriation warrants and SF-1151, "Non-Expenditure Transfer Authorizations," or actual unobligated balances brought forward on 10-1 (line 2a) that are not on the latest SF-132.
- (b) Status of Budgetary Resources provides a month-to-month status of budgetary resources, showing obligations for the fiscal year to date and the remaining unobligated appropriation divided as available or not available. Information on unobligated balances not available, rescissions, and deferral in this section must agree with the apportionment schedule on the SF-132, "Apportionment and Reapportionment Schedule."
- (c) Relation of Obligations to Outlays and to Accrued Expenditures is based on congressional appropriations only. The impact of reimbursements and other income on obligations, unpaid obligations, and outlays is eliminated. Obligations incurred are entered less reimbursements earned, less changes in unfilled customers' orders, and less actual recoveries of prior-year obligations. If the change in unfilled customers' orders is a decrease, this amount will be added to, rather than deducted from, obligations incurred. The resulting obligations, unpaid obligations, and payments apply to the funds appropriated. Accounts payable are entered net of reimbursement and refund receivables to arrive at accrued expenditures (costs) related to funds appropriated.

- (2) **Purpose.** The **SF-133** is a report to **OMB** and to the **U.S. House of Representatives Committee on Appropriations** on the status of appropriated accounts.
  - (3) **Frequency of Preparation.** The **SF-133** is sent monthly to **OMB** and quarterly to the House of Representatives.
  - (4) **Preparers.** **CR-42** prepares **SF-133's**.
  - (5) **Preparation Instructions.** **OMB Circular A-34, "Instructions on Budget Execution,"** provides **detailed instructions for preparing the SF-133.** Transfer appropriations from DOE to another agency are reported by DOE. When DOE is the spending agency, DOE provides a report on the status of the transfer appropriation to the parent agency for inclusion on the parent agency's **SF-133.**
  - (6) **Users.** **OMB** and the **U.S. House of Representatives Committee on Appropriations** are the users of **SF-133.**
  - (7) **Data Sources.** DOE's data sources for the **SF-133** are the **FIS/SGL** data base, **PMA** program financial systems, and hard-copy **PMA reports.**
- b. **Prompt Payment Act Report.** Attachment **III-10** is an example of the Prompt Payment Act Report.
- (1) **Description.** The Prompt Payment Act Report categorizes invoice payments made by **DOE to entities** outside the Federal sector. Report categories include timely payments, late payments, early payments, interest payments, and reasons for the early and late payments. Each category is also defined by dollar amount and number of items.
  - (2) **Purpose.** The Prompt Payment Act Report provides **OMB** with an accurate depiction of DOE's payment practices as required by the Prompt Payment Act.
  - (3) **Frequency of Preparation.** The Prompt Payment Act Report is prepared annually.
  - (4) **Preparers.** All DOE payment centers submit their reports to the Cash Management and Funds Control Branch (**CR-42**), which summarizes the data in the Prompt Payment Act Report and forwards the report to **OMB.**
  - (5) **Preparation Instructions.** DOE prepares the Prompt Payment Act Report in accordance with the Prompt Payment Act and **OMB Circular A-125.**
  - (6) **Users.** DOE management and **OMB** are the users of the Prompt Payment Act Report.
  - (7) **Data Sources for** the Prompt Payment Act Report are the Departmental Primary Accounting System and program financial systems.

5. OFFICE OF PERSONNEL MANAGEMENT.

- a. SF-1525 "Annual Summary of Retirement Fund Transactions." Attachment 111-11 is an example of SF-1525, "Annual Summary of Retirement Fund Transactions."

- (1) Description. SF-1525 is a certification for the calendar year by the reporting office that retirement deductions have been accounted for and recorded on individual retirement records.
- (2) Purpose. The SF-1525 summarizes retirement fund transactions by calendar year and reports information to the Office of Personnel Management (OPM) as required by the Civil Service Retirement Act of 1956, as amended.
- (3) Frequency of Preparation. DOE prepares the SF-1525 annually.
- (4) Preparers. The Headquarters Payroll Branch and the BPA payroll office prepare SF-1525's.
- (5) Preparation Instructions. The Federal Personnel Manual, supplement 831-1, subchapter S 25, contains instructions for preparing the SF-1525.
- (6) User. The Retirement and Insurance Group of OPM is the user of SF-1525.
- (7) Data Sources for the SF-1525's are the Headquarters PAY/PERS database and the BPA PAY/PERS database.

- b. Office of Personnel Management Form 1361-A, "Work Years and Personnel Cost Report." Attachment 111-12 is an example of OPM Form 1361-A, "Work Years and Personnel Cost Report. -

- (1) Description. OPM form 1361-A furnishes information to OPM on work years and pay, employee benefits, cost of basic payrolls, and number of staff days and value of leave earned and used.
- (2) Purpose. OPM form 1361-A summarizes work years and personnel compensation by fiscal year and reports required information to OPM.
- (3) Frequency of Preparation. OPM form 1361-A is prepared yearly.
- (4) Preparers. The Office of Headquarters Accounting Operations (CR-50) and BPA prepare OPM form 1361-A.
- (5) Preparation Instructions. Federal Personnel Manual Bulletin 298 contains instructions for preparing OPM form 1361-A.
- (6) User. OPM is the user of OPM form 1361-A.
- (7) Data Sources for OPM form 1361-A are the Office of Headquarters Accounting Operations Labor Distribution System and the BPA Payroll System.

**6. DEPARTMENT OF COMMERCE.**

- a. **SF-13. "International Transactions of the Federal Government."** Attachment 111-13 is an example of SF-13, "International Transactions of the Federal Government."
- (1) **Description.** The SF-13 shows expenses, receipts, and financing methods on a worldwide basis. Each summary SF-13 shall be supported by individual SF-13's for each country or by a tabular listing by country and international organization for each item reported. The following supporting schedules or reports also are required when applicable:
    - (a) Reconciliation of foreign loan transactions (required only for worldwide totals for transactions reported on Form 2 under Department of the Treasury Circular 1080):
    - (b) Private exports under Government contracts and agreements:
    - (c) Merchandise transactions;
    - (d) Government grants and credits:
    - (e) Changes in Government financial assets and liabilities abroad: and
    - (f) A copy of the report on foreign grants, loans, and other credits submitted to the Department of the Treasury.
  - (2) **Purpose.** DOE completes SF-13 to report international transactions, assets and liabilities for reports on balance of payments, international investments, and foreign grants and credits to the Department of Commerce.
  - (3) **Frequency of Preparation.** SF-13 is prepared quarterly.
  - (4) **Preparers.** SF-13 is prepared by CR-42 and the PMA's.
  - (5) **Preparation Instructions.** The Bureau of Economic Analysis requires an SF-13 when one or more of the following conditions prevail:
    - (a) Reportable international transactions total \$1,000,000 or more per year;
    - (b) Balances of foreign assets or liabilities total \$500,000 or more;
    - (c) Transactions involving foreign grants or credits total \$100,000 or more per year; and
    - (d) Balances of foreign credits total \$100,000 or more.
  - (6) **User.** The Department of Commerce is the user of the SF-13.

- (7) Data Sources for preparation of the SF-13 are supplementary supporting financial records, the Departmental Primary Accounting System. and program **financial** systems.
- b. Payments to State and Local Governments, Institutions, and Agencies. Attachment III-14 is an example of a report on payments to State and local governments. **institutions**, and agencies.
- (1) Description. The report on payments to State and local governments, **institutions**, and agencies **provides** information for the fiscal **year** to the Bureau of the **Census** on the following:
- (a) **The total** amount of contractual payments for scientific research and development made under research contracts (showing separately the total payments from plant **acquisition** and construction funds made only under price contracts) to the following:
- 1 State government **institutions** for **higher education**;
  - 2 Other State government **agencies**; and
  - 3 Local government agencies.
- (b) The payee **and amount of any** payments made **in lieu of taxes** to the following:
- 1 State governments: and
  - 2 Local governments.
- (c) The **payee and gross amount paid to local school districts, including** any payments for plant **and equipment**, showing separately any payments for plant **and equipment included in the** gross amount.
- (d) The total amount of assistance to schools **(exclude any payments to private individuals or privately run institutions) paid to the** following:
- 1 State **universities** and other state schools: and
  - 2 Local government **public** schools.
- (2) Purpose. The Census Bureau includes the **information** from the report on payments to State and local governments, **institutions, and agencies in its** annual report on governmental finances.
- (3) Frequency of Preparation. The report on payments to State and local governments. **Institutions**, and agencies **is** prepared annually.



- (4) **Preparer.** CR-42 and the PMA's prepare the report on payments to State and local governments, institutions, and agencies.
  - (5) **Preparation Instructions.** The Census Bureau has prepared Instructions for reporting payments to State and local governments, institutions, and agencies.
  - (6) **Users.** The Bureau of the Census, Department of Commerce, is the user of the report on payments to State and local governments, Institutions, and agencies.
  - (7) **Data Source.** The report is compiled from supplementary supporting financial records, including reports prepared at each DISCAS site and at PMA's, and forwarded to the Departmental Accounting and Analysis Division.
7. **GENERAL ACCOUNTING OFFICE: REPORT OF WAIVER ACTIONS.** Attachment 111-15 is an example of a report of waiver actions.
- a. **Description.** The report of waiver actions provides information to the Comptroller General on all waiver actions by DOE on claims of the United States arising out of erroneous payments of pay or allowances to employees.
  - b. **Purpose.** The report of waiver actions summarizes information on waiver requests granted or denied and amounts refunded as a result of DOE and GAO waiver actions. This report informs the Comptroller General as required by Title 4, section 92.7, of the Code of Federal Regulations.
  - c. **Frequency of Preparation.** The report of waiver actions is prepared annually.
  - d. **Preparers.** The report on waiver actions is prepared by the Departmental Accounting and Analysis Division.
  - e. **Preparation Instructions.** To prepare a report of waiver actions, refer to 4 GAO 105.2. The Departmental Accounting and Analysis Division shall prepare the report on waiver actions according to instructions in Title 4, Chapter 105.20 of the GAO Policy and Procedures Manual for Guidance of Federal Agencies.
  - f. **User.** GAO is the user of the report of waiver actions.
  9. **Data Source.** The data sources for the report of waiver actions are the supplementary supporting financial records, including reports prepared at each DISCAS site and forwarded to the Departmental Accounting and Analysis Division.
8. **DEPARTMENT OF LABOR: REPORT OF FEDERAL EMPLOYMENT AND WAGES.** Attachment III-16 is an example of a report of Federal employment and wages.
- a. **Description.** The report of Federal employment and wages shows the number of persons on the payroll for the pay period ending nearest the 15th of each month in the quarter being reported. It includes only persons at their official

stations and only those covered employees as defined in section 1501, title XV, of the Social Security Act. The report also shows the gross amount of all payrolls of covered persons for all pay periods ending within the quarter as shown on the individual earnings record cards.

- b. **Purpose.** The report provides information on Federal employment and wages to the U.S. Department of Labor's Bureau of Employment Security as required by Public Law 83-767, Title XV, "Unemployment Compensation for Federal Employees," as amended (refer also to 20 CFR 609.1-609.9).
- c. **Frequency of Preparation.** The report is prepared quarterly.
- d. **Preparers.** The Headquarters Payroll Branch and BPA prepare reports of Federal employment and wages.
- e. **Preparation Instructions.** The State or territory employment security agency provides instructions for preparing the report of Federal employment and wages.
- f. **User.** The Bureau of Employment Security, Department of Labor, is the user of the report of Federal employment and wages.
- 9. **Data Sources** for the report are Headquarters PAY/PERS and the BPA PAY/PERS.
- 9. **NATIONAL SCIENCE FOUNDATION: COMMITTEE ON ACADEMIC SCIENCE AND ENGINEERING REPORT.** Attachment III-17 is an example of the National Science Foundation's Committee on Academic Science and Engineering (CASE) report.
  - a. **Description.** The CASE report collects information from federal agencies on the following:
    - (1) Total program support to academic institutions, including both science-engineering and non-science-engineering activities.
    - (2) Total science-engineering support to federally funded research and development centers administered by academic institutions.
    - (3) Research and development support to selected nonprofit institutions and associated federally funded research and development centers.
  - b. **Purpose.** The CASE report assists the Federal Council for Science and Technology in making the annual report to the President and to Congress as required by section of the National Science Foundation Act as amended in August 1968.
  - c. **Frequency of Preparation.** The CASE report is prepared annually.
  - d. **Preparer.** CR-42 prepares the CASE report.

- e. Preparation Instructions. CASE has published instructions for preparing the report.
  - f. User. CASE, within the Federal Council for Science and Technology, is the user of the report.
  - g. Data Sources for the CASE report are the supplementary supporting program office records.
10. GENERAL SERVICES ADMINISTRATION: REPORT ON ALLOCATION ACCOUNTS FOR THE BUILDINGS DELEGATION PROGRAM. Attachment III-18 is an example of a Report on Allocation Accounts for the Buildings Delegation Program.
- a. Description. There are three components to the Report on Allocation Accounts for the Buildings Delegation Program, as follows:
    - (1) Report on Budget Execution, prepared by the Director of the Departmental Accounting and Analysis Division, is itself composed of four parts, as follows:
      - (a) Part A is the conventional SF-133, "Report on Budget Execution" (see paragraph 4a). Line 4, "Recoveries of Prior Year Obligations-of the SF-133 shall be consistent with adjustments to prior-year obligations reported in parts Canal D below.
      - (b) Part B reports cumulative obligations and cumulative costs for the current fiscal year in separate sections. Cumulative obligations and cumulative costs incurred through the reporting period are shown by object classification within each of the major functional categories (for example, maintenance). Obligations shall include (for no-year accounts only) the amounts of upward adjustments to prior-year obligation for no-year accounts. Current-year costs shall include all costs regardless of the obligation's fiscal year designation. Data for part B must be consistent with data reported on the SF-133, line 8 ("Obligations Incurred-") and line 16 ("Accrued Expenditures").
      - (c) Part C shall include only obligations for annual accounts (for example, real property operations, rental of space, and program direction). Upward or downward adjustments to obligations (incurred against the specified prior year's allocation) as a result of accrual liquidations or prior-year reporting omissions shall be reported on part C. Adjustments shall be reported by object class, indicating which prior fiscal year is to be adjusted. A separate report will be required for the M account in fiscal year 1991 and thereafter. Data for part C must be consistent with data reported on the SF-133, line 4A ("Recoveries of Prior Year Obligations-Actual") for downward adjustments and line 8 ("Obligations Incurred-") for upward adjustments.

- (d) part D shall include only obligations for no-year accounts (for example, Repairs and Alterations). Downward adjustments **to obligations as a result** of accrual liquidations shall be reported on part D. Adjustments shall be reported by object class and **within each of** the major functional categories (for example, recurring, non-recurring). Upward adjustments shall be treated as current-year obligations and shall be reported **on part B**. Data **in part D must be** consistent with data **reported on the SF-133, line 4A** ("Recoveries of Prior Year Obligations-Actual").
- (2) Yearend Closing Statement. The second component to the Report on Allocation Accounts for the Buildings Delegation Program **is** the standard "Yearend Closing Statement" (TFS-2108). The Departmental Accounting and Analysis Division shall submit a standard TFS-2108 (see paragraph 3b) with data on the allocation accounts to the General Services Administration (GSA). GSA shall submit a consolidated TFS-2108 to the Department of the Treasury.
- (3) Annual Building Cost Report. The **third** component to the Report on Allocation Accounts for the Buildings Delegation Program **is the Annual Building Cost Report**. Another name for this report **is** the Standard Level Cost Accounting Statement. The **Director of the Office of Headquarters Accounting Operations and Field CFO's** who have buildings **included in the Buildings Delegation Program** shall **submit annually** for each building a statement of costs formatted by **function and object class**.
- b. Purpose. The Reports on Allocation Accounts for the Buildings Delegation Program enable **GSA to maintain a proper** set of accounts for the Federal Buildings Fund and **to meet** the budget reporting requirements of the Department of the Treasury and OMB.
- c. Frequency of Preparation. GSA **requires** quarterly submission of the SF-133 component (including parts **A through D**) of the Report on Allocation Accounts for the Buildings Delegation Program. The Departmental Accounting and Analysis Division shall forward SF-133 reports for **fiscal quarters 1 through 3 to GSA** not later than **15 days after the close of the reporting period**. To accommodate yearend closing requirements, the Departmental Accounting and Analysis Division must forward to GSA **by 9-15 an SF-133 covering the period ending 8-31**. The Departmental Accounting and Analysis Division shall forward a final SF-133 to GSA **by 10-31** for the fiscal year ending on the prior 9-30. The Departmental Accounting and Analysis Division shall submit TFS-2108 annually to GSA **by 10-31** for the **fiscal year ending on the prior 9-30**. The Office of Headquarters Accounting Operations and Field CFO's who have buildings included in the Buildings Delegation Program shall submit the Annual Building Cost Report to GSA annually **at yearend**.
- d. Preparers. Field CFO's and the Office of Headquarters Accounting Operations shall prepare the Annual Building Cost Report. The Departmental Accounting and Analysis Division shall prepare the Report on Budget Execution, parts A through D, and the Yearend Closing Statement.

- e. Preparation Instructions. Preparers of the Report on Allocation Accounts for the Buildings Delegation Program shall refer to "**Guidelines** for Administration and Control of Federal **Buildings** Fund-Resources Allocated to Other Agencies Under **GSA's** Buildings Delegation Program," issued by GSA.
- f. Users. DOE and GSA are the users of the Report on Allocation Accounts for the Buildings Delegation Program.
- 9. Data Source. The data sources for the Report on Allocation Accounts for the Buildings Delegation Program are **DISCAS and FIS/SQL**.



6-8-92

DOE 2200.88  
Attachment III-1**SF-224. "Statement of Transactions"** (Example)STATEMENT OF TRANSACTIONS (SF-224)US DEPARTMENT OF ENERGY  
PITTSBURGH NAVAL REACTORS OFFICE  
FINANCE DIVISION89-00-0301  
10/31/87

4127217256

PO BOX 109  
WEST MIFFLIN

PA 151220109

SECTION IAPPR., FUND OR  
RECEIPT ACCOUNT  
(1)RECEIPTS AND REVOLVING  
FUND REPAYMENT  
(2)NET DISBURSEMENTS  
(3)

89X0220

0.00

7,248,328.06

89X0228

0.00

**248,954.87CR**

895228.1

1,829,570.00

0.00

TOTALS

1,829,570.00

6,999,373.19

NET TOTAL. SECTION I

**5,169,803.19**SECTION II1. **ADD PAYMENT TRANSACTIONS ACCOMPLISHED:**THIS MONTH  
TOTAL PAYMENTS

6,999,389.49

6,999,389.49

## 2. DEDUCT COLLECTIONS RECEIVED

1,829,586.30

## 3. NET TOTAL SECTION II

5,169,803.19

SECTION III1. BALANCE OF **UNDEPOSITED** COLLECTIONS,  
CLOSE OF PRECEDING MONTH**0.00**

## 2. MD: COLLECTIONS RECEIVED THIS MONTH

1,829,586.30

3. **DEDUCT** DEPOSITS PRESENTED OR **MAILED** TO BANKTHIS MONTH  
PRIOR MONTH 09/87

1,829,595.30

**9.00CR**TOTAL DEPOSITS PRESENTED OR **MAILED** TO BANK

1,829,586.30

## 4. NET TOTAL, SECTION III

**0.00**

DATE

11/5/87

SIGNATURE/TITLE

John Doe





[illegible]

**AGENCY** \_\_\_\_\_ **FBI** \_\_\_\_\_ **LOS ANGELES**

[illegible]

### III-23 (and 111-24)



6-8-92

DOE 2200.8B  
Attachment III-3

United States Savings Bond Payroll Savings Report (Example)

UNITED STATES SAVINGS BOND  
PAYROLL SAVINGS REPORT  
(OMB Approval 1535-0001)

To: THE SECRETARY OF THE TREASURY  
WASHINGTON, D.C. September 30, 1987  
REPORT DATE

THE TABLE BELOW INDICATES EMPLOYEE PARTICIPATION IN THE PAYROLL SAVING PLAN  
FOR THE PURCHASE OF UNITED STATES SAVINGS BONDS AT OUR VARIOUS COMPANY  
LOCATIONS (INCLUDING OUR HEADQUARTERS).

Carolyn H. Potter, Chief  
Reports and Retirement  
U.S. Department of Energy  
Washington, D.C.

XXXXXX--XXXX  
COMPANY CODE

BRANCH CODE	COMPANY NAME AND ADDRESS	TOTAL NUMBER OF EMPLOYEES	NUMBER EMPLOYEES SIGNED UP TO BUY SAVINGS BONDS
XXXX	DEPARTMENT OF ENERGY WASHINGTON, DC	XXX,XXX	X,XXX
XXXX	DOE ALBUQUERQUE OPERATIONS ALBUQUERQUE, NM	XX,XXX	XXX



Internal Revenue Service Reports (Example)☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state <b>U.S. P.O. 8 Germantown, MD 20874</b>		1 Unemployment compensation \$ _____ 2 State or local income tax refunds \$ _____	OMB No. 1545-0120 <b>1987</b> Statement for Recipients of	<b>Certain Government Payments</b>  copy C For Payer  For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for Forms 1099, 1096, 5498, 1096, and W-2G.
PAYER'S Federal identification number <b>53-0197006</b>	RECIPIENT'S identification number <b>XX-XXXXXXX</b>	3 Refund is for tax year \$ _____	4 Federal income tax withheld \$ _____	
RECIPIENT'S name (first, middle, last) <b>ABC Outfit</b> Street address <b>123 Main Street</b> City, state, and ZIP code <b>Anytown, USA XXXXX</b> Account number (optional)		5 Discharge of indebtedness \$ _____ 7 Agriculture payments \$ _____	6 Taxable grants <b>\$ XXX.XX</b> 8 The amount in Box 2 applies to income from a trade or business <input type="checkbox"/>	
		[REDACTED]		

Form 1099-G Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code <b>U.S. Department of Energy P.O. Box 500 Germantown, MD 20874-0500</b>		1 Rents \$ _____ 2 Royalties \$ _____	OMB No. 1545-0115 <b>1987</b> Statement for Recipients of	<b>Miscellaneous Income</b>  Copy C For Payer  For Paperwork Reduction Act Notice and instructions for completing this form, see Instructions for forms 1099, 1098, 5498, 1096, and W-2G.
PAYER'S Federal identification number <b>53-0197006</b>	RECIPIENT'S identification number <b>XX-XXXXXXX</b>	3 Prizes and awards \$ _____ 5 Fishing boat proceeds \$ _____ 7 Nonemployee compensation <b>\$ XXX.XX</b>	4 Federal income tax withheld \$ _____ 6 Medical and health care payments \$ _____ 8 Substitute payments in lieu of dividends or interest \$ _____	
RECIPIENT'S name (first, middle, last) <b>ABC Outfit</b> Street address <b>123 Main Street</b> City, state, and ZIP code <b>Anytown, USA XXXXX</b> Account number (optional)		9 Payer made direct sales of \$5,000 or more of products to a buyer (recipient) for resale <input type="checkbox"/>	10 The amount in Box 7 is crop insurance proceeds <input type="checkbox"/>	

Form 1099-MISC Department of the Treasury - Internal Revenue Service



SF 270. "Report on Financial Position" (Example)STANDARD FORM 220  
NOVEMBER 1987  
1 TFM 2-4100REPORT ON FINANCIAL POSITION  
AS OF SEPTEMBER 30, 1987  
(IN DOLLARS)

## IDENTIFICATION

DEPARTMENT/AGENCY: DEPARTMENT OF ENERGY  
BUREAU/ORGANIZATIONAL UNIT: CONSOLIDATE  
OMB IDENTIFICATION CODE: 89X0001FUND TYPE 6  
TOTAL  
CURRENT PERIOD

## ASSETS

## AMOUNT

1. FUND BALANCE WITH TREASURY AND CASH  
(SF 220-1)

A. FUND BALANCE(S)	8,196,050,579
B. CASH	951,701
C. FOREIGN CURRENCY, NET	0
D. SUBTOTAL	

8,197,002,280

## 2. ACCOUNTS RECEIVABLE

A. FEDERAL AGENCIES	
1. CURRENT	571,674,276
2. NONCURRENT	2,172,382
B. PUBLIC	
1. CURRENT	775,635,806
2. NONCURRENT	1,483,063,673
C. LESS: ALLOWANCES	(276,621,000)
D. SUBTOTAL	

2,555,925,139

## 3. ADVANCES AND PREPAYMENTS

A. FEDERAL AGENCIES	2,141,035
B. PUBLIC	164,338,858
C. SUBTOTAL	

166,479,893

## 4. INVENTORIES (SF 220-1)

A. OPERATING CONSUMABLES	634,023,029
B. PRODUCT OR SERVICE COMPONENTS	3,339,805
C. STOCKPILED MATERIALS	26,907,766,156
D. 1. OTHER - ALLOWANCE FOR LOSS OF STORES INVENTORY	(45,221,372)
2.	0
3.	0
4.	0

## E. SUBTOTAL

29,699,761,618

## 5. INVESTMENTS, NET (SF 220-1)

A. FEDERAL SECURITIES	2,729,976,497
B. NON-FEDERAL SECURITIES	0
C. OTHER	0
D. SUBTOTAL	

2,729,976,497

STANDARD FORM 220  
NOVEMBER 1987  
1 TFM 2-4100

REPORT ON FINANCIAL POSITION  
AS OF SEPTEMBER 30, 1987  
(IN DOLLARS)

IDENTIFICATION:  
DEPARTMENT/AGENCY: DEPARTMENT OF ENERGY  
BUREAU/ORGANIZATIONAL UNIT: CONSOLIDATED  
OMB IDENTIFICATION CODE: 89X0001

FUND TYPE 6  
TOTAL  
CURRENT PERIOD "

	AMOUNT	
6. LOANS RECEIVABLE (SF 220-8, SF 220-9)		
A. FEDERAL AGENCIES		
1. CURRENT	0	
2. NONCURRENT	0	
B. PUBLIC		
1. CURRENT	1,059,028	
2. NONCURRENT	1,267,031	
C. LESS: ALLOWANCES	(806,546)	
O. SUBTOTAL		1,519,513
7. PROPERTY, PLANT AND EQUIPMENT, NET (SF 220-1)		
A. STRUCTURES, FACILITIES AND LEASEHOLD IMPROVEMENTS	8,218,979,284	
B. MILITARY EQUIPMENT	0	
C. ADP SOFTWARE	913,650	
O. EQUIPMENT	3,885,745,906	
E. ASSETS UNDER CAPITAL LEASE		
F. 1. OTHER MINERALS	6,145,93;	
2. TIMBER	3,495,276	
3. POWER MARKETING PENDING DISPOSITION	1,013,363	
4.		
G. CONSTRUCTION-IN-PROGRESS	6,502,313,00;	
H. LAND	327,562,273	
I. ALLOWANCES	0	
J. SUBTOTAL		18,946,168,686
8. A. OTHER ASSETS-COLLATERAL AND OTHER DEPOSITS	1,819,009	
B. ASSETS FROM FORECLOSURE	1,644,735,782	
C. INTEREST ON INVESTMENTS	68,120,651	
D. POWER MARKETING OTHER ASSETS	51,111,348	
E. SUBTOTAL		1,765,786,790
9. TOTAL ASSETS		64,062,766,416
LIABILITIES		
10. ACCOUNTS PAYABLE		
A. FEDERAL AGENCIES	52,744,600	
B. PUBLIC	1,939,800,716	
C. SUBTOTAL		1,992,545,316



6-8-92

DOE 2200.88  
Attachment III-5STANDARD FORM 220  
NOVEMBER 1987  
1 TFM 2-4100REPORT ON FINANCIAL POSITION  
AS OF SEPTEMBER 30, 1987  
(IN DOLLARS)

## IDENTIFICATION:

DEPARTMENT/AGENCY: DEPARTMENT OF ENERGY  
BUREAU/ORGANIZATIONAL UNIT: CONSOLIDATED  
OMB IDENTIFICATION CODE: 89X0001

	AMOUNT	FUND TYPE 6 TOTAL CURRENT PERIOD
11. INTEREST PAYABLE		
A. FEDERAL AGENCIES	0	
B. PUBLIC	0	
C. SUBTOTAL		0
12. ACCRUED PAYROLL AND BENEFITS		26,321,212
13. ACCRUED UNFUNDED ANNUAL LEAVE		10,491,156
14. UNEARNED REVENUE (ADVANCES)		
A. FEDERAL AGENCIES	84,720	
B. PUBLIC	214,405,363	
C. SUBTOTAL		214,490,083
15. DEPOSIT FUNDS		3,902,254
16. DEBT ISSUED UNDER BORROWING AUTHORITY (SF 220-1)		
A. GROSS FEDERAL DEBT	0	
B. INTRAGOVERNMENTAL DEBT		
C. OTHER DEBT	3,738,561	
D. SUBTOTAL		3,738,561
17. ACTUARIAL LIABILITIES (SF 220-1)		
A. PENSION PLANS	0	
B. INSURANCE AND ANNUITY PROGRAMS	0	
C. SUBTOTAL		0
18. OTHER LIABILITIES		
A.	322,832,389	
B.	0	
C.	0	
D.	0	
E. SUBTOTAL		322,832,389
19. TOTAL LIABILITIES		6,535,320,971
EQUITY		
APPROPRIATE FUND EQUITY		
20. UNEXPENDED FINANCED BUDGET AUTHORITY		
A. UNEXPENDED APPROPRIATIONS	8,657,432,282	
B. LESS: UNFILLED CUSTOMER ORDERS (FEDERAL)	2,156,689,828	
C. SUBTOTAL		6,500,742,454

6-8-92

STANDARD FORM 220  
NOVEMBER 1987  
1 TFM 2-4100

REPORT ON FINANCIAL POSITION  
AS OF SEPTEMBER 30, 1987  
(IN DOLLARS)

IDENTIFICATION:

DEPARTMENT/AGENCY: DEPARTMENT OF ENERGY  
BUREAU/ORGANIZATIONAL UNIT: CONSOLIDATED  
OMB IDENTIFICATION CODE: 89X0001

FUND TYPE 6  
TOTAL  
CURRENT PERIOD

AMOUNT

21. INVESTED CAPITAL

51,026,518,924

REVOLVING FUND EQUITY

22. REVOLVING FUND BALANCE(S)  
A. APPROPRIATED CAPITAL  
B. CUMULATIVE RESULTS  
C. DONATIONS  
D. SUBTOTAL

0  
0  
0

0

TRUST FUND EQUITY

23. TRUST FUND BALANCE(S)

184,067

24. TOTAL EQUITY

57,527,445,445

25. TOTAL LIABILITIES AND EQUITY

64,062,766,416

AGENCY CONTACTS

1. PREPARER'S NAME JOHN MULHOLLAND 2. TELEPHONE NO. 353-5263

3. ADDRESS DEPARTMENT OF ENERGY  
19901 GERMANTOWN ROAD  
GERMANTOWN, MD 20874

4. SUPERVISOR'S NAME JEAN MORGAN

5. TELEPHONE NO. 353-4524

TFS FORM 220  
DEPARTMENT-AGENCY:  
OMB IDENTIFICATION CODE:

REPORT ON FINANCIAL POSITION  
U.S. DEPARTMENT OF ENERGY

AS OF SEPTEMBER 30, 1987

ATOMIC ENERGY DEFENSE-ALL OTHER FUND ID 89X0220

TYPE: □

=====ASSETS=====

1. FUND BALANCE WITH TREASURY AND CASH (SCHEDULE 220.1)		
A. FUND BALANCE(S).....	3,748,970,609	
B. CASH.....	86,550	
C. FOREIGN CURRENCY, NET.....		
D. SUBTOTAL.....		3,749,057,159
2. ACCOUNTS RECEIVABLE (SCHEDULE 220.9)		
A. FEDERAL AGENCIES		
1. CURRENT.....		
2. NONCURRENT.....		
B. PUBLIC		
1. CURRENT.....		
2. NONCURRENT.....		
C. LESS: ALLOWANCES.....		
D. SUBTOTAL.....		
3. ADVANCES AND PREPAYMENTS		
A. FEDERAL AGENCIES.....	1,174,660	
B. PUBLIC.....	34,517,344	
C. SUBTOTAL.....		35,692,004
4. INVENTORIES (SCHEDULE 220.1)		
A. OPERATING CONSUMABLES.....	334,264,218	
B. PRODUCT OR SERVICE COMPONENTS.....		
C. STOCKPILED MATERIALS.....		
D. OTHER-ALLOWANCE FOR LOSS OF STORE.....		
E. SUBTOTAL.....	-20,665,854	313,598,364
5. INVESTMENTS, NET (SCHEDULE 220.1)		
A. FEDERAL SECURITIES.....		
B. NON-FEDERAL SECURITIES.....		
C. OTHER.....		
D. SUBTOTAL.....		
6. LOANS RECEIVABLE (SCHEDULES 220.8, 220.1)		
A. FEDERAL AGENCIES		
1. CURRENT.....		
2. NONCURRENT.....		
B. PUBLIC		
1. CURRENT.....		
2. NONCURRENT.....		
C. LESS: ALLOWANCES.....		
D. SUBTOTAL.....		
7. PROPERTY, PLANT AND EQUIPMENT, NET (SCHEDULE 220.1)		
A. STRUCTURES, FACILITIES AND LEASEHOLD IMPROVEMENTS.....		
B. MILITARY EQUIPMENT.....		
C. ADP SOFTWARE.....		
D. EQUIPMENT.....		
E. ASSETS UNDER CAPITAL LEASE.....		
F. OTHER: MINERALS.....		
TIMBER.....		
G. CONSTRUCTION-IN-PROGRESS.....		
H. LAND.....		
I. ALLOWANCES.....		
SUBTOTAL.....		
8. OTHER ASSETS-COLLATERAL AND OTHER DEPOSITS.....	782,644	
ASSETS FROM FORECLOSURE.....		

TFS-Form 220, "Report on Financial Position" (Example)

TF3 FORM 220  
DEPARTMENT-AGENCY:  
OMB IDENTIFICATION CODE

REPORT ON FINANCIAL POSITION  
U.S. DEPARTMENT OF ENERGY

AS OF SEPTEMBER 30, 1987

ATOMIC ENERGY DEFENSE-ALL OTHER FUND ID 89X0220

FUND TYPE: 5

INTEREST ON INVESTMENTS.....		
SUBTOTAL.....		782,644
9. TOTAL ASSETS.....		4,299,130,171
=====LIABILITIES=====		
10. ACCOUNTS PAYABLE		
A. FEDERAL AGENCIES.....	35,720,918	
B. PUBLIC.....	1,043,030,125	
C. SUBTOTAL.....		1,078,751,043
11. INTEREST PAYABLE		
A. FEDERAL AGENCIES.....		
B. PUBLIC.....		
C. SUBTOTAL.....		6,784,196
12. ACCRUED PAYROLL AND BENEFITS.....		
13. ACCRUED UNFUNDED ANNUAL LEAVE.....		
14. UNEARNED REVENUE (ADVANCES)		
A. FEDERAL AGENCIES.....		
B. PUBLIC.....	8,836,595	
C. SUBTOTAL.....		8,836,595
15. DEPOSIT FUNDS.....		
16. DEBT ISSUED UNDER BORROWING AUTHORITY (SCHEDULE 220.1)		
A. GROSS FEDERAL DEBT.....		
B. INTRAGOVERNMENTAL DEBT.....		
C. OTHER DEBT.....		
D. SUBTOTAL.....		
17. ACTUARIAL LIABILITIES (SCHEDULE 220.1)		
A. PENSION PLANS.....		
B. INSURANCE AND ANNUITY PROGRAMS.....		
C. SUBTOTAL.....		
18. OTHER LIABILITIES.....		194,310,610 <sup>1</sup>
19. TOTAL LIABILITIES.....		1,283,682,444
=====EQUITY=====		
20. UNEXPENDED FINANCED BUDGET AUTHORITY		
A. UNEXPENDED APPROPRIATIONS.....	4,438,947,443	
B. LESS: UNFILLED CUSTOMER ORDERS (FEDERAL.....	1,991,650,480	
C. SUBTOTAL.....		2,447,296,963
21. INVESTED CAPITAL.....		563,150,764
22. REVOLVING FUND BALANCE(S)		
A. APPROPRIATED CAPITAL.....		
B. CUMULATIVE RESULTS.....		
C. DONATIONS.....		
D. SUBTOTAL.....		
23. TRUST FUND BALANCE(S).....		
24. TOTAL EQUITY.....		3,010,447,727
25. TOTAL LIABILITIES AND EQUITY.....		4,299,130,171

AGENCY CONTACTS:

PREPARER'S NAME: JOHN MULHOLLAND TELEPHONE NO: 353-5263  
ADDRESS: DEPARTMENT OF ENERGY 19901 GERMANTOWN ROAD  
GERMANTOWN, MD

SUPERVISOR'S NAME: JEAN MORGAN TELEPHONE NO: 353-4524  
COLUMN 10 (ACCOUNTS PAYABLE) OF TF32108 IS NET OF ADVANCES AND  
RECEIVABLES WITH INTEGRATED CONTRACTOR AND CONTAINS UNEARNED REVENUE.

<sup>1</sup>Contains 946,619 of Probable Contingent Liabilities.

TFS FORM 221

REPORT ON OPERATIONS  
PERIOD ENDED SEPTEMBER 30, 1987

## IDENTIFICATION:

DEPARTMENT/AGENCY: U.S. DEPARTMENT OF ENERGY

BUREAU/ORGANIZATIONAL UNIT:

OMB IDENTIFICATION CODE:

BASIS USED:

ATOMIC ENERGY DEFENSE-ALL OTHER FUND ID 89X0220 FUND TYPE: 5

## FINANCING SOURCES

=====

1. ACCRUED EXPENDITURES .....

2. REVENUE .....

A. FEDERAL SOURCES .....

B. PUBLIC SOURCES .....

C. SUBTOTAL .....

3. GOVERNMENTAL RECEIPTS .....

4. A. OTHER .....

B. ....

C. ....

D. ....

E. SUBTOTAL .....

5. LESS: RECEIPTS RETURNED TO TREASURY .....

6. TOTAL FINANCING SOURCE .....

OPERATING EXPENSES

=====

7. COST OF GOODS SOLD .....

8. OPERATING/PROGRAM EXPENSES, FUNDED .....

9. INTEREST EXPENSE, FUNDED .....

A. FEDERAL FINANCING BANK/TREASURY BORROWINGS .....

B. FEDERAL SECURITIES .....

C. 1. OTHER .....

2. ....

3. ....

4. ....

D. SUBTOTAL .....

10. A. OTHER FUNDED EXPENSES .....

B. ....

C. ....

D. ....

E. UB .....

11. UNFUNDED EXPENSES .....

12. TOTAL OPERATING EXPENSES .....

NET RESULTS

=====

13. NET RESULTS BEFORE ADJUSTMENTS .....

14. LESS: CAPITAL EXPENDITURES .....

15. LESS: EXTRAORDINARY ITEMS .....

16. NET RESULTS .....

## AGENCY CONTACTS:

=====

PREPARER'S NAME AND TELEPHONE NO. JOHN MULHOLLAND 353-5263

ADDRESS: DEPARTMENT OF ENERGY

19901 GERMANTOWN ROAD

GERMANTOWN, MD

SUPERVISOR'S NAME &amp; TELEPHONE NO. JEAN MORGAN 353-4524

TOTAL

7,469,991,670

1,764,399,159  
8,308,283

1,772,707,442

9,242,699,112

8,308,283  
5,609,870,851

5,617,378,334

3,625,320,778  
294,157,504

3,331,163,274

SF-221, SF-222, and SF-773. "Report on Operations,"  
"Report on Cash Flow," and "Report on Reconciliation" (Example)

**TFS FORM 222** **REPORT ON CASH FLOW**  
**PERIOD ENDED SEPTEMBER 30, 1987**

**IDENTIFICATION:**  
**DEPARTMENT/AGENCY: U.S. DEPARTMENT OF ENERGY**  
**BUREAU/ORGANIZATIONAL UNIT:**  
**OMB IDENTIFICATION CODE:**

**ATOMIC ENERGY DEFENSE-ALL OTHER FUND ID 89X0220 FUND TYPE: 5**

<b>1. FUND BALANCE WITH TREASURY &amp; CASH, BEGINNING OF PERIOD..</b>		<b>TOTAL</b>
<b>2. SOURCES OF FUNDS:</b>		<b>3,723,938,862</b>
A. INCREASE IN DEBT.....		
B. APPROPRIATIONS.....	<b>7,477,758,888</b>	
C. REVENUE.....	<b>1,772,787,442</b>	
D. SALE OF ASSETS.....	<b>6,559,424</b>	
E. INCREASE IN PAYABLES.....	<b>23,543,831</b>	
F. DECREASE IN RECEIVABLES AND ADVANCES.....	<b>-18,145,884</b>	
G. 1. OTHER (OTHER APPROPRIATION SPLIT ADJUSTMENT.....		
2. ....		
3. ....		
4. ....		
H. TOTAL.....		<b>9,270,415,693</b>
<b>3. APPLICATION OF FUNDS</b>		
A. OPERATING EXPENSES .....	<b>5,617,378,334</b>	
B. LESS: EXPENSES NOT REQUIRING OUTLAYS.....		
C. INCREASE IN INVESTMENTS.....		
D. INCREASE IN INVENTORY.....	<b>291,173,960</b>	
E. PURCHASE OF PROPERTY AND EQUIPMENT.....		
F. 1. ADJUSTMENT E.G.NOM FUND ACTIV PLANT/EQUIP ACCT REC.....	<b>3,336,744,302</b>	
2. ....		
3. ....		
4. ....		
G. TOTAL.....		<b>9,243,296,596</b>
<b>FUND BALANCE WITH TREASURY &amp; CASH, END OF PERIOD.....</b>		<b>3,749,057,159</b>

**AGENCY CONTACTS:**

\*\*\*\*\*  
**PREPARER'S NAME AND TELEPHONE NO. JOHN MULHOLLAND 353-5263**  
**ADDRESS:**

**DEPARTMENT OF ENERGY**  
**19981 GERMANTOWN ROAD**  
**GERMANTOWN, MD**

**SUPERVISOR'S NAME & TELEPHONE NO. JEAN MORGAN 353-4524**

TF3 FORM 223 REPORT ON RECONCILIATION  
 PERIOD ENDED SEPTEMBER 30, 1987  
 IDENTIFICATION:  
 DEPARTMENT/AGENCY: U.S. DEPARTMENT OF ENERGY  
 BUREAU/ORGANIZATIONAL UNIT:  
 OMB IDENTIFICATION CODE:

	TOTAL
ATOMIC ENERGY DEFENSE-AL OTHER FUND 89X0228 FUND TYPE:	
1. TOTAL OPERATING EXPENSES...	5,617,378,334
2. ADJUSTMENTS:	
ADD:	
A. CAPITAL EXPENDITURES .....	294,157,504
DEDUCT:	
B. INCREASE (DECREASE) IN ACCOUNTS PAYABLE.....	23,543,831
C. INCREASE (DECREASE) IN INVENTORIES .....	
D. CRUED EXPENSES NOT REQUIRING OUTLAYS.....	
3. TOTAL RO DISBURSEMENTS .....	5,887,992,007
4. LESS: OF ET NO COLLECTIONS CREDITED.....	-1,563,281,888
5. NET DISBURSEMENTS .....	7,451,273,895

AGENCY CONTACTS:  
 =====  
 PREPARER'S NAME AND TELEPHONE NO. JOHN MULHOLLAND 353-5263  
 ADDRESS: DEPARTMENT OF ENERGY  
 19901 GERMANTOWN ROAD  
 GERMANTOWN, MD  
 SUPERVISOR'S NAME & TELEPHONE NO. JEAN MORGAN 353-4524  
 1/ALSO CONTAINS CHANGES TO ACCOUNTS RECEIVABLE BECAUSE NET  
 OUTLAYS ARE COLLECTIONS AND DISBURSEMENTS.





PAGE 17 OF 38  
PERIOD ENDED: DEC 31, 1987

REPORT ON OBLIGATIONS  
(IN THOUSANDS OF DOLLARS)

AGENCY: U. DEPARTMENT OF ENERGY

89X0228 DEPARTMENTAL ADMIN

DESCRIPTION	OBJECT CLASS SYMBOL	TOTAL TRANSACTIONS	WITHIN FEDERAL GOV'T ONLY
<b>SECTION I:</b>			
<b>GROSS OBLIGATIONS BY OBJECT CLASS</b>			
PERSONNEL COMPENSATION.....	11	34,006	
PERSONNEL BENEFITS.....	12	6,396	6,396
BENEFITS FOR FORMER PERSONNEL.....	13	12	
TRAVEL AND TRANSPORTATION OF PERSONS.....	21	1,614	
TRANSPORTATION OF THINGS.....	22	266	
RENT, COMMUNICATIONS, AND UTILITIES.....	23	12,700	
PRINTING AND REPRODUCTION.....	24	144	
OTHER SERVICES.....	25	26,097	54
SUPPLIES AND MATERIALS.....	26	1,013	
EQUIPMENT.....	31	105	
LANDS AND STRUCTURES.....	32		
INVESTMENTS AND LOANS.....	33		
GRANTS, SUBSIDIES, AND CONTRIBUTIONS.....	41	30-	
INSURANCE CLAIMS AND INDEMNITIES.....	42	4	
INTEREST AND DIVIDENDS.....	43	1	
REFUNDS.....	44		
UNVOUCHERED.....	51		
UNDISTRIBUTED U.S. OBLIGATIONS.....	52		
<b>TOTAL SECTION I.....</b>		<b>82,327</b>	<b>6,450</b>
<b>SECTION II:</b>			
ADVANCES, REIMB, OTHER OME ETC. (UNEXPIRED ACCTS ONLY)		471	
<b>SECTION III:</b>			
NET OBLIGATIONS INCURRED.....		81,856	
<b>SECTION IV:</b>			
EXPIRED ACCTS (NET ADJUTS DURING REPORTING PERIOD).....			
<b>SECTION V:</b>			
NET UNPAID OBLIGATIONS.....		111,067	

CONTACT NAME: Sarah Diagne  
TELEPHONE NUMBER: 353-5248

DATE

SF-225, "Report on Obligations" (Example)

DOE 2200.88  
Attachment III-r



6-8-92

DOE 2200.8B  
- Attachment III-8TFS-7304. "Status of Contract Authority" (Example)

STATUS OF CONTRACT AUTHORITY				PERIOD COVERED (Month, Day, Year)		DEPARTMENT OR AGENCY		PAGE 1 of 1
ACCOUNT SYMBOL		AMOUNT OF UNFUNDED CONTRACT AUTHORITY BEGINNING OF PERIOD	REFERENCE	NEW CONTRACT AUTHORITY	APPROPRIATIONS TO LIQUIDATE	WRITEOFFS, RESTORATIONS, AND/OR ADJUSTMENTS	BALANCE OF UNFUNDED CONTRACT AUTHORITY END OF PERIOD	
(1)			Public Law No. / Date of Approval	(4)	(5)	(6)		
9X5180	300,000	t-xx	x/xx	16,000	100 0	0	18,000,000	
TOTALS →		2,000,000		16,000	100 0	0	18,000,000	
REMARKS								
AUTHORIZED SIGNATURE: <i>John Doe</i> DATE: 10/23/95 BY: Financial Manager								

TFS FORM 7304 FORMERLY FORM TFS 7304  
 8-79 1-77, WHICH IS OBSOLETE  
 TFM 2-8100

DEPARTMENT OF THE TREASURY - FISCAL SERVICE  
 TREASURY MANAGEMENT SERVICE



SF-133. "Report on Budget Execution" (Example)REPORT ON BUDGET EXECUTION  
AGENCY-DEPARTMENT OF ENERGYSHEET 8 OF 42  
PERIOD ENDED FEBRUARY 88

89X0213 FOSSIL ENGY R&amp;D

BUDGETARY RESOURCES

1. BUDGET AUTHORITY:		
A. APPROPRIATIONS REALIZED -----		326,975,000.00
B. APPROPRIATIONS ANTICIPATED (INDEFINITE)-----		
C. OTHER NEW AUTHORITY (		
D. NET TRANSFERS ( + OR -)-----!		
2. UNOBLIGATED BALANCES:		
A. BROUGHT FORWARD OCTOBER 1-----		47,185,055.07
B. NET TRANSFERS ( + OR -)-----		
3. REIMBURSEMENTS AND OTHER INCOME:		
A. EARNED-----(\$		
B. CHANGE IN UNFILLED CUSTOMERS' ORDERS (+ OR - )		
C. ANTICIPATED FOR REST OF YEAR -----		
4. RECOVERIES OF PRIOR YEAR OBLIGATIONS:		
A. ACTUAL-----(\$	41,471.53 )	552,400.69
B. ANTICIPATE FOR REST OF YEAR -----		
5. PORTION NOT AVAILABLE PURSUANT TO P.L. ( - )		
6. Restorations (+) AND WRITEOFFS (-)(\$		
7. TOTAL BUDGETARY RESOURCES-----	s	374,712,455.76
STATUS OF BUDGETARY RESOURCES		
8. OBLIGATIONS INCURRED-----(\$40,544,150.68 )		112,700,440.23
9. UNOBLIGATED BALANCES AVAILABLE:		
A. APPORTIONED, CATEGORY A-----		
B. APPORTIONED, CATEGORY B-----		262,012,015.53
C. OTHER BALANCES AVAILABLE -----		
10. UNOBLIGATED BALANCES NOT AVAILABLE -----		
A. APPORTIONED FOR SUBSEQUENT PERIODS*-----		
B. WITHHELD PENDING RESCISSION*-----		
C. DEFERRED*-----		
D. UNAPPORTIONED BALANCE OF REVOLVING FUND*-----		
E. OTHER BALANCES NOT AVAILABLE -----		
11. TOTAL BUDGETARY RESOURCES-----	s	374,712,455.76
RELATION OF OBLIGATIONS TO OUTLAYS & ACCRUED EXPNDTRS		
12. OBLIGATIONS INCURRED, NET (8 - - - -)-----		112,148,039.54
13. NET UNPAID OBLIGATIONS:		
A. OBLIGATED BALANCE, AS OF OCTOBER 1-----		223,364,455.42
B. OBLIGATED BALANCE TRANSFERRED, NET (+ OR -)---		
C. OBLIGATED BALANCE, END OF PERIOD -----		203,797,700.07
14. OUTLAYS (12 + 13A + 13B - 13C)-(\$ 23,296,023.75 ) \$		131,714,794.89
15. CHANGE IN ACCOUNTS PAYABLE, NET:		
A. ACCOUNTS PAYABLE, NET, AS OF OCTOBER 1-----		49,442,225.06
B. ACCOUNTS PAYABLE TRANSFERRED, NET (+ OR -)---		
C. ACCOUNTS PAYABLE, NET, END OF PERIOD -----		35,017,895.15
16. ACCRUED EXPNDTRS (14-15A-15B+15C) (\$ 22,653,613.47 ) \$		117,290,464.98

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ARTHUR E. GUYER, DIRECTOR  
OFF OF DEPARTMENTAL ACCTNG & FINCL SYSTEMS DEVLPMT\_\_\_\_\_  
AUTHORIZED OFFICER\_\_\_\_\_  
DATE



Prompt Payment Act Report (Example)

## Field Office

## PROMPT PAYMENT REPORT

Quarter Ending December 31, 1989

	Quarter 1st	FY 1990 To Date
I. <u>Invoices Paid Subject to the Prompt Payment Act and OMB Circular A-125:</u>		
A. Dollar Amount	\$1,415,120	\$1,415,120
B. Number	1,402	1,402
II. <u>Invoices Paid Late:</u> *		
A. Dollar Value of Invoices	62,578	62,578
1. Number (Sum of C.2. and E.1.b.)	127	127
C. Late Payment Interest Penalties Paid:		
1. Dollar Amount	39	39
2. Number	8	8
3. Relative Frequency (II.C.2. - 1.1.)	0.6	0.6
D. Additional Penalties Paid for Failure to Pay Interest Penalties:		
1. Dollar Amount	0	0
2. Number	0	0
3. Relative Frequency (II.D.2. - 1.1.)	0.3	0.3

\* Prior to April 1, 1989, include penalties after the grace period.  
Beginning April 1, 1989, include penalties after the due date.

	Quarter 1st	FY 1989 To Date
E. <u>Interest and Other Late Payment Penalties Which Were Due but Not Paid:</u>		
1. Total:		
a. Interest Dollars (Sum of E.2.a. and E.3.a.)	\$ 12	\$ 12
b. Number (Sum of E.2.b. and E.3.b.)	119	119
F. Because amount less than \$1.00:		
a. Interest Dollars	\$ 12	\$ 12
b. Number	119	119
3. For other reason:		
a. Interest Dollars	0	0
b. Number	0	0
C. Specify reasons:		
III. <u>Invoices Paid 1-15 Days After The Due Date**</u>		
A. Dollar Amount	\$ 62,578	\$ 62,578
1. Number	127	127
C. Relative Frequency (III.B. - 1.1.)	9	9

Reporting requirement ● xprws for contracts awarded ● after April 1, 1989.

6-8-92

	<u>Quarter 1st</u>	<u>FY 1990 To Date</u>
<b>IV. Invoices Paid 8 Days or More Before Due Date, Except Where Cash Discounts Taken:</b>		
A. Subject to a Determination Under Section 4.1. of Circular A-125:		
1. Dollar Amount	\$ <u>0</u>	\$ <u>0</u>
2. Number	<u>0</u>	<u>0</u>
3. Relative Frequency (IV.A.2. - 1. C.)	<u>0</u>	<u>0</u>
1. Not Subject to a Determination Under Section 4.1. of Circular A-125:		
1. Dollar Amount	\$ <u>0</u>	\$ <u>0</u>
2. Number	<u>0</u>	<u>0</u>
a. Relative Frequency (IV.B.2. - 1.B.)	<u>0</u>	<u>0</u>
<b>V. Discounts:</b>		
A. Number available	<u>43</u>	<u>43</u>
B. Number taken	<u>5</u>	<u>5</u>
C. Number Not Taken Because Not Economically Justified	<u>0</u>	<u>0</u>
D. Reasons for failing to take discounts, in order of importance:		

VS. Frequency Distribution of Late Payment Interest Penalties:  
(For the current quarter provide the following data for the  
interest penalties paid as report in II.C.1 and II.C.2)

<u>Amount of Penalty</u>	<u>Quarter 1st (Number of Payments)</u>	<u>FY 1990 To Date</u>
\$1.00 - \$25.00	<u>8</u>	<u>8</u>
\$25.01 - \$500.00	<u>      </u>	<u>      </u>
\$500.01 - \$1,000.00	<u>      </u>	<u>      </u>
\$1,000.01 - \$2,500.00	<u>      </u>	<u>      </u>
\$2,500.01 - \$5,000.00	<u>      </u>	<u>      </u>
\$5,000.01+	<u>      </u>	<u>      </u>
<u>Amount of Penalty</u>	<u>(Dollars Paid)</u>	
\$1.00 - \$25.00	<u>39</u>	<u>39</u>
\$25.01 - \$500.00	<u>      </u>	<u>      </u>
\$500.01 - \$1,000.00	<u>      </u>	<u>      </u>
\$1,000.01 - \$2,500.00	<u>      </u>	<u>      </u>
\$2,500.01 - \$5,000.00	<u>      </u>	<u>      </u>
\$5,000.01+	<u>      </u>	<u>      </u>

Data reported in Section IX. through V. were        were not x collected through a  
quality control process meeting the requirements of subsection 3. of Circular  
A-125.



6-8-92

DOE 2200.8B  
Attachment III-11

## SF-1525, "Annual Summary of Retirement Fund Transactions" (Example)

OPM Form 1525  
Rev. December 1988  
U.S. Office of Personnel ManagementANNUAL SUMMARY  
RETIREMENT FUND TRANSACTIONS  
CIVIL SERVICE RETIREMENT SYSTEM

Agency Name <b>Department of Energy</b>	Agency Number (Consolidated) Payroll Office Number (Individual) <b>xx-xxxxxx</b>	Bureau or Reporting Unit and Location (City, State, and ZIP Code) <b>Reports &amp; Retirement Branch Germantown, MD 20874</b>
Submission Date (Month, Day, Year) <b>January 20, 1989</b>	Calendar Year Ended <b>December 31, 1988</b>	Individual Completing Report and Telephone Number (Including Area Code) <b>John Smith (x K) XXX-XXXX</b>

	TOTAL DEDUCTIONS TO EMPLOYEE'S CREDIT
1. Total of individual retirement account balances December 31, 1988 (Source—Closing balance of previous year's report) (Should agree with opening balance in General Ledger Reciprocal Control Account)	XXX,XXX,XXX
2. Adjustment of prior year reports (plus minus) (Source—Register of Adjustments—OPM Form 1526)	0
3. Adjusted total	XXX,XXX,XXX
4. Prior balances to credit of employees appointed during period (4A plus 4B) (Source—Copies of Register of Separations and Transfers received from other units—Standard Form 2807) (Include only the balances on Standard Forms 2806 actually received)	
A. Intra-agency transfers in \$ X,XXX	
B. Other \$	
5. Total (3 plus 4)	XXX,XXX,XXX
6. Current year payroll deductions—7%, 7½%, and 8%: CPOF Codes 1, 6, R, and T (Source—Control Account—Retirement Deductions—Current Calendar Year) (Reconciliation: See FPM Supplement 831-1, 525-2)	X,XXX,XXX
7. Current year payroll deductions—1.3% post-1983 employees: CPOF Codes C and E (Source—Control Account—Retirement Deductions—Current Calendar Year) (Reconciliation: See FPM Supplement 831-1, 525-2)	0
8. Current Year Civilian Service Credit Deposits and Redeposits (Source—Control Account—Current Year Civilian Service Credit Deposits and Redeposits) (Reconciliation: See FPM Supplement 831-1, 525-2)	0
9. Current Year Military Service Credit Deposits (Source—Control Account—Current Year Military Service Credit Deposits) (Reconciliation: See FPM Supplement 831-1, 525-2)	XXX,XXX,XXX
10. Total (5 plus 6 plus 7 plus 8 plus 9)	X,XXX
11. Balances to credit of separated employees (11A plus 11B plus 11C) (Source—Register of Separations and Transfers—Standard Form 2807)	
A. Intra-agency transfers out \$ X,XXX	
B. Separations to OPM \$	
C. Other \$	
12. Total of individual retirement account balances at close of year, December 31, 1988 (10 minus 11) (Should agree with closing balance in General Ledger Reciprocal Control Account)	XXX,XXX,XXX
13. Number of employees' accounts included in line 12. XXX,XXX	

CERTIFICATION I certify that the above summary is a true reflect of all retirement transactions of this unit agency.  
I also certify that the total of individual retirement accounts has been determined and agrees with item 12 above.

Signature of Authorizing Official <b>Jane Doe</b>	Title <b>Chief, Reports &amp; Retirement</b>	Date <b>1/20/89</b>
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Page 1 of 1

# WORK YEARS AND PERSONNEL COST REPORT BASIC AND PREMIUM WORK YEARS AND PAY FISCAL YEAR 1987

Interagency Control No. OPM-AM

Agency Name		Agency Code	
U. S. Department of Energy		1800	
System Name		Item Code	
General Schedule (GS, GW, GM)		610	
CODE (CC 10-12)	ITEM	WORK YEARS (CC 13-20)	PERSONNEL COMPENSATION (Thousands) (CC 21-28)
100	Total—Basic Work Years and Payroll	12,071	432,537
101	Permanent Appointments	1,440	419,346
	Temporary Appointments		
	Intermittent Appointments		
200	Total—Selected premium work years and	473	13,879
201		463	7,826
202	Holiday Pay		126
203	Sunday	XX	47
204	Nightwork Differential	XX	250
205	Hazardous Duty Pay	XX	2
206	Post Differential	XX	12
207	Cash Awards	XX	2,010
208	Other*	XX	0

\*Identify separately any forms of premium pay included in code 208 that are equal to or less than thousand dollars or more.

OPM Form 1361-A (Rev. 1987)

Office of Personnel Management Form 1361-A  
"Work Years and Personnel Cost Report" (Example)



SF-13. "International Transactions of the Federal Government" (Example)

PAGE 1

02/09/88

## INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT

AGENCY: U. S. DEPARTMENT OF ENERGY  
 COUNTRY: CONSOLIDATED  
 QUARTER ENDING: DECEMBER 1988  
 REPORTING UNIT: NON-DEFENSE

LINE NUMBER	FORM A-65	AMOUNT
A1	EXPENSES AND OTHER DEBITS	10,897,813.90
A1.1	MERCHANDISE IMPORTS (LINE D1) .....	6,243,836.63
A1.2	SERVICE IMPORTS .....	3,854,777.27
A1.21	PAYMENTS FOREIGN ENTITIES .....	,550,713.02
A1.22	PAYMENTS TO US CONTRACTORS FOR WORK ABROAD .....	
A1.22M	EST EXPENDITURES BY US CONTRACTORS IN THE (MEMO) .....	
A1.23	REIMB OR NET ADVANCES TO PERSONNEL TRAVELING ABROAD .....	2,112,336.68
A1.24	NET PAYMENTS TO US GOV PERS AND DEPENDENTS STAT ABROAD ...	191,727.57
A1.25	CASH COLLECTIONS FROM (-) OR PAYMENTS TO PERSONNEL .....	
A1.25M	EST NET EFF OF PRIV FLOW OF FUNDS TO OR FROM US (MEMO) ...	
A1.26	EXPENDITURES ASHORE BY PERSONNEL OF AFLOAT ACTIVITIES ....	
A1.27	INTEREST PAID .....	
A1.28	PURCHASE OF LAND AND LEASEHOLDS .....	
A1.	MEMBERSHIP PAYMENTS TO INTERNATIONAL ORGANIZATIONS .....	
A1.4	PENSIONS AND OTHER TRANSFERS .....	
A1.5	GOVERNMENT GRANTS AND CREDITS LINE #1' .....	
A1.51	GRANTS .....	
A1.52	LOANS AND OTHER CREDITS .....	
A1.6	INVESTMENTS INTERNATIONAL INSTITUTIONS .....	
A1.7	OTHER INVESTMENTS .....	
A1.8	REPAYMENT OF BORROWING (LINE #2.13) .....	
A1.9	OTHER PAYMENTS .....	

02/09/88

INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT

PAGE 2

AGENCY: U. S. DEPARTMENT OF ENERGY  
COUNTRY: CONSOLIDATED  
QUARTER ENDING: DECEMBER 1988  
REPORTING UNIT: NON-DEFENSE

LINE NUMBER	FORM A-65	AMOUNT
A2	RECEIPTS AND OTHER CREDITS	110,668,176.77
A2.1	MER EXPORTS AND TRANS ON GOV-OWN STOCKS ABROAD (D2) ...	6,919,583. 1
A2.2	TRANSFERS OF SERVICES .....	122,074,701. 5
A2.2.1	TRANSFERS TO FOREIGNERS .....	122,074,701. 95
A2.2.1.1	TRANSPORTATION SERVICES .....	
A2.2.2	OTHER SERVICES .....	122,074,701. 95
A2.2.2	PRIVATE EXPORTS UNDER GOV CONTRACTS AND AGREEMENTS .....	
A2.3	TRANSFERS OF OTHER PROPERTIES AND RIGHTS .....	
A2.4	PRINCIPAL REPAY ON LOANS AND OTHER FORMAL CREDITS .....	
A2.4.1	PREPAYMENTS AHEAD SCHEDULED DATES .....	
A2.4.2	OTHER REPAYMENTS BY BORROWER .....	
A2.4.3	SALES OF LOANS TO THIRD PARTIES .....	
A2.4.3.1	SALES ABROAD .....	
A2.4.3.2	SALES IN THE UNITED STATES .....	
A2.5	INCOME ON GOVERNMENT INVESTMENTS ABROAD .....	
A2.6	CLAIMS, REPARATIONS, AND OTHER TRANSFERS .....	
A2.7	REVERSE GRANTS .....	
A2.8	BORROWING BY THE UNITED STATES (LINE F2.12) .....	
A2.9	OTHER RECEIPTS ...	,673,971.61

02/09/88

INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT

PAGE 3

AGENCY: U. S. DEPARTMENT OF ENERGY  
COUNTRY: CONSOLIDATED  
QUARTER ENDING: DECEMBER 1988  
REPORTING UNIT: NON-DEFENSE

LINE NUMBER	FORM A-65	AMOUNT
A3	FINANCING (LINE A2 MINUS LINE A1)	120,570,362.87
A3.1	DOLLAR DISBURSEMENTS (-)	-10,897,813.94
A3.2	DOLLAR RECE PTS	90,631,653.44
A3.3	FOREIGN CURRENCY DISBURSEMENTS (-) (LINE F1.27)	
A3.4	FOREIGN CURRENCY RECE PTS LINE F1.22	
A3.5	INCREASE OR DECREASE (-) IN A/R (F1.32 MINUS F1.33)	-71,539,668.71
A3.6	INCREASE OR DECREASE A/P OTHER LIABILITIES	11,576,192.00

SUBMITTED BY:

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UR GU  
DEPARTMENTAL ACCOUNTING AND ANALYSIS DIVISION





6-8-92

DOE 2200.8B  
Attachment III-14

Report on Payments to State and Local Governments, Institutions, and Agencies  
(Example)

Mr. John R. Coleman  
Chief, Governments Division  
Bureau of the Census  
Scuder Building, Room 408A  
Washington, DC 20233

Dear Mr. Coleman:

The following is in response to your October 22, 1986, request:

1. Contractual payments for research and development to:
  - a. State government educational institutions. . . . \$2,062,549,473
  - b. State government agencies . . . . . \$ 48,799,143
  - c. Local government agencies . . . . . \$ 6,691,514
2. Payments in lieu of taxes to:
  - a. State governments . . . . . \$ 380,429
  - b. Local governments . . . . . \$ 50,701
3. Payments serving school districts at:
  - a. Richland, Washington . . . . . \$ 0
  - b. Los Alamos, New Mexico . . . . . \$ 5,241,131
4. Assistance payments to :
  - a. State government schools . . . . . \$ 44,437,593
  - b. Local government schools . . . . . \$ 78,632,430

If you have any questions regarding this data, please contact Sarah Diagne, of my staff, on 353-5248.

Sincerely,

Arthur E. Guyer, Director  
Office of Departmental Accounting  
and Financial Systems Development



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6-8-92

DOE 2200.8B  
Attachment III-15

Report of Waiver Actions (Example)

Mr. Chris Farley  
Branch Chief, Claims Group  
General Government Division  
U.S. General Accounting Office  
Washington, DC 20548

Dear Mr. Farley:

The following "Annual Report of Waiver of Claims for Erroneous Payments of Pay and Allowances" is submitted for FY 1987 in accordance with Section 92.7(b) of Title 4, Code of Federal Regulations:

1. a.	Number of waiver requests granted in full.	30
b.	Total amount waived.	\$29,407
2. a.	Number of waiver requests denied in entirety.	3
b.	The amount thereof.	\$ 1,687
3. a.	Number of claims which have been waived in part.	1
b.	The aggregate amount waived in this category.	\$ 637
c.	The aggregate amount denied in this category.	\$ 4,148
4.	Number of requests transmitted to the U.S. General Accounting Office (GAO) for waiver consideration.	8
5.	Amount refunded as a result of the U.S. Department of Energy waiver action.	\$ 0
6.	Amount refunded as a result of GAO waiver action.	\$ 3,760

You may contact Sarah Diagne on 353-5248 if you have any questions concerning this matter.

Sincerely,

Jean M. Morgan, Director  
Departmental Accounting and  
Analysis Division



6-8-92

DOE 2200.88  
Attachment 111-16Report of Federal Employment and Wages (Example)STATE OF WASHINGTON  
EMPLOYMENT SECURITY DEPARTMENT  
OLYMPIA, WASHINGTON

202 unit

## Report of Federal Employment and Wages

US DEPT OF ENERGY  
● AYROLL OFFICE  
HA-33.312  
WASHINGTON DC 20545

1

FOR THE QUARTER ENDING  
MARCH 31 1988

9611 000 475002 00

L

-1

NAME, ADDRESS, AND IDENTIFICATION OF FEDERAL INSTALLATION COVERED BY THIS REPORT	Number of Employees in Pay Period Including the 1 <sup>st</sup> of Each Month of the Quarter (Item 1)			Total Salaries and Wages On all Payrolls In the Quarter (Item 2)
	1st Month	2nd Month	rd Month	
US DEPT OF ENERGY BREMERTON  9611 180 475002 01	xxx	xxx	xxx	xxx , xxx
US DEPT OF ENERGY RICHLAND  9611 030 475002 02	x , xxx	x , xxx	x , xxx	xxx , xxx , xxx

3) Comments: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

*Carl A. Little*  
Signature  
*L. R. Motter Cruz*



01/07/88

U. S. DEPARTMENT OF ENERGY  
CARD LIST OF ACADEMIC INSTITUTIONS  
(IN THOUSANDS)

PAGE 1

	R&D	FELLOWSHIPS & TRAINING	R&D PLANT	FAC & EQUIP FOR INSTRUCT	GEN SUPPORT FOR SCIENCE	OTHER SCIENCE	OTHER	TOTAL
1A8704000ER 0011312 CALIFORNIA INST TECH	695							695
1A870400000 0001099 PUERTO RICO UNIV OF	149							149
1A870400000 0001313 ATLANTA UNIV CIR	124							124
1A870400000 0001651 U OF PR-ENGRY & ENVIR	250							250
1A870400000 0001982 U OF DEL COL-MARINE S	34							34
1A870400000 0010025 ALABAMA ARM UNIV	386							386
1A870400000 0010371 SELMA UNIVERSITY	141							141
1A870400000 0010504 TUSKEGEE INST	200							200
1A870400000 0010512 UNIV ALABAMA	617							617
1A870400000 0010520 ALA U OF		13	12,300					12,917
1A870400000 0010819 ARIZONA STATE UNIV	1,277		5,000					13
1A870400000 0010835 U ARIZ	713							6,277
1A870400000 0011080 ARKANSAS UNIV OF	390							713
1A870400000 0011312 CALIFORNIA INST TECH	4,781		160					390
1A870400000 0011379 CALIF ST U	38							4,941
1A870400000 0011395 CALIF ST U-LONG BEACH	54							38
1A870400000 0011403 CALIF ST U LA	28	14						54
1A870400000 0011510 SAN DIEGO STATE UNIV	1,333							42
1A870400000 0011536 CAL ST U-MORTHBRIDGE	47							1,333
1A870400000 0011544 SAN FRANCISCO ST UNIV	102							47
1A870400000 0012644 PERALTA-LANET COLLEGE		51						102
1A870400000 0013052 STANFORD LELAND JR	16,195		2,792				25	51
1A870400000 0013128 CALIFORNIA - BERKELEY	3,428	14						19,012
1A870400000 0013136 CALIF U OF DAVIS	4,213		195					3,442
1A870400000 0013144 CALIFORNIA - IRVINE	3,128		150					4,408
1A870400000 0013151 CALIFORNIA UNIV OF	13,891		280					3,278
1A870400000 0013169 CALIF U RIVERSIDE	1,682		58					14,171
1A870400000 0013177 CALIF U SAN DIEGO	3,015							1,732
1A870400000 0013193 CALIF U OF SF	2,835		140					3,015
1A870400000 0013201 CALIFORNIA - SBARD	2,720		72					2,975
1A870400000 0013219 CALIF U SANTA CRUZ	1,349							2,792
1A870400000 0013284 SOUTHERN CAL UNIV OF	1,160							1,349
1A870400000 0013482 COLORADO SCHOOL MINES	732							1,160
1A870400000 0013508 COLORADO STATE UNIV	1,388							732
1A870400000 0013706 UNIV OF COLORADO	1,218							1,388
1A870400000 0013714 DENVER UNIVERSITY OF	293							1,218
1A870400000 0013797 CONNECTICUT COLLEGE	118							293
1A870400000 0014241 WESLEYAN UNIV	20							118
1A870400000 0014264 YALE UNIV	7,781		415					20
1A870400000 0014316 UNIV OF DELAWARE	420							8,196
1A870400000 0014340 AMERICAN UNIV	126							420
1A870400000 0014373 CATHOLIC UNIV OF AMER	219	14						126
1A870400000 0014449 GEORGE WASHINGTON UN	438							219
1A870400000 0014456 GEORGETOWN UNIV	77							438
1A870400000 0014480 HOWARD U	130							77
1A870400000 0014803 ST FL AGR & MECH U	182							130
1A870400000 0014894 FLORIDA STATE UNIV	12,500							182
1A870400000 0015354 UNIV OF FLORIDA	1,708							12,500
1A870400000 0015362 MIAMI UNIV OF	235							1,708
1A870400000 0015370 SOUTH FLORIDA UNIV OF	275							235
1A870400000 0015511 ATLANTIC UNIV	289		7,500					275
								7,789

01/07/88

U. S. DEPARTMENT OF ENERGY  
NON-PROFIT INSTITUTIONS  
(IN THOUSANDS)

PAGE 1

			R&D	FELLOWSHIPS & TRAINING	R&D PLANT	FAC & EQUIP FOR INSTRUCT	GEN SUPPORT FOR SCIENCE	OTHER SCIENCE	OTHER
4	AB7040000	0012716	SAIK INST BIOLOGCL STY	152					
4	AB7040000	0021626	MARINE BIOLOGICAL LAB	15					
4	AB7040000	4000394	AM CHEM SOCIETY	61					
4	AB7040000	4000642	AMERICAN INST BIO SCI	44					
4	AB7040000	4000691	AMERICAN INST PHYSICS	15					
4	AB7040000	4000824	AM NUCLEAR SOC	44					
4	AB7040000	4001194	AM STATISTICAL ASSOC	5					
4	AB7040000	4001424	ASSOC WESTERN UNIV	888					
4	AB7040000	4001681	BATTELLE COLUMBUS LAB	3,458					
4	AB7040000	4002408	CITY OF HOPE MED CTR	88					
4	AB7040000	4002457	COLD SPRING HARBOR LA	17					
4	AB7040000	4003315	FRANKLIN INST	156					
4	AB7040000	4003554	GORDON RES CONF	7					
4	AB7040000	4003919	IIT RESEARCH INST	434					
4	AB7040000	4004149	INST ELEC & ELEC ENGR	15					
4	AB7040000	4004321	JACKSON LABORATORY	122					
4	AB7040000	4004842	MASSACHUSETTS GEN HOS	177					
4	AB7040000	4005161	MIDWEST RES INST	107					
4	AB7040000	4005468	MUSEUM SCI & INDUS	40					
4	AB7040000	4005518	NATL ACADEMY OF SCI	14,957					
4	AB7040000	4005526	NAT ACAD SCI-NATL RSC	622					
4	AB7040000	4005864	NY BOTANICAL GARDEN	39					
4	AB7040000	4006821	RSCH TRIANGLE INST	128					
4	AB7040000	4007225	SLOAN-KETTERING INST	450					
4	AB7040000	4007282	SOC IND APPL MATH	14					
4	AB7040000	4007555	SW RES. INST	162					
4	AB7040000	4007712	SRI INTERNATIONAL	1,273					
4	AB7040000	4008363	ACAD NAT SCI-PHILA	150					
4	AB7040000	4008710	U CITY SCIENCE CTR	1,687					
4	AB7040000	4009627	N ENGLAND AQUARIUM	80					
4	AB7040000	4010195	LOVELACE FDM FOR MED	4,385	1,527				
4	AB7040000	4010203	INSTITUTE OF GAS TECH	2,478					
4	AB7040000	4010351	MANFORD ENV HEALTH FD	1,840					
4	AB7040000	4010898	SKIDWAY INST OCEAN	888					
4	AB7040000	4017521	UNIVERSITIES RES ASSN	6,885					
4	AB7040000	4035911	ASPEN CTR FOR PHYSICS	3					
4	AB7040000	4036422	CONEG POLICY RES CTR	650					
4	AB7040000	4037982	RADIATION RESRCH SOC	70					
4	AB7040000	4039350	NATL WILDLIFE FEDERTM	1					
4	AB7040000	4039764	U S CONF OF MAYORS	50					
4	AB7040000	4039871	ST CHRSTPHR HOSP-CMLD		14,800				
4	AB7040000	4050787	NAT CNCL RAD PROT	288					
4	AB7040000	4051579	ALLIANCE TO SAVE ENGY	100					
4	AB7040000	4054177	AM COLLEGE NUC PHYST	72					
4	AB7040000	4054193	SOUTHERN STATE ENERGY	236					
4	AB7040000	4054276	COTTREL ENV	154					
4	AB7040000	4054359	WORLD WILDLIFE FND-US	10					
4	AB7040000	4055141	MOUNTAIN STATE ENERGY	9,823					
4	AB7040000	4055497	HOWSTON AREA RES CTR	1,418					
4	AB7040000	4056313	ROCKWELL INTL SCIENCE	158					
4	AB7040000	4061677	SOUTH-WEST CENTER	96					



1/07/88

U. S. DEPARTMENT OF ENERGY  
CARD LIST OF FFRDCS  
(IN THOUSANDS)

PAGE

		R&D	FELLOWSHIPS & TRAINING	R&D PLANT	FAC & EQUIP FOR INSTRUCT	GEN SUPPORT FOR SCIENCE	OTHER SCIENCE	OTHER	TOTAL
3A87040000	4014353	LAWRENCE LIVERMORE LB	598,689	99,168					697,857
3A87040000	9000118	AMES LAB	15,761	2,515					18,302
3A87040000	9000126	ARGONNE NAT LAB	182,871	19,351			686		202,243
3A87040000	9000134	BROOKHAVEN NAT LAB	156,444	36,125			68		192,919
3A87040000	9000167	LAWRENCE BERKELEY LAB	118,190	27,455		506	100		146,251
3A87040000	9000175	STANFORD LEL U-SLAC	89,607	22,852					112,459
3A87040000	9000183	LOS ALAMOS SCIENTIFIC	471,337	79,670	902				551,909
3A87040000	9000191	OAK RIDGE ASSOC UNIV	14,179	780		431			15,390
3A87040000	9000209	PLASMA PHYSICS LAB	89,938	6,428					96,366
3A87040000	9000647	FERMI LAB	135,002	44,183					179,185
3A87040000	9000712	COMT ELCTRM BEAM ACCL	7,050	16,700					23,750

PAGE 1

U. S. DEPARTMENT OF ENERGY  
CARD LIST OF FIELDS OF SCIENCE  
(IN THOUSANDS)

01/07/88

		FS	R&D	TRAINING	FS	R&D	TRAINING	FS	R&D	TRAINING	FS	R&D	TRAINING
2	A870400	0001099	99	149									
2	A870400	0001313	39	124									
2	A870400	0001651	32	250									
2	A870400	0001982	31	34									
2	A870400	0010025	12	55									
2	A870400	0010025	13	124									
2	A870400	0010025	99	207									
2	A870400	0010371	99	141									
2	A870400	0010504	31	100									
2	A870400	0010504	39	100									
2	A870400	0010512	12	73									
2	A870400	0010512	13	60									
2	A870400	0010512	32	404									
2	A870400	0010520	99										
2	A870400	0010819	12	250	3								
2	A870400	0010819	46	60	13	104	21	319		32	11		
2	A870400	0010819	49	204	47	120	51	67					
2	A870400	0010819	51	142									
2	A870400	0010835	12	100	13	101	32	101		47	123		
2	A870400	0010835	13	130									
2	A870400	0010835	43	65									
2	A870400	0010835	51	5									
2	A870400	0011000	43	99	51	81	49	210					
2	A870400	0011312	12	206	13	103	21	287		32	150		
2	A870400	0011312	13	4,164									
2	A870400	0011312	43	50									
2	A870400	0011312	47	402	51	83							
2	A870400	0011312	59	31									
2	A870400	0011379	13	38									
2	A870400	0011395	49	54									
2	A870400	0011403	49	28									
2	A870400	0011403	99		14								
2	A870400	0011510	12	83									
2	A870400	0011510	32	850	31	400							
2	A870400	0011536	13	47									
2	A870400	0011544	13	102									
2	A870400	0012646	22		25	45	15	49	5	46	6		
2	A870400	0013052	12	835	13	9,897	21	468		32	209		
2	A870400	0013052	12	214	32	248							
2	A870400	0013052	13	223									
2	A870400	0013052	33	157	56	430							
2	A870400	0013052	46	213	47	571	51	106					
2	A870400	0013052	49	497									
2	A870400	0013052	72	75									
2	A870400	0013052	99	50	13	200	43	800					
2	A870400	0013120	12	93	21	172	32	335		46	326		
2	A870400	0013120	13	596									
2	A870400	0013120	19	35	49	30							
2	A870400	0013120	51	823									
2	A870400	0013120	99	1,010	14								
2	A870400	0013136	12	179									
2	A870400	0013136	12	143	46	182	47	198		51	238		

81/07/88

U. S. DEPARTMENT OF ENERGY  
NOM-PROFIT ADMINISTERED FFRDC  
(IN THOUSANDS)

PAGE 1

			R&D	FELLOWSHIPS & TRAINING	RID PLANT	FAC & EQUIP FOR INSTRUCT	GEN SUPPORT FOR SCIENCE	OTHER SCIENCE	OTHER
5	A87040000	4008850	BATTELLE MEM INST	72,521	5,472				
5	A87040000	9000662	SER1	1,490	148				



2

3



REPORT ON ALLOCATION ACCOUNTS FOR THE  
BUILDINGS DELEGATION PROGRAM (EXAMPLE)Report on Budget Execution (Example)

## Part A

REPORT ON BUDGET EXECUTION      SHEET 1 OF 1  
(SGL)--DEPARTMENT OF ENERGY      PERIOD ENDED:

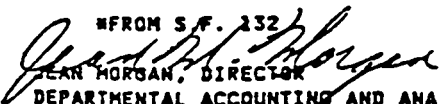
89-47X4542GSA TRAMS APPROP RECD GSA BLDG DEL PROGRAM

JUNE 30, 1989

## BUDGETARY RESOURCES

1. BUDGET AUTHORITY:	
A. APPROPRIATIONS REALIZED .....	
B. APPROPRIATIONS ANTICIPATED (INDEFINITE)-----	
C. OTHER NEW AUTHORITY ( )	
D. NET TRANSFERS (+ OR -) .....	12,658,600.00
2. UNOBLIGATED BALANCES:	
A. BROUGHT FORWARD OCTOBER 1 .....	391,669.70
B. NET TRANSFERS (+ OR -) .....	
3. REIMBURSEMENTS AND OTHER INCOME:	
A. EARNED-----(\$ )	
J. CHANGE IN UNFILLED CUSTOMERS' ORDERS (+OR-) .....	
C. ANTICIPATED FOR REST OF YEAR .....	
4. RECOVERIES OF PRIOR YEAR OBLIGATIONS:	
A. ACTUAL-----(: )	2,825.73-
B. ANTICIPATED FOR REST OF YEAR .....	
5. PORTION NOT AVAILABLE PURSUANT TO P.L. (-)	
6. RESTORATIONS (+) AND WRITEOFFS (-)( )	
7. TOTAL BUDGETARY RESOURCES .....	13,047,643.97
STATUS OF BUDGETARY RESOURCES --	
8. OBLIGATIONS INCURRED-----(\$ )	6,381,241.10
9. UNOBLIGATED BALANCES AVAILABLE:	
A. APPORTIONED, CATEGORY A .....	
B. APPORTIONED, CATEGORY B .....	6,666,202.87
C. OTHER BALANCES AVAILABLE .....	
10. UNOBLIGATED BALANCES NOT AVAILABLE .....	
A. APPORTIONED FOR SUBSEQUENT PERIODS .....	
B. WITHHELD PENDING RESCISSION .....	
C. DEFERRED .....	
D. UNAPPORTIONED BALANCE OF REVOLVING FUND .....	
K. OTHER BALANCES NOT AVAILABLE .....	
11. TOTAL BUDGETARY RESOURCES .....	13,067,643.97
RELATION OF OBLIGATIONS TO OUTLAYS & ACCRUED EXPNDTRS	
12. OBLIGATIONS INCURRED, NET (83A-3B4A)-----	6,384,066.83
13. NET UNPAID OBLIGATIONS:	
A. OBLIGATED BALANCE, AS OF OCTOBER 1 .....	1,978,962.90
S. OBLIGATED BALANCE TRANSFERRED, NET (+ OR -) .....	
C. OBLIGATED BALANCE, END OF PERIOD .....	1,785,293.03
14. OUTLAYS (12 + 13A + 13B + 13C) --( )	6,577,736.70
15. CHANGE IN ACCOUNTS PAYABLE, NET:	
A. ACCOUNTS PAYABLE, NET, AS OF OCTOBER 1 .....	139,732.98
B. ACCOUNTS PAYABLE TRANSFERRED, NET (+ OR -) .....	
C. ACCOUNTS PAYABLE, NET, END OF PERIOD .....	107,184.05
16. ACCRUED EXPNDTRS (14-15A-15B+15C) ( )	6,545,187.77

\*FROM S.F. 132

  
 JEAN MORGAN, DIRECTOR  
 DEPARTMENTAL ACCOUNTING AND ANALYSIS DIVISION

7/17/89

AUTHORIZED OFFICER

DATE

REPORT ON ALLOCATION ACCOUNTS FOR THE  
BUILDINGS DELEGATION PROGRAM (EXAMPLE)

Report on Budget Execution (Cont'd.)

Part B

07/13/89

REPORT ON BUDGET EXECUTION  
CURRENT FISCAL YEAR  
PERIOD ENDING:

AGENCY: U.S. DEPARTMENT OF ENERGY  
BUREAU:

JUNE 30, 1989  
REAL PROPERTY OPERATIONS-COSTS

OBJECT CLASS	CLEANING	MAINT.	UTILITIES	PROTECTION	OTHER	TOTAL	RECURRING REPAIRS	RENT
11	748,341.56	941,878.42	.00	.00	.00	1,690,211.98	25,724.14-	.00
12	112,332.37	159,910.71	.00	.00	.00	272,243.08	3,139.70-	.00
23	.00	.00	2,154,226.37	.00	.00	2,154,226.37	.00	.00
25	1,883,438.56	484,422.28	.00	.00	11,600.00	1,579,052.84	410,200.29	.00
	78,898.55	396,426.50	.00	.00	.00	467,317.05	.00	.00
	2,815,195.04	1,982,829.91	2,154,226.37	.00	11,600.00	6,163,051.32	381,334.45	.00

07/13/89

REPORT ON BUDGET EXECUTION  
CURRENT FISCAL YEAR

PAGE

PERIOD ENDING:

AGENCY: U.S. DEPARTMENT OF ENERGY  
BUREAU:JUNE 30, 1989  
REAL PROPERTY OPERATIONS-OBLIGATIONS

OBJECT CLASS	CLEANING	MAINT.	UTILITIES	PROTECTION	OTHER	TOTAL	RECURRING REPAIRS	RENT
11	748,281.48	941,878.42	.00	.00	.00	1,690,151.82	25,724.14-	.00
12	112,332.37	159,910.71	.00	.00	.00	272,243.08	3,139.70-	.00
23	5,871.81	.00	1,596,918.16	.00	.00	1,602,789.97	.00	.00
25	1,962,546.83	89,211.73	.00	.00	12,600.00	2,064,357.76	279,725.26	.00
26	48,848.48	394,266.13	58,538.52	.00	.00	500,837.05	.00	.00
	2,877,872.01	1,585,258.99	1,655,448.68	.00	12,600.00	6,138,379.68	258,861.42	.00

Part B

Report on Budget Execution (Cont'd.)  
REPORT ON ALLOCATION ACCOUNTS FOR THE  
BUILDINGS DELEGATION PROGRAM (EXAMPLE)

REPORT ON ALLOCATION ACCOUNTS FOR THE  
BUILDINGS DELEGATION PROGRAM (EXAMPLE)

Report on Budget Execution (Cont'd.)

Part C

PAGE 1

REPORT ON BUDGET EXECUTION  
PRIOR FISCAL YEAR  
ANNUAL ACCOUNTS  
FY 1988

PERIOD ENDING:

07/13/89

AGENCY: U.S. DEPARTMENT OF ENERGY  
BUREAU:

JUNE 30, 1989  
REAL PROPERTY OPERATIONS-OBLIGATIONS

OBJECT CLASS	CLEANING	MAINT.	UTILITIES	PROTECTION	OTHER	TOTAL
25	110.00-	16.24-	.00	.00	.00	126.24-
26	64.44-	3,016.41	.00	.00	.00	2,951.97
	174.44-	3,000.17	.00	.00	.00	2,025.73



STATEMENT OF UNEXPLAINED BALANCES OF APPLICANT/AGENTS AND FUNDS (TREASURY) REQUEST FOR TRANSFERS AND RESTORATIONS (31 U.S.C. 701) AND		
ANALYSIS OF APPROPRIATION	UNEXPLAINED	ADMINISTRATIVE AGENCY

የኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ ፍትሕ ሚኒስቴር  
የፍትሕ ሚኒስቴር ጽ/ቤት ለፍትሕ ሚኒስቴር ጽ/ቤት  
የፍትሕ ሚኒስቴር ጽ/ቤት ለፍትሕ ሚኒስቴር ጽ/ቤት

[illegible]

REPORT ON ALLOCATION ACCOUNTS FOR THE  
BUILDINGS DELEGATION PROGRAM (EXAMPLE)

**YEAREND CLOSING STATEMENT**

6-8-92

REPORT ON ALLOCATION ACCOUNTS FOR THE  
BUILDINGS DELEGATION PROGRAM (EXAMPLE)

ANNUAL BUILDING COST

STANDARD LEVEL COST ACCOUNTING STATEMENT  
FISCAL YEAR 1988

Dept. Name: U.S. Dept. of Energy  
Building Name: Postretal Building  
Building Address: 1000 Independence Ave.S.W.  
Washington, D.C.  
Building Number: DC009322

FUNCTION	LABOR CC: 11, 12, 13	CONTRACTS CC: 25	SUPPLIES AND MATERIALS CC: 26	ALL OTHER CC: All Others	TOTAL YTD CC: All
<b>A. Buildings Management</b>					
A10: Cleaning	\$728,982.09	\$1,249,777.80	\$68,983.67	\$10,799.78	\$2,058,543.34
A30: Utilities	\$0.00	moo	\$222,633.24	\$3,067,444.81	\$3,290,078.05
A40: Mechanical CMH	\$1,028,615.41	\$188,601.69	\$338,569.86	\$0.00	\$1,555,786.96
A99: All Other Bldgs. Mgmt.	moo	\$0.00	60.00	\$0.00	\$0.00
<b>SUBTOTAL</b>	<b>\$1,757,597.50</b>	<b>\$1,438,379.49</b>	<b>\$630,186.77</b>	<b>\$3,078,244.59</b>	<b>\$6,904,408.35</b>
<b>B. Protection</b>					
B10: Security Protection	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>SUBTOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>C. Repair and Alteration</b>					
C10: Recurring Repairs (\$10,000 to \$50,000 excluding tenant alterations and cyclic painting)	\$3,114.93	\$196,561.75	\$0.00	\$0.00	\$199,676.68
C20: Recurring Repairs (\$50,000 and greater excluding tenant alterations and cyclic painting)	\$4,672.39	\$134,692.33	\$0.00	\$0.00	\$139,344.72
C60: Cyclic Painting	\$0.00	\$48,123.83	\$0.00	\$0.00	\$48,123.83
<b>SUBTOTAL</b>	<b>\$7,787.22</b>	<b>\$379,377.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$387,165.23</b>
<b>D. Administration</b>					
D00: Administrative Support	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>E. Rent</b>					
E00: Rent	moo	\$0.00	moo	\$0.00	\$0.00
<b>SUBTOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL</b>	<b>\$1,765,384.82</b>	<b>\$1,817,757.40</b>	<b>\$630,186.77</b>	<b>\$3,078,244.59</b>	<b>\$6,291,573.58</b>

I certify that the statement above represents all the standard level costs incurred under the Delegation of Authority to operate the subject buildings, and that the accounting is in conformance with the accounting principles established by the Comptroller General, OMB, and the Economy Act of 1932, as amended ("Anti-Deficiency Act").

Signed: Henry M. Johnson

Title: Director, Accounting Div. Date: 12-14-88