

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

ORDER

DOE 2200.10A

8-9-89

SUBJECT: ACCOUNTS", CODES, AND ILLUSTRATIVE ENTRIES

1. PURPOSE. To **provide** Department of Energy (DOE) **policy** and general Procedures for general ledger account codes and definitions; financial codes for Department-wide financial management systems; **accounting** entries to illustrate recording of appropriations, warrants, allotments, commitments, obligations, transferring cost and property, accounts receivables, loans, investments, payroll, travel, grants, and special funds.
2. CANCELLATION. DOE 2200.10, ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES, of 5-1-88.
3. SCOPE. The provisions of this Order apply to **all** Departmental elements and **integrated** contractors performing work for the Department as provided by **law and/or** contract and as implemented by the appropriate contracting officer.
4. APPLICABILITY. (See DOE 2200.4, page I-1, paragraph 1.)
5. REFERENCE. DOE 2200.4, ACCOUNTING OVERVIEW, of 3-31-88, 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 DOE account codes are reported and used consistently throughout the Department; also, to provide illustrative entries to ensure that accounting entries to the general ledger are made properly.
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 defined 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:



DONNA R. FITZPATRICK  
Assistant Secretary  
Management and Administration

**DISTRIBUTION:**

All Departmental Elements

**INITIATED BY:**

Deputy Assistant Secretary for  
Financial Management and Controller







CHAPTER IBALANCE SHEET CODES1. INTRODUCTION.

- a. Purpose. This chapter describes the Department's chart of accounts and provides complete definitions for the account numbers presented.
- b. Applicability. The applicability of this chapter is specified in DOE %?200.4, ACCOUNTING OVERVIEW, Chapter I, 'Introduction,' paragraph 1. Power marketing administrations are excluded from provisions of this chapter.
- c. Policy. It is the Department's policy to report and record financial activity in accordance with title 2 of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies, Office of Management and Budget guidance, the Department of the Treasury Financial Manual, and generally accepted accounting principles. To accomplish this objective, the Department utilizes the uniform set of accounts referred to as "balance sheet codes."

2. BALANCE SHEET CODES. The Department's chart of accounts (see Attachment **I-1**) provides the basic structure of its official accounting records. The chart incorporates proprietary, budgetary, and Departmental Control accounts that are self-balancing. The basic structure of the four-digit balance sheet code number is as follows:

1000 and 2000:	Assets
3000:	Liabilities
4000:	Appropriated Funds
5000:	Unobligated Allotments
6000:	Unpaid Obligations
7000:	Disbursements
8000:	Equity
9000:	Memorandum Accounts

Attachment **I-2** provides a definition for each account in the chart of accounts.



DEPARTMENT OF ENERGY  
CHART OF ACCOUNTS**11\*\*** CASH

- 1110 Fund Balance with U.S. Treasury--Other Cash
- 112\* Clearing **(89F3\*\*\*)** and Deposit **(89X6\*\*\*)** Accounts
  - 1122 U.S. Savings Bonds **(89X6050)**
  - 1123 Withheld State and Local Income Taxes **(89X6275)**
  - 1124 Unclaimed Monies Due Creditors **(89X6090)**
  - 1125 Suspense **(89X6875)**
  - 1126 Budget Clearing Account - Suspense **(89F3875)**
  - 1127 Uninvested Balance of Collections from Alleged Violators of DOE Petroleum Regulations - **(89X6425)**
  - 1128 Advances for Co-Sponsored Projects **(89X6424)**
  - 1129 Contract Holdbacks - PMA **(89X6772)**
  - 112A Budget Clearing Account - Unavailable Check Cancellation and Overpayments **(89 F3880)**
  - 112B Deposits in Transit - Suspense **(89 F3878)**
  - 112D Budget Clearing Account Undistributed Difference Chargeback **(89 F3879)**
  - 112E Uninvested Balance of Low Level Radioactive Waste Escrow Account **(89X6427)**
- 113\* Advances
  - 1131 Advances to Nonintegrated Contractors
  - 1132 Advances to DOE Employees - Other
  - 1135 Advances to Grantees
- 1151 Advances to Other DOE Locations
- 1181 Advances to Integrated Contractors

**12\*\*** ADVANCES TO OTHER FEDERAL AGENCIES

- 1221 Advances to Other Federal Agencies

**14\*\*** ACCOUNTS RECEIVABLE

- 141\* Integrated Contractor Accounts Receivable
  - 1411- Trade Receivables
  - 1412 Other Federal Agencies
  - 1413 Employees
  - 1414 Inter-Field Office
  - 1415 Intra-Field Office
  - 1416 Other
  - 1417 Uncollectible Accounts Receivable
  - 1418 Foreign
- 143\* Refunds
  - 1431 Other Federal Agencies
  - 1432 Employees
  - 1433 Other
  - 1434 Uncollectible Accounts Receivable
  - 1435 Inter-Field Office Refunds Receivable
  - 1436 Intra-Field Office Refunds Receivable

- 144\* Reimbursements
  - 1441 Other Federal Agencies
  - 1442 Non-Federal, Domestic Entities
  - 1443 Foreign
  - 1444 Uncollectible Accounts Receivable
  - 1445 Nuclear **Waste** Fund
  - 1447 Oil Consent Orders -
  - 1448 Advances for Co-sponsored Projects
  - 144E** Low Level Radioactive Waste
- 145\* Other
  - 1451 Travel Advances
  - 1452 **Imprest** Fund
  - 1453 Guarantee Loan Receivable
- 146\* Direct Loans Receivable
  - 1461 Principal, Interest & Penalty Receivable
- 147\* Long **Term Accounts** Receivable
  - 1471 **Federal**
  - 1472 Foreign
  - 1473 Other
  - 1474** Loans
- 1491 Direct Loans Receivable

**15\*\* ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE**

- 1517 Integrated Contractors
- 1534 Refund
- 1544 Reimbursements
- 1554 Allowance for Loss on Loans Receivable

**16\*\* INVENTORIES--MATERIALS AND SUPPLIES**

- 161\* - 164\* Nuclear Material Inventories
  - 1611 Production Inventories
  - 1612 Production Byproduct Materials
  - 1613 **Unirradiated** Nuclear Material Held for Processing
  - 1615 Weapons Stockpile
  - 1628 Nuclear Material Inventory Variance Retained by Field Offices
  - 1629 Nuclear Material Inventory Variance
  - 1631 Nuclear Material in Research
  - 1632 Nuclear Material Held for Future Disposition
  - 1635 Nuclear Material in Process at Naval Reactors Core Vendors
  - 1636 Nuclear Material on Loan or Lease
  - 1638 Nuclear Material Under Presidential Directive
  - 1643 Irradiated **Nonproduction** Nuclear Material Held for Processing
- 165\* Petroleum Inventories
  - 1651 Strategic Petroleum Reserve
  - 1652 Naval Petroleum Reserve
- 166\* Isotopes
  - 1661 Radi isotopes



1662 Stable Isotopes  
 1671 Special Reactor Materials  
 168\* Other Special Materials and Fuel Fabrication Costs  
 1681 Other Special Materials  
 1682 Fuel Fabrication  
 1691 Stores

1711 ALLOWANCE FOR LOSS ON STORES INVENTORY

**18\*\*** PREPAYMENTS

1811 Other Federal Agencies  
 1812 Other  
 1813 Suspense Debits  
 1814 Unamortized Premium on Federal Securities

**21\*\*** FIXED ASSETS--COMPLETED PLANT AND CAPITAL EQUIPMENT

2110 Production Facilities  
 2120 Power Marketing Facilities  
 2130 Research Facilities  
 2150 Administrative Facilities  
 2160 Strategic Petroleum Reserve Facilities  
 2161 Naval Petroleum Reserve Facilities

**22\*\*** FIXED ASSETS--ACCUMULATED DEPRECIATION

2210 Production Facilities  
 2220 Power Marketing Facilities  
 2230 Research Facilities  
 2250 Administrative Facilities  
 2260 Strategic Petroleum Reserve Facilities  
 2261 Naval Petroleum Reserve Facilities

2311 FIXED ASSETS--CONSTRUCTION WORK IN PROGRESS

**24\*\*** COLLATERAL FUNDS AND OTHER DEPOSITS

242\* **Employee** Benefit Funds  
 2421 Cash  
 2422 Securities  
 243\* Annuity Funds and Related Allowances  
 2431 Cash  
 2433 Allowance for Valuation  
 2439 Accumulated Allowance for Purchase of Annuities  
 245\* Insurance Deposits  
 2451 Cash  
 246\* Pension Awards  
 2461 Cash  
 2462 Securities  
 2463 Allowance for Valuation  
 249\* Other Deposits  
 2491 Cash

**25\*\*** OTHER ASSETS

2510 Investment in Federal Securities - Other  
2512 Assets Acquired Through Foreclosure  
2517 Investment in Federal Securities - Oil Consent  
2518 Investment in Federal Securities - Co-Sponsored Projects  
**251E** Investment in Federal Securities - Low  
**Level/Radioactive Waste**

2610 Allowance for Loss on Acquired Collateral

**31\*\*** ACCOUNTS PAYABLE

3111 Non-Federal  
3122 Other Federal Agencies  
314\* **Inter-Contractor/Field** Office  
3141 Inter-Field Office  
3142 **Intra-Field** Office  
3151 Drafts Payable--Letters of Credit  
3191 Other

**32\*\*** ACCRUED EXPENSES

3211 Other Federal Agencies  
3212 **Other**  
3213 Accrued Unfunded Annual and Compensatory Leave--DOE Employees  
3214 Accrued Vacation Pay--Integrated Contractor Employees  
3215 Accrued Funded Payroll and Benefits  
3216 Accrued Interest Payable - Federal  
3217 Accrued Interest Payable - Public

**33\*\*** FUNDS HELD FOR OTHERS

331\* Employee Payroll Deductions  
3313 Deductions for U.S. Savings Bonds **(89X6050)**  
3314 Deductions for Withheld State and Local Income  
Taxes **(89X6275)**  
3316 Employee Payroll Deductions--Other  
3318 Deductions for Advances for Co-Sponsored  
Projects **(89X6424)**  
333\* Other Special Funds on Deposit  
3331 Unclaimed Monies Due Creditors of Contractors  
with the United States Under  
Cost-Plus-A-Fixed-Fee Contracts, DOE **(89X6090)**  
3332 Suspense **(89X6875)**  
3333 Budget Clearing Accounts-Suspense **(89 F3875)**  
3337 Collections from Alleged Violators of DOE  
Petroleum Regulations **(89X6425)**  
3339 Deductions for Contract **Holdbacks - PMAs (89X6772)**  
**333A** Budget Clearing Account-Unavailable Check  
Cancellation and Overpayments **(89 F3880)**  
**333B** Deposits in Transit-Suspense **(89 F3878)**

**333D** Budget Clearing Account, Undistributed  
 Difference **Chargebacks** (89 F3879)  
**333E** Low-Level Radioactive Waste Escrow Account  
**(89X6427)**  
 3351 Trust Funds on Deposit  
 3361 **Waste** Fund Fees  
 3391 Other Funds on Deposit  
 34\*\* ADVANCES FROM OTHER FEDERAL AGENCIES  
 3411 Transfer Appropriations  
 3511 ADVANCES FROM OTHER DOE LOCATIONS  
 3611 URANIUM FEED MATERIALS FURNISHED BY CUSTOMERS UNDER TOLL  
 ENRICHING AGREEMENTS  
 3612 **BORROWING** FROM FEDERAL FINANCING BANK  
 391\* DEFERRED CREDITS  
 3911 Foreign Transactions  
**3912** Other Federal Agencies  
 3913 Other Deferred Credits  
 3914 Suspense Credits  
 3915 Investment Income  
 3916 Unamortized Discount on Federal Securities  
 395\* **LONG** TERM LIABILITIES  
 3951 Contract **Holdbacks**  
 3955 Uncollected Receipts from Alleged Violators of DOE  
 Petroleum Regulations  
 4\*\*\* APPROPRIATED FUNDS  
**40\*\*** **Apportionments** and Reapportionments  
**4001** **Budget** Authority  
 4002 Unobligated Balance  
 4003 Reimbursements and Other Income  
 4004 Recoveries of Prior Year Obligations  
 4005 Portion of Budgetary Resources not Available  
 4006 **Restorations/Writeoffs**  
 4007 Total Budgetary Resources  
 4008 Apportioned  
 4009 Withheld Pending Rescission  
 4010 Deferred Programs  
 4011 Unapportioned  
 411\* Appropriations Received  
 4110 Appropriations Received  
 4115 Borrowing Authority Used  
**4117** Borrowed Funds Federal Financing Bank  
 4118 Invested or Borrowed Funds

4125 Funds Available for Allotment  
4130 Unexpended Allotments  
421\* - 431\* Unexpended Allotments or Apportionments  
4211 Unexpended Allotments, Operations  
4311 Unexpended Allotments, Plant and Capital Equipment  
4511 **Funds** Returned to U.S. Treasury  
4513 Transfer Appropriations Received (Liabilities Contra)  
4514 Trust Funds Received (Liabilities Contra)  
4517 Funds Borrowed from Federal Financing Bank  
4518 **Borrowing** with U.S. Treasury  
4611 Split **Allotment/Appropriation** Adjustments Pending  
4612 Split **Allotment/Appropriation** Adjustments Pending--Variance  
4711 Reimbursable Orders Accepted  
4721 Unobligated Unfilled Customer Orders  
4731 Obligated Unfilled Customer Orders  
4811 Appropriation Reimbursements - Non OFA  
4812 Appropriation Reimbursements - Other **Federal** Agencies

500\* UNOBLIGATED ALLOTMENTS

\*002 **Reimbursable Work** Allotment - Non Federal  
\*003 Operations Allotment for Reimbursable Work - Other  
Federal Agencies  
\*004 Plant and Capital Equipment Allotment  
\*006 Allotments of Trust Funds and Transfer Appropriations  
Received  
\*009 Operations Allotment--All Other

600\* UNPAID OBLIGATIONS (Identify as indicated under 500\*. )

700\* DISBURSEMENTS (Identify as indicated under 500\*. )

8\*\*\* EQUITY ACCOUNTS

8111 Transfers **Issued**  
8112 Transfers Received  
8113 **Nonreimbursable** Transfers to Other Federal Agencies  
8114 **Nonreimbursable** Transfers from Other Federal Agencies  
8115 **Intrareporting** Unit Transfers  
8118 Borrowing from U.S. Treasury  
**812X** Integrated Contractor - Equity  
8123 Current Year Payments with **Intergrated** Contractors  
8124 Current Year Audited Cost with Integrated Contractors  
8125 Investment with Integrated Contractors  
8131 Program Costs Capitalized--Inventories  
8132 Net Cost of Operations  
8133 Program Costs Capitalized--Plant and Capital Equipment  
8149 Other Monthly Nonfund Changes  
8151 DOE Equity

99\*\*

## MEMORANDUM ACCOUNTS

991\* **Commitments--Plant and Equipment Only**  
**9911** Outstanding Commitments  
**9915** Contra Debits--Outstanding **Commitments**  
 "994\* **Receipts and Disbursements**  
**9941** Receipts and Disbursements Control  
**9942** Receipts and Disbursements Control (Contra)  
 996\* **Incentive Financing Authorization/Authority**  
**9961** Guarantee Limit Authority  
**9962** Apportioned Authority  
**9963** Unapportioned Authority  
**9964** Loan Guarantee Allotment  
**9965** Loan Guarantee Authority  
**9966** Loan Guarantee Issued



## BALANCE SHEET CODE DEFINITIONS

**11\*\***

## Cash

Definition: These accounts identify money available for DOE payments by Department of Treasury Disbursing Officers. Cash receipts are recorded as debits and disbursements are recorded as credits. Entries are made from **TFS-6200** "Appropriation **Warrant**"; **SF-1017G**, "Journal Voucher, " summarizing cash receipts and disbursements (net) effected by the field offices as shown on the respective monthly reports, Transcript of Unexpended Allotments; and other documents, each bearing the full account code, including the Department of Treasury account symbol. At the end of each month, the balance in the account, Cash with the U.S. Treasury, shall agree with the balances reported under the same Treasury account symbols in the Department of Treasury's statement, **Undisbursed** Appropriation Account Trial Balance, or shall be reconciled to them.

(a) Cash with U.S. Treasury is divided into two classes:

- 1 General Appropriation Cash, available for payments within the general limits imposed by the appropriation acts and Federal Statutes. Accounts are maintained by appropriation.
- 2 Special Funds, made up of receipts from specific sources, designed by law and available to DOE for specific purposes only.

(b) Treasury Account Symbols. Cash funds available to DOE are identified by account symbols assigned by the Department of Treasury. Appropriation symbols are identified in the DOE accounting system by a two position fund type code except for special funds Department of Treasury appropriations symbols which are identified by Balance Sheet Codes **112X**.

**1110**

## Fund Balance with U.S. Treasury--Other Cash

Definition: This account identifies money available for DOE payments by Department of Treasury disbursing offices. Entries are made from **TFS-6200**, Department of Treasury Appropriation Warrants; **SF-1151**, Non-Expenditure Transfer Authorization; **SF-1221**, Foreign Statement of Transactions; **SF-1081**, Voucher and Schedule of Withdrawals and Credits; and the **SF-224**, Statement of Transactions. This account is used on a Departmental level to assure control over cash received from or returned to the Department of Treasury. The contra Balance Sheet Code is 4130, Unexpended Allotments.

**112\***

## Special Deposits

Clearing (**89F3\*\*\***) and Deposit (**89X6\*\*\***) Accounts

Definition: Special deposit funds are combined receipt and reimbursement accounts established to account for receipts held in suspense temporarily and later refunded or paid into some other fund of the Government, or held by the Government as banker or agent for others and paid out at the direction of the fund custodian. These

transactions shall agree with the transactions reported under the same Department of Treasury account symbols in **SF-224**, "Statement of Transactions," or be reconciled with them.

1122  
U. S. Savings Bonds **(89X6050)**

Definition: This **account** identifies amounts withheld as payroll deductions for DOE employees for the purpose of purchasing U. S. Savings Bonds on their behalf. These amounts are temporarily held in this account and subsequently transferred to the Department of Treasury.

1123  
Withheld State and Local Income Taxes **(89X6275)**

Definition: This account identifies amounts withheld from DOE and other Federal agency employees for state and local taxes either through payroll deductions or permanent change of station (PCS) moves. These amounts are temporarily held in this account and subsequently disbursed to the appropriate State **and/or** local municipality.

1124  
Unclaimed Monies Due Creditors **(89X6090)**

Definition: These monies represent amounts due creditors (excluding other Federal agencies) from DOE integrated contractors including wages of employees, remaining unclaimed for one year or remaining unclaimed at the termination of an entire contract. Normally the location of the creditor is unknown. The contractor transfers the funds to the cognizant DOE field finance office. The DOE field finance office initially deposits these funds in the account **89X6090**, "Unclaimed Money Due Creditors", balance sheet code 1124. These funds **are** transferred by the DOE office to the Office of Headquarters Accounting Operations **(MA-34)** by using **OPAC**. A list of names, last known addresses, amounts, and other details of the creditors are also transmitted.

1125  
Suspense **(89X6875)**

Definition: To facilitate timely **recordation** of checks or cash received when the proper disposition of the receipts is unknown. Once the appropriate disposition has been determined, these amounts are cleared and recorded in the proper account. All deposits utilizing this account should be cleared within the subsequent accounting cycle with the exception of the following items:

- (1) The Federal Energy Regulatory Commission deposits fees paid under protest which are held in this account pending a decision as to the proper disposition of these protested fees.
- (2) The Office of Headquarters Accounting Operations deposits undistributed disbursements from alleged violators of DOE petroleum regulations held pending a determination as to its proper disposition.



1126

Budget Clearing Account-Suspense (89 **F3875**)

Definition: The Department of Treasury uses budget clearing accounts to post agency disbursement and collection activities that appear on their books but that have not been reflected on the **SF-224**, Statement of Transactions. Amounts recorded in this account represent charges made by the Department of Treasury when invalid appropriations are cited on documents posted by the Department of the Treasury. The cited DOE office Agency Location Code (**ALC**) must clear this account by year-end.

1127

Uninvested Balance of Collections from Alleged Violators  
of DOE Petroleum Regulations (**89X6425**)

Definition: The Department of Treasury has established special deposit and disbursement accounts for the **recordation** of the collection and claim activity for funds collected from outside parties as provided by law. The balance in this account represents the uninvested portion of funds collected from alleged violators of the Emergency Petroleum Allocation Act of 1973. Funds deposited in this account are transferred to a Department of Treasury investment account when securities are purchased. **When a valid claim is presented**, the funds are made **available** from the Department of Treasury investment account and transferred to the escrow account where the disbursement is made.

1128

Advances for Co-Sponsored **Work** (**89X6424**)

Definition: Amounts recorded in this account represent cash advances received from non-Federal entities for Co-Sponsored **Work** activities. The majority of these funds are received by the Departmental Accounting and Analysis Division (**MA-33.2**). If a DOE field office receives the money, it should then be transferred to the Departmental Accounting and Analysis Division via an **SF-1017G**, Journal Voucher, which is the source document supporting an internal transfer of the deposit. The Headquarters program office will submit a DOE Form 2100.1, Request for Allotment of Funds for Transfer Appropriations and Other Special Accounts when it is notified of the receipt of the funds. Once approved by the Departmental Accounting and Analysis Division, funds are allotted by the Budget Execution Branch (**MA-30.31**) to the appropriate field office under **89X8575**. This account is also used by Western Area Power Administration which disburses directly from the special deposit account.

1129

Contract **Holddbacks** - **PMA** (**89X6772**)

Definition: This account represents contractor retentions for the Southwestern Power Administration. Based on contract provisions, monies are withheld from invoiced amounts and deposited in this account. When notified by the contracting officer, the contractor is reimbursed. Normally this is accomplished after the final audit is performed and findings are offset with these funds.

**112A**

Budget Clearing Account - Unavailable  
Check Cancellation and Overpayments (**89F3880**)

Definition: The Department of Treasury uses budget clearing accounts to post agency disbursement and collection activity that appears on its books but that have not been reflected on the **SF-224**, Statement of Transactions. Each amount recorded in this account represents a credit by the Department of Treasury when it processes a **SF-1098**, "Schedule of Cancelled or Undelivered Checks". The Department of Treasury Division of Claims sends a TFS form 6653, "Undisbursed Appropriation Account", to the DOE to support the transaction. The Division of Claims prepares a **SF-1081**, 'Voucher and Schedule of Withdrawals and Credits' for the appropriate DOE office **ALC** for their corresponding credit in account **89F3880**. A listing of the individual items involved is provided to the **ALC**. The DOE office **ALC** so notified must accept and record the credit and subsequently clear this account by crediting the proper appropriation on the **SF-224** by year-end.

**112B**

Deposits in Transit (89 **F3878**)

Definition: The Department of Treasury uses budget clearing accounts to post agency collection activity which appears on their books but has not been reflected on the **SF-224**, Statement of Transactions. Amounts recorded in this account represent amounts reflected on the Statement of Differences for deposits from the Department of Treasury for six months without being cleared by the **ALC**. The Department of Treasury notifies each DOE office **ALC** of any charges by a TFS 5901, Adjustment of Agency Undistributed Differences, or by a Journal Voucher. The DOE office **ALC** must accept and record the charge and must clear this account charging the proper appropriation on the **SF-224** by year-end.

**112D**

Budget Clearing Account Undistributed Difference Chargebacks (89 **F3879**)

Definition: The Department of Treasury uses budget clearing accounts to post agency disbursement and collection activity which appears on its books but has not been reflected on the **SF-224**, Statement of Transactions. Amounts recorded in this account represent disbursement amounts which have not been cleared from the Statement of Differences for six months. After six months, Treasury provides the **ALC** a TFS 5901, Adjustment of Agency Undistributed Differences, or a Journal Voucher. The DOE office notified must accept and record the charge and subsequently clear this account by charging the proper appropriation on the **SF-224** by year-end.

**112E**

Uninvested Balance of Low Level Radioactive Waste Escrow Account  
(**89X6427**)

Definition: The Department of Treasury has established special deposit and disbursement accounts for the recordation of the collection and claim activity for funds collected from outside parties as provided by law. The balance in this account represents the uninvested portion of funds collected from State municipalities in compliance with the Low Level Radioactive Waste Policy Amendments Act of 1985. The funds deposited in this account are transferred to a Department of Treasury investment account when securities are purchased. When disbursements

are required, the funds are made available from the Department of Treasury investment account and transferred to the escrow account where the disbursement is made.

113\*  
Advances

Definition: These accounts identify amounts disbursed to others in anticipation of goods or services to be rendered by the recipient of the advance.

**1131**  
Advances to **Nonintegrated** Contractors

Definition: This account identifies the balance of payments made to **nonintegrated** contractors in contemplation of the future performance of services, receipt of goods, **incurrence** of expenditures, or other assets. This balance represents that portion of advances that has not been costed or returned to DOE including letter of credit **drawdowns** where cost reports have not been received.

1132  
Advances to DOE Employees

Definition: This account identifies the balance of payments made to DOE employees in contemplation of the future performance of services, receipt of goods, **incurrence** of expenditures, or other assets. This account identifies advances issued to DOE employees for purposes other than for official travel. A separately identified account (1451, Travel Advances) is maintained for travel advances to DOE employees.

1135  
Advances to Grantees

Definition: This account identifies the balance of payments made to grantees in contemplation of the future performance of services, receipt of goods, **incurrence** of expenditures, or other assets. This balance represents the portion of advances that has not been costed or returned to DOE including letter of credit **drawdowns** where cost reports have not been received.

1151  
Advances to Other DOE Locations

Definition: This account identifies payments made by one DOE office to another DOE office in contemplation of future **performance of** services, receipt of goods, **incurrence** of expenditures, or other assets to another DOE office. This account is reciprocal to the balances in account 3511, Advances from Other DOE Locations, at the receiving field office. The offsetting amounts are eliminated from consolidated DOE reports at year-end.

**1181**  
Advances to Integrated Contractors

Definition: This account identifies cash balances held by DOE contractors. These contractors maintain a separate set of accounts to record financial activity under the contract in accordance with DOE accounting practices and procedures. These

accounts are integrated with those of DOE through the use of reciprocal accounts. The balance in this account represents compensating bank balances and balances of advances that these contractors have made to their cost-type subcontractors.

**12\*\***

Advances to Other Federal Agencies

Definition: These accounts identify money which has been advanced by DOE to other Federal agencies in contemplation of the future performance of services, receipt of goods, **incurrence** of expenditures, or other assets.

1221

Advances to Other Federal Agencies

Definition: This account identifies payments made to other Federal agencies in contemplation of future performance of services, receipt of goods, **incurrence** of expenditures or other assets. The balance in this account represents the advances which have not been costed or returned to DOE.

**14\*\***

Accounts Receivable

**Definition:** This group of accounts identifies amounts owed to DOE and its integrated contractors when the right to receive funds accrues. This right results from the performance of services, delivery of goods, overpayments, or (as in the case of interest income) the passage of time.

141\*

Integrated Contractor Accounts Receivable

Definition: Generally, this group of accounts represents amounts due from others when the **right** to receive funds accrues to integrated contractors. This right results from the performance of services, delivery of goods, or as in the case of interest income, the passage of time. These contractors maintain a separate set of accounts to record financial activity under the contract in accordance with DOE accounting practices and procedures. These accounts are integrated with those of DOE through the use of reciprocal accounts.

Integrated contractor receivables are maintained separate and distinct from DOE receivables because they must appear in the working capital portion of the TFS 2108 Year-End Closing Statement and to preclude the creation of budget authority when receivables are established.

**1411**

Integrated Contractor Accounts Receivable--Trade Receivables

Definition: Identifies integrated contractors' typical trade receivables arising from services or sales for which payment is to be received. All transactions that fall within this category are included herein unless the debtor is another Federal agency, an employee receiving travel advances and adjustments, a DOE integrated contractor, a foreign entity or an uncollectible account. The **usual transactions** that give rise to accounts receivable of the general type are: sales of **surplus**

1418

Integrated Contractor Accounts Receivable--Foreign

Definition: Identifies integrated contractors' receivables arising from sales or services for which payment is to be received from a foreign entity.

143\*

Accounts Receivable--Refunds

Definition: Office of Management and Budget Circular **A-34** and title 7, Chapter 3, of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies define appropriation refunds as collections for payments made in error, overpayment or adjustments for amounts previously disbursed, including refunds of unused advances. Examples of collections and adjustments that are handled as appropriation refunds are: collections for amounts previously disbursed **in error**; refunds of overpayments; refunds of all or portions of authorized advances made previously, except travel advances made to DOE employees; receipts from vendors for allowances made on purchased items that were not entirely satisfactory but that were retained; refunds for returned articles previously purchased; refunds for unused transportation purchased; recoveries on disallowed payments made as a result of audits; collections of contractors; collections for returned containers, reels, and other equipment; recoveries on payments made for contractual services where the contract is **cancelled** and adjustments made for the unused portion, such as rents and magazine subscriptions; adjustments between DOE appropriations, including those between DOE appropriations and transfers or **advances** to DOE from other Federal agencies; and any other collections or adjustments representing corrections of disbursements. Refunds shall be treated as reductions to previous payments and deposited to the credit of the related DOE appropriation as appropriation refunds.

1431

Refunds--Other Federal Agencies

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from other Federal agencies.

1432

Refunds--Employees

Definition: Identifies accounts receivable arising as a result of adjustments applicable to employees' earnings as **well** as other DOE employee accounts receivable. Separate accounts are maintained for travel advances to DOE employees and other advances to DOE employees.

1433

Refunds--Other

Definition: This account identifies amounts payable to DOE as refunds by non-government entities or other than employees, and other Federal agencies and other DOE organizations.

1434

**Refunds-Uncollectible** Accounts Receivable

Definition: The balance in this account represents accounts receivable that have been **determined** to be uncollectible or the estimate of the amount of bad debts.

1435

## Inter Field Office Refunds Receivable

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and **reductions** of, previously recorded payments from the accounts due from other DOE field **offices**.

1436

**Intra** Field Office Refunds Receivable

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from within the same field office.

144\*

## Reimbursements

Definition: This account identifies amounts payable to DOE as a repayment for commodities sold or services furnished either to the public, to another Government account or to a foreign entity that are authorized by law to be credited directly to specific appropriation and fund accounts.

1441

## Reimbursements--Other Federal Agencies

Definition: The balance represents amounts due to DOE as a repayment for commodities sold or services furnished to another Government agency that are authorized by law to be credited directly to specific appropriation and Treasury fund accounts.

1442

## Reimbursements--Non-Federal, Domestic Entities

Definition: This account identifies amounts payable to DOE as a repayment for commodities sold or services furnished to the public that are authorized by **law** to be credited directly to specific appropriation and fund accounts.

1443

**Reimbursements--Foreign**

Definition: The balance of this account represents sums received by the Federal Government as a repayment for commodities sold or services furnished **to** a foreign entity that are authorized by law to be credited directly to specific appropriation and fund accounts.

1444  
Reimbursements--Uncollectible Accounts Receivable

Definition: The balance in this account represents accounts receivable that have been determined to be uncollectible or the estimate of the amount of bad debts. These amounts are deducted from the total obligations (and outlays) for such accounts and estimates.

1445  
Reimbursements--Nuclear **Waste** Fund

Definition: This account represents accrued interest on investments purchased from the Nuclear Waste Escrow Accounts for which collections have not been received.

1447  
Reimbursements--Oil Consent Orders

Definition: This account represents accrued interest on the Oil Consent Escrow Account for which collections have not been received.

1448  
Advances for Co-sponsored Projects

Definition: This account represents accrued revenues earned but not yet received arising from Co-sponsored Projects. Such amounts usually represent interest accrued on investments of funds advances to DOE by the other party to a Co-sponsored project agreement.

**144E**  
Reimbursements--Low Level Radioactive **Waste**

Definition: This account represents accrued interest on investments purchased from the Low Level Radioactive Waste Escrow Account for which collections have not been received.

1451  
Travel Advances

Definition: Identifies travel advances to DOE employees. (Travel advances to contractor employees are recorded in Account 1413, Accounts Receivable--Employees.)

1452  
**Imprest** Fund

Definition: This account reflects the authorized amount of cash held by Department of Energy cashiers at personal risk.

1453  
Guarantee Loan Receivable

Definition: This account reflects the amount owed by DOE as a result of payment of the **loan** balance guaranteed to the primary lender.

1461  
Principal, Interest and Penalty Receivables

Definition: This account indicates the amounts due for principal, interest and penalties on direct loans and guaranteed loans that have to be assumed by DOE. -

147\*  
Long Term Accounts Receivable

Definition: Identifies accounts receivable that are not due and collectible within 12 months.

1471  
Long Term Accounts Receivable--Federal

Definition: Identifies those receivables that are not due and collectible from Federal entities within 12 months.

1472  
Long Term Accounts Receivable--Foreign

**Definition:** Identifies those receivables that are not due and collectible from foreign entities within 12 months.

**1473**  
Long Term Accounts Receivable--Other

Definition: Identifies those receivables that are not due and collectible within 12 months and cannot be assigned to any other long-term receivable account.

**1474**  
Long-Term Accounts Receivable--Loans

Definition: Loans that are not due within the 12" months following the current reporting period. At yearend, this account must agree with the non-current loans receivable (Section A, line 2 and Section D, line **2A**) on Schedule 9, Report on Accounts and Loans Receivable Due from the Public.

1491  
Direct Loans Receivable

Definition: This account represents amounts which have been loaned to another Federal account or fund, individuals, or private sector organizations, state and local governments, or foreign governments.

**15\*\***  
Allowance for Loss on Accounts Receivable

Definition: These accounts identify the estimated losses on uncollectible accounts receivable, including those originating on DOE books and those assigned by contractors. The account on the DOE office books shall be credited for the full amount of uncollectible accounts receivable assigned to DOE by integrated contractors when Uncollectible Accounts Receivable (Accounts 1417 and 1444) is



debited, with offsetting entries to the Current Account. When accounts are written off, these accounts shall be debited and Uncollectible Accounts Receivable shall be credited. Allowance for estimated losses on uncollectible accounts shall be made by debiting the operating program and activities in which the account arose.

1517

Allowance for Loss on Accounts Receivable--Integrated Contractor

Definition: This account identifies the estimated losses on uncollectible accounts receivable by integrated contractors. The **account on** the DOE office books shall be credited for the full amount of uncollectible accounts receivable when Uncollectible Accounts Receivable (Accounts 1417 and 1444) is debited with offsetting entries to the current account. A current account is defined as an account **due** within 12 months. When the uncollectible accounts are written **off**, this account shall be debited and Uncollectible Accounts Receivable shall be credited. Allowance for estimated losses on uncollectible accounts shall be made by debiting the operating program and activities in which the account arose.

1534

Allowance for Loss on Accounts Receivable--Refund

Definition: This account identifies the estimated losses on uncollectible accounts receivable originating on DOE books for refund receivables. When the uncollectible accounts are written off, this account shall be debited and Uncollectible Accounts Receivable shall be credited. Credit balances in this account should be equal to or exceed the debit balance in Balance Sheet Code 1434.

1544

Allowance for Loss on Accounts Receivable--Reimbursements

Definition: This account identifies the estimated losses on uncollectible accounts receivable originating on DOE **books** for reimbursement receivables. When the uncollectible accounts are written off, this account shall be debited and Uncollectible Accounts Receivable shall be credited. Credit balances in this account **should** be equal to or exceed the debit balance in Balance Sheet Code 1444.

1554

Allowance for Loss on Loans Receivable

Definition: Estimated amount of uncollectible loans receivable **including** defaulted loan guarantees.

16\*\*

Inventories--Materials and Supplies

Definition: The value of items or products held by the Department that are available for sale; items in the process of completion including materials and supplies that will **become** a part of a finished product or service; and items that **will** be consumed in normal Department operations. All inventories are classified by **asset type** except stable isotopes which are classified by status code. Materials, supplies and parts held for use exclusively on construction projects and

excess construction inventories shall be included as construction inventories under Account 2311, Fixed Assets--Construction Work in Progress.

## 161\* - 164\*

## Nuclear Material Inventories

Definition: These accounts consist of values of nuclear materials, weapons and weapons components in the DOE production and non-production chains for industrial and military uses. These inventories include material in all phases of the production process, material used for research and development purposes, and materials and weapons in the custody of the Department of Defense (DOD) under Presidential Directive. These accounts are also subdivided by asset type.

## 1611

## Production Inventory

Definition: This account consists of value of uranium, thorium, nuclear material, weapons materials and components in all phases of the production process from acquisition of materials to completion of end products and beyond including finished goods.

## 1612

## Production Byproduct Materials

Definition: This account includes the cost of lithium tails that are not scheduled for recycle.

## 1613

**Unirradiated** Nuclear Material Held for Processing

Definition: This account includes the cost of **unirradiated** nuclear material held for recovery.

## 1615 .

## Weapons Stockpile

Definition: This account includes the cost of completed weapons, entities and base spares in the custody of DOD under Presidential Directive. Includes also the cost of accepted completed weapons entities (diamond stamped) on hand at the final assembly plants awaiting delivery to DOD.

## 1628

## Nuclear Material Inventory Variance Retained by Field Offices

Definition: This account is to be used to record variances generated as follows: Status Code 16 for variances generated between the standard costs of recovery for ANSI-coded material and actual cost to recover them to <sup>U6</sup> or the appropriate <sup>Pu</sup> forms, Status Code 05 for identifying variances between <sup>U6</sup>ESA Work-in-Process inventories at standard cost and actual cost, and Status Code 17 for variances generated when material moves from in-process (at work-in-progress standard) to finished inventory (at the finished product standard).

1629  
Nuclear Material Inventory Variance

Definition: This account includes the difference between the cost of the individual material inventory accounts at standard cost and the cost at which the material was received or produced. These variances are transferred to the Office of Headquarters Accounting Operations. This account excludes those variances retained by field offices which are recorded in Account 1628. This account is **only** used when nuclear material is transferred between DOE offices.

1631 "  
Nuclear Material in Research

Definition: Includes the cost of nuclear material set aside for use in research, development of manufacturing processes, and weapons design, development and test activities. This inventory account is restricted to material that is actively in use for the above purpose. It is not to be used as a holding account pending the transfer of the material to other uses, nor are any charges to **be** made to it that pertain to the fabrication of the nuclear material -into any special shape or form for research and development purposes.

1632  
Nuclear Material Held for Future Disposition

Definition: Nuclear material held for future disposition includes the cost of:

- 1 Material not currently scheduled for use in either the production operations or for **nonproduction** projects, such as uncommitted thorium and **uranium-233**.
- 2 Inactive material held for use in **nonproduction** projects (research and development, reactor fuel fabrication, etc. ).

1635  
Nuclear Material in Process at Naval Reactors Core Vendors

Definition: This account includes the cost of material withdrawn for fabrication of Navy cores, including the fabrication of Navy prototype fuel. Amounts in this inventory shall be at the inventory cost of the material in its standard form.

1636  
Nuclear Material on Loan or Lease

Definition: This account includes the cost of **all** material loaned or leased to domestic licensees and foreign governments under the provisions of the Atomic Energy Act of 1954, as amended.

1638 "  
Nuclear Material Under Presidential Directive

Definition: Nuclear material under Presidential Directive includes the cost of nuclear material that has been delivered to another Federal agency under provisions of Section **91b**. of the Atomic Energy Act of 1954, as amended, other than weapons and weapons components. (The latter are accounted for in account 1615 Weapons Stockpile. )

## 1643

Irradiated **Nonproduction** Nuclear Material Held for Processing

Definition: Irradiated nuclear material from non-production sources includes the cost of material that has been irradiated and is in storage and are awaiting processing. This includes returned materials distributed (1) under Sections 53 and 54 of the Atomic Energy Act of 1954, as amended, to licensees and foreign governments, (2) under section **91b** of the Atomic Energy Act of 1954, as amended, to other Federal agencies under Presidential Directive, or (3) within DOE for research reactor fuel, civilian power reactor fuel and blanket material, and other research and development activities.

## 165\*

## Petroleum Inventories

Definition: These accounts **include** the cost of procuring and **storing petroleum in** Strategic Petroleum Reserves and the value of surface petroleum at the Naval Petroleum Reserve sites.

## 1651

## Strategic Petroleum Reserve Inventories

Definition: This account includes the cost of procuring and storing petroleum procured for the Strategic Petroleum Reserve.

## 1652

## Naval Petroleum Reserve Inventories

Definition: This account includes the value of surface petroleum at the Naval Petroleum Reserve sites.

## 166\*

## Isotopes .

Definition: Isotopes inventories include (a) stable isotopes that are listed in the Oak Ridge National Laboratory and Mound Laboratory Catalogs of "Research Material" (Separated Isotopes, Radioisotopes, and Special Preparations), and (b) those radioisotopes in the above catalogs with a half-life in excess of 2 years. Additions to the above list may be made by managers of field offices. The Office of the Controller **shall** be advised of each addition authorized by a field office head.

## 1661

## Radioisotopes

Definition: Includes the cost of radioisotopes with a half-life in excess of 2 years.

## 1662

## Stable Isotopes

Definition: Includes the cost of those isotopes listed in the Oak Ridge National Laboratory and the Mound Laboratory Catalogs of "Research Material" which are incorporated herein by reference.

1671  
Special Reactor Materials

Definition: Special reactor materials include special materials approved for research and development and use in reactors but not available through the usual procurement channels in sufficient quantity because of limited commercial production and applications unique to DOE's field of activity. The initial loading of heavy water moderator in DOE-owned reactors is capitalized as part of the construction cost of the reactor and is excluded from special reactor materials.

168\* "  
Other Special Materials and Fuel Fabrication Costs

Definition: These accounts include the cost of precious metals and other rare material having a very high monetary value and the costs associated with the fabrication of fuel elements for test reactors.

1681  
Other Special Materials

Definition: The accounts in this group include the costs of procuring and processing precious metals and other rare materials having a very high monetary value in relation to volume or weight, and special barrier materials.

1682  
Fuel Fabrication

Definition: Fuel fabrication includes costs incurred for the fabrication of fuel elements for research and test reactors. This inventory account will be credited and the cost of operations charged on the basis of estimated fuel consumption or **burnup** (fuel element **life**). In the event a reactor operation is discontinued, or a particular type of fuel element is discarded in favor of an improved one, any related fuel fabrication costs in the inventory account are charged to the cost of operations at the time this situation occurs.

1691  
Stores

Definition: Stores Inventories are materials, supplies, and parts on hand that are normally **used** or consumed in operations, maintenance and general use, exclusive of the following:

- (1) Weapons parts and subassemblies;
- (2)** Special reactor materials;
- (3)** Isotopes;
- (4) Other special materials
- (5) Nuclear materials; and
- (6) Construction materials.

1711  
Allowance for Loss on Stores Inventory

Definition: The credit balance of this account represents the accumulated provision for anticipated losses on disposal or handling of stores less actual

losses written off against the allowance. Usually, at the time the status of stores is changed from current use or standby to excess, the difference between the **cost** and estimated salvage value **is** credited to the allowance account for excess stores and debited to current operating costs; when stores-type items which have been issued and charged to operations are transferred to the excess inventory, the inventory is charged with the acquisition cost, current operating costs are credited with the estimated salvage value, and the difference is inventory. The amounts established as estimated salvage value shall be based on experience. **Upon** disposal of excess stores, the allowance account is debited for the book cost and credited with the actual salvage. **When** allowances are set up to provide for losses resulting from such factors as shrinkage, deterioration, damage, and obsolescence of current use or standby stores, the amount of estimated loss **is credited to** the applicable current use or standby inventory allowance account and charged to operating costs. The allowance accounts are reviewed periodically to assure their adequacy to absorb anticipated losses.

**18\*\***

## Prepayments

Definition: Expenditures which provide future benefits. Prepayments are often recurrent in nature and **cover** items such as rent, taxes, royalties, commissions, insurance and supplies.

## 1811

## Prepayments--Other Federal Agencies

Definition: Includes payments made by DOE and its integrated contractors to other Federal agencies that were in advance of the period to which they apply and **that** will benefit operations in subsequent periods (e.g., advance payments for rentals or utility services that apply to subsequent periods).

## 1812

## Prepayments--Other

Definition: Includes payments made by DOE and its integrated contractors (excluding Prepayments to Other Federal agencies) in advance of the period to which they apply and the cost of goods and services received that apply to or will benefit operations in subsequent periods (e.g., advance payments for rentals or utility services that **apply** to subsequent periods).

## 1813

## Prepayments--Suspense Debits

Definition: Includes debits arising in the course **of** operations that cannot be readily analyzed and debited to the proper account due to lack of information, uniqueness of the transaction, or similar complication. Such items are temporarily debited to this account in order not to unduly delay the monthly closing. An analysis of all suspense items is to be made each month to expedite and assure that distribution is made to the proper accounts at the earliest possible date and not deferred to the end of the year.

## 1814

## Unamortized Premium on Federal Securities

Definition: The unamortized portion of premiums on **Federal** securities.

**21\*\***

Fixed Assets--Completed Plant and Capital Equipment

Definition: This group of accounts includes the cost of land, land rights, depletable resources, land improvements, buildings and structures, utilities and capital equipment having an anticipated service life of 2 years or more, the individual units of which have monetary value, \$5000 or more.

2110

Production Facilities

Definition: Includes the cost of plant and equipment and related land used primarily in the procurement, storage, processing and fabrication of source and nuclear materials, weapons components and other materials.

2120

Power Marketing Facilities

Definition: Includes the cost of plant and equipment and related land used by the Power Marketing Administrations.

2130

Research Facilities

Definition: Includes the cost of plant and equipment and related land used primarily in research activities.

2150

Administrative Facilities

Definition: Includes the cost of the following plant and equipment and related land:

- (a) Plant and equipment used by DOE for program direction and administration. (Administrative facilities used by contractors are not considered as being used for program direction and administration, unless shared with DOE and then only if DOE uses the major portion.)
- (b) Plant and equipment that is not properly includable in production, power marketing, and research facilities. Administrative facilities normally are limited to connection roads, electric transmission lines, that portion of equipment held for future projects having potential multipurpose use (e.g., a motor that may be used as a replacement in any of the functional classifications and which is not held for use at a specific location), and certain equipment serving both community and operational areas, the assignment of which would otherwise change frequently between classifications.
- (c) Reserve pools of construction and automotive equipment that have been classified as Asset Type 760, Reserve Construction Equipment Pool, to provide a nucleus of equipment with which the restoration of essential production facilities can be immediately begun in the event of an emergency, or for secondary use in future construction programs.

(d) Plant and equipment used for training, education, and information purposes.

## 2160

## Strategic Petroleum Reserve Facilities

Definition: Includes the cost of plant and equipment and related land used primarily by the Strategic Petroleum Reserve.

## 2161

## Naval Petroleum Reserve Facilities

Definition: This account includes the cost of plant and equipment and related land used by the Naval Petroleum Reserve.

**22\*\***

## Fixed Assets--Accumulated Depreciation

Definition: These accounts reflect the accumulated charges for the expiration or consumption, in whole or in part, of the service life, capacity, or utility of plant facilities and equipment, resulting from such factors as wear and tear, decay, elements, and obsolescence. Depreciation expense is that portion of the cost of units or groups of plant facilities and equipment that is allocated to an accounting period (month or fiscal year) and charged to the operating cost of an activity. Depreciation accounting is the systematic allocation of the cost of **depreciable** plant facilities and equipment over their estimated useful service **life, i.e.,** a process of allocation or amortization, not valuation.

**2210**

## Production Facilities

Definition: Accumulated depreciation charged to expense for production facilities.

## 2220

## Power Marketing Facilities

Definition: This account represents accumulated depreciation charged to expense for power marketing facilities.

## 2230

## Research Facilities

Definition: This account represents accumulated depreciation charged to expense for research facilities.

## 2250

Administrative **Facilities**

Definition: This account represents accumulated depreciation charged to expense for general facilities.



2260  
Strategic Petroleum Reserve Facilities

Definition: This account represents accumulated depreciation charged to expense for Strategic Petroleum Reserve facilities.

2261  
Naval Petroleum Reserve Facilities

Definition: This account represents accumulated depreciation charged to expense for Naval Petroleum Reserve facilities.

**2311**  
Fixed Assets--Construction Work in Progress

Definition: This account includes all costs incurred relating to additions and retirements of plant and equipment that are in process and the costs of unconsumed construction materials, supplies, and equipment and temporary construction facilities. The cost of all additions (except transfers of administrative responsibility and excess of disposal), as well as removal costs and salvage credits relating to retirement of plant and equipment are recorded through this account.

24\*\*  
***Collateral*** Funds and Other Deposits

Definition: These accounts are used to record the amount of DOE securities and cash held in the custody of other persons or entities in accordance with contractual provisions and trust agreements. Such funds and deposits consist primarily of insurance funds, benefit and annuity funds, pension funds, special contract funds, excess premium payments, and miscellaneous deposits.

242\*  
Employee Benefit Funds

Definition: These accounts represent deposits with contractors to pay employees benefits as the result of suffering specific disabilities from work-related injuries.

2421  
Employee Benefits Funds - Cash

Definition: **This** account represents cash deposits with contractors to pay employees benefits for suffering specific disabilities.

2422  
Employee Benefits Funds - Securities

Definition: This account represents securities deposited with contractors to pay employees benefits for suffering specific disabilities.

## 243\*

## Annuity Funds and Related Allowances

Definition: These accounts represent deposits in escrow to purchase pension benefits for employees contingent upon completion of a specified number of **years** of service by an employee.

## 2431

## Annuity Funds and Related Allowances - Cash

Definition: This account represents cash deposits in escrow to purchase **pension** benefits for employees contingent upon completion of a specified number of years of service.

## 2433

## Annuity Funds and Related Allowances Allowance for Valuation

Definition: This account is a valuation account for deposits in escrow to purchase pension benefits for employees contingent upon completion of a specified number of years of service.

## 2439

Annuity Funds and Related Allowances Accumulated Allowance for  
Purchase of Annuities

Definition: This account accumulates an allowance for purchase of annuities for pension benefits for employees contingent upon completion of a specified **number of** years of service.

## 245\*

## Insurance Deposits

Definition: These accounts represent advance premium payments to an insurance company which under terms of the contract are treated as deposits and remain **until** the insurance is terminated (this is usually long term). Also, the estimated amount by which periodic payments to insurance companies exceed retrospective premiums at the anniversary date are classified as insurance deposits.

## 2451

## Insurance Deposits - Cash

Definition: This account represents advance premium payments made in cash to an insurance company which under terms of the contract are treated as deposits and remain until the insurance is terminated.

## 246\*

## Pension Awards

Definition: These accounts represent the periodic payroll costs and allowance for valuation during a period of employment for integrated contractor pension awards.

2461  
Pension Award - Cash

Definition: This account represents cash payments held for integrated contractor pension awards.

2462  
Pension Awards - Securities

Definition: This account represents securities held for integrated contractor pension awards.

2463  
Pension Awards - Allowance for Valuation

Definition: This account is a valuation account for payroll funds held for integrated contractor pension awards.

249\*  
Other Deposits

Definition: These accounts represent deposits for services such as utilities and security deposits for returnable containers or reels.

2491  
Other Deposits - Cash

Definition: This account represents cash deposited for services such as utilities and security deposits for returnable containers or reels.

25\*\*  
Other Assets

Definition: This account represents assets not otherwise classified.

2510  
Investment in Federal Securities - Other

Definition: This account represents the par value or costs of Federal securities purchased by DOE.

2512  
Assets Acquired Through Foreclosure

Definition: This account reflects the value of property, tangible and intangible, acquired through foreclosure. The foreclosure process may be for direct loans or for loans held as a result of payment of a guarantee to a primary lender. (See **also** account 2610.)

2517  
Investment Federal Securities - Oil Consent

Definition: Par Value or costs of Federal securities purchased using escrow funds in reserve as a result of consent decrees against oil producers.

**2518**

## Investments in Federal Securities - Co-Sponsored Projects

Definition: Par Value or costs of Federal securities purchased using advances received for Co-Sponsored Projects.

**251E**

## Investment in Federal Securities - Low-Level Radioactive Waste

Definition: Par Value or costs of Federal securities purchased using fees collected for low-level radioactive waste.

**2610**

## Allowance for Loss on Acquired Collateral

Definition: Estimated future losses on property acquired through loan default. (See also account 2512. )

**31\*\***

## Accounts Payable

Definition: Accounts payable represent unpaid debts of DOE to others for assets and goods and services received. The accounts payable control accounts are supported by open invoice (or unpaid voucher) files, subsidiary ledgers, or other form of subsidiary record.

**3111**

## Accounts Payable--Non-Federal

Definition: This account includes amounts payable to vendors, transportation and utility companies, service organizations, and other general creditors.

**3122**

## Accounts Payable--Other Federal Agencies

Definition: This account includes amounts payable to other agencies of the Federal Government for materials and services received by a DOE office or contractor.

**314\***

## Accounts Payable--Inter-Contractor/Field Office

Definition: These accounts include amounts payable to integrated contractors of DOE, whether contractors of the same **field** office or another field office, and to other DOE offices. They arise as a result of goods and services provided other integrated contractors and DOE offices, and include **unbilled** costs incurred on complete or incomplete work performed. These accounts are subdivided between contractors of the same field office and other field offices and their contractors.

**3141**

## Accounts Payable--Inter-Field Office

Definition: This account includes amounts payable to integrated contractors of DOE of another field office, and to other DOE offices. They arise as a result of goods

and services provided other integrated contractors and DOE offices, and include **unbilled** costs incurred on complete or incomplete work performed. The balance is offset against the reciprocal account for consolidated Balance Sheet purposes. (See also **BSC** 1414 and 1435. )

3142  
Accounts Payable--Intra-Field Office

Definition: This account includes amounts payable to integrated contractors of DOE of the same field office or the contractor's cognizant DOE field office. They arise as a result of goods and services provided other integrated contractors and the DOE office, and include **unbilled** costs incurred on complete or incomplete work performed. The balance is offset against the reciprocal account for consolidated Balance Sheet purposes. (See also **BSC** 1415 and 1436. )

3151  
Accounts Payable--Drafts Payable--Letters of Credit

Definition: This account includes amounts payable to DOE contractor banking facilities, under "modified" letters of credit arrangements. Checks issued by DOE contractors for payments to vendors are debited to the proper Accounts Payable account and credited to Drafts Payable. Upon receipt of Form **TFS 5401**, "payment Voucher on Letter of Credit," prepared by the bank, the DOE contractor shall debit Drafts Payable and **credit** the DOE Current Account, 8123 for the amount of the **drawdown** voucher. The balance in the account represents checks issued by DOE contractors but not included in the banking facilities' letter of credit **drawdown** vouchers.

3191  
Accounts Payable--Other

Definition: This account represents amounts owed for goods or services ordered and received that are not otherwise classified in the other accounts payable accounts.

32\*\*  
Accrued Expenses

Definition: These accounts represent amounts owed by the Department for items received, services rendered, expenses incurred, assets acquired, construction performed and amounts received for which a **bill** has not been received or approved.

3211  
Accrued Expenses--Other Federal Agencies

Definition: This account is used to record amounts for **legal** responsibilities for payment due Federal agencies other than DOE. Examples of accrued expenses are rents, taxes, and **unbilled** services. Federal Insurance Contributions Act (FICA) taxes on DOE employees and similar arrangements, payable to Federal agencies by DOE, are included in this account.

3212  
Accrued Expenses--Other

Definition: This account is used to record amounts for legal responsibilities for payment for services rendered (other than other Federal agencies). It generally indicates a flow of services on a time basis. Examples of accrued expenses are rents, taxes, and **unbilled** services.

3213  
Accrued Unfunded Annual and Compensatory Leave - DOE Employees

Definition: This account is provided so that annual and compensatory leave for DOE employees as of fiscal year end shall be included in accrued liabilities (as a non-fund item) for statement purposes.

3214  
Accrued Vacation Pay - Integrated Contractor Employees

Definition: This account is used to record the DOE contractor's **liability** to its employees for earned and unused vacation pay.

3215  
Accrued Funded Payroll and Benefits

Definition: The estimated liability for salaries and wages of DOE and integrated contractor employees that have been earned but are unpaid at the close of an accounting period.

3216  
Accrued Interest Payable - Federal

Definition: This account represents interest that accrues on borrowings from Federal entities.

3217  
Accrued Interest Payable - Public

Definition: This account represents interest that accrues with the public, such as on overdue accounts and past due invoices.

33\*\*  
Funds Held for Others

Definition: Liabilities for funds held that belong to others which arise from payroll deductions for income taxes, savings bonds, and social security taxes, trust funds and special fund advances. . For the Departmental Accounting and Analysis Division and DOE field offices, these liabilities (except for 3316, 3351 and 3391) are contra to the appropriate account under 112\*, Special Deposits.

331\*  
Employee Payroll Deductions

Definition: These accounts represent the liability arising from DOE's responsibility for balances of receipts from employee payroll deductions for state

or territorial income taxes and savings bond allotments except for account 3318. These amounts are held in suspense temporarily and later paid into some other fund as when the bonds are purchased or taxes are paid to the state or territory. They are not available for paying salaries, expenses, grants, or other expenditures of the Government.

3313  
Deductions for United States Savings Bonds (89X6050)

Definition: This is the contra account to account 1122.

3314  
Deductions for Withheld State and Local Income Taxes (89X6275)

Definition: This is the contra account to account 1123.

3316  
Employee Payroll Deductions--Other

Definition: This account represent receipts from employee payroll deductions not otherwise classified which are held in suspense temporarily and later paid.

3318  
Advances for Co-Sponsored Projects (89X6424)

Definition: This is the contra account to account 1128.

333\*  
Other Special Funds on Deposit

Definition: These accounts indicate the liability arising from DOE's responsibility for balances in combined receipt and expenditure accounts established to account for receipts from sources other than payroll deductions, that are held in suspense temporarily and later refunded or paid into some other fund of the Government, or that are held by DOE as banker or agent for others and paid out at the direction of the owner or in accordance with law. An example is unclaimed monies due creditors of cost-type contractors. These funds are required by fiscal regulations to be held in special deposit accounts. They are not available for paying salaries, expenses, grants, or other expenditures of the Government. They differ from DOE's own funds being held in suspense temporarily pending determination of disposition, from which no liability arises.

3331  
Unclaimed Monies Due Creditors of Contractors with the United States Under  
Cost-Plus-A-Fixed-Fee Contracts, DOE (89 F6090)

Definition: This is the contra account to account 1124. Balances are transferred by each offices to the Office of Headquarters Accounting Operations monthly for consolidation and central control.

3332  
Suspense (89 F6875)

Definition: This is the contra account for account 1125.

3333

Budget Clearing Account--Suspense (89 **F3875**)

Definition: This is the contra account for account 1126.

3337

Collections from **Alleged** Violators of DOE Petroleum Regulations  
(**89X6425**)

Definition: This is the contra account for account 1127.

3339

Deductions for Contract **Holddbacks** - **PMA (89X6772)**

Definition: This is the contra account for account 1129.

**333A**Budget Clearing Account  
Unavailable Check Cancellation and Overpayments (89 **F3880**)Definition: This is the contra account for account **112A**.**333B**Deposits in Transit--Suspense (89 **F3878**)Definition: This is the contra account for account **112B**.**333D****Budget Clearing** Account, Undistributed **Difference Chargebacks**  
(89 **F3879**)Definition: This is the contra account for account **112D**.**333E**Low-Level Radioactive **Waste Escrow** Account  
(**89X6427**)Definition: This is the contra account for account **112E**.

3351

Trust Funds on Deposit

Definition: This account indicates the liability arising from funds **held** by DOE as trustee in trust fund accounts. This account is established for receipts that are held under a specific **legal** fiduciary relationship, that is, **in** trust, for use in carrying out specific purposes and programs in accordance with an agreement or statute.

3361

Waste Fund Fees

Definition: This account represents the liability to nuclear reactor owners for fees collected into the Nuclear Waste Fund.



3391  
Other Funds on Deposit

Definition: This account is reserved for the liability for funds belonging to others where the cash deposited is not normally segregated into special cash accounts on the asset side, but mingled with general cash.

**34\*\***  
Advances from Other Federal Agencies

Definition: These accounts indicate the liability for advances from other Federal agencies to DOE to cover the cost of services, materials, or other assets to be furnished such agencies by DOE. Also includes costs incurred by DOE for agencies under Section 601 of the Economy Act (31 **U.S.C.** 686) or similar legislation. They **are** charged with the costs incurred against the advances. DOE **is** accountable to the other agency for use of the funds. Additionally, Treasury regulations require that transfer appropriation and consolidated working fund advances be treated in appropriation accounts as available appropriated funds.

3411  
Transfer Appropriations

Definition: This account represents allocations received from an appropriation of another Federal entity. The liability is established for the work to be performed for **the** other Federal agency and is liquidated as work is performed.

3511  
Advances from Other DOE Locations

**Definition:** This account includes the liability for the advance received from another DOE location to cover the cost of work to be performed. This account is reciprocal to account 1151 and the offsetting amounts are eliminated from consolidated DOE reports at year-end.

3611  
Uranium Feed Material Furnished by Customers Under  
Toll Enriching Agreements

Definition: This account is used to record the liability for uranium feed furnished in advance of the date that enriched uranium is delivered. This account **is** credited for feed advanced by customers under toll enriching agreements.

3612  
Borrowing from Federal Financing Bank

Definition: This account reflects the liability for funds borrowed from the Federal Financing Bank. It is credited for borrowed amounts debited when borrowed amounts are repaid.

391\*  
Deferred Credits

Definition: This account represents revenue (or income) received but **not** yet earned and capital **lease** liabilities.

## 3911

## Deferred Credits--Foreign Transactions

Definition: This account includes advance payments and credits received from international agencies and foreign countries or organizations which apply to materials or **services** to be furnished in future periods. Includes net credits relating to long-term transactions with such parties that are deferred until the future period in which the contractual revenue is to be accrued.

## 3912

## Deferred Credits--Other Federal Agencies

Definition: Includes advance payments and credits received from other Federal agencies which apply to materials or services to be furnished in future periods. This account includes net credits relating to long-term transactions with such parties that are deferred until the future period in which the contractual revenue is to be accrued. It is also used as a receivable contra account to the special deposit account **89X6425**.

## 3913

## Other Deferred Credits

Definition: Includes all other payments received in advance of furnishing materials or services (e.g., enrichment services, rents, utilities, etc.) which will become income or reductions of costs in future periods and capital lease liabilities.

## 3914

## Suspense Credits

Definition: Includes credits arising in the course of operations that cannot be readily analyzed and credited to the proper account due to lack of information, uniqueness of the transaction, or similar complication. Such items are temporarily credited to this account in order not to delay unduly the monthly closing. An analysis of all suspense items is made for distribution to the proper accounts at the earliest possible date and not deferred to the end of the year. At fiscal year end, all suspense items are to be identified and cleared to the proper accounts.

## 3915

## Investment Income

Definition: This account represents investment income plus the total amortized premium from securities held by the Department for the Nuclear Waste Fund.

## 3916

## Unamortized Discount on Federal Securities

Definition: This account represents the unamortized discounts on Federal securities.

395\*  
Long Term Liabilities

Definition: These accounts represent liabilities which are not due or payable within twelve months.

3951  
Contract ~~Holdbacks~~

Definition: This account represents amounts withheld from grantees or contractors pending completion of related contracts.

3955  
Uncollected Receipts from Alleged Violators  
of DOE Petroleum Regulations

Definition: This account represents anticipated receipts which will be disbursed to harmed parties as a result of alleged violations of DOE petroleum regulations. Collections will be credited to **89X6425** upon receipt.

4\*\*\*  
Appropriated Funds

Definition: These accounts represent funds made available to the Department as a result of an act of Congress that permits the Department to incur obligations and to make payments out of the Department of Treasury for specified purposes.

40\*\*  
Apportionments and Reapportionments

Definition: These accounts represent each line of the **SF-132**, Apportionment and Reapportionment Schedule. The **SF-132** is used to request apportionment or reapportionment of each appropriation or fund account subject to apportionment. The **SF-132** is divided into two general sections, Budgetary Resources and Application of Budgetary Resources.

4001  
Budget Authority

Definition: This account represents the balances entered into Lines 1 A, B, C and D of the **SF-132**, Apportionment and Reapportionment Schedule.

Line **1A** - Apportionments Realized: (Status Code = **A0**)

Includes the amount of appropriations specified in an appropriation act and becoming available on or after October 1. For reapportionments, includes any enacted supplemental appropriations and the portion of indefinite appropriations warranted by Treasury as "available", and the amount of receipts credited to the account. It does not include appropriations warranted by the Department of Treasury pursuant to a continuing resolution. When an account's usual source of budget authority is enacted, line a includes the full amount specified in the regular appropriation act. The amount is net of applicable enacted recisions.

Line **1B** - Appropriations Anticipated (indefinite): (Status Code = **B0**)

Includes the amount anticipated to become available under existing law, for example indefinite appropriations. For reapportionments, the latest estimate of amounts anticipated for the rest of the fiscal year beyond those realized is included. This line does not include anticipated, **unenacted** supplemental appropriations.

Line **1C** - Other New Authority: (Status Code = **C0**)

Includes the amount of new budget authority (other than appropriations) becoming available on or after October 1 identified by type of budget authority involved. For revolving funds in which credits and repayments to indefinite debt authority are available for obligation, includes only the amount of new debt authority anticipated to be used during the year, i.e., the total amount of indefinite debt authority anticipated to be used net of any credits or repayments but without going below zero. Amounts shown will be net of all applicable enacted rescissions.

Line **1D** - Net Transfers: (Status Code = **D0**)

Includes the amount of budget authority to be transferred to or from the account under existing legislation. Does not include anticipated transfers that require legislation. This amount represents adjustments in budget authority and does not **involve** obligations, outlays; reimbursements, or refunds.

4002  
Unobligated Balance

Definition: This account represents balances entered into Line 2 A and B of the **SF-132**, Apportionment and Reapportionment Schedule.

Line **2A** - Brought Forward, October 1: (Status Code = **A0**)

Applies only to no year and unexpired **multi-year accounts**. Includes the unobligated balance brought forward from prior fiscal years as of October 1. If new budget authority or balances brought forward from prior years must be apportioned before the actual balance is known, an estimated amount will be recorded in this account. The actual balance as reported to the Department of Treasury pursuant to 31 **U.S.C.** 701, for inclusion in the Department of Treasury Combined Statement, recorded for the estimate as soon as it becomes known but not later than November 30. Where resources are apportioned on the bases of "administrative commitments" or some other **pre-obligation** basis, the amount recorded will only be that portions of the unobligated balance brought forward that is not "administratively committed" or otherwise **pre-obligated** on the basis on which the apportionment is made.

Line **2B** - Net Transfers: (Status Code = **B0**)

This line is the net amount of any unobligated balance of prior year budget authority transferred to or from the account. It includes the current estimate of any balances to be transferred to or from the account under existing legislation, and transfers of unobligated balances where the transfers result from changes in appropriation structure and reorganization. It does not include transfers of new budget authority enacted for the current fiscal year, transfers to allocation **accounts, anticipated** transfers that require legislation, or amounts written off.

**4003**

Reimbursements and Other Income

Definition: This account represents balances entered in Line 3 A, B and C of the **SF-132**, Apportionment and Reapportionment Schedule.

Line **3A** - Earned: (Status Code = **A0**)

This line includes the amount of reimbursements and other income earned to date " during the current fiscal year through the delivery of goods and performance of services, whether or not bills have been rendered or collections made; disposition of assets; and actual collections of loans or other long-term credits outstanding but excluding any amounts due but uncollected on such assets. When specifically authorized by law, this account may include reimbursements and other income earned in a prior year and available to be credited to the current year account. In the case of revolving funds, this line includes revenues, reimbursements, and other amounts provided by operations during the year. Write-offs of receivables are netted against revenues recorded in this account, either individually or in an allowance for losses.

Line **3B** - Changes in unfilled Customers' Orders: (Status Code = **B0**)

This line includes the increase or decrease from October 1 in unfilled orders on hand from other Government accounts that are valid obligations of the ordering **account** (whether or not advances have been received), as well as amounts advanced or collected from the public for goods or services that have not yet been provided or performed. For accounts expiring for obligation at the end of the year, unearned amounts of the above nature that will be credited to a subsequent year's account will be excluded from this balance sheet account.

Line **3C** - Anticipated for Rest of Year: (Status Code = **C0**)

This line includes current estimates of the additional reimbursements and other income expected to be earned and to provide budgetary resources for the rest of the year. The estimate is comprised of orders expected to be received from other Government accounts, advances expected to be received from the public, and reimbursements expected to be earned (in absence of advances) from the public.

**4004**

Recoveries of Prior Year Obligations

Definition: This account represents balances entered into Line 4 A and B of the **SF-132**, Apportionment and Reapportionment Schedule.

Line **4A** - Actual: (Status Code = **A0**)

This line includes the amount of any cancellations or downward adjustments since October 1 of obligations reported in prior years whenever they are material.

Line **4B** - Anticipated for Rest of Year: (Status Code = **B0**)

This line includes the current estimate of the additional amount of material cancellations or downward adjustments anticipated in unexpired accounts for the remainder of the fiscal year for which the schedule is being submitted.

## 4005

## Portion of Budgetary Resources Not Available

Definition: This account represents balances entered into Line 5 of the **SF-132**, Apportionment and Reapportionment Schedule.

It includes the portion of budgetary resources to be withheld from availability for obligation pursuant to a specific provision in law. This account will include amounts whose **availability** for obligation is contingent **by law upon** the occurrence of a specific event, such-as **enactment of authorizing legislation**, emergencies arising from natural disasters, unanticipated increases in costs, or other events specified by law.

## 4006

## Restorations/Writeoffs

Definition: This account represents balances entered into Line 6 of the **SF-132**, Apportionment and Reapportionment Schedule.

This account applies only to no year accounts. Includes any budgetary resources previously written off administratively (pursuant to 31 **U.S.C.** 706) that have been restored to the account during the current fiscal year. Also includes the budgetary resources actually written off administratively to date (pursuant to 31 **U.S.C.** 706) as transactions of the current fiscal year. It does not include amounts rescinded by Congress. In the case of revolving funds, includes estimates for the year of any dividends or repayments of the Government's investment in such funds, and it excludes repayments that are credits to the unused balance of authority to spend debt receipts or credits to feeder accounts.

## 4007

## Total Budgetary Resources

Definition: This account represents balances entered into Line 7 of the **SF-132**, Apportionment and Reapportionment Schedule.

This account is the sum of amounts in accounts 4001 through 4006. It represents the total amount of budgetary resources available for apportionment in the fiscal year.

## 4008

## Apportioned

Definition: This account represents balances entered into Line 8 A and B of the **SF-132**, Apportionment and Reapportionment Schedule.

This account includes amounts requested to be apportioned under category A, or B, or a combination of the two. When an account's **usual** source of budget authority is not enacted prior to the beginning of the fiscal year (i.e., the account is operating under a continuing resolution), amounts warranted by the Department of Treasury under authority of a continuing resolution are excluded.

Category A:

(Status Code = A1, A2, A3, A4)

This category Includes the amount requested to be apportioned for each calendar quarter in the fiscal year. When apportionment of an account's usual source of budget authority is made after the first quarter, and other resources are insufficient to cover operations for the first quarter; a single amount will be entered for the period beginning with the first calendar quarter and ending with the quarter in which the apportionment action is taken. On reapportionment requests, record the amount of obligations incurred during each time period as of the date of the latest SF-133 is recorded.

Category B:

(Status Code = B1, B2, B3, B4)

This category includes the amounts requested to be apportioned on a basis other than calendar quarters, such as time periods other than quarters, activities, projects, objects, or a combination thereof.

4009

Withheld Pending Rescission

Definition: This account represents balances entered into Line 9 of the SF-132, Apportionment and Reapportionment Schedule.

It includes the amount of budgetary resources that are to be withheld from availability pending Congressional action on a Presidential proposal for rescission. Such amounts are subject to the provisions of the Impoundment Control Act (31 U.S.C. 1402). The account also includes amounts proposed for rescission 'due to savings made possible by or through changes in requirements or greater efficiency of operations," in accordance with the Antideficiency Act; amounts proposed for rescission for reasons other than those permitted under the Antideficiency Act; and unapportioned balances of revolving funds proposed for rescission. Unapportioned balances will consist of amounts being proposed for rescission that the Department could effectively, efficiently, and legally obligate for the purposes appropriated.

4010

Deferred Programs

Definition: This account represents balances entered into Line 10 of the SF-132, Apportionment and Reapportionment Schedule.

It includes the amount of available budget resources being set aside for possible use at a later date, before the funds lapse. Such amounts are subject to the Impoundment Control Act (31 U.S. C. 1403). The account also includes amounts set aside to meet future contingencies under authority of the Antideficiency Act and amounts deferred for other reasons, unapportioned balances of revolving funds that are temporarily being held restrictively (i.e. withheld when the agency could effectively, and legally obligate the funds for the purposes appropriated), amounts in annual accounts deferred for apportionment later in the year, and amounts in multiple-year and no-year accounts deferred for apportionment in subsequent years.

**4011**

## Unapportioned

Definition: This account represents balances entered into **Line 11** of the **SF-132**, Apportionment and Reapportionment Schedule.

This account is only for public enterprise funds and intragovernmental revolving funds that are subject to apportionment. It includes the amount of budgetary resources that is neither apportioned nor being withheld restrictively, but is creditable to the current fiscal year. This amount should equal the amount in balance sheet account 4007, less the amount apportioned in balance sheet account 4008, less any amounts withheld pending rescission or deferred as recorded in balance sheet accounts 4009 and 4010.

**411\***

## Appropriations Received

Definition: These accounts are Departmental Control Accounts only and have credit balances. They show the total amount of appropriated funds; that is, obligational authority made available to DOE by Congress. By general statute and by regulation, appropriated funds available to an agency include both funds appropriated by Congress and reimbursements to appropriations. These accounts are credited at the beginning of the fiscal year with appropriations made by Congress and the group of Accounts **111\***, Cash with U.S. Treasury, is debited. Transfers of parts of appropriations to other agencies because of provisions in Acts of Congress are booked by reversing the entry for appropriations received.

**4110**

## Appropriations Received

Definition: This account represents appropriations received by the Department either by a warrant (**TFS-6200**, Department of Treasury Appropriation Warrant) received from the Department of the Treasury or funds transferred to another appropriation or to another agency by a **SF-1151**, Non-expenditure Transfer Authorization.

**4115**

## Borrowing Authority Used

Definition: This account represents obligations processed against borrowing authority resources.

**4117**

## Borrowed Funds--Federal Financing Bank

Definition: This is a Departmental Control Account that is credited when money is borrowed from the Federal Financing Bank (via a **SF-1151**). Conversely, this account is debited when borrowed funds are repaid.



4118  
Borrowing from Treasury

Definition: This is a Departmental Control Account that is credited when money is borrowed from the Department of Treasury (via a **SF-1151**), and conversely is debited when investments are made with the Department of the-Treasury.

4125  
Funds Available for Allotment

Definition: This account represents the amount of allotments issued to each field office by the Budget Execution Branch.

4130  
Unexpended Allotments

Definition: This account represents the balance of the allotment available for outlay purposes. This account must agree by appropriation with accounts 4211 and 4311.

421\* - 431\*  
Unexpended Allotments or Apportionments

Definition: These groups of accounts show the net amount of appropriated funds made available to a field office by Headquarters. They are reciprocal to corresponding Departmental Control Accounts. Allotments received by a field office **are** debited to these accounts and credited to Account 500\*, Unobligated Allotments, from the **advices** of allotments. Withdrawals of allotments are credited to these accounts and debited to Unobligated Allotments. The balances of the accounts are normally debits. They are supported by the net of **unrescinded advices** of allotment less the net cash payments and certain collections made by the field office. At the end of the year the accounts remain open until the balances are withdrawn or transferred. They are shown on the balance sheet as part of DOE equity.

4211  
Unexpended Allotments, Operations

Definition: This account shows the net amount of appropriated funds made available to a field office by Headquarters for operations allotments. This is reciprocal to a corresponding Departmental Control Account. Allotments received by a field office are debited to these accounts and credited to Account 500\*, Unobligated Allotments, from the **advices** of allotments. Withdrawals of allotments are credited to these accounts and debited to Unobligated Allotments. The balance of the account is normally a debit. It is supported by the net of **unrescinded advices** of allotment less the net cash payments and certain collections made by the field office. At the end of the year the account remains open until the balances are withdrawn or transferred. It is shown on the balance sheet as part of DOE equity.

4311  
Unexpended Allotments, **Plant** and Capital Equipment

Definition: This account shows the net amount of appropriated funds made available to a field office by Headquarters for plant and capital equipment allotments. This is reciprocal to a corresponding Departmental Control Account. Allotments received by a field office are debited to these accounts and credited to Account 500\*, Unobligated Allotments, from the **advices** of allotments. Withdrawals of allotments are credited to these accounts and debited to Unobligated Allotments. The balance of the account is normally a debit. It is supported by the net of **unrescinded advices** of allotment less the net cash payments and certain collections made by the field office. At the end of the year, the account remains open until the balances are withdrawn or transferred. It is shown on the balance sheet as part of DOE equity.

4511  
Funds Returned to U. S. Treasury

Definition: This account is used for collections not available for obligations and expenditure by DOE but deposited directly to the credit of the U. S. Treasury, pursuant to law. The return of such funds is, in fact, a return of capital to the U. S. Treasury and is therefore a reduction of DOE equity. When such collections are made, they are debited to this account and credited to the appropriate asset or income account. By Treasury regulation, this account is required to be broken down into a separate account for each type of receipt, identified by a receipt account symbol assigned by the Treasury. At the end of the year, the account is closed to Balance Sheet Code 8151, Equity.

4513  
Transfer Appropriations Received (Liabilities Contra)

Definition: This account indicates the net funds transferred to DOE by other Federal agencies, under the statutory authority of the Economy Act (31 U. S. C. 1535 and 1536) or similar legislation, in contemplation of receiving goods or services from DOE or the incurring of costs by DOE for the agencies. Transfer appropriations are accounted for separately by Treasury account symbols. When the field office receives an advice of allotment covering the appropriation transfer, it debits Unexpended Allotments (Accounts 4211, 4311), and credits Account 500\*, Unobligated Allotments. At the time the **SF-1151**, Nonexpenditure Transfer Authorization, is processed, the Departmental Accounting and Analysis Division debits this account and credits Account 3411, Transfer Appropriations from Other Federal Agencies. An allotment withdrawal covering the return of funds to the other agency shall be recorded by the reverse of these entries. The balance of the account is supported by **unrescinded** allotment **advices**. At the end of the fiscal year, the account is closed to Account 8151, DOE Equity.

4514

Trust Funds Received (Liabilities Contra)

Definition: This account indicates the net trust funds transferred to DOE by other parties (e. g., trust funds received from Washington Public Power Supply System). Cash advances are received from the other party and allotted to DOE offices responsible for handling the work to be performed. Based on the field office Unexpended Allotment (421\* **or** 431\*) collection, machine generated entries are created by the Departmental Accounting and Analysis Division debiting this account, and crediting Account 3351, Trust Funds on Deposit. The balance of the account is supported by **unrescinded** allotment **advices**. At **the end** of the year, the balance is closed to Account 8151, DOE Equity.

4517

Funds Borrowed from Federal Financing Bank

Definition: This account reflects funds borrowed from the Federal Financing Bank for the current year only. It is debited for borrowed amounts **and** credited when borrowed amounts are repaid. It is closed to equity at the end of the fiscal year.

4518

Borrowing from U.S. Treasury

Definition: This account reflects current year activity only - credits for investments and debits for borrowings - and is closed to equity at the end of the fiscal year.

4611

Split **Allotment/Appropriation** Adjustments Pending

Definition: This account identifies costs financed from one appropriation that **will** be reimbursed in the following month from another appropriation.

4612

Split **Allotment/Appropriation** Adjustments Pending--Variance

Definition: This account identifies costs financed from one appropriation that will be reimbursed in the following fiscal year from another appropriation. This account is used after the **SF-224** for September has been submitted to Treasury. Additionally, for the purpose of reporting Nuclear **Waste** Fund (Fund Type = **WD**) cash transactions, this account represents the variance between the actual cost recorded in Balance Sheet Code 4611, **Split Allotment/Appropriation** Adjustments Pending, and the cumulative projection **included** in the **daily** disbursement data reported to the Office of Departmental Accounting and Financial Systems Development (**MA-33**). The fund type **WD** balance of this account existing at the end of any month must be incorporated into the integrated contractor's projected cost for the following month. Account 4611 activity for the current month plus the account 4612 balance from the previous month will represent total integrated contractor disbursements for the current month.

4711

## Reimbursable Orders Accepted

Definition: This account represents the authorized amount of reimbursable orders received and accepted from other Federal agencies which have not yet been costed (normally a **debit** balance).

4721

## Unobligated Unfilled Customer Orders

Definition: This account represents the authorized amount of reimbursable orders received from other Federal **agencies** which have not yet been obligated (normally a credit balance). This account is **debited** when funds are obligated.

4731

## Obligated Unfilled Customer Orders

Definition: This account represents the authorized amount of reimbursable orders received from other Federal agencies which have been obligated but have not been costed (normally a credit balance).

4811

Appropriation Reimbursements - **Non-OFA**

Definition: This account includes earnings, collections for commodities, work, or services furnished or to be furnished, and other receipts that are to be accounted for as additions to appropriated funds, but that do not represent recoveries of amounts disbursed in error or other types of appropriation refunds. At the end of the year, the balance is closed to Account 8151, DOE Equity.

4812

## Appropriation Reimbursements - Other Federal Agencies

Definition: The amount of reimbursements and other income earned to date through the delivery of goods and performance of services for another Federal agency, whether or not bills have been rendered or collections made. At the end of the year, the balance is closed to Account 8151, DOE Equity.

500\*

## Unobligated Allotments

Definition: These accounts indicate the net amount **of** appropriated funds made available to the DOE office against which obligations have not been incurred. Allotments received are credited to these accounts and debited to Unexpended Allotments (accounts 42\*\* - 43\*\*). All obligations incurred against the allotments are debited to these accounts and credited to Accounts 600\*, Unpaid Obligations.

5002

## Reimbursable Work Allotment - Non Federal

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred **for** reimbursable work with non-Federal entities.

5003

Operations Allotment for Reimbursable Work - Other Federal Agencies

**Definition:** This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for : operations allotments for reimbursable work for other Federal agencies.

5004

Plant and Capital Equipment Allotment

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for plant and capital equipment allotments.

5006

Allotments of  
Trust Funds and Transfer Appropriations Received

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for allotments of trust funds and transfer appropriations.

5009

Operations Allotment--All Other

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for operations ●llotments.

600\*

Unpaid Obligations

Definition: These ●ccounts indicate the net balance of the obligations incurred that have not been liquidated by payments. The accounts normally have credit balances. Obligations incurred are credited to these accounts and debited to Account 500\*, Unobligated Allotments. Payments of appropriated funds are debited to these accounts and credited to Account 700\*, Disbursements. Refunds receivable are credited **to** these accounts and debited to Disbursements. They are supported by files of unpaid obligation documents, ●llotment and payment control sheets, etc. The accounts remain open until obligations are paid or formally **deobligated**.

6002

Reimbursable Work Allotment - Non-Federal

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments or for which refund receivable is established for operations allotments for reimbursable work with non-Federal entities.

**6003**

## Operations Allotment for Reimbursable Work - Other Federal Agencies

Definition: This account indicates **the** net balance of the obligations incurred that have not been liquidated by payments or for which a refund receivable is established for operations allotments for reimbursable work for other Federal agencies.

**6004**Plant and **Capital** Equipment Allotment

Definition: This account indicates the net balance of the obligations incurred **that** have not been liquidated by payments and for which a refund receivable is established for plant and capital equipment allotments.

**6006**Allotments of  
Trust Funds and Transfer Appropriations Received

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for allotments of trust funds and transfer appropriations received.

**6009**

## Operations Allotment--All Other

Definition: This account **indicates the** net balance of the obligations incurred that have not been liquidated by payments for operations allotments.

**700\***

## Disbursements

Definition: These accounts **include** the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims. The balances (normally credits) represent the amount of expenditure checks issued, and less collections representing **refunds** of previous payments for which accounts receivable had not been recorded. Additionally, these accounts are affected by the establishment of refund receivables.

**7002**Reimbursable **Work** Allotment - Non-Federal

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for operations allotments for reimbursable work with non-Federal entities.

**7003**

## Operations Allotment for Reimbursable Work - Other Federal Agencies

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for operations allotments for reimbursable work with other Federal agencies.

7004  
Plant and Capital Equipment Allotment

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for plant and capital equipment allotments.

7006  
Allotments of Trust  
Funds and Transfer Appropriations Received

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for allotments of trust funds and transfer appropriations.

7009  
Operations Allotment--All Other

**Definition:** This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for operations allotments.

8\*\*\*  
Equity Accounts

Definition: Cumulatively, these accounts represent the difference between the assets and liabilities of the Department. Individually, each account represents a **summary** of unique activities which affect equity. In addition, the accounts are used to record the revenues and collections credited to the U.S. Department of Treasury.

8111  
Transfers Issued

Definition: This account includes the cost of materials, equipment, services, and other items transferred to other DOE contractors, or field offices. Detail accounts in this group are maintained by the issuing and receiving organizations **only** (field office or contractor, as applicable). Accounts (8112) maintained by the receiving organization are reciprocal **to** the accounts maintained by the issuing organization and should be in agreement with them at the end of each month. In other words, they must balance to zero by **organization** and by fund type of transfer. The Departmental Accounting and Analysis **Division** provides a monthly feedback of cumulative transactions in summary form to each field office for review and, where applicable, corrective action. Any corrections, including out-of-balance problems, are to be resolved prior to month-end closing. The accounts are eliminated in the preparation of consolidated statements. At the end of the year, the accounts, which normally have debit balances, are closed to Account 8151, DOE Equity (or to Account 8125, Total Investment with Integrated Contractors). At fiscal yearend, the closing of amounts recorded by contractors in this account are accomplished by the Departmental Accounting and Analysis **Division** with an offset of Account 8125. At this time, the reciprocal investment account

entry in this same amount is established by the Departmental Accounting and Analysis Division in the field office accounts with the offset to Account 8151. Corresponding entries are to be made at the contractor and field office levels, but these entries are to be limited to local use **only** and are not to be included in the field office **FIS** submissions to Headquarters.

## 8112

## Transfers Received

**Definition:** This account includes the cost of materials, equipment, services, and other items transferred from other DOE contractors, or field offices. Detail. Accounts in this group are maintained by the issuing and receiving organizations only (field office or contractor, as applicable). Accounts (8111) maintained by the receiving organization are reciprocal to the accounts maintained by the issuing organization and should be in agreement with them at the end of each month. In other words, they must balance to zero by organization and by fund type of transfer. The Departmental Accounting and Analysis Division will provide a monthly feedback of cumulative transactions in summary form to each field office for review and, where applicable, corrective action. Any corrections necessary to product transfers must be resolved with the data submission of the following month. Transfers, other than product, are edited and corrected if necessary, during the **monthly editing** process prior to **FIS** update. The accounts are eliminated in the preparation of consolidated statements. At the end of the year, the accounts, which normally have debit balances, are closed to Account 8151, DOE Equity (or to Account 8125, Investment with Integrated Contractors). At fiscal yearend, the closing of amounts recorded by contractors in this account are accomplished by the Departmental Accounting and Analysis Division with an offset of Account 8125. At this time, the reciprocal investment account entry in this same amount is established by the Departmental Accounting and Analysis Division in the field office accounts with the offset to Account 8151. Corresponding entries are to be made at the contractor and field office levels, but these entries are to be limited to local use only and are not to be included in the field office **FIS** submissions to Headquarters.

## 8113

**Nonreimbursable** Transfers to Other Federal Agencies

**Definition:** This account includes the net book cost of property, and cost of services transferred to other Federal agencies that are not to be covered by **fund transfers**. A separate identification is maintained for each agency. At the end of the year, the account is closed to Account 8151, DOE Equity (or to Account 8125, Investment with Integrated Contractors, by contractor). Examples of transactions included in this account are weapons depreciation applicable to deliveries of components to the Department of Defense under working fund and transfer appropriation agreements, depreciation applicable to chemical processing of fuel elements, and the difference between historical and current cost of **SS** materials in fuel elements returned to DOE.

## 8114

**Nonreimbursable** Transfers from Other Federal Agencies

**Definition:** This account includes the net book cost of property and the cost of services transferred from other Federal agencies that are not to be covered by fund transfers. A separate identification is maintained for each agency. At the end of



the accounting period, the account is closed to Account 8151, DOE Equity (or to Account 8125, Investment with Integrated Contractors, by contractor). Reimbursable transfers are handled through Account 3122, Accounts Payable--Other Federal Agencies. Examples of transactions included in this account are transfers of stores and plant and equipment.

8115  
**Intrareporting Unit Transfers**

**Definition:** This account is to be used for transfers of **items** between contract identification codes or site codes within the same reporting organization. Entries in the account must net to zero **within** each fund type, financial **plan** code, and reporting unit. At yearend, the account is closed in contractors' accounts to Account 8125, Investment with Integrated Contractors, and by the field offices to Account 8151, DOE Equity. **When** utilized by contractors involved in Uranium Supply and Enrichment **Activities** (USEA), care should be taken at report dates to distribute reciprocal entries to Account 8123, Current Year Payments with Integrated Contractors, as appropriate, in order that the reciprocating balances remaining in Account 8115, accounts of the same reporting **unit will** represent actual transfers of items, such as equipment, between USEA and **non-USEA** functions of the same organization.

8118  
Borrowing from U.S. Treasury

**Definition:** This account represents amounts borrowed from the U.S. Treasury.

8123     "  
Current Year Payments with Integrated Contractors

**Definition:** This account reflects the net amount of funds provided to integrated contractors during **given** fiscal year. At yearend, the balance in account 8123 is closed to account 8124, Current Year Audited Cost with Integrated Contractors.

8124  
Current Year Audited Cost with Integrated Contractors

**Definition:** After audit and acceptance by the field office of all or a portion of the contractor's certified accounting for a given period, account 8124 is credited and account 8125, Investment with Integrated Contractors, is debited to reflect the contractor's certification of next expenditures accrued. **If** there are no subsequent adjustments, this entry reflects interim **acceptance** (subject to later audit) of the contractor's net cost of operations, plus increases (or minus decreases) in non-cash 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.

## 8125

## Investment with Integrated Contractors

Definition: After audit and acceptance by the field office of all or a portion of the contractor's certified accounting for a given period, account 8124, Current Year Audited Cost **with** Interacted Contractors, is credited and account 8125, Investment Account 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 cost of operations, plus increases (or minus decreases) in non-cash 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 account 8124 represents the amount of contractor charges for which an accounting has not been made to and accepted by DOE.

## 8131

## Program Costs Capitalized--Inventories

Definition: **This** account summarizes the fund and non-fund capital costs associated with inventory production which is budgeted as a mission/resource activity. **All** such costs are capitalized as non-fund items to their respective asset accounts. At the end of the **year**, the balance **by** fund-tree code is closed to account 8151, DOE Equity (or to **account** 8125, Investment with Integrated Contractors, by contractor).

## 8132

## Net Cost of Operations

Definition: Through the use of budget and reporting classifications, this account summarizes operating costs and revenues. All programs costs, other costs, other income, extraordinary charges and credits, and adjustments applicable to prior years are included in this account. The balance, the net cost of operation, is closed to account 8151, DOE Equity, at the end of the year (**or** to account 8125, Investment with Integrated Contractors, by contractor).

## 8133

## Program Costs Capitalized--Plant and Capital Equipment

Definition: This account summarizes the fund and non-fund capital costs associated with plant and equipment activities. All such costs are capitalized as non-fund items to their respective asset accounts. At the end of the year, the balance by fund-type code is closed to account 8151, DOE Equity (or to account 8125, Investment with Integrated Contractors, by contractor).

## 8149

## Other Monthly Nonfund Changes

Definition: Other monthly non-fund changes are reported in Balance Sheet Code 8149 for balancing purposes. Account activity may represent a balancing entry for product transfers reported on a monthly basis or non-fund data regarding long-term receivables and deferred credits or fund returned to Treasury. The account is used on an interim basis with any balances reclassified by the **close** of the fiscal year.

8151  
DOE **Equity**

**Definition:** The Government's equity in the net assets of a field office is reflected in the net total of the balances of all the accounts in the DOE Equity group of accounts. Within each fund-type code, the following accounts are closed at fiscal yearend to Account 8151, DOE Equity.

Account	Title
4511	Funds Returned to U.S. Treasury
4513	Transfer Appropriations Received (Liabilities Contra)
4514	Trust Funds Received (Liabilities Contra)
4517	Funds Borrowed from Federal Financing Bank
4518	Borrowing From U.S. Treasury
4811	Appropriation Reimbursements - Non OFAs
4812	Appropriation Reimbursements - Other <b>Federal</b> Agencies
700*	Disbursements
8111 & 8112	DOE Transfers Issued and Received
8113 & 8114	<b>Nonreimbursable</b> Transfers to and from Other Federal Agencies
8115	<b>Intrareporting</b> Unit Transfers
8125	The sum of each office's integrated contractors closings to Account 8125, Investment with Integrated Contractors
8131	Program Costs Capitalized--Inventories
8132	Net Cost of Operations
8133	Program Costs Capitalized--Plant and Capital Equipment

**99\***

Memorandum Accounts

**Definition:** This series of accounts represent statistical data not otherwise available within account balances. These accounts are not used for balance sheet presentation.

991\*

Commitments Plant and Equipment Only

**Definition:** These accounts represent commitments for the acquisition of plant and capital equipment items.

9911

Outstanding Commitments

**Definition:** This credit balance account represents transactions involving 35 program procurement or fabrication of capital equipment (not related to construction) and 39 program construction projects where the Department's integrated contractor has committed his contract authority internally or has incurred a legal liability with subcontractors or suppliers in furtherance of the Department's objectives. This account includes such items as open purchase orders which have been approved and issued, **uncosted** portions of lump-sum and fixed-price contracts, **uncosted** portions of uncompleted work orders (job orders) **of** cost-type

prime contracts and cost-type subcontracts, and **uncosted** portions of obligations related to minor non-integrated cost-type contractors. This credit balance **account applies** only to those applied obligations under a plant and capital equipment limitation, and excludes any potential termination expenses.

9915

Contra Debits--Commitments

Definition: This debit balance account provides a contra balance to Account 9911, Outstanding Commitments.

994\*

Receipts and Disbursements

Definition: This self-balancing group of accounts is used to record **SF-224**, Statement of Transactions, and **SF-1221**, Foreign Statement of Transactions, **activity** by Agency Location Code (**ALC**) for the Department.

9941

Receipts and Disbursements Control

Definition: This account reflects the total of receipt and disbursement (**SCC = 21**) **activity** on each **ALC SF-224**, Statement of Transactions within the Department. Additionally, foreign transactions (**SF-1221**, Foreign Statement of Transactions, **SCC = 20**) are recorded using the foreign location code **ALC**.

9942

Receipts and Disbursements Control (Contra)

Definition: This is a contra memorandum account to Balance Sheet Code **9941**, and reflects net activity of each **ALC SF-224**, Statement of Transactions, within the Department along with the net foreign **ALC**.

996\*

Incentive Financing **Authorization/Authority**

Definition: This self-balancing group of general ledger control accounts is used to record and control the annual limits placed on the total funded and unfunded authority to issue loan guarantees. The funded portions of loan guarantees allotted and issued are recorded in the 4\*\*\*, 500\* and 600\* series of accounts.

9961

Guarantee Limit Authority

Definition: This balance represents the loan guarantee authority appropriated to the Department.

9962  
Apportioned Authority

Definition: This balance represents the loan guarantee authority apportioned to the Department by the Office of Management and Budget.

9963  
Unapportioned Authority

Definition: This balance represents the loan guarantee authority appropriated but not apportioned.

9964  
Loan Guarantee Allotment

Definition: This balance represents the apportioned loan guarantee authority that has been allotted by the Office of Budget (MA-30). The account is debited in Field Office accounts and credited on the Departmental Control Accounts.

9965  
Loan Guarantee Authority

Definition: This balance is used as the Contra Account for 9964. The balance represents the total loan guarantee authority issued by allotment.

9966  
Loan Guarantee Issued

Definition: This balance represents the total loan guarantees issued against the current allotments. The entries to this account make corresponding reductions to the balances in Account 9965, Loan Guarantee Authority. Entries are made to accounts 500\* and 600\* to record the obligation of the funded portion of the loan guarantee when and if a loan default occurs.

## CHAPTER 11

### FINANCIAL CODES

#### 1. INTRODUCTION.

- a. **Background.** The Financial Information System/U.S. Government Standard General Ledger Chart of Accounts and Related Codes Manual (**FIS/SGL Manual**) describes the financial codes and data requirements for the monthly submission of data by the finance offices to the Financial Information System (**FIS**) and its U.S. Government Standard General Ledger (**SGL**) module and provides definitions and related information concerning the valid codes that can be used. By the fifth workday of every month (except for October and November schedules established at fiscal yearend), each finance office (excluding power marketing administrations (**PMA's**)) and each integrated contractor is required to electronically transmit a self-balancing trial balance to **FIS** for consolidation and reporting of the Departments' financial activity for the period. **PMA** financial data and **FIS** data are **crosswalked** to the **SGL** chart of accounts. The **crosswalked** data are merged in a central file once a month by the 10th workday to produce reports for central control agencies, such as the Department of the Treasury and the Office of Management and Budget.
- b. **Purpose.** This chapter establishes the authority for the Department's **FIS/SGL Manual** and presents an overview of financial code requirements for the monthly submission of data to **FIS**. This chapter includes crosswalk references and defines codes unique to the electronic submissions of data provided by the **PMA's** into the **SGL** file.
- c. **Applicability.** The applicability of this chapter is specified in DOE **2200.4, ACCOUNTING OVERVIEW**, Chapter I, "Introduction," paragraph 1. Contractors performing work for the Department and whose accounts are integrated with those of DOE shall fulfill the following conditions:
  - (1) Follow commercial accounting practices in day-to-day operations,
  - (2) Comply with the specific terms and conditions contained in their contracts, and
  - (3) Record and report monthly DOE contractual activity in accordance with the Department's system criteria described in this chapter.
- d. **Inquiries.** The Departmental Accounting and Analysis Division (**MA-33.2**) is responsible for the maintenance of the **FIS/SGL Manual**. Changes and updates will be made to the manual as needed, but at least once a year. Changes will be numbered by fiscal year, consecutively within each fiscal year. Inquiries should be addressed to the Departmental Accounting and Analysis Division.

- e. Policy. It is the Department's policy to report and record financial activity in accordance with the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies, title 2; Office of Management and Budget guidance; the Treasury Financial Manual; and generally accepted accounting principles. Additionally, **PMA's** are required to record and report financial activity in accordance with the **requirements of** the Federal Energy Regulatory Commission. To accomplish this objective, the Department uses the uniform reporting requirements defined in this chapter.
  - f. Financial Information System Record Format. The positions referred to in the following paragraphs are positions in the **FIS** input record (see attachment 11-13 of the **FIS/SGL Manual** for a copy of the format).
2. REPORTING SOURCE CODE (positions 1 through 4) consists of the office code, the **reporting unit**, and the site code, which identify the source of a reported **financial data** record. Appropriated operating expenses are identified by where the work is performed. Plant and capital equipment costs and obligations are identified by the location of the project or by where the equipment is used. Stores inventory activity is identified by location. Attachment 11-1 of the **FIS/SGL Manual** lists valid office codes, reporting units and site codes. If additional codes are required to identify sources of records, reporting organizations should propose additional codes to the Departmental Accounting and Analysis Division for its approval.
- a. Office Code (the first two alphabetic characters) identifies the **responsible field** finance office, **PMA**, or controller office that originated the **data record**. All accounts within each group of records bearing the same office code constitute self-balancing trial balance.
  - b. Reporting Unit (the third alphanumeric character) identifies the specific organization unit (field office, integrated contractor, or **multiprogram laboratory**).
  - c. Site Code (the fourth alphanumeric character) places a geographical tag on financial data records. This code is not significant alone. When a specific site code is used with an office code and a reporting unit, it identifies uniquely the specific geographical location of the reported activity. When site code zero is used, the geographical location is obtained from the Procurement and Assistance Data System (PADS). All data submitted from locations other than **PMA's** must designate a site code. A specific site code is required for **multilocation** integrated contractor data only. Specific site codes or site code 0 can be used for all other data. The **PMA's** are not required to provide site code designations for records submitted using the **SGL** chart of accounts.

3. BALANCE SHEET CODE (positions 5 through 8) is defined in the DOE Chart of **Accounts** (Chapter I, "Balance Sheet Codes"), which provides the basic structure of the Department's official accounting records. The Chart of Accounts incorporates proprietary, budgetary, and Departmental Control accounts that are self-balancing. The PMA's are not required to provide balance sheet code designations for records submitted using the **SGL** chart of accounts. Attachment **II-2** of the **FIS/SGL Manual** provides the code, definition, related **SGL** account code, table of related **FIS** codes, restrictions on use of the account, and the associated **FIS** edit for each code.
4. STATUS CODE (positions 9 through 10) is used to identify either the line number of the **SF-132**, "Apportionment and Reapportionment Schedule," or the "use" status or condition of inventory or plant and equipment, as well as certain changes in plant and equipment, accounts. The nature of associated data determines the status code used. The PMA's are not required to provide status code designations for records submitted using the **SGL** chart of accounts. Attachment **II-3** of the **FIS/SGL Manual** contains a list of the valid codes, their titles, and their complete definitions.
5. ACCOUNTING TYPE CODE (positions 11 through 13) is a dual-purpose field, serving the functions described below.
 

**Asset type**: codes are used to subdivide inventories and plant and equipment by specific classifications for control and reporting. Attachment **II-4** of the **FIS/SGL Manual** provides a listing of all valid codes, titles, and definitions. The PMA's are not required to provide asset type designations for records submitted using the **SGL** chart of accounts.

b. Object Classification. The Office of Management and Budget has defined object classification codes in Office of Management and Budget Circular **A-11**, "Budget Preparation," as a method of classifying obligations according to the types of services, articles, or other items involved, for example, personal services, supplies and materials, or equipment. DOE may define subobject classifications as required by its activities. Attachment **II-5** of the **FIS/SGL Manual** provides a listing of all valid object and subobject classifications with definitions.
6. FUND TYPE CODE (positions 14 through 15) provides an abbreviated method of designating the U.S. Department of the Treasury account symbol for appropriated funds or other subdivisions for nonappropriated funds. The numbering convention is shown below. Attachment **II-6** of the **FIS/SGL Manual** contains a complete list of valid codes; appropriation symbols; titles; and, for the nonfund accounts, definitions.
  - a. The first characters carry the following meanings:
    - (1) A letter designates a funded record or an activity for which the Department has been appropriated funds.



- (2) **"2"** designates reimbursable work for a non-Federal entity (limitation .92).
- (3) **"3"** designates reimbursable work for another Federal agency (limitation .93).
- (4) **"4"** designates a transfer appropriation received.
- (5) **"5"** designates activity not otherwise funded, or nonfund activity.
- (6) **"8"** designates a transfer appropriation issued.

b. **When** the first character is Alpha, then the second characters carry the following meanings:

- (1) A letter designates a no-year appropriation (except for "M").
- (2) A **digit** designates the fiscal year in which the annual appropriation can **legally** incur obligations. For **multiyear** appropriations, this digit corresponds to the last digit of the last fiscal **year** for which the appropriation is available for obligation.
- (3) **"M"** designates an annual merged account.

- 7. **SUMMARY CLASSIFICATION CODES** (positions 16 through 17) provide for the classification of accounting transactions by type of event for control and **reconciliation** with source documentation and reporting. A complete listing of valid codes with titles and definitions is contained in Attachment **II-7** of the **FIS/SGL** Manual.
- 8. **BUDGET AND REPORTING CLASSIFICATION** (positions 18 through 26) are **classifications** that parallel DOE activities and are prescribed for the formulation of budgets; for the reporting of obligations, costs, and revenues; and for the control and measurement of actual execution versus budgeted performance. Changes may be proposed when there is a change in mission or resource, and they must be approved by the Deputy Assistant Secretary for Financial Management and Controller (**MA-3**) prior to implementation. Classifications of no-year data are recast into the structure for current-year classifications to **permit** correct computation of ending **uncosted** obligations. A complete listing of budget and reporting classifications is maintained by and available from the Cash Management and Funds Control Branch (**MA-33.33**).
- 9. **CONTRACT IDENTIFICATION CODE** (CID; positions 27 through 33) has the twofold purpose: (1) to incorporate the financial status of specific contractual instruments into the financial data file and (2) to identify financial data that can be made available through an interfacing link to PADS. Field office activity should be coordinated to ascertain that a report of procurement action is processed under PADS by the **4th** workday of the month following the **period** in which the first financial transactions are recorded.

- a. Procurement actions to be identified ("type of work" designations are consistent with instructions for PADS):
  - (1) **All prime** research and development procurement actions (type of work 3)
  - (2) All prime procurement actions of \$25,000 or over for **architect-engineering** services, **onsite** construction, operating contractors, and other programmatic activities; these actions include any whose aggregate amount (including modifications) exceeds \$25,000
  - (3) All actions with prime integrated contractors
  - (4) **All prime procurement** actions with educational and nonprofit **institutions**, excluding program direction activity
  - (5) All procurement actions with contractors listed in the "Goods and **Services** on Order" (**GSO**) section of the Agency **Financial** Plan
- b. Records requiring CID'S are defined **below**. These records must contain a specific CID in accordance **with** paragraph 9a or designate a CID of 9999999
  - (1) All integrated contractor records must contain the specific CID.
  - (2) The following field office information:
    - (a) All records **requiring** information by CID for reporting or management purposes, such as in the following accounts:
      - 144\*, Accounts Receivable--Reimbursements
      - 1544, Allowance for Loss on Accounts Receivable--Reimbursements
      - 16\*\*, Inventories
      - 1711, Allowance for Loss on Stores Inventory
      - 24\*\*, Collateral Funds and Other Deposits
      - 600\*, Unpaid Obligations
      - 8113, **Nonreimbursable** Transfers to Other Federal Agencies
      - 8114, **Nonreimbursable** Transfers From Other Federal Agencies
      - 8131, Program Costs Capitalized--Inventories
      - 8132, Net Cost of Operations
      - 8133, Program Costs Capitalized--Plant and Capital Equipment
    - (b) All funded activity affecting contracts listed in the **GSO** attachment in the Agency Financial Plan shall be identified specifically in the following accounts:
      - 1131, Advances with " **Nonintegrated** Contractors
      - 143\***, Accounts **Receivable--Refunds**
      - 144\*, Accounts Receivable--Reimbursements
      - 15\*\***, **Allowance for** Loss on Accounts **Receivable**

16\*\*, Inventories  
1711, Allowance for Loss on Stores Inventory  
18\*\*, Prepayments  
24\*\*, Collateral Funds and Other Deposits  
31\*\*, Accounts Payable  
32\*\*, Accrued Expenses  
39\*\*, Deferred Credits

(3) Integrated contractor-equity records in accounts 8123, 8124, and 8125

(4) If the field office elects, **specific** CID codes may be shown for all entries in the working-capital and other asset accounts for the types of work listed in paragraph 9a (instead of restricting the specific identifications to the contractors listed in the GSO attachment of the Agency Financial Plan). Also, items may be identified in other accounts or in nonfund, fund type codes by specific CID's (provided that the procurement actions so identified are included in the types of work shown in Paragraph 9a) or by the nonspecific CID, 9999999

- c. Specific CID's consist of seven characters. In using the full contract numbers prescribed, delete the nonsignificant characters, such as hyphens, spaces, slashes, and parentheses, and use the last seven alphanumeric characters of the official contract number, starting from the rightmost character:
- d. PMA's are not required to use CID'S to identify records when submitting data using the SGL chart of accounts.

10. FINANCIAL PLAN CODE (positions 37-38)

- a. The **financial** plan codes are used to designate the specific organizational **entities** that are used in the approved funding programs for allotments and are used in the financial systems to separate data by organization.
- b. All accounting transaction records reported by field office that are funded by a **multiprogram** laboratory financial plan shall include the laboratory's financial plan code. Such activities include all appropriated fund accounts and current account activities with the laboratory.
- c. All nonfund (fund type code 51) plant and **capital** equipment additions (account 8133; budget and reporting program 35 or 39; status code 12; and **summary** classification codes 41, 77, 90, or 93) should be identified with the same financial plan code used for recording corresponding fund costs.
- d. Attachment II-8 of the FIS/SGL Manual contains a listing of all valid financial plan codes associated with their respective organization titles.

11. SUPPLEMENTARY DATA CODES (positions 39 through 53) provide a means to identify data not otherwise covered. Attachment II-9 of the FIS/SGL Manual contains a listing and descriptions of the valid codes to be used as supplementary data references. Supplementary data codes are not required on records submitted by PMA's using the SGL chart of accounts.

12. SECURITY CLASSIFICATION (position 54). Each record submitted to **FIS** must include a security classification code. It is important that each record be evaluated as to its **specific classification** in accordance with approved classification guides, rather than under blanket criteria that may tend towards **overclassifying** some **individual** records in a group of records simply because they are included with records of higher classification. Attachment **11-10 of the FIS/SQL Manual** provides a listing with definitions of the valid security classifications used in the official accounting records.
13. OTHER PARTY IDENTIFICATION (positions 55 through 58) when required, identifies the second party to a transaction. For example, this may be the other office involved in an **interoffice** transfer, the other reporting unit in an **intraoffice** transfer, the office involved in the transferring of opening balances related to the transfer of contract **responsibility**, or the customer involved in a sale or a lease. This code also provides a supplemental data identification under well-defined rules not in conflict with the above examples, as follows:
- a. The cost of Irradiation units transferred from the Idaho Operations Office to other DOE organizations shall be identified by use of the other party identification code. When Idaho transfers irradiation unit costs, the transfer voucher will **indicate** the **name** of the test reactor, and the **FIS** entry of the distribution credit under the account Net Cost of Operations shall include as other party identification the transferee's reporting source code (with a **trailing** zero). When the transferee records the cost portion of the entry, it will include in the **FIS** record the other party identification of the test reactor source of the irradiation unit costs, as follows:

<u>Test Reactor</u>	<u>Other Party Identification</u>
<b>MTR, ETR, ATR</b>	<b>IUID</b>
<b>GETR</b>	<b>IUGE :</b>
<b>BWTR</b>	<b>IUBW</b>

The above other party identification codes are distinctly for use on Irradiation unit transfers and may not be used for other types of transfers involving **EG&G Idaho, Inc.**, or other companies.

- b. For administrative transfers of completed plant and equipment and accumulated depreciation, the other party identification code is required to identify the second party to the transfer. The other party identification code for all DOE reporting source code organizations is formed by adding a **trailing** zero to the organization code-reporting unit combined codes. For example, **Richland Operations Office** would be **RL90**; **ORNL** would be **OR20**; and **EG&G, Inc.**, would be **NVBO**. All valid other party identification codes and their associated organizations are listed in Attachment 11-11 of the **FIS/SQL Manual**. If any additional codes are required, organizations shall propose additional codes to the Departmental Accounting and

Analysis Division for its approval. The **OPI** code is not required on records submitted by the **PMA's** when they are using the **SGL** chart of accounts.

14. "**AMOUNT** (**positions** 59 through 70) identifies the dollar amount of the record.
15. **CORRECTION CODE** (position 71) identifies a specific type of correction record. The code established for field office use is F; however, the code should be used only for corrections submitted because of errors disclosed by **FIS** editing procedures and only when offices are specifically instructed to use it. The correction code should be inserted in the record that is intended to reverse out a record in the **FIS** file. In positions 1 through 58 the reversal record must be identical with the record to be reversed. **All** other records, including the corrected record, should be blank in the correction code field.
16. **U.S. GOVERNMENT STANDARD GENERAL LEDGER ACCOUNT NUMBER. SGL** is a **Government-**wide chart of accounts. It was developed by an interagency team and is required for use by all agencies by the Treasury Financial Manual. DOE uses this chart of accounts in **FIS** and at the **PMA's** through conversion programs using crosswalk tables. It is not currently required on **FIS** data input records submitted by Departmental Integrated Standardized Core Accounting System (DISCAS) locations. All **FIS/SGL** records contain a six digit numeric field in positions 72 through 77. This is a two-part field, with the first four positions corresponding directly to the account numbers defined in **SGL** and the last two positions assigned by the Departmental Accounting and Analysis Division. The last two positions are referred to as "the DOE **subaccount** number." These numbers were assigned in such a way as to retain the level of detail traditionally present in the **FIS** data base and to ensure that the Department maintained sufficient flexibility to properly manage its financial activity. Attachment 11-12 of the **FIS/SGL Manual** provides a cross-reference between **SGL** and the Department's charts of accounts. Additional cross-references are found in attachment II-2 of the **FIS/SGL Manual**.

CHAPTER 111ACCOUNTING ENTRIES

1. INTRODUCTION. The Standardized Pro Forma Accounting Transactions (SPAT) **Current** Practice--Pro Forma Entries Report provides a comprehensive presentation of the accounting entries used by the Department. It provides all debit and credit entries along with the related codes required by the Financial Information System, which are described in Chapter II, "Financial Codes." Additionally, a SPAT T-account report provides a T-account presentation of all balance sheet codes used in the SPAT Current Practice--Pro Forma Entries Report with reference to the journal entries that use these codes.
2. PURPOSE. This chapter establishes the authority for the Department's accounting entries for the field Departmental Integrated Standardized Core Accounting System, the Departmental Control Account, yearend closing, and integrated contractors. The actual accounting entries or transactions are officially maintained in the SPAT Current Practice--Pro Forma Entries Report.
3. APPLICABILITY. The applicability of this chapter is specified in DOE 2200.4, ACCOUNTING OVERVIEW, Chapter I, "Introduction," paragraph 1.
4. INQUIRIES. The Departmental Accounting and Analysis Division (**MA-33.2**) is responsible for the maintenance and distribution of SPAT reports. Inquiries should be addressed to the Departmental Accounting and Analysis Division.



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

PAGE CHANGE

DOE 2200.10A Chg 1

2-27-90

SUBJECT: ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES

1. PURPOSE. To transmit revised pages to Attachments **I-1** and **I-2** and **Chapters II** and **III** of DOE **2200.10A**, ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES, of 8-9-89
2. EXPLANATION OF CHANGES. The attached Financial Information System - U.S. **Government** Standard General Ledger Chart of Accounts and Related Codes documentation reflects changes resulting from the Standardized Pro Forma Accounting Transactions Project (SPAT) recommendation to review and revise the Department's methods for recognizing investment activity in the Department's accounting systems and the changes to fund type and financial plan codes necessary for the new fiscal year. Additionally, refinements were made to facilitate the preparation of schedule 9 and the Statement of Change in Financial Position, as well as other minor changes.

3. FILING INSTRUCTIONS.

a.	<u>Remove Pages</u>	<u>Dated</u>	<u>Insert Pages</u>	<u>Dated</u>
	Attachment 1-1		Attachment 1-1	
	<b>I-3 thru I-8</b>	8-9-89	<b>I-3 thru I-7</b>	2-27-90
			<b>I-8</b>	8-9-89
	Attachment <b>I-2</b>		Attachment <b>I-2</b>	
	1-15	8-9-89	1-15	8-9-89
	1-16	8-9-89	1-16 thru <b>I-16A</b>	2-27-90
			<b>I-16B</b>	8-9-89
	1-19	8-9-89	1-19	8-9-89
	1-20	8-9-89	1-20	2-27-90
	<b>I-27</b>	8-9-89	<b>I-27</b>	2-27-90
	<b>I-28</b>	8-9-89	<b>I-28</b>	8-9-89
	1-31 thru 1-40	8-9-89	1-31	8-9-89
			<b>I-32 and I-33</b>	2-27-90
			<b>I-34</b>	8-9-89
			<b>I-35</b>	2-27-90
			<b>I-36 and I-37</b>	8-9-89
			<b>I-38 and I-39</b>	2-27-90
			1-40	8-9-89

DISTRIBUTION:  
All Departmental Elements

INITIATED BY:  
Deputy Assistant Secretary for  
Financial Management and  
Controller



II-1 thru II-4	8-9-89	II-1	2-27-90
		II-2 and II-3	8-9-89
		II-4	2-27-90
III-1 (and III-2)	8-9-89	III-1 (and III-2)	2-27-90

b. After filing the attached pages, this transmittal may be discarded.

BY ORDER OF THE SECRETARY OF ENERGY:



DONNA R. FITZPATRICK  
Assistant Secretary  
Management and Administration

DEPARTMENT OF ENERGY  
CHART OF ACCOUNTS**11\*\*** CASH

- 1110 Fund Balance with U. S. Treasury--Other Cash
- 112\* Clearing **(89F3\*\*\*)** and Deposit **(89X6\*\*\*)** Accounts
  - 1122 U. S. Savings Bonds **(89X6050)**
  - 1123 Withheld State and Local Income Taxes **(89X6275)**
  - 1124** Unclaimed Monies Due Creditors **(89X6090)**
  - 1125 Suspense **(89X6875)**
  - 1126 Budget Clearing Account - Suspense **(89F3875)**
  - 1127 Uninvested Balance of Collections from Alleged Violators of DOE Petroleum Regulations - **(89X6425)**
  - 1128 Advances for Co-Sponsored Projects **(89X6424)**
  - 1129 Contract **Holdbacks** - PMA **(89X6772)**
  - 112A** Budget Clearing Account - Unavailable Check Cancellation and Overpayments **(89 F3880)**
  - 112B** Deposits in Transit - Suspense **(89F3878)**
  - 112D** Budget Clearing Account Undistributed Difference **Chargeback** **(89 F3879)**
  - 112E** Uninvested Balance of Low Level Radioactive Waste Escrow Account **(89X6427)**
- 113\* Advances
  - 1131 Advances to **Nonintegrated** Contractors
  - 1132 Advances to DOE Employees - Other
  - 1135 Advances **to** Grantees
- 1151 Advances to Other DOE Locations
- 1181 Advances to Integrated Contractors

**12\*\*** ADVANCES TO OTHER FEDERAL AGENCIES

- 1221 Advances to Other Federal Agencies

**13\*\*** INVESTMENT IN SECURITIES

- 131\* Investment in Federal Securities
  - 1311 Investment in Federal Securities--Face
  - 1312 Unamortized Premium in Federal Securities
  - 1313 Unamortized Discounts in Federal Securities
- 132\* Investment in Non-Federal Securities
  - 1321 Investment in Non-Federal Securities--Face
  - 1322 Unamortized Premium in Non-Federal Securities
  - 1323 Unamortized Discounts in Non-Federal Securities

**14\*\*** ACCOUNTS RECEIVABLE

- 141\* Integrated Contractor Accounts Receivable
  - 1411 Trade Receivables
  - 1412 Other Federal Agencies
  - 1413 Employees
  - 1414 Inter-Field Office
  - 1415 **Intra-Field** Office

	1416	Other
	1417	Uncollectible Accounts Receivable
	1418	Foreign
143*	Refunds	
	1431	Other Federal Agencies
	1432	Employees
	1433	Other
	1434	Uncollectible Accounts Receivable
	1435	Inter-Field Office Refunds Receivable
	1436	<b>Intra-Field</b> Office Refunds Receivable
144*	Reimbursements	
	1441	Other Federal Agencies
	1442	Non-Federal, Domestic Entities
	1443	Foreign
	1444	Uncollectible Accounts Receivable
	1445	Interest Receivable From Federal Investments
	1447	Interest Receivable From Non-Federal Investments
145*	Other	
	1451	Travel Advances
	1452	<b>Imprest</b> Fund
	1453	Guarantee Loan Receivable
146*	Direct Loans Receivable	
	1461	Principal, Interest & Penalty Receivable
147*	Long Term Accounts Receivable	
	1471	Federal
	1472	Foreign
	1473	Other
	1474	Loans
1491	Direct Loans Receivable	

## 15\*\* ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

1517	Integrated Contractors
1534	Refund
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1554	Allowance for Loss on Loans Receivable

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161* - 164*	Nuclear Material Inventories
1611	Production Inventories
1612	Production Byproduct Materials
1613	<b>Unirradiated</b> Nuclear Material Held for Processing
1615	Weapons Stockpile
1628	Nuclear Material Inventory Variance Retained by Field Offices
1629	Nuclear Material Inventory Variance
1631	Nuclear Material in Research
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Vertical line denotes change.

	1643	Irradiated <b>Nonproduction</b> Nuclear Material Held for Processing
165*		Petroleum Inventories
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168*		Other Special Materials and Fuel Fabrication Costs
	1681	Other Special Materials
	1682	Fuel Fabrication
1691		Stores
1711		ALLOWANCE FOR LOSS ON STORES INVENTORY
<b>18**</b>		PREPAYMENTS
	1811	Other Federal Agencies
	1812	Other
	1813	Suspense Debits
<b>21**</b>		FIXED ASSETS--COMPLETED PLANT AND CAPITAL EQUIPMENT
	2110	Production Facilities
	2120	Power Marketing Facilities
	2130	Research Facilities
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<b>22**</b>		FIXED ASSETS--ACCUMULATED DEPRECIATION
	2210	Production Facilities
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<b>24**</b>		COLLATERAL FUNDS AND OTHER DEPOSITS
	242*	Employee Benefit Funds
		2421 Cash
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		2431 <b>Cash</b>
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Vertical line denotes change.

245*	Insurance Deposits
2451	Cash
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25**	OTHER ASSETS
2512	Assets Acquired Through Foreclosure
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31**	ACCOUNTS PAYABLE
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3122	Other Federal Agencies
314*	<b>Inter-Contractor/Field Office</b>
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3191	Other
32**	ACCRUED EXPENSES
3211	Other Federal Agencies
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3213	Accrued Unfunded Annual and Compensatory Leave--DOE Employees
3214	Accrued Vacation Pay--Integrated Contractor Employees
3215	Accrued Funded Payroll and Benefits
3216	Accrued Interest Payable - Federal
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33**	FUNDS HELD FOR OTHERS
331*	Employee Payroll Deductions
3313	Deductions for U.S. Savings Bonds <b>(89X6050)</b>
3314	Deductions for Withheld State and Local Income Taxes <b>(89X6275)</b>
3316	Employee Payroll Deductions--Other
3318	Deductions for Advances for Co-Sponsored Projects <b>(89X6424)</b>
333*	Other Special Funds on Deposit
3331	Unclaimed Monies Due Creditors of Contractors with the United States Under Cost-Plus-A-Fixed-Fee Contracts, DOE <b>(89X6090)</b>
3332	Suspense <b>(89X6875)</b>
3333	Budget Clearing Accounts-Suspense <b>(89 F3875)</b>
3337	Collections from Alleged Violators of DOE Petroleum Regulations <b>(89X6425)</b>
3339	Deductions for Contract Holdbacks - PMAs <b>(89X6772)</b>

Vertical line denotes change.

'1

**333A** Budget Clearing Account-Unavailable Check  
Cancellation and Overpayments (89 **F3880**)  
**333B** Deposits in Transit-Suspense (89 **F3878**)  
**333D** Budget Clearing Account, Undistributed  
Difference **Chargebacks** (89 **F3879**)  
**333E** Low-Level Radioactive Waste Escrow Account  
(**89X6427**)

3351 Trust Funds on Deposit  
 3361 Waste Fund Fees  
 3362 Investment Income  
 3391 Other Funds on Deposit

## 34\*\* ADVANCES FROM OTHER FEDERAL AGENCIES

3411 Transfer Appropriations

## 3511 ADVANCES FROM OTHER DOE LOCATIONS

3611 URANIUM FEED MATERIALS FURNISHED BY CUSTOMERS UNDER TOLL  
ENRICHING AGREEMENTS

## 3612 BORROWING FROM FEDERAL FINANCING BANK

## 391\* DEFERRED CREDITS

3911 Foreign Transactions  
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 3913 Other Deferred Credits  
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3951 Contract **Holdbacks**  
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 4001 Budget Authority  
 4002 Unobligated Balance  
 4003 Reimbursements and Other Income  
 4004 Recoveries of Prior Year Obligations  
 4005 Portion of Budgetary Resources not Available  
 4006 **Restorations/Writeoffs**  
 4007 Total Budgetary Resources  
 4008 Apportioned  
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411\* Appropriations Received  
 4110 Appropriations Received

4115 Borrowing Authority Used  
4117 Borrowed Funds Federal Financing Bank  
4118 Invested or Borrowed Funds  
4125 Funds Available for Allotment  
4130 Unexpended Allotments  
421\* - 431\* Unexpended Allotments or Apportionments  
4211 Unexpended Allotments, Operations  
4311 Unexpended Allotments, Plant and Capital Equipment  
4511 Funds Returned to U.S. Treasury  
4513 Transfer Appropriations Received (Liabilities Contra)  
4514 Trust Funds **Received** (Liabilities Contra)  
4517 Funds Borrowed from Federal Financing Bank  
4518 Borrowing with U.S. Treasury  
4611 Split **Allotment/Appropriation** Adjustments Pending  
4612 Split **Allotment/Appropriation** Adjustments Pending--Variance  
4711 Reimbursable Orders Accepted  
4721 Unobligated Unfilled Customer Orders  
4731 Obligated Unfilled Customer Orders  
4811 Appropriation Reimbursements - Non OFA  
4812 Appropriation Reimbursements - Other Federal Agencies

500\* UNOBLIGATED ALLOTMENTS

● 002 Reimbursable Work Allotment - Non Federal  
● 003 Operations Allotment for Reimbursable Work - Other  
Federal Agencies  
● 004 Plant and Capital Equipment Allotment  
● 006 Allotments of Trust Funds and Transfer Appropriations  
Received  
● 009 Operations Allotment--All Other

600\* UNPAID OBLIGATIONS (Identify as indicated under 500\*.)

700\* DISBURSEMENTS (Identify as indicated under 500\*.)

8\*\*\* EQUITY ACCOUNTS

8111 Transfers Issued  
8112 Transfers Received  
8113 **Nonreimbursable** Transfers to Other Federal Agencies  
8114 **Nonreimbursable** Transfers from Other Federal Agencies  
8115 **Intrareporting** Unit Transfers  
8118 Borrowing from U.S. Treasury  
**812X** Integrated Contractor - Equity  
8123 Current Year Payments with Integrated Contractors  
8124 Current Year Audited Cost with Integrated Contractors  
8125 Investment with Integrated Contractors  
8131 Program Costs Capitalized--Inventories  
8132 Net Cost of Operations  
8133 Program Costs Capitalized--Plant and Capital Equipment  
8149 Other Monthly Nonfund Changes  
8151 DOE Equity

are required, the funds are made available from the Department of Treasury investment account and transferred to the escrow account where the disbursement is made.

113\*  
Advances

Definition: These accounts identify amounts disbursed to others in anticipation of goods or services to be rendered by the recipient of the advance.

1131  
Advances to **Nonintegrated** Contractors

Definition: This account identifies the balance of payments made to **nonintegrated** contractors in contemplation of the future performance of services, receipt of goods, **incurrence of** expenditures, or other assets. This balance represents that portion of advances that has not been costed or returned to DOE including letter of credit **drawdowns** where cost reports have not been received.

1132  
Advances to DOE Employees

Definition: This account identifies the balance of payments made to DOE employees in contemplation of the future performance of services, receipt of goods, **incurrence** of expenditures, or other assets. This account identifies advances issued to DOE employees for purposes other than for official travel. A separately identified account (1451, Travel Advances) is maintained for travel advances to DOE employees.

1135  
Advances to Grantees

Definition: This account identifies the balance of payments made to grantees in contemplation of the future performance of services, receipt of goods, **incurrence** of expenditures, or other assets. This balance represents the portion of advances that has not been costed or returned to DOE including letter of credit **drawdowns** where cost reports have not been received.

1151  
Advances to Other DOE Locations

Definition: This account identifies payments made by one DOE office to another DOE office in contemplation of future performance of services, receipt of goods, **incurrence** of expenditures, or other assets to another DOE office. This account is reciprocal to the balances in account 3511, Advances from Other DOE Locations, at the receiving field office. The offsetting amounts are eliminated from consolidated DOE reports at year-end.

1181  
Advances to Integrated Contractors

Definition: This account identifies cash balances held by DOE contractors. These contractors maintain a separate set of accounts to record financial activity under the **contract in** accordance with DOE accounting practices and procedures. These



accounts are integrated with those of DOE through the use of reciprocal accounts. The balance in this account represents compensating bank balances and balances of advances that these contractors have made to their cost-type subcontractors.

**12\*\***

Advances to Other Federal Agencies

Definition: These accounts **identify money** which has been advanced **by** DOE to other Federal agencies in contemplation **of** the **future** performance of **services**, receipt of goods, **incurrence** of expenditures, or other assets.

1221

Advances to Other Federal Agencies

Definition: This account identifies payments made to other Federal agencies in contemplation of future performance of services, receipt of goods, **incurrence** of expenditures or other assets. The balance in this account represents the advances which have not been costed or returned to DOE.

**13\*\***

Investment in Securities

Definition: These accounts represent securities and other assets held for the production of revenues in the form of interest, dividends, rentals, or lease payments. Invested funds arise from fund reserves as a result of consent decrees against oil producers, advances received for cosponsored projects, fees collected for low-level radioactive waste, and fees collected for the Nuclear Waste Fund.

131\*

Investment in Federal Securities

Definition: These accounts represent the value of Federal securities purchased by the Department.

1311

Investment in Federal Securities--Face

Definition: This account represents the face value of Federal securities purchased by the Department.

1312

Unamortized Premium in Federal Securities

Definition: This account represents the unamortized amount of premiums on Federal securities.

1313

Unamortized Discount in Federal Securities

Definition: This account represents the unamortized amount of discounts on Federal securities.

Vertical line denotes change.

132\*

## Investment in Non-Federal Securities

Definition: These accounts represent the value of non-Federal securities purchased by the Department. Such securities are purchased as a result of the Minority Banking Program.

1321

## Investment in Non-Federal Securities--Face

Definition: This account represents the face value of non-Federal securities purchased by the Department.

1322

## Unamortized Premium in Non-Federal Securities

Definition: This account represents the unamortized amount of premiums on non-Federal securities.

1323

## Unamortized Discount in Non-Federal Securities

Definition: This account represents the unamortized amount of discounts on non-Federal securities.

**14\*\***

## Accounts Receivable

Definition: This group of accounts identifies amounts owed to DOE and its integrated contractors when the right to receive funds accrues. This right results from the performance of services, delivery of goods, overpayments, or (as in the case of interest income) the passage of time.

141\*

## Integrated Contractor Accounts Receivable

Definition: Generally, this group of accounts represents amounts due from others when the right to receive funds accrues to integrated contractors. This right results from the performance of services, delivery of goods, or as in the case of interest income, the passage of time. These contractors maintain a separate set of accounts to record financial activity under the contract in accordance with DOE accounting practices and procedures. These accounts are integrated with those of DOE through the use of reciprocal accounts.

Integrated contractor receivables are maintained separate and distinct from DOE receivables because they must appear in the working capital portion of the TFS 2108 Year-End Closing Statement and to preclude the creation of budget authority when receivables are established.

1411

Integrated Contractor Accounts Receivable--Trade Receivables

Definition: Identifies integrated contractors' typical trade receivables arising from services or sales for which payment is to be received. All transactions that fall within this category are included herein unless the debtor is another Federal agency, an employee receiving travel advances and adjustments, a DOE integrated contractor, a foreign entity or an uncollectible account. The usual transactions that give rise to accounts receivable of the general type are: sales of surplus

1434

## Refunds-Uncollectible Accounts Receivable

Definition: The balance in this account represents accounts receivable that have been determined to be uncollectible or the estimate of the amount of bad debts.

1435

## Inter Field Office Refunds Receivable

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from other DOE field offices.

1436

**Intra** Field Office Refunds Receivable

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from within the same field office.

144\*

## Reimbursements

Definition: This account identifies amounts payable to DOE as a repayment for commodities sold or services furnished either to the public, to another Government account or to a foreign entity that are authorized by law to be credited directly to specific appropriation and fund accounts.

1441

## Reimbursements--Other Federal Agencies

Definition: The balance represents amounts due to DOE as a repayment for commodities sold or services furnished to another Government agency that are authorized by law to be credited directly to specific appropriation and Treasury fund accounts.

1442

## Reimbursements--Non-Federal, Domestic Entities

Definition: This account identifies amounts payable to DOE as a repayment for commodities sold or services furnished to the public that are authorized by law to be credited directly to specific appropriation and fund accounts.

1443

**Reimbursments--Foreign**

Definition: The balance of this account represents sums received by the Federal Government as a repayment for commodities sold or services furnished to a foreign entity that are authorized by law to be credited directly to specific appropriation and fund accounts.

1444  
Reimbursements-Uncollectible Accounts Receivable

Definition: The balance in this account represents accounts receivable that have been determined to be uncollectible or the estimate of the amount of bad debts. These amounts are deducted from the total obligations (and outlays) for such accounts and estimates.

1445  
Interest Receivable From Federal Investments

Definition: This account represents accrued interest on investments purchased from the Nuclear Waste Escrow Accounts for which collections have not been received.

1447  
Interest Receivable From Non-Federal Investments

Definition: This account represents accrued interest on the Oil Consent Escrow Account **for** which collections have not been received.

1451  
Travel Advances

Definition: Identifies travel advances to DOE employees. (Travel advances to contractor employees are recorded in Account 1413, Accounts Receivable--Employees.)

1452  
**Imprest** Fund

Definition: This account reflects the authorized amount of cash held by Department of Energy cashiers at personal risk.

1453  
Guarantee Loan Receivable

Definition: This account reflects the amount owed by DOE as a result of payment of the loan balance guaranteed to the primary lender.

Vertical line denotes change.

**losses** written off **against** the allowance. **Usually**, at the time the status of stores is changed **from** current use or standby to **excess**, the difference between the cost and estimated salvage value is credited to the allowance account for excess stores and debited to current operating costs; when stores-type items which have been issued and charged to operations are transferred to the excess inventory, the inventory is charged with the acquisition cost, current operating costs are credited with the estimated salvage value, and the difference is inventory. The amounts established as estimated salvage value shall be based on experience. Upon disposal of excess stores, the allowance account is debited for the book cost and credited with the actual salvage. When allowances are set up to provide for losses resulting from such factors as shrinkage, deterioration, damage, and obsolescence of current use or standby stores, the amount of estimated loss is credited to the applicable current use or standby inventory allowance account and charged to operating costs. The allowance accounts are reviewed periodically to assure their adequacy to absorb anticipated losses.

**18\*\***

## Prepayments

Definition: Expenditures which provide future benefits. Prepayments are often recurrent in nature and cover items such as rent, taxes, royalties, commissions, insurance and supplies.

## 1811

## Prepayments--Other Federal Agencies

Definition: Includes payments made by DOE and its integrated contractors to other Federal agencies that were in advance of the period to which they apply and that will benefit operations in subsequent periods (e.g., advance payments for rentals or utility services that apply to subsequent periods).

## 1812

## Prepayments--Other

Definition: Includes payments made by DOE and its integrated contractors (excluding Prepayments to Other Federal agencies) in advance of the period to which they apply and the cost of goods and services received that **apply** to or **will** benefit operations in subsequent periods (e.g., advance payments for rentals or utility services that apply to subsequent periods).

## 1813

## Prepayments--Suspense Debits

Definition: Includes debits arising in the course of operations that cannot be readily analyzed and debited to the proper account due to **lack** of information, uniqueness of the transaction, or similar complication. Such items are temporarily debited to this account in order not to unduly delay the monthly closing. An analysis of all suspense items is to be made each month to expedite and assure that distribution is made to the proper accounts at the earliest possible date and not deferred to the end of the year.

**21\*\***

Fixed Assets--Completed Plant and Capital Equipment

Definition: This group of accounts includes the cost of land, land rights, depletable resources, land improvements, buildings and structures, utilities and capital equipment having an anticipated service life of 2 years or more, the individual units of which have monetary value, **\$5000** or more.

2110

Production Facilities

Definition: Includes the cost of plant and equipment and related land used primarily in the procurement, storage, processing and fabrication of source and nuclear materials, weapons components and other **materials**.

2120

Power Marketing Facilities

Definition: Includes the cost of plant and equipment and related land used by the Power Marketing Administrations.

2130

Research Facilities

Definition: Includes the cost of plant and equipment and related land used primarily in research activities.

2150

Administrative Facilities

**Definition:** Includes the cost of the following plant and equipment and related land:

- (a) Plant and equipment used by DOE for program direction and administration. (Administrative facilities used by contractors are not considered as being used for program direction and administration, unless shared with DOE and then only if DOE uses the major portion.)
- (b) Plant and equipment that is not properly includable in production, power marketing, and research facilities. Administrative facilities normally are limited to connection roads, electric transmission lines, that portion of equipment held for future projects having potential multipurpose use (e.g., a motor that may be used as a replacement in any of the functional classifications and which is not held for use at a specific location), and certain equipment serving both community and operational areas, the assignment of which **would** otherwise change frequently between classifications.
- (c) Reserve pools of construction and automotive equipment that have been classified as Asset Type 760, Reserve Construction Equipment Pool, to provide a nucleus of equipment with which the restoration of essential production facilities can be immediately begun in the event of an emergency, or for secondary use in future construction programs.

## 243\*

## Annuity Funds and Related Allowances

Definition: These accounts represent deposits in escrow to purchase pension benefits for employees contingent upon completion of a specified number of years of service by an employee.

## 2431

## Annuity Funds and Related Allowances - Cash

Definition: This account represents cash deposits in escrow to purchase pension benefits for employees contingent upon completion of a specified number of years of service.

## 2433

## Annuity Funds and Related Allowances Allowance for Valuation

Definition: This account is a valuation account for deposits in escrow to purchase pension benefits for employees contingent upon completion of a specified number of years of service.

## 2439

Annuity Funds and Related Allowances Accumulated Allowance for  
Purchase of Annuities

Definition: This account accumulates an allowance for purchase of annuities for pension benefits for employees contingent upon completion of a specified number of years of service.

## 245\*

## Insurance Deposits

Definition: These accounts represent advance premium payments to an insurance **company** which under terms of the contract are treated as deposits and remain until the insurance is terminated (this is usually long term). Also, the estimated amount by which periodic payments to insurance companies exceed retrospective premiums at the anniversary date are classified as insurance deposits.

## 2451

## Insurance Deposits - Cash

Definition: This account represents advance premium payments made in cash to an insurance company which under terms of the contract are treated as deposits and remain until the **insurance** is terminated.

## 246\*

## Pension Awards

Definition: These accounts represent the periodic payroll costs and allowance for valuation during a period of employment for integrated contractor pension awards.



2461  
Pension Award - Cash

Definition: This account represents cash payments held for integrated contractor pension awards.

2462  
Pension Awards - Securities

Definition: This account represents securities held for integrated contractor pension awards.

2463  
Pension Awards - Allowance for Valuation

Definition: This account is a valuation account for payroll funds held for integrated contractor pension awards.

249\*  
Other Deposits

Definition: These accounts represent deposits for services such as utilities and security deposits for returnable containers or reels.

2491  
Other Deposits - Cash

Definition: This account represents cash deposited for services such as utilities and security deposits for returnable containers or reels.

25\*\*  
Other Assets

Definition: This account represents assets not otherwise classified.

2512  
Assets Acquired Through Foreclosure

Definition: This account reflects the value of property, tangible and intangible, acquired through foreclosure. The foreclosure process may be for direct loans or for loans held as a result of payment of a guarantee to a primary lender. (See also account 2610.)

Vertical line denotes change.

,11

2610

## Allowance for Loss on Acquired Collateral

Definition: Estimated future losses on property acquired through loan default.  
(See also account 2512. )

**31\*\***

## Accounts Payable

( Definition: Accounts payable represent unpaid debts of DOE to others for assets and goods and services received. The accounts payable control accounts are supported by open invoice (or unpaid voucher) files, subsidiary ledgers, or other form of subsidiary record.

3111

## Accounts Payable--Non-Federal

Definition: This account includes amounts payable to vendors, transportation and utility companies, service organizations, and other general creditors.

3122

## Accounts Payable--Other Federal Agencies

Definition: This account includes amounts payable to other agencies of the Federal Government for materials and services received by a DOE office or contractor.

314\*

## Accounts Payable--Inter-Contractor/Field Office

Definition: These accounts include amounts payable to integrated contractors of DOE, whether contractors of the same field office or another field office, and to other DOE offices. They arise as a result of goods and services provided other integrated contractors and DOE offices, and include **unbilled** costs incurred on **complete** or **incomplete** work **performed**. These accounts are subdivided between contractors of the same field office and other field offices and their contractors.

3141

## Accounts Payable--Inter-Field Office

Definition: This account includes amounts payable to integrated contractors of DOE of another field office, and to other DOE offices. They arise as a result of goods

and services provided other integrated contractors and DOE offices, and include **unbilled** costs incurred on complete or incomplete work performed. "The balance is offset against the reciprocal account for consolidated Balance Sheet purposes. (See also **BSC** 1414 and 1435. )

3142  
Accounts Payable--Intra-Field Office

Definition: This account includes amounts payable to integrated contractors of DOE of the same field office or the contractor's cognizant DOE field office. They arise as a result of goods and services provided other integrated contractors and the DOE office, and include **unbilled** costs incurred on complete or incomplete work performed. The balance is offset against the reciprocal account for consolidated Balance Sheet purposes. (See also **BSC** 1415 and 1436. )

3151  
Accounts Payable--Drafts Payable--Letters of Credit

Definition: This account includes amounts payable to DOE contractor banking facilities, under "modified" letters of credit arrangements. Checks issued by DOE contractors for payments to vendors are debited to the proper Accounts Payable account and credited to Drafts Payable. Upon receipt of FormTFS 5401, "Payment Voucher on Letter of Credit," prepared by the bank, the DOE contractor shall debit Drafts Payable and credit the DOE Current Account, 8123 for the amount of the **drawdown voucher**. The balance in the account represents checks issued by DOE contractors but not included in the banking facilities' letter of credit **drawdown** vouchers.

3191  
Accounts Payable--Other

Definition: This account represents amounts owed for goods or services ordered and received that are not otherwise classified in the other accounts payable accounts.

32\*\*  
Accrued Expenses

Definition: These accounts represent amounts owed by the Department for items received, services rendered, expenses incurred, assets acquired, construction performed and amounts received for which a bill has not been received or approved.

3211  
Accrued Expenses--Other Federal Agencies

Definition: This account is used to record amounts for legal responsibilities for payment due Federal agencies other than DOE. Examples of accrued expenses are rents, taxes, and **unbilled** services. Federal Insurance Contributions Act (FICA) taxes on DOE employees and similar arrangements, payable to Federal agencies by DOE, are included in this account.

## 3212

## Accrued Expenses--Other

Definition: This account is used to record amounts for legal responsibilities for payment for services rendered (other than other Federal agencies). It generally indicates a flow of services on a time basis. Examples of accrued expenses are rents, taxes, and **unbilled** services.

## 3213

## Accrued Unfunded Annual and Compensatory Leave - DOE Employees

Definition: This account is provided so that annual and compensatory leave for DOE employees as of fiscal year end shall be included in accrued liabilities (as a non-fund item) for statement purposes.

## 3214

## Accrued Vacation Pay - Integrated Contractor Employees

Definition: This account **is used to record the DOE contractor's liability to its** employees for earned and unused vacation pay.

## 3215

## Accrued Funded Payroll and Benefits

Definition: The estimated liability for salaries and **wages** of DOE and integrated contractor employees that have been earned but are **unpaid** at the close of an accounting period and are not otherwise classified in other accounts.

## 3216

## Accrued Interest Payable - Federal

Definition: This account represents interest that accrues on borrowings from Federal entities.

## 3217

## Accrued Interest Payable - Public

Definition: This account represents interest that accrues with the public, such as on overdue accounts and past due invoices.

## 33\*\*

## Funds Held for Others

Definition: Liabilities for funds held that belong to others which arise from payroll deductions for income taxes, savings bonds, and social security taxes, trust funds and special fund advances. For the Departmental Accounting and Analysis Division and DOE field offices, these **liabilities** (except for 3316, 3351 and 3391) are contra to the appropriate account under 112\*, **Special** Deposits.

## 331\*

## Employee Payroll Deductions

Definition: These accounts represent the liability arising from DOE's responsibility for balances of receipts from employee payroll deductions for state

or territorial income taxes and savings bond allotments except for account 3318. These amounts are held in suspense temporarily and later paid into some other fund as when the bonds are purchased or taxes are paid to the state or territory. They are not available for paying salaries, expenses, grants, or other expenditures of the Government.

3313  
Deductions for United States Savings Bonds (89X6050)

Definition: This is the contra account to account 1122.

3314  
Deductions for Withheld State and Local Income Taxes (89X6275)

Definition: This is the contra account to account 1123.

3316  
Employee Payroll Deductions--Other

Definition: This account represent receipts from employee payroll deductions not otherwise classified which are held in suspense temporarily and later paid.

3318  
Advances for Co-Sponsored Projects (89X6424)

**Definition:** This is the contra account to account 1128.

333\*  
Other Special Funds on Deposit

Definition: These accounts indicate the liability arising from DOE's responsibility for balances in combined receipt and expenditure accounts established to account for receipts from sources other than payroll deductions, that are held in suspense temporarily and later refunded or paid into some other fund of the Government, or that are held by DOE as banker or agent for others and paid out at the direction of the owner or in accordance with law. An example is unclaimed monies due creditors of cost-type contractors. These funds are required by fiscal regulations to be held in special deposit accounts. They are not available for paying salaries, expenses, grants, or other expenditures of the Government. They differ from DOE's own funds being held in suspense temporarily pending determination of disposition, from which no liability arises.

3331  
Unclaimed Monies Due Creditors of Contractors with the United States Under  
Cost-Plus-A-Fixed-Fee Contracts, DOE (89 F6090)

Definition: This is the contra account to account 1124. Balances are transferred by each offices to the Office of Headquarters Accounting Operations monthly for consolidation and central control.

3332  
Suspense (89F6875)

Definition: This is the contra account for account 1125.

3333

Budget Clearing Account--Suspense **(89F3875)**

Definition: This is the contra account for account 1126.

3337

Collections from Alleged Violators of DOE Petroleum Regulations  
**(89X6425)**

Definition: This is the contra account for account 1127.

3339

Deductions for Contract **Holddbacks** - PMA **(89X6772)**

Definition: This is the contra account for account 1129.

**333A**Budget Clearing Account  
Unavailable Check Cancellation and Overpayments (89 **F3880**)Definition: This is the contra account for account **112A**.**333B**Deposits in Transit--Suspense **(89F3878)**Definition: This is the contra account for account **112B**.**333D**Budget Clearing Account, Undistributed Difference **Chargebacks**  
(89 **F3879**)Definition: This is the contra account for account **112D**.**333E**Low-Level Radioactive Waste Escrow Account  
**(89X6427)**Definition: This is the contra account for account **112E**.

3351

Trust Funds on Deposit

Definition: This account indicates the liability arising from funds held by DOE as trustee in trust fund accounts. This account is established for receipts that are held under a specific legal fiduciary relationship, that is, in trust, for use in carrying out specific purposes and programs in accordance with an agreement or statute.

3361

Waste Fund Fees

Definition: This account represents the liability to nuclear reactor owners for fees collected into the Nuclear Waste Fund.

3362  
Investment Income

Definition: This account represents investment income plus the total amortized premium from securities held by the Department for the Nuclear Waste Fund.

3391  
Other Funds on Deposit

Definition: This account is reserved for the liability for funds belonging to others where the cash deposited is not normally segregated into special-cash accounts on the asset side, but mingled with general cash.

34\*\*  
Advances from Other Federal Agencies

Definition: These accounts indicate the liability for advances from other Federal agencies to DOE to cover the cost of services, materials, or other assets to be furnished such agencies by DOE. Also includes costs incurred by DOE for agencies under Section 601 of the Economy Act (31 **U.S.C.** 686) or similar legislation. They are charged with the costs incurred against the advances. DOE is accountable to the other agency for use of the funds. Additionally, Treasury regulations require that transfer appropriation and consolidated working fund advances be treated in appropriation accounts as available appropriated funds.

3411  
Transfer Appropriations

Definition: This account represents allocations received from an appropriation of another Federal entity. The liability is established for the work to be performed for the other Federal agency and is liquidated as work is performed.

3511  
Advances from Other DOE Locations

Definition: This account includes the liability for the advance received from another DOE location to cover the cost of work to be performed. This account is reciprocal to account 1151 and the offsetting amounts are eliminated from consolidated DOE reports at year-end.

3611  
Uranium Feed Material Furnished by Customers Under  
Toll Enriching Agreements

Definition: This account is used to record the liability for uranium feed furnished in advance of the date that enriched uranium is delivered. This account is **credited** for feed advanced by customers under toll enriching agreements.

Vertical line denotes change.

## 3612

## Borrowing from Federal Financing Bank

Definition: This account reflects the liability for funds borrowed from the Federal Financing Bank. It is credited for borrowed amounts debited when borrowed amounts are repaid.

## 391\*

## Deferred Credits

Definition: This account represents revenue (or income) received but not yet earned and capital lease liabilities.

## 3911

## Deferred Credits--Foreign Transactions

Definition: This account includes advance payments and credits received from international agencies and foreign countries or organizations which apply to materials or services to be furnished in future periods. Includes net credits relating to long-term transactions with such parties that are deferred until the future period in which the contractual revenue is to be accrued.

## 3912

## Deferred Credits--Other Federal Agencies

Definition: Includes advance payments and credits received from other Federal agencies which apply to materials or services to be furnished in future periods. This account includes net credits relating to long-term transactions with such parties that are deferred until the future period in which the contractual revenue is to be accrued. It is also used as a receivable contra account to the special deposit account **89X6425**.

## 3913

## Other Deferred Credits

Definition: Includes all other **payments** received in advance of furnishing materials or services **(e.g., enrichment services, rents, utilities, etc.)** which will become income or **reductions** of costs in future periods and capital lease liabilities.

## 3914

## Suspense Credits

Definition: Includes credits arising in the course of operations that cannot be readily analyzed and credited to the proper account due to lack of information, uniqueness of the transaction, or similar complication. Such items are temporarily credited to this account in order not to delay unduly the monthly closing. An analysis of all suspense items is made for distribution to the proper accounts at the earliest possible date and not deferred to the end of the year. At fiscal year end, all suspense items are to be identified and cleared to the proper accounts.



395\*  
Long Term Liabilities

Definition: These accounts represent liabilities which are not due or payable within twelve months.

3951  
Contract **Holdbacks**

Definition: This account represents amounts withheld from grantees or contractors pending completion of related contracts.

3955  
Uncollected Receipts from Alleged Violators  
of DOE Petroleum Regulations

Definition: This account represents anticipated receipts which will be disbursed to harmed parties as a result of alleged violations of DOE petroleum regulations. Collections will be credited to **89X6425** upon receipt.

4\*\*\*  
Appropriated Funds

Definition: These accounts represent funds made available to the Department as a result of an act of Congress that permits the Department to incur obligations and to make payments out of the Department of Treasury for specified purposes.

40\*\*  
Apportionments and Reapportionments

Definition: These accounts represent each line of the **SF-132**, Apportionment and Reapportionment Schedule. The **SF-132** is used to request apportionment or reapportionment of each appropriation or fund account subject to apportionment. The **SF-132** is divided into two general sections, Budgetary Resources and Application of Budgetary Resources.

4001  
Budget Authority

Definition: This account represents the balances entered into Lines 1 A, B, C and D of the **SF-132**, Apportionment and Reapportionment Schedule.

Line **1A** - Apportionments Realized: (Status Code = **A0**)

Includes the amount of appropriations specified in an appropriation act and becoming available on or after October 1. For reapportionments, includes any enacted supplemental appropriations and the portion of indefinite appropriations warranted by Treasury as "available", and the amount of receipts credited to the account. It does not include appropriations warranted by the Department of Treasury pursuant to a continuing resolution. When an account's usual source of budget authority is enacted, line a includes the full amount specified in the regular appropriation act. The amount is net of applicable enacted recisions.

## CHAPTER II

### FINANCIAL CODES

#### 1. INTRODUCTION.

- a. **Background.** The Financial Information **System/U.S.** Government Standard General Ledger Chart of Accounts and Related Codes Manual (**FIS/SGL Manual**) describes the financial codes and data requirements for the monthly submission of data by the finance offices to the Financial Information System (**FIS**) and its U.S. Government Standard General Ledger (**SGL**) module and provides definitions and related information concerning the valid codes that can be used. By the fifth workday of every month (except for October and November schedules established at fiscal yearend), each finance office (excluding power marketing administrations (**PMA's**)) and each integrated contractor is required to electronically transmit a self-balancing trial balance to **FIS** for consolidation and reporting of the Department's **financial** activity for the period. **PMA** financial data and **FIS** data are **crosswalked** to the **SGL** chart of accounts. The **crosswalked** data are merged in a central file once a month by the **10th** workday to produce reports for central control agencies, such as the Department of the Treasury and the Office of Management and Budget.
- b. **Purpose.** This chapter establishes the authority for the Department's **FIS/SGL Manual** and presents an overview of financial code requirements for the monthly submission of data to **FIS**. This chapter includes crosswalk **references** and defines codes unique to the electronic submissions of data provided by the **PMA's** into the **SGL** file.
- c. **Applicability.** The applicability of this chapter is specified in DOE 2200.4, ACCOUNTING OVERVIEW, Chapter I, "Introduction," paragraph 1. Contractors performing work for the Department and whose accounts are integrated with those of DOE shall fulfill the following conditions:
  - (1) Follow commercial accounting practices in day-to-day operations,
  - (2) Comply with the specific terms and conditions contained in their contracts, and
  - (3) Record and report monthly DOE contractual activity in accordance with the Department's system criteria described in this chapter.
- d. **Inquiries.** The Departmental Accounting and Analysis Division (**MA-331**) is responsible for the maintenance of the **FIS/SGL Manual**. Changes and updates will be made to the manual as needed, but at least once a year. Changes will be numbered by fiscal year, consecutively within each fiscal year. Inquiries should be addressed to the Departmental Accounting and Analysis Division.

e. **Policy.** It is the Department's policy to report and record financial activity in accordance with the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies, title 2; Office of Management and Budget guidance; the Treasury Financial Manual; and generally accepted accounting principles. Additionally, **PMA's** are required to record and report financial activity in accordance with the requirements of the Federal Energy Regulatory Commission. To accomplish this objective, the Department uses the uniform reporting requirements defined in this chapter.

f. **Financial Information System Record Format.** The positions referred to in the following paragraphs are positions in the **FIS** input record (see attachment 11-13 of the **FIS/SGL** Manual for a copy of the format).

2. **REPORTING SOURCE CODE** (positions 1 through 4) consists of the office code, the reporting unit, and the site code, which identify the source of a reported financial data record. Appropriated operating expenses are identified by where the work is performed. Plant and capital equipment costs and obligations are identified by the location of the project or by where the equipment *is* used. Stores inventory activity is identified by location. Attachment **II-1 of the FIS/SGL Manual** lists valid office codes, reporting units, and site codes. If additional codes are required to identify sources of records, reporting organizations should propose additional codes to the Departmental Accounting and Analysis Division for its approval.

a. **Office Code** (the first two alphabetic characters) identifies the responsible field finance office, PMA, or controller office that originated the data record. All accounts within each group of records bearing the same office code constitute a self-balancing trial balance.

b. **Reporting Unit** (the third alphanumeric character) identifies the specific organization unit (field office, integrated contractor, or **multiprogram laboratory**).

c. **Site Code** (the fourth alphanumeric character) places a geographical tag on **financial** data records. This code is not significant **alone**. When a specific site code is used with an office code and a reporting unit, it identifies uniquely the specific geographical location of the reported activity. When site code zero is used, the geographical location is obtained from the Procurement and Assistance Data System (PADS). All data submitted from locations other than **PMA's** must designate a site code. A specific site code is required for **multilocation** integrated contractor data only. Specific site codes or site code 0 can be used for all other data. The **PMA's** are not required to provide site code designations for records submitted using the **SGL** chart of accounts.

3. BALANCE SHEET CODE (positions 5 through 8) is defined in the DOE Chart of Accounts (Chapter 1, "Balance Sheet Codes"), which provides the basic structure of the Department's official accounting records. The Chart of Accounts incorporates proprietary, budgetary, and Departmental Control accounts that are self-balancing. The **PMA's** are not required to provide balance sheet code designations for records submitted using the **SGL** chart of accounts. Attachment **II-2** of the **FIS/SGL** Manual provides the code, definition, related **SGL** account code, table of related **FIS** codes, restrictions on use of the account, and the associated **FIS** edit for each code.
4. STATUS CODE (positions 9 through 10) is used to identify either the **line** number of the **SF-132**, "Apportionment and Reapportionment Schedule," or the "use" status or condition of inventory or plant and equipment, as well as certain **changes in plant and equipment**, accounts. The nature of **associated data determines** the status code used. The **PMA's** are not required to provide status code designations for records submitted using the **SGL** chart of accounts. Attachment **II-3** of the **FIS/SGL** Manual contains a list of the **valid** codes, their titles, and their complete definitions.
5. ACCOUNTING TYPE CODE (positions 11 through 13) is a dual-purpose field, serving the functions described below.
 

**Asset type** codes are used to subdivide inventories and plant and equipment

  - a. **by specific** classifications for control and reporting. Attachment **II-4** of the **FIS/SGL** Manual provides a listing of all valid codes, titles, and **definitions**. The **PMA's** are not required to provide asset type designations for records submitted using the **SGL** chart of accounts.
  - b. Object Classification. The Office of Management and Budget has defined object classification codes in Office of Management and Budget Circular **A-n**, "Budget Preparation," as a method of classifying obligations according to the types of services, articles, or other **items involved**, for example, personal services, supplies and materials, or equipment. DOE may define **subobject** classifications as required by its activities. **Attachment II-5** of the **FIS/SGL** Manual provides a listing of all valid object and **subobject** classifications with definitions.
6. FUND TYPE CODE (positions 14 through 15) provides an abbreviated method of designating the U.S. Department of the Treasury account symbol for appropriated funds or other subdivisions for nonappropriated funds. The numbering convention is shown below. Attachment **II-6** of the **FIS/SGL** Manual contains a complete list of valid codes; appropriation symbols; titles; and, for the nonfund accounts, definitions.
  - a. The first characters carry the following meanings:
    - (1) A letter designates a funded record or an activity for which the Department has been appropriated funds.

- (2) "2" designates reimbursable work for a non-Federal entity (limitation .92).
- (3) "3" designates reimbursable work for another Federal agency (limitation .93).
- (4) "4" designates a transfer appropriation received.
- (5) "5" designates activity not otherwise funded, or nonfund activity.
- (6) "8" designates a transfer appropriation issued.

b. When the first character is alpha, then the second characters carry the following meanings:

- (1) A letter designates a no-year appropriation (except for "M").
- (2) A digit designates the fiscal year in which the annual appropriation can legally incur obligations. For **multiyear** appropriations, this digit corresponds to the last digit of the last fiscal year for which the appropriation is available for obligation.
- (3) "M" designates an annual merged account.

7. SUMMARY CLASSIFICATION CODES (positions 16 through 17) provide for the classification of accounting transactions by type of event for control and reconciliation with source documentation and reporting. A complete listing of valid codes with titles and definitions is contained in attachment **II-7** of the **FIS/SGL** Manual.

8. BUDGET AND REPORTING CLASSIFICATIONS (positions 18 through 26) are classifications that **parallel** DOE activities and are prescribed for the formulation of budgets; for the reporting of obligations, costs, and revenues; and for the control and measurement of actual execution versus budgeted performance. Changes may be proposed when there is a change in mission or resource, and they must be approved by the Deputy Assistant Secretary for Financial Management and Controller (**MA-3**) prior to implementation. Classifications of **no-year** data are recast into the structure for current-year classifications to permit correct computation of ending uncoded obligations. A complete listing of budget and reporting classifications is maintained by and available from the Cash Management and Funds Control Branch (**MA-332.3**).

9. CONTRACT IDENTIFICATION CODE (CID; positions 27 through 33) has a twofold **purpose: (1)** to incorporate the financial status of **specific** contractual instruments into the financial data file and (2) to identify financial data that can be made available through an interfacing link to PADS. Field office activity should be coordinated to ascertain that a report of procurement action is processed under PADS by the **4th** workday of the month following the period in which the first financial transactions are recorded.

Vertical line denotes change.

CHAPTER IIIACCOUNTING ENTRIES

1. INTRODUCTION. The Standardized Pro Forma Accounting Transactions (SPAT) Current Practice--Pro Forma Entries Report provides a comprehensive presentation of the accounting entries used by the Department. It provides all debit and credit entries along with the related codes required by the Financial Information System, which are described in Chapter II, "Financial Codes." Additionally, a SPAT T-account report provides a T-account presentation of all balance sheet codes used in the SPAT Current Practice--Pro Forma Entries Report with reference to the journal entries that use these codes.
2. PURPOSE. This chapter establishes the authority for the Department's accounting entries for the field Departmental Integrated Standardized Core Accounting System, the Departmental Control Account, yearend closing, and integrated contractors. The actual accounting entries or transactions are officially maintained in the SPAT Current Practice--Pro Forma Entries Report.
- | 3. APPLICABILITY. The applicability of this chapter is specified in DOE 2200.4, ACCOUNTING OVERVIEW, Chapter I, 'Introduction,' paragraph 1.
- | 4. INQUIRIES. The Departmental Accounting and Analysis Division **(MA-331)** is responsible for the maintenance and distribution of SPAT reports. Inquiries should be addressed to the Departmental Accounting and Analysis Division.

Vertical line denotes change.



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

PAGE CHANGE

DOE 2200.10A Chg 2

10-17-90

SUBJECT: ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES

1. PURPOSE. To transmit revised pages to Attachments **I-1** and **I-2** of DOE **2200.10A**, ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES, of 8-9-89.
2. EXPLANATION OF CHANGES. The attached pages reflect changes incorporated into the Financial Information **System-U.S.** Government Standard General Ledger Chart of Accounts and Related Codes. One account was added, and two accounts were renamed.

3. FILING INSTRUCTIONS.

a. <u>Remove Pages</u>	<u>Dated</u>	<u>Insert Pages</u>	<u>Dated</u>
<b>I-3 thru I-4</b>	2-27-90	<b>I-3</b>	2-27-90
		<b>I-4</b>	10-17-90
<b>I-7</b>	2-27-90	<b>I-7</b>	2-27-90
<b>I-8</b>	8-9-89	<b>I-8</b>	10-17-90
1-19	8-9-90	<b>I-19</b>	8-9-89
1-20	2-27-90	1-20	10-17-90
<b>I-49 thru 1-50</b>	8-9-89	<b>I-49</b>	10-17-90
		1-50	8-9-89
<b>I-55 thru I-56</b>	8-9-89	<b>I-55</b>	8-9-89
		<b>I-56</b>	10-17-90

- b. After filing the attached pages, this transmittal may be discarded.

BY ORDER OF THE SECRETARY OF ENERGY:



JIM E. TARRO  
Director of Administration and  
Human Resource Management

DISTRIBUTION:  
All Departmental Elements

INITIATED BY:  
Office of Financial Management and  
Controller





DEPARTMENT OF ENERGY  
CHART OF ACCOUNTS**11\*\*** CASH

- 1110 Fund Balance with U.S. Treasury--Other Cash
- 112\* Clearing (89F3\*\*\*) and Deposit (89X6\*\*\*) Accounts
  - 1122 U.S. Savings Bonds (89X6050)
  - 1123 Withheld State and Local Income Taxes (89X6275)
  - 1124 Unclaimed Monies Due Creditors (89X6090)
  - 1125 Suspense (89X6875)
  - 1126 Budget Clearing Account - Suspense (89F3875)
  - 1127 Uninvested Balance of Collections from Alleged Violators of DOE Petroleum Regulations - (89X6425)
  - 1128 Advances for Co-Sponsored Projects (89X6424)
  - 1129 Contract Holdbacks - PMA (89X6772)
  - 112A Budget Clearing Account - Unavailable Check Cancellation and Overpayments (89 F3880)
  - 112B Deposits in Transit - Suspense (89 F3878)
  - 112D Budget Clearing Account Undistributed Difference Chargeback (89 F3879)
  - 112E Uninvested Balance of Low Level Radioactive Waste Escrow Account (89X6427)
- 113\* Advances
  - 1131 Advances to Nonintegrated Contractors
  - 1132 Advances to DOE Employees - Other
  - 1135 Advances to Grantees
- 1151 Advances to Other DOE Locations
- 1181 Advances to Integrated Contractors

**12\*\*** ADVANCES TO OTHER FEDERAL AGENCIES

- 1221 Advances to Other Federal Agencies

**13\*\*** INVESTMENT IN SECURITIES

- 131\* Investment in Federal Securities
  - 1311 Investment in Federal Securities--Face
  - 1312 Unamortized Premium in Federal Securities
  - 1313 Unamortized Discounts in Federal Securities
- 132\* Investment in Non-Federal Securities
  - 1321 Investment in Non-Federal Securities--Face
  - 1322 Unamortized Premium in Non-Federal Securities
  - 1323 Unamortized Discounts in Non-Federal Securities

**14\*\*** ACCOUNTS RECEIVABLE

- 141\* Integrated Contractor Accounts Receivable
  - 1411 Trade Receivables
  - 1412 Other Federal Agencies
  - 1413 Employees
  - 1414 Inter-Field Office
  - 1415 Intra-Field Office

	1416	Other
	1417	Uncollectible Accounts Receivable
	1418	Foreign
143*	Refunds	
	1431	Other Federal Agencies
	1432	Employees
	1433	Other
	1434	Uncollectible Accounts Receivable
	1435	Inter-Field Office Refunds Receivable
	1436	<b>Intra-Field Office</b> Refunds Receivable
144*	Reimbursements	
	1441	Other Federal Agencies
	1442	Non-Federal, Domestic Entities
	1443	Foreign
	1444	Uncollectible Accounts Receivable
	1445	Interest Receivable From Federal Investments
	1447	Interest Receivable From Non-Federal Investments
	1449	Reimbursements--Isotope Production Revolving Fund
145*	Other	
	1451	Travel Advances
	1452	<b>Imprest</b> Fund
	1453	Guarantee Loan Receivable
146*	Direct Loans Receivable	
	<b>1461</b>	Principal, Interest & Penalty Receivable
147*	Long Term Accounts Receivable	
	1471	<b>Federal</b>
	1472	Foreign
	1473	Other
	1474	Loans
1491	Direct Loans Receivable	
<b>15**</b>	<b>ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE</b>	
	1517	Integrated Contractors
	1534	Refund
	1544	Reimbursements
	1554	Allowance for Loss on Loans Receivable
<b>16**</b>	<b>INVENTORIES--MATERIALS AND SUPPLIES</b>	
161* - 164*	Nuclear Material Inventories	
	1611	Production Inventories
	1612	Production Byproduct Materials
	1613	<b>Unirradiated</b> Nuclear Material Held for Processing
	1615	Weapons Stockpile
	1628	Nuclear Material Inventory Variance Retained by Field Off ices
	1629	Nuclear Material Inventory Variance
	1631	Nuclear Material in Research
	1632	Nuclear Material Held for Future Disposition
	1635	Nuclear Material in Process at Naval Reactors Core Vendors
	1636	Nuclear Material on Loan or Lease
	1638	Nuclear Material Under Presidential Directive

**333A** Budget Clearing Account-Unavailable Check  
Cancellation and Overpayments (**89F3880**)  
**333B** Deposits in Transit-Suspense (89 **F3878**)  
**333D** Budget Clearing Account, Undistributed  
Difference **Chargebacks** (89 **F3879**)  
**333E** Low-Level Radioactive Waste Escrow Account  
(**89X6427**)  
 3351 Trust Funds on Deposit  
 3361 **Waste** Fund Fees  
 3362 Investment Income  
 3391 Other Funds on Deposit  
  
 34\*\* ADVANCES FROM OTHER FEDERAL AGENCIES  
  
 3411 Transfer Appropriations  
  
 3511 ADVANCES FROM OTHER DOE LOCATIONS  
  
 3611 URANIUM FEED MATERIALS FURNISHED BY CUSTOMERS UNDER TOLL  
ENRICHING AGREEMENTS  
  
 3612 BORROWING FROM FEDERAL FINANCING BANK  
  
 391\* DEFERRED CREDITS  
  
 3911 Foreign Transactions  
 3912 Other Federal Agencies  
 3913 Other Deferred Credits  
 3914 Suspense Credits  
  
 395\* LONG TERM LIABILITIES  
  
 3951 Contract **Holdbacks**  
 3955 Uncollected Receipts from Alleged Violators of DOE  
Petroleum Regulations  
  
 4\*\*\* APPROPRIATED FUNDS  
  
**40\*\* Apportionments and Reapportionments**  
**4001** Budget Authority  
**4002** Unobligated Balance  
**4003** Reimbursements and Other Income  
**4004** Recoveries of Prior Year Obligations  
**4005** Portion of Budgetary Resources not Available  
**4006** **Restorations/Writeoffs**  
**4007** Total Budgetary Resources  
**4008** Apportioned  
**4009** Withheld Pending Rescission  
**4010** Deferred Programs  
**4011** Unapportioned  
  
 411\* Appropriations Received  
 4110 Appropriations Received

4115 Borrowing Authority Used  
4117 Borrowed Funds Federal Financing Bank  
4118 Invested or Borrowed Funds  
4125 Funds Available for Allotment  
4130 Unexpended Allotments  
421\* - 431\* Unexpended Allotments or Apportionments  
4211 Unexpended Allotments, Operations  
4311 Unexpended Allotments, Plant and Capital Equipment  
4511 Funds Returned to U.S. Treasury  
4513 Transfer Appropriations Received (Liabilities Contra)  
4514 Trust Funds Received (Liabilities Contra)  
4517 Funds Borrowed from Federal Financing Bank  
4518 Borrowing with U.S. Treasury  
4611 Split **Allotment/Appropriation** Adjustments Pending  
4612 Split **Allotment/Appropriation** Adjustments Pending--Variance  
4711 Reimbursable Orders Accepted  
4721 Unobligated Unfilled Customer Orders  
4731 Obligated Unfilled Customer Orders  
4811 Appropriation or Fund Reimbursements - **Non-OFA**  
**4812** Appropriation or Fund Reimbursements - Other Federal Agencies

500\* UNOBLIGATED ALLOTMENTS

\*002 Reimbursable Work Allotment - Non-Federal  
● 003 Operations Allotment for Reimbursable Work - Other  
Federal Agencies  
\*004 Plant and Capital **Equipment Allotment**  
**\*006** Allotments of Trust Funds and Transfer Appropriations  
Received  
\*009 Operations Allotment--All Other

600\* UNPAID OBLIGATIONS (Identify as indicated under 500\*. )

700\* DISBURSEMENTS (Identify as indicated under 500\*.)

**8\*\*\*** EQUITY ACCOUNTS

8111 Transfers Issued  
8112 Transfers Received  
8113 **Nonreimbursable** Transfers to Other Federal Agencies  
8114 **Nonreimbursable** Transfers from Other Federal Agencies  
8115 **Intrareporting** Unit Transfers  
8118 Borrowing from U.S. Treasury  
**812X** Integrated Contractor - Equity  
8123 Current Year Payments with Integrated Contractors  
8124 Current Year Audited Cost with Integrated Contractors  
8125 Investment with Integrated Contractors  
8131 Program Costs Capitalized--Inventories  
8132 Net Cost of Operations  
8133 Program Costs Capitalized--Plant and Capital Equipment  
8149 Other Monthly Nonfund Changes  
8151 DOE Equity

1434

## Refunds-Uncollectible Accounts Receivable

Definition: The balance in this account represents accounts receivable that have been **determined** to be uncollectible or the estimate of the amount of bad debts.

1435

## Inter Field Office Refunds Receivable

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from other DOE field offices.

1436

**Intra** Field Office Refunds Receivable

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from within the same field office.

144\*

## Reimbursements

Definition: **This** account identifies amounts payable to DOE as a repayment for commodities sold or services furnished either to the public, to another Government account or to a foreign entity that are authorized by law to be credited directly to specific appropriation and fund accounts.

1441

## Reimbursements--Other Federal Agencies

Definition: The balance represents amounts due to DOE as a repayment for commodities sold or services furnished to another Government agency that are authorized by **law** to be credited directly to specific appropriation and Treasury fund accounts.

1442

## Reimbursements--Non-Federal, Domestic Entities

Definition: This account identifies amounts payable to DOE as a repayment for commodities sold or services furnished to the public that are authorized by law to be credited directly to **specific** appropriation and fund accounts.

1443

**Reimbursments--Foreign**

Definition: The balance of this account represents sums received **by** the Federal Government as a repayment for commodities **sold** or services **furnished** to a foreign entity that are authorized by law to be credited directly to specific appropriation and fund accounts.

1444

Reimbursements-Uncollectible Accounts Receivable

Definition: The balance in this account represents accounts receivable that have been determined to be uncollectible or the estimate of the amount of bad debts. These amounts are deducted from the total obligations (and outlays) for such accounts and estimates.

1445

Interest Receivable From Federal Investments

Definition: This account represents accrued interest on investments purchased from the Nuclear Waste Escrow Accounts for which collections have not been received.

1447

Interest Receivable From Non-Federal Investments

Definition: This account represents accrued interest on the Oil Consent Escrow Account for which collections have not been received.

1449

Reimbursements--Isotope Production Revolving Fund

Definition: This account represents accounts receivable resulting from the sale of isotopes within DOE.

1451

Travel Advances

Definition: Identifies travel advances to DOE employees. (Travel advances to contractor employees are recorded in Account 1413, Accounts Receivable--Employees. )

1452

**Imprest** Fund

Definition: This account reflects the authorized amount of cash held by Department of Energy cashiers at personal risk.

1453

Guarantee Loan Receivable

Definition: This account reflects the amount owed by DOE as a result of payment of the loan balance guaranteed to the primary lender.

Vertical line denotes change.

## 4711

## Reimbursable Orders Accepted

Definition: This account represents the authorized amount of **reimbursable** orders received and accepted from other Federal agencies which have not yet been costed (normally a debit balance).

## 4721

## Unobligated Unfilled Customer Orders

Definition: This account represents the authorized amount of reimbursable orders received from other Federal agencies which have not yet been obligated (normally a credit balance). This account is debited when funds are obligated.

## 4731

## Obligated Unfilled Customer Orders

Definition: This account represents the authorized amount of reimbursable orders received from other Federal agencies which have been obligated but have not been costed (normally a credit balance).

## 4811

Appropriation or Fund Reimbursements - **Non-OFA**

Definition: This account includes earnings, collections for commodities, work, or services furnished or to be furnished, and other receipts that are to be accounted for as additions to appropriated or revolving funds, but that do not represent recoveries of amounts disbursed in error or other types of appropriation refunds. For all revolving funds and some appropriation accounts specifically authorized by law, offsetting collections are credited to and constitute an offset within an appropriation or fund account. Such collections are reported as financing entries in program and financing schedules, and outlays are reported net of these amounts. At the end of the year, the balance is closed to Account 8151, DOE Equity.

## 4812

## Appropriation or Fund Reimbursements - Other Federal Agencies

Definition: This account includes earnings; collections for **commodities**, work, or services furnished or to be furnished; and other receipts that are to be accounted for as additions to appropriated or revolving funds, but that do not represent recoveries of amounts disbursed in error or other types of appropriation refunds. For all revolving funds and some appropriation accounts specifically authorized by law, offsetting collections are credited to and constitute an offset within an appropriation or fund account. Such collections are reported as financing entries in program and financing schedules, and outlays are reported net of these amounts. At the end of the year, the balance is closed to Account 8151, DOE Equity.

## 500\*

## Unobligated Allotments

Definition: These accounts indicate the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred. Allotments received are credited to these accounts and debited to Unexpended Allotments (accounts 42\*\* - 43\*\*). All obligations incurred against the allotments are debited to these accounts and credited to Accounts 600\*, Unpaid **Obligations**.

Vertical line denotes change.



5002  
Reimbursable Work Allotment - Non-Federal

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for reimbursable work with non-Federal entities.

5003  
Operations Allotment for Reimbursable Work - Other Federal Agencies

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for operations allotments for reimbursable work for other Federal agencies.

5004  
Plant and Capital Equipment Allotment

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for **plant** and capital equipment allotments.

5006  
Allotments of  
Trust Funds and Transfer Appropriations Received

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for allotments of trust funds and transfer appropriations.

5009  
Operations Allotment--All Other

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for operations allotments.

600\*  
Unpaid Obligations

Definition: **These accounts indicate the net balance of the obligations incurred that have not been liquidated by payments.** The accounts normally have credit balances. Obligations incurred are credited to these accounts and debited to Account 500\*, Unobligated Allotments. Payments of appropriated funds are debited to these accounts and credited to Account 700\*, Disbursements. Refunds receivable are credited to these accounts and debited to Disbursements. They are supported by files of unpaid obligation documents, allotment and payment control sheets, etc. The accounts remain open until obligations are paid or formally **deobligated**.

6002  
Reimbursable Work Allotment - Non-Federal

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments or for which refund receivable is established for operations allotments for reimbursable work with non-Federal entities.

## 8125

## Investment with Integrated Contractors

Definition: After audit and acceptance by the field office of all or a portion of the contractor's certified accounting for a given period, account 8124, Current Year Audited Cost with Integrated Contractors, is credited and account 8125, Investment Account 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 cost of operations, plus increases (or minus decreases) in non-cash 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 account 8124 represents the amount of contractor charges for which an accounting has not been made to and accepted by DOE.

## 8131

## Program Costs Capitalized--Inventories

Definition: This account summarizes the fund and non-fund capital costs associated with inventory production **which is** budgeted as a mission/resource activity. All such costs are capitalized as non-fund **items** to their respective asset accounts. At the end of the year, the balance by fund-type code is closed to account 8151, DOE Equity (or to account 8125, Investment with Integrated Contractors, by contractor).

## 8132

## Net Cost of Operations

Definition: Through the use of budget and reporting classifications, this account summarizes operating costs and revenues. All programs costs, other costs, other income, extraordinary charges and credits, and adjustments applicable to prior **years** are included in this account. The balance, the net cost of **operation**, is **closed** to account 8151, DOE Equity, at the end **of** the year (or to account **8125**, Investment with Integrated Contractors, by contractor).

## 8133

## Program Costs Capitalized--Plant and Capital Equipment

Definition: This account summarizes the fund and non-fund capital costs associated with plant and equipment activities. All such costs are capitalized as non-fund items to their respective asset accounts. At the end of the year, the balance by fund-type code is closed to account 8151, DOE Equity (or to account 8125, Investment with Integrated Contractors, by contractor).

## 8149

## Other Monthly Nonfund Changes

Definition: Other monthly non-fund changes are reported in Balance Sheet Code 8149 for balancing purposes. Account activity may represent a balancing entry for **product** transfers **reported** on a **monthly** basis or non-fund data regarding long-term receivables and **deferred** credits or **fund** returned to Treasury. **The account is** used on an Interim basis with any balances reclassified by the close of the fiscal year.

8151  
DOE Equity

Definition: The Government's equity in the net assets of a field office is reflected in the net total **of** the balances of all the accounts in the DOE Equity group of accounts. **Within** each fund-type code, the following accounts are closed at fiscal yearend to Account 8151, DOE Equity.

Account	Title
4511	Funds Returned to U.S. Treasury
4513	Transfer Appropriations Received (Liabilities Contra)
4514	Trust Funds Received (Liabilities Contra)
4517	Funds Borrowed from Federal Financing Bank
4518	Borrowing From U.S. Treasury
4811	Appropriation or Fund Reimbursements - Non OFA
4812	Appropriation or Fund Reimbursements - Other Federal Agencies
700*	Disbursements
8111 & 8112	DOE Transfers Issued and Received
8113 & 8114	<b>Nonreimbursable</b> Transfers to and from Other Federal Agencies
8115	<b>Intrareporting Unit</b> Transfers
8125	The sum of each office's integrated contractors closings to Account 8125, Investment with Integrated Contractors
<b>8131</b>	Program Costs Capitalized--Inventories
8132	Net Cost of Operations
8133	Program Costs Capitalized--Plant and Capital Equipment

99\*

Memorandum Accounts

Definition: This series of accounts represent statistical data not otherwise available within account balances. These accounts are not used for balance sheet presentation.

991\*

Commitments **Plant** and Equipment Only

Definition: These accounts represent commitments for the acquisition of plant and capital equipment items.

9911

Outstanding Commitments

Definition: This credit balance account represents transactions involving 35 program procurement or fabrication of capital equipment (not related to construction) and 39 program construction projects where the Department's integrated contractor has committed his contract authority internally or has incurred a legal liability with subcontractors or **suppliers** in furtherance of the Department's objectives. This account includes such items as open purchase orders which have been approved and **issued, uncosted** portions of lump-sum and fixed-price contracts, **uncosted** portions of uncompleted work orders (job orders) of cost-type

Vertical line denotes change.

US. Department of Energy  
Washington, D.C.

PAGE CHANGE

DOE 2200.10A Chg 3

1-15-92

SUBJECT: ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES

1. **PURPOSE.** To transmit revised pages to Attachments I-1 and I-2 of DOE 2200.10A, ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES, of 8-9-89.
2. **EXPLANATION OF CHANGES.** The attached pages reflect changes incorporated into the Financial Information System-U.S. Government Standard General Ledger Chart of Accounts and Related Codes.
3. **FILING INSTRUCTIONS.**

a. <u>Remove Pages</u>	<u>Dated</u>	<u>Insert Pages</u>	<u>Dated</u>
I-3	2-27-90	I-3	2-27-90
I-4	10-17-90	I-4	1-15-92
I-7	2-27-90	I-7	2-27-90
I-8	10-17-90	I-8	1-15-92
I-17 thru I-19	8-9-89	I-17	1-15-92
		I-18	8-9-89
I-20	10-17-90	I-19 and I-20	1-15-92
I-49	10-17-90	I-49 thru I-52	1-15-92
I-50 thru I-52	8-9-89	I-52a (and I-52b)	8-9-89
II-1	2-27-90	II-1	1-15-92
II-2 thru II-4	8-9-89	II-2 and II-3	8-9-89
		II-4	1-15-92
III-1 (and III-2)	2-27-90	III-1 (and III-2)	1-15-92

- b. After filing the attached pages, this transmittal maybe discarded.

BY ORDER OF THE SECRETARY OF ENERGY:



JOHN J. NETTLES, JR.  
Director of Administration  
and Human Resource Management

DISTRIBUTION:

All Departmental Elements

INITIATED BY:

Office of Chief Financial  
Officer



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DEPARTMENT OF ENERGY  
CHART OF ACCOUNTS**11\*\*** CASH

- 1110** Fund Balance with U.S. Treasury--Other Cash
- 112\*** Clearing (**89F3\*\*\***) and Deposit (**89X6\*\*\***) Accounts
  - 1122** U.S. Savings Bonds (**89X6050**)
  - 1123** Withheld State and Local Income Taxes (**89X6275**)
  - 1124** Unclaimed Monies Due Creditors (**89X6090**)
  - 1125** Suspense (**89X6875**)
  - 1126** Budget Clearing Account - Suspense (**89 F3875**)
  - 1127** Uninvested Balance of Collections from Alleged Violators of DOE Petroleum Regulations - (**89X6425**)
  - 1128** Advances for Co-Sponsored Projects (**89X6424**)
  - 1129** Contract Holdbacks - PMA (**89X6772**)
  - 112A** Budget Clearing Account - Unavailable Check Cancellation and Overpayments (**89 F3880**)
  - 112B** Deposits in Transit - Suspense (**89F3878**)
  - 112D** Budget Clearing Account Undistributed Difference Chargeback (**89 F3879**)
  - 112E** Uninvested Balance of Low Level Radioactive Waste Escrow Account (**89X6427**)
- 113\*** Advances
  - 1131** Advances to Nonintegrated Contractors
  - 1132** Advances to DOE Employees - Other
  - 1135** Advances to Grantees
- 1151** Advances to Other DOE Locations
- 1181** Advances to Integrated Contractors

**12\*\*** ADVANCES TO OTHER FEDERAL AGENCIES

- 1221** Advances to Other Federal Agencies

**13\*\*** INVESTMENT IN SECURITIES

- 131\*** Investment in Federal Securities
  - 1311** Investment in Federal Securities--Face
  - 1312** Unamortized Premium in Federal Securities
  - 1313** Unamortized Discounts in Federal Securities
- 132\*** Investment in Non-Federal Securities
  - 1321** Investment in Non-Federal Securities--Face
  - 1322** Unamortized Premium in Non-Federal Securities
  - 1323** Unamortized Discounts in Non-Federal Securities

**14\*\*** ACCOUNTS RECEIVABLE

- 141\*** Integrated Contractor Accounts Receivable
  - 1411** Trade Receivables
  - 1412** Other Federal Agencies
  - 1413** Employees
  - 1414** Inter-Field Office
  - 1415** Intra-Field Office

	1416	Other
	1418	Foreign
143*	<b>Refunds</b>	
	1431	Other Federal Agencies
	1432	Employees
	1433	Other
	1435	Inter-Field Office Refunds Receivable
	1436	<b>Intra-Field</b> Office Refunds Receivable
144*	Reimbursements	
	1441	Other Federal Agencies
	1442	Non-Federal, Domestic Entities
	1443	Foreign
	1445	Interest Receivable From Federal Investments
	1447	Interest Receivable From Non-Federal Investments
	1449	Reimbursements--Isotope Production Revolving Fund
145*	Other	
	1451	Travel Advances
	1452	<b>Imprest</b> Fund
	1453	Guarantee Loan Receivable
146*	Direct Loans Receivable	
	1461	Principal, Interest & Penalty Receivable
147*	Long Term Accounts Receivable	
	1471	Federal
	1472	Foreign
	1473	Other
	1474	Loans
1491	Direct Loans Receivable	

**15\*\*** ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

1517	Integrated Contractors
1534	Refund
1544	Reimbursements
1554	Allowance for Loss on Loans Receivable

**16\*\*** INVENTORIES--MATERIALS AND SUPPLIES

161* - 164*	Nuclear Material Inventories
1611	Production Inventories
1612	Production Byproduct Materials
1613	<b>Unirradiated</b> Nuclear Material Held for Processing
1615	Weapons Stockpile
1628	Nuclear Material Inventory Variance Retained by Field Offices
1629	Nuclear Material Inventory Variance
1631	Nuclear Material in Research
1632	Nuclear Material Held for Future Disposition
1635	Nuclear Material in Process at Naval Reactors Core Vendors
1636	Nuclear Material on Loan or Lease
1638	Nuclear Material Under Presidential Directive

	<b>333A</b>	Budget Clearing <b>Account-Unavailable</b> Check Cancellation and Overpayments (89 <b>F3880</b> )
	<b>333B</b>	Deposits in Transit-Suspense (89 <b>F3878</b> )
	<b>333D</b>	Budget Clearing Account, Undistributed Difference Chargebacks (89 <b>F3879</b> )
	<b>333E</b>	Low-Level Radioactive Waste Escrow Account ( <b>89X6427</b> )
	3351	Trust Funds on Deposit
	3361	Waste Fund Fees
	3362	Investment Income
	3391	Other Funds on Deposit
34**		ADVANCES FROM OTHER FEDERAL AGENCIES
	3411	Transfer Appropriations
3511		ADVANCES FROM OTHER DOE LOCATIONS
3611		URANIUM FEED MATERIALS FURNISHED BY CUSTOMERS UNDER TOLL ENRICHING AGREEMENTS
3612		BORROWING FROM FEDERAL FINANCING BANK
391*		DEFERRED CREDITS
	3911	Foreign Transactions
	3912	Other Federal Agencies
	3913	Other Deferred Credits
	3914	Suspense Credits
395*		LONG TERM LIABILITIES
	3951	Contract Holdbacks
	3955	Uncollected Receipts from Alleged Violators of DOE Petroleum Regulations
4***		APPROPRIATED FUNDS
	<b>40**</b>	Apportionments and Reapportionments
	4001	Budget Authority
	4002	Unobligated Balance
	<b>4003</b>	Reimbursements and Other Income
	<b>4004</b>	Recoveries of Prior Year Obligations
	<b>4005</b>	Portion of Budgetary Resources not Available
	4006	<b>Restorations/Writeoffs</b>
	<b>4007</b>	Total Budgetary Resources
	4008	Apportioned
	<b>4009</b>	Withheld Pending Rescission
	4010	Deferred Programs
	4011	Unapportioned
	411*	Appropriations Received
	4110	Appropriations Received



4115 Borrowing Authority Used  
4117 Borrowed Funds Federal Financing Bank  
4118 Invested or Borrowed Funds  
4125 Funds Available for Allotment  
4130 Unexpended Allotments  
421\* 431\* Unexpended Allotments or Apportionments  
4211 Unexpended Allotments, Operations  
4311 Unexpended Allotments, Plant and Capital Equipment  
4511 Funds Returned to U.S. Treasury  
4513 Transfer Appropriations Received (Liabilities Contra)  
4514 Trust Funds Received (Liabilities Contra)  
4517 Funds Borrowed from Federal Financing Bank  
4518 Borrowing with U.S. Treasury  
4611 Split **Allotment/Appropriation** Adjustments Pending  
4612 Split **Allotment/Appropriation** Adjustments Pending--Variance  
4711 Reimbursable Orders Accepted  
4721 Unobligated Unfilled Customer Orders  
4731 Obligated Unfilled Customer Orders  
4741 Anticipated Added Factor Collections  
4811 Appropriation or Fund Reimbursements - Non **OFA**  
4812 Appropriation or Fund Reimbursements - Other Federal Agencies

500\* UNOBLIGATED ALLOTMENTS

\*002 Reimbursable Work Allotment - Non Federal  
\*003 Operations Allotment for Reimbursable Work - Other  
Federal **Agencies**  
\*004 Plant and-Capital Equipment Allotment  
\*005 Allotments of Technology Transfer Activity  
\*006 Allotments of Trust Funds and Transfer Appropriations  
Received  
\*009 Operations Allotment--All Other

600\* UNPAID OBLIGATIONS (Identify as indicated under 500\*.)

700\* DISBURSEMENTS (Identify as indicated under 500\*.)

8\*\*\* EQUITY ACCOUNTS

8111 Transfers Issued  
8112 Transfers Received  
8113 **Nonreimbursable** Transfers to Other Federal Agencies  
8114 **Nonreimbursable** Transfers from Other Federal Agencies  
8115 **Intrareporting** Unit Transfers  
8118 Borrowing from U.S. Treasury  
812X Integrated Contractor - Equity  
8123 Current Year Payments with Integrated Contractors  
8124 Current Year Audited Cost with Integrated Contractors  
8125 Investment with Integrated Contractors  
8131 Program Costs Capitalized--Inventories  
8132 Net Cost of Operations  
8133 Program Costs Capitalized--Plant and Capital Equipment  
8149 Other Monthly Nonfund Changes  
8151 DOE Equity

materials, scrap, services, and all other activities falling within the general definition of trade transactions.

1412

## Integrated Contractor Accounts Receivable--Other Federal Agencies

Definition: Identifies integrated contractors' typical trade receivables arising from sales or services for which payment is to be received from another Federal agency.

1413

## Integrated Contractor Accounts Receivable--Employees

Definition: Identifies adjustments applicable to integrated contractor employees earnings and other accounts receivable from employees which arise during the normal course of operation including travel advances.

1414

## Integrated Contractor Accounts Receivable--Inter-Field Office

Definition: Identifies receivables arising from work performed for other integrated contractors of DOE field offices, including unbilled costs incurred on complete or incomplete reimbursable work performed. For consolidated balance sheet purposes, this subdivision is eliminated against the corresponding accounts payable by the Departmental Accounting and Analysis Division.

1415

## Integrated Contractor Accounts Receivable--Intra-Field Office

Definition: Identifies those receivables arising from transactions between the administering field office and its other integrated contractors or between Integrated contractors under the same field office. For balance sheet purposes this subdivision is eliminated against the corresponding accounts payable by the field office.

1416

## Integrated Contractor Accounts Receivable--Other

Definition: Identifies primarily those contractor receivables that are not typical trade receivables arising from the exchange of goods or services. Nonreimbursable work performed for others is charged to an appropriate suspense account until transferred and not to Accounts Receivable.

1418  
Integrated Contractor Accounts Receivable--Foreign

Definition: Identifies Integrated contractors' receivables arising from sales or services for which payment is to be received from a foreign entity.

143\*  
Accounts Receivable--Refunds

Definition: Office of Management and Budget Circular **A-34** and title 7, chapter 5, of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies define appropriation refunds as collections for payments made in error, overpayment or adjustments for amounts previously disbursed, including refunds of unused advances. Examples of collections and adjustments that are handled as appropriation refunds are: collections for amounts previously disbursed in error; refunds of overpayments; refunds of all or portions of authorized advances made previously, except travel advances made to DOE employees; receipts from vendors for allowances made on purchased items that were not entirely satisfactory but that were retained; refunds for returned articles previously purchased; refunds for unused transportation purchased; recoveries on disallowed payments made as a result of audits; collections of contractors; collections for returned containers, reels, and other equipment; recoveries on payments made for contractual services where the contract is **cancelled** and adjustments made for the unused portion, such as rents and magazine subscriptions; adjustments between DOE appropriations, including those between DOE appropriations and transfers or advances to DOE from other Federal agencies; and any other collections or adjustments representing corrections of disbursements. Refunds shall be treated as reductions to previous payments and deposited to the credit of the related DOE appropriation as appropriation refunds.

1431  
Refunds--Other Federal Agencies

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from other Federal agencies.

1432  
Refunds--Employees

Definition: Identifies accounts receivable arising as a result of adjustments applicable to employees' earnings as well as other DOE employee accounts receivable. Separate accounts are maintained for travel advances to DOE employees and other advances to DOE employees.

1433  
Refunds--Other

Definition: This account identifies amounts payable to DOE as refunds by non-government entities or other than employees, and other Federal agencies and other DOE organizations.

1435

**Inter Field Office Refunds Receivable**

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from other DOE field offices.

1436

**Intra Field Office Refunds Receivable**

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from within the same field office.

144\*

**Reimbursements**

Definition: This account identifies amounts payable to DOE as a repayment for commodities sold or services furnished either to the public, to another Government account or to a foreign entity that are authorized by law to be credited directly to specific appropriation and fund accounts.

1441

**Reimbursements--Other Federal Agencies**

Definition: The balance represents amounts due to DOE as a repayment for commodities sold or services furnished to another Government agency that are authorized by law to be credited directly to specific appropriation and Treasury fund accounts.

1442

**Reimbursements--Non-Federal, Domestic Entities**

Definition: This account identifies amounts payable to DOE as a repayment for commodities sold or services furnished to the public that are authorized by law to be credited directly to specific appropriation and fund accounts.

1443

**Reimbursments--Foreign**

Definition: The balance of this account represents sums received by the Federal Government as a repayment for commodities sold or services furnished to a foreign entity that are authorized by law to be credited directly to specific appropriation and fund accounts.

1445

Interest Receivable From Federal Investments

Definition: This account represents accrued interest on investments purchased from the Nuclear Waste Escrow Accounts for which collections have not been received.

1447

Interest Receivable From Non-Federal Investments

Definition: This account represents accrued interest on the Oil Consent Escrow Account for which collections have not been received.

1449

**Reimbursements--Isotope Production Revolving Fund**

Definition: This account represents accounts receivable resulting from the sale of isotopes within DOE.

1451

Travel Advances

Definition: Identifies travel advances to DOE employees. (Travel advances to contractor employees are recorded in Account **1413**, Accounts -Receivable--Employees.)

1452

**Imprest Fund**

Definition: This account reflects the authorized amount of cash held by Department of Energy cashiers at personal risk.

1453

Guarantee Loan Receivable

Definition: This account reflects the amount owed by DOE as a result of payment of the loan balance guaranteed to the primary lender.

## 4711

## Reimbursable Orders Accepted

Definition: This account represents the authorized amount of reimbursable orders received and accepted from other Federal agencies which have not yet been costed (normally a debit balance).

## 4721

## Unobligated Unfilled Customer Orders

Definition: This account represents the authorized amount of reimbursable orders received from other Federal agencies which have not yet been obligated (normally a credit balance). This account is debited when funds are obligated.

## 4731

## Obligated Unfilled Customer Orders

Definition: This account represents the authorized amount of reimbursable orders received from other Federal agencies which have been obligated but have not been costed (normally a credit balance).

## 4741

## Anticipated Added Factor Collections

Definition: This account represents the anticipated added factor collections based on reimbursable orders received and accepted.

## 4811

## Appropriation or Fund Reimbursements - Non-OFA

Definition: This account includes earnings, collections for commodities, work, or services furnished or to be furnished, and other receipts that are to be accounted for as additions to appropriated or revolving funds, but that do not represent recoveries of amounts disbursed in error or other types of appropriation refunds. For all revolving funds and some appropriation accounts specifically authorized by law, offsetting collections are credited to and constitute an offset within an appropriation or fund account. Such collections are reported as financing entries in program and financing schedules, and outlays are reported net of these amounts. At the end of the year, the balance is closed to Account 8151, DOE Equity.

## 4812

## Appropriation or Fund Reimbursements - Other Federal Agencies

Definition: This account includes earnings; collections for commodities, work, or services furnished or to be furnished; and other receipts that are to be accounted for as additions to appropriated or revolving funds, but that do not represent recoveries of amounts disbursed in error or other types of appropriation refunds. For all revolving funds and some appropriation accounts specifically authorized by law, offsetting collections are credited to and constitute an offset within an appropriation or fund account. Such collections are reported as financing entries in program and financing schedules, and outlays are reported net of these amounts. At the end of the year, the balance is closed to Account 8151, DOE Equity.

500\*  
Unobligated Allotments

Definition: These accounts indicate the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred. Allotments received are credited to these accounts and debited to Unexpended Allotments (accounts 42\*\* - 43\*\*). All obligations incurred against the allotments are debited to these accounts and credited to Accounts 600\*, Unpaid Obligations.

5002  
Reimbursable Work Allotment - Non Federal

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for reimbursable work with non-Federal entities.

5003  
Operations Allotment for Reimbursable Work - Other Federal Agencies

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for operations allotments for reimbursable work for other Federal agencies.

5004  
Plant and Capital Equipment Allotment

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for plant and capital equipment allotments.

5005  
Allotments of Technology Transfer Activities

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for technology transfer activities.

5006  
Allotments of  
Trust Funds and Transfer Appropriations Received

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for allotments of trust funds and transfer appropriations.

5009  
Operations Allotment--All Other

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for operations allotments.

## 600\*

## Unpaid Obligations

Definition: These accounts indicate the net balance of the obligations incurred that have not been liquidated by payments. The accounts normally have credit balances. Obligations incurred are credited to these accounts and debited to Account 500\*, Unobligated Allotments. Payments of appropriated funds are debited to these accounts and credited to Account 700\*, Disbursements. Refunds receivable are credited to these accounts and debited to Disbursements. They are supported by files of unpaid obligation documents, allotment and payment control sheets, etc. The accounts remain open until obligations are paid or formally **deobligated**.

## 6002

## Reimbursable Work Allotment - Non-Federal

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments or for which refund receivable is established for operations allotments for reimbursable work with non-Federal entities.

## 6003

## Operations Allotment for Reimbursable Work - Other Federal Agencies

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments or for which a refund receivable is established for operations allotments for reimbursable work for other Federal agencies.

## 6004

## Plant and Capital Equipment Allotment

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments and for which a refund receivable is established for plant and capital equipment allotments.

## 6005

## Allotments of Technology Transfer Activity

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for technology transfer allotments.

## 6006

Allotments of  
Trust Funds and Transfer Appropriations Received

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for **allotments** of trust funds and transfer appropriations received.

## 6009

## Operations Allotment--All Other

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for operations allotments.



**700\***  
Disbursements

Definition: These accounts include the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims. The balances (normally credits) represent the amount of expenditure checks issued, and less collections representing refunds of previous payments for which accounts receivable had not been recorded. Additionally, these accounts are affected by the establishment of refund receivables.

**7002**  
Reimbursable Work Allotment - Non-Federal

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for operations allotments for reimbursable work with non-Federal entities.

**7003**  
Operations Allotment for Reimbursable Work - Other Federal Agencies

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for operations allotments for reimbursable work with other Federal agencies.

**7004**  
Plant and Capital Equipment Allotment

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for plant and capital equipment allotments.

**7005**  
Allotments of Technology Transfer Activity

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for technology transfer allotments.

**7006**  
Allotments of Trust  
Funds and Transfer Appropriations Received

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for allotments of trust funds and transfer appropriations.

**7009**  
Operations Allotment--All Other

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for operations allotments.

**8\*\*\***

## Equity Accounts

Definition: Cumulatively, these accounts represent the difference between the assets and liabilities of the Department. Individually, each account represents a summary of unique activities which affect equity. In addition, the accounts are used to record the revenues and collections credited to the U.S. Department of Treasury.

## 8111

## Transfers Issued

Definition: This account includes the cost of materials, equipment, services, and other items transferred to other DOE contractors, or field offices. Detail accounts in this group are maintained by the issuing and receiving organizations only (field office or contractor, as applicable). Accounts (8112) maintained by the receiving organization are reciprocal to the accounts maintained by the issuing organization and should be in agreement with them at the end of each month. In other words, they must balance to zero by organization and by fund type of transfer. The Departmental Accounting and Analysis Division provides a monthly feedback of cumulative transactions in summary form to each field office for review and, where applicable, corrective action. Any corrections, including out-of-balance problems, are to be resolved prior to month-end closing. The accounts are eliminated in the preparation of consolidated statements. At the end of the year, the accounts, which normally have debit balances, are closed to Account 8151, DOE Equity (or to Account 8125, Total Investment with Integrated Contractors). At fiscal yearend, the closing of amounts recorded by contractors in this account are accomplished by the Departmental Accounting and Analysis Division with an offset of Account 8125. At this time, the reciprocal investment account



## CHAPTER II

### FINANCIAL CODES

#### 1. INTRODUCTION.

- a. **Background.** The Financial Information System/U.S. Government Standard General Ledger Chart of Accounts and Related Codes Manual (**FIS/SGL Manual**) describes the financial codes and data requirements for the monthly submission of data by the finance offices to the Financial Information System (**FIS**) and its U.S. Government Standard General Ledger (**SGL**) module and provides definitions and related information concerning the valid codes that can be used. By the fifth workday of every month (except for October and November schedules established at fiscal yearend), each finance office (excluding power marketing administrations (**PMA's**)) and each integrated contractor is required to electronically transmit a self-balancing trial balance to **FIS** for consolidation and reporting of the Department's financial activity for the period. **PMA** financial data and **FIS data** are **crosswalked** to the **SGL** chart of accounts. The **crosswalked** data are merged in a central file once a month by the **10th** workday to produce reports for central control agencies, such as the Department of the Treasury and the Office of Management and Budget.
- b. **Purpose.** This chapter establishes the authority for the Department's **FIS/SGL Manual** and presents an overview of financial code requirements for the monthly submission of data to **FIS**. This chapter includes crosswalk references and defines codes unique to the electronic submissions of data provided by the **PMA's** into the **SGL** file.
- c. **Applicability** The applicability of this chapter is specified in DOE 2200.4, ACCOUNTING OVERVIEW, Chapter I, "Introduction," paragraph 1. Contractors performing work for the Department and whose accounts are integrated with those of DOE shall fulfill the following conditions:
  - (1) Follow commercial accounting practices in day-to-day operations,
  - (2) Comply with the specific terms and conditions contained in their contracts, and
  - (3) Record and report monthly DOE contractual activity in accordance with the Department's system criteria described in this chapter.
- d. **Inquiries.** The Departmental Accounting and Analysis Division (**CR-42**) is responsible for the maintenance of the **FIS/SGL Manual**. Changes and updates will be made to the manual as needed, but at least once a year. Changes will be numbered by fiscal year, consecutively within each fiscal year. Inquiries should be addressed to the Departmental Accounting and Analysis Division.

- e. **Policy.** It is the Department's policy to report and record financial activity in accordance with the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies, title 2; Office of Management and Budget guidance; the Treasury Financial Manual; and generally accepted accounting principles. Additionally, **PMA's** are required to record and report financial activity in accordance with the requirements of the Federal Energy Regulatory Commission. To accomplish this objective, the Department uses the uniform reporting requirements defined in this chapter.
  - f. **Financial Information System Record Format .** The positions referred to in the following paragraphs are positions in **the FIS** input record (see attachment 11-13 of the **FIS/SGL** Manual for a copy of the format).
2. **REPORTING SOURCE CODE** (positions 1 through 4) consists of the office code, the reporting unit, and the site code, which identify the source of a reported financial data record. Appropriated operating expenses are identified by where the work is performed. Plant and capital equipment costs and obligations are identified by the location of the project or by where the equipment is used. Stores inventory activity is identified by location. Attachment **II-1** of the **FIS/SGL** Manual lists valid office codes, reporting units, and site codes. If additional codes are required to identify sources of records, reporting organizations should propose additional codes to the Departmental Accounting and Analysis Division for its approval.
- a. **Office Code** (the first two alphabetic characters) identifies the responsible field finance office, **PMA**, or controller office that originated the data record. All accounts within each group of records bearing the same office code constitute a self-balancing trial balance.
  - b. **Reporting Unit** (the third alphanumeric character) identifies the specific organization unit (field office, integrated contractor, or **multiprogram** laboratory).
  - c. **Site Code** (the fourth alphanumeric character) places a geographical tag on financial data records. This code is not significant alone. When a specific site code is used with an office code and a reporting unit, it identifies uniquely the specific geographical location of the reported activity. When site code zero is used, the geographical location is obtained from the Procurement and Assistance Data System (PADS). All data submitted from locations other than **PMA's** must designate a site code. A specific site code is required for **multilocation** integrated contractor data only. Specific site codes or site code 0 can be used for **all** other data. The **PMA's** are not required to provide site code designations for records submitted using the SGL chart of accounts.

3. **BALANCE SHEET CODE** (positions 5 through 8) is defined in the DOE Chart of Accounts (Chapter I, "Balance Sheet Codes"), which provides the basic structure of the Department's official accounting records. The Chart of Accounts incorporates proprietary, budgetary, and Departmental Control accounts that are self-balancing. The **PMA's** are not required to provide balance sheet code designations for records submitted using the **SGL** chart of accounts. Attachment **II-2** of the **FIS/SGL** Manual provides the code, definition, related **SGL** account code, table of related **FIS** codes, restrictions on use of the account, and the associated **FIS** edit for each code.
4. **STATUSCODE** (positions 9 through 10) is used to identify either the 1- **ne** number of the **SF-132**, "Apportionment and Reapportionment Schedule," or the "use" status or condition of inventory or plant and equipment, as well as certain changes in plant and equipment, accounts. The nature of **assoc**'ated data **determines** the-status code used. The **PMA's** are not required to provide status code designations for records submitted using the **SGL** chart of accounts. Attachment **II-3** of the **FIS/SGL** Manual contains a list of the valid codes, their titles, and their complete definitions.
5. **ACCOUNTING TYPE CODE** (positions 11 through 13) is a dual-purpose field, serving the functions described below.
  - a. **Asset Type** codes are used to subdivide inventories and plant and equipment by specific classifications for control and reporting. Attachment **II-4** of the **FIS/SGL** Manual provides a listing of all valid codes, titles, and definitions. The **PMA's** are not required to provide asset type designations for records submitted using the **SGL** chart of accounts.
  - b. **Object Classification**. The Office of Management and Budget has defined object classification codes in Office of Management and Budget Circular A-n, "Budget Preparation," as a method of classifying obligations according to the types of services, articles, or other items involved, for example, personal services, supplies and materials, or equipment. DOE may define **subobject** classifications as required by its activities. Attachment **II-5** of the **FIS/SGL** Manual provides a listing of all valid object and **subobject** classifications with definitions.
6. **FUND TYPE CODE** (positions 14 through 15) provides an abbreviated method of designating the U.S. Department of the Treasury account symbol for appropriated funds or other subdivisions for nonappropriated funds. The numbering convention is shown below. Attachment **II-6** of the **FIS/SGL** Manual contains a complete list of valid codes; appropriation symbols; titles; and, for the nonfund accounts, definitions.
  - a. The first characters carry the following meanings:
    - (1) A letter designates a funded record or an activity for which the Department has been appropriated funds.

- (2) "2" designates reimbursable work for a non-Federal entity (limitation .92).
- (3) "3" designates reimbursable work for another Federal agency (limitation .93).
- (4) "4" designates a transfer appropriation received.
- (5) "5" designates activity not otherwise funded, or nonfund activity.
- (6) "8" designates a transfer appropriation issued.

b. When the first character is alpha, then the second characters carry the following meanings:

- (1) A letter designates a no-year appropriation (except for "M").
- (2) A digit designates the fiscal year in which the annual appropriation can legally incur obligations. For **multiyear** appropriations, this **digit** corresponds to the last digit of the **last** fiscal year for which the appropriation is available for obligation.
- (3) "M" designates an annual merged account.

- 7. **SUMMARY CLASSIFICATION CODES** (positions 16 through 17) provide for the classification of accounting transactions by type of event for control and reconciliation with source documentation and reporting. A complete listing of **valid codes** with titles and definitions is contained in attachment **II-7** of the **FIS/SGL Manual**.
- 8. **BUDGET AND REPORTING CLASSIFICATIONS** (positions 18 through 26) are classifications that parallel DOE activities and are prescribed for the formulation of budgets; for the reporting of obligations, costs, and revenues; and for the control and measurement of actual execution versus budgeted performance. Changes may be proposed when there is a change in mission or resource, and they must be approved by the Chief Financial Officer (**CR-1**) prior to implementation. Classifications of no-year data are recast into the structure for current-year classifications to permit correct computation of ending uncosted obligations. A complete listing of budget and reporting classifications is maintained by and available from the Cash Management and Funds Control Branch (**CR-433**).
- 9. **CONTRACT IDENTIFICATION CODE** (CID; positions 27 through 33) has a twofold purpose: (1) to incorporate the financial status of specific contractual instruments into the financial data file and (2) to identify financial data that can be made available through an interfacing link to PADS. Field office activity should be coordinated to ascertain that a report of procurement action is processed under PADS by the **4th** workday of the month following the period in which the first financial transactions are recorded.

**CHAPTER III****ACCOUNTING ENTRIES**

1. **INTRODUCTION.** The Standardized Pro Forma Accounting Transactions (SPAT) Current Practice--Pro Forma Entries Report provides a comprehensive presentation of the accounting entries used by the Department. It provides all debit and credit entries along with the related codes required by the Financial Information System, which are described in Chapter II, "Financial Codes." Additionally, a SPAT T-account report provides a T-account presentation of all balance sheet codes **used in** the SPAT Current Practice--Pro Forma Entries Report with reference to the journal entries that use these codes.
2. **PURPOSE.** This chapter establishes the authority for the Department's **accounting** entries for the field Departmental Integrated Standardized Core Accounting System, the Departmental Control Account, yearend closing, and integrated contractors. The actual accounting entries or transactions are officially maintained in the SPAT Current Practice--Pro Forma Entries Report.
3. **APPLICABILITY.** The applicability of this chapter is specified in DOE 2200.4A, ACCOUNTING OVERVIEW, Chapter I, "Introduction," paragraph 1.
4. **INQUIRIES.** The Departmental Accounting and Analysis Division **(CR-42)** is responsible for the maintenance and distribution of SPAT reports. Inquiries should be addressed to the Departmental Accounting and Analysis Division.





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

PAGE CHANGE

DOE 2200.10A Chg 3

1-15-92

SUBJECT: ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES

1. **PURPOSE.** To transmit revised pages to Attachments I-1 and I-2 of DOE 22 00.10A, ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES, of 8-9-89.
2. **EXPLANATION OF CHANGES.** The attached pages reflect changes incorporated into the Financial Information System-U.S. Government Standard General Ledger Chart of Accounts and Related Codes.
3. **FILING INSTRUCTIONS.**

<u>Remove Pages</u>	<u>Dated</u>	<u>Insert Pages</u>	<u>Dated</u>
I-3	2-27-90	I-3	2-27-90
I-4	10-17-90	I-4	1-15-92
I-7	2-27-90	I-7	2-27-90
I-8	10-17-90	I-8	1-15-92
1-17 thru 1-19	8-9-89	I-17	1-15-92
		I-18	8-9-89
I-20	10-17-90	1-19 and 1-20	1-15-92
I-49	10-17-90	I-49 thru I-52	1-15-92
1-50 thru I-52	8-9-89	I-52a (and I-52b)	8-9-89
11-1	2-27-90	II-1	1-15-92
II-2 thru II-4	8-9-89	II-2 and II-3	8-9-89
		III-4	1-15-92
III-1 (and 111-2)	2-27-90	III-1 (and III-2)	1-15-92

- a.
- b. After filing the attached pages, this transmittal may be discarded.

BY ORDER OF THE SECRETARY OF ENERGY:



JOHN J. NETTLES, JR.  
Director of Administration  
and Human Resource Management

DISTRIBUTION:

All Departmental Elements

INITIATED BY:

Office of Chief Financial  
Officer



DEPARTMENT OF ENERGY  
CHART OF ACCOUNTS**11\*\*** CASH

- 1110 Fund Balance with U.S. Treasury--Other Cash
- 112\* Clearing (89F3\*\*\*) and Deposit (89X6\*\*\*) Accounts
  - 1122 U.S. Savings Bonds (89X6050)
  - 1123 Withheld State and Local Income Taxes (89X6275)
  - 1124 Unclaimed Monies Due Creditors (89X6090)
  - 1125 Suspense (89X6875)
  - 1126 Budget Clearing Account - Suspense (89F3875)
  - 1127 Uninvested Balance of Collections from Alleged Violators of DOE Petroleum Regulations - (89X6425)
  - 1128 Advances for Co-Sponsored Projects (89X6424)
  - 1129 Contract Holdbacks - PMA (89X6772)
  - 112A Budget Clearing Account - Unavailable Check Cancellation and Overpayments (89F3880)
  - 112B Deposits in Transit - Suspense (89F3878)
  - 112D Budget Clearing Account Undistributed Difference Chargeback (89 F3879)
  - 112E Uninvested Balance of Low Level Radioactive Waste Escrow Account (89X6427)
- 113\* Advances
  - 1131 Advances to Nonintegrated Contractors
  - 1132 Advances to DOE Employees - Other
  - 1135 Advances to Grantees
- 1151 Advances to Other DOE Locations
- 1181 Advances to Integrated Contractors

**12\*\*** ADVANCES TO OTHER FEDERAL AGENCIES

- 1221 Advances to Other Federal Agencies

**13\*\*** INVESTMENT IN SECURITIES

- 131\* Investment in Federal Securities
  - 1311 Investment in Federal Securities--Face
  - 1312 Unamortized Premium in Federal Securities
  - 1313 Unamortized Discounts in Federal Securities
- 132\* Investment in Non-Federal Securities
  - 1321 Investment in Non-Federal Securities--Face
  - 1322 Unamortized Premium in Non-Federal Securities
  - 1323 Unamortized Discounts in Non-Federal Securities

**14\*\*** ACCOUNTS RECEIVABLE

- 141\* Integrated Contractor Accounts Receivable
  - 1411 Trade Receivables
  - 1412 Other Federal Agencies
  - 1413 Employees
  - 1414 Inter-Field Office
  - 1415 Intra-Field Office

t	1416	<b>Other</b>
	1418	Foreign
143*	Refunds	
	1431	Other Federal Agencies
	1432	Employees
I	1433	Other
	1435	Inter-Field Office Refunds Receivable
	1436	<b>Intra-Field</b> Office Refunds Receivable
144*	Reimbursements	
	1441	Other Federal Agencies
	1442	Non-Federal, Domestic Entities
I	1443	Foreign
	1445	Interest Receivable From Federal Investments
	1447	Interest Receivable From Non-Federal Investments
	1449	Reimbursements--Isotope Production Revolving Fund
145*	Other	
	1451	Travel Advances
	1452	<b>Imprest</b> Fund
	1453	Guarantee Loan Receivable
146*	Direct Loans Receivable	
	1461	Principal, Interest & Penalty Receivable
147*	Long Term Accounts Receivable	
	1471	Federal
	1472	Foreign
	1473	Other
	1474	Loans
1491	Direct Loans Receivable	

**15\*\*** ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

1517	Integrated Contractors
1534	Refund
1544	Reimbursements
1554	Allowance for Loss on Loans Receivable

**16\*\*** INVENTORIES--MATERIALS AND SUPPLIES

161* - 164*	Nuclear Material Inventories
1611	Production Inventories
1612	Production Byproduct Materials
1613	<b>Unirradiated</b> Nuclear Material Held for Processing
1615	Weapons Stockpile
1628	Nuclear Material Inventory Variance Retained by Field Offices
1629	Nuclear Material Inventory Variance
1631	Nuclear Material in Research
1632	Nuclear Material Held for Future Disposition
1635	Nuclear Material in Process at Naval Reactors Core Vendors
1636	Nuclear Material on Loan or Lease
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materials, scrap, services, and all other activities falling within the general definition of trade transactions.

## 1412

## Integrated Contractor Accounts Receivable--Other Federal Agencies

Definition: Identifies integrated contractors' typical trade receivables arising from sales or services for which payment is to be received from another Federal agency.

## 1413

## Integrated Contractor Accounts Receivable--Employees

Definition: Identifies adjustments applicable to integrated contractor employees earnings and other accounts receivable from employees which arise during the normal course of operation including travel advances.

## 1414

## Integrated Contractor Accounts Receivable--Inter-Field Office

Definition: Identifies receivables arising from work performed for other integrated contractors of DOE field offices, including **unbilled** costs incurred on complete or incomplete reimbursable work performed. For consolidated balance sheet purposes, this subdivision is eliminated against the corresponding accounts payable by the Departmental Accounting and Analysis Division.

## 1415

Integrated Contractor Accounts **Receivable--Intra-Field** Office

Definition: Identifies those receivables arising from transactions between the administering field office and its other integrated contractors or between integrated contractors under the same field office. For balance sheet purposes this subdivision is eliminated against the corresponding accounts payable by the field office.

## 1416

## Integrated Contractor Accounts Receivable--Other

Definition: Identifies primarily those contractor receivables that are not typical trade receivables arising from the exchange of goods or services. **Nonreimbursable** work performed for others is charged to an appropriate suspense account until transferred and not to Accounts Receivable.



1418

Integrated Contractor Accounts Receivable--Foreign

Definition: Identifies integrated contractors' receivables arising from sales or services for which payment is to be received from a foreign entity.

143\*

Accounts Receivable--Refunds

Definition: Office of Management and Budget Circular **A-34** and title 7, chapter 5, of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies define appropriation refunds as collections for payments made in error, overpayment or adjustments for amounts previously disbursed, including refunds of unused advances. Examples of collections and adjustments that are handled as appropriation refunds are: collections for amounts previously disbursed in error; refunds of overpayments; refunds of all or portions of authorized advances made previously, except travel advances made to DOE employees; receipts from vendors for allowances made on purchased items that were not entirely satisfactory but that were retained; refunds for returned articles previously purchased; refunds for unused transportation purchased; recoveries on disallowed payments made as a result of audits; collections of contractors; collections for returned containers, reels, and other equipment; recoveries on payments made for contractual services where the contract is **cancelled** and adjustments made for the unused portion, such as rents and magazine subscriptions; adjustments between DOE appropriations, including those between DOE appropriations and transfers or advances to DOE from other Federal agencies; and any other collections or adjustments representing corrections of disbursements. Refunds shall be treated as reductions to previous payments and deposited to the credit of the related DOE appropriation as appropriation refunds.

1431

Refunds--Other Federal Agencies

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from other Federal agencies.

1432

Refunds--Employees

Definition: Identifies accounts receivable arising as a result of adjustments applicable to employees' earnings as well as other DOE employee accounts receivable. Separate accounts are maintained for travel advances to DOE employees and other advances to DOE employees.

1433

Refunds--Other

Definition: This account identifies amounts payable to DOE as refunds by non-government entities or other than employees, and other Federal agencies and other DOE organizations.

1435

## Inter Field Office Refunds Receivable

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are **directly** related to, and **reductions** of, previously recorded payments from the accounts **due** from other DOE field offices.

1436

**Intra** Field Office Refunds Receivable

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from within the same field office.

144\*

## Reimbursements

Definition: This account identifies amounts payable to DOE as a repayment for commodities sold or services furnished either to the public, to another Government account or to a foreign entity that are authorized by law to be credited directly to specific appropriation and fund accounts.

1441

## Reimbursements--Other Federal Agencies

Definition: The balance **represents** amounts due to DOE as a repayment for commodities sold or services furnished to another Government agency that are authorized by law to be credited directly to specific appropriation and Treasury fund accounts.

1442

## Reimbursements--Non-Federal, Domestic Entities

Definition: This account identifies amounts payable to DOE as a repayment for commodities sold or services furnished to the public that are authorized by law to be credited directly to specific appropriation and fund accounts.

1443

**Reimbursments--Foreign**

Definition: The balance of this account represents **sums** received by the Federal Government as a repayment for commodities sold or services furnished to a foreign entity that are authorized by law to be credited directly to specific appropriation and fund accounts.

1445

Interest Receivable From Federal Investments

Definition: This account represents accrued interest on investments purchased from the Nuclear Waste Escrow Accounts for which collections have not been received.

1447

Interest Receivable From Non-Federal Investments

Definition: This account represents accrued interest on the Oil Consent Escrow Account for which collections have not been received.

1449

Reimbursements--Isotope Production Revolving Fund

Definition: This account represents accounts receivable resulting from the sale of isotopes within DOE.

1451

Travel Advances

Definition: Identifies travel advances to DOE employees. (Travel advances to contractor employees are recorded in Account 1413, Accounts Receivable--Employees. )

1452

**Imprest Fund**

Definition: This account reflects the authorized amount of cash held by Department of Energy cashiers at personal risk.

1453

Guarantee Loan Receivable

Definition: This account reflects the amount owed by DOE as a **result** of payment of the loan balance guaranteed to the primary lender.

## 4711

## Reimbursable Orders Accepted

Definition: This account represents the authorized amount of reimbursable orders received and accepted from other Federal agencies which have not yet been costed (normally a debit balance).

## 4721

## Unobligated Unfilled Customer Orders

Definition: This account represents the authorized amount of reimbursable orders received from other Federal agencies which have not yet been obligated (normally a credit balance). This account is debited when funds are obligated.

## 4731

## Obligated Unfilled Customer Orders

Definition: This account represents the authorized amount of reimbursable orders received from other Federal agencies which have been obligated but have not been costed (normally a credit balance).

## 4741

## Anticipated Added Factor Collections

Definition: This account represents the anticipated added factor collections based on reimbursable orders received and accepted.

## 4811

## Appropriation or Fund Reimbursements - Non-OFA

Definition: This account includes earnings, collections for commodities, work, or services furnished or to be furnished, and other receipts that are to be accounted for as additions to appropriated or revolving funds, but that do not represent recoveries of amounts disbursed in error or other types of appropriation refunds. For all revolving funds and some appropriation accounts specifically authorized by law, offsetting collections are credited to and constitute an offset within an appropriation or fund account. Such collections are reported as financing entries in program and financing schedules, and outlays are reported net of these amounts. At the end of the year, the balance is closed to Account 8151, DOE Equity.

## 4812

## Appropriation or Fund Reimbursements - Other Federal Agencies

Definition: This account includes earnings; collections for commodities, work, or services furnished or to be furnished; and other receipts that are to be accounted for as additions to appropriated or revolving funds, but that do not represent recoveries of amounts disbursed in error or other types of appropriation refunds. For all revolving funds and some appropriation accounts specifically authorized by law, offsetting collections are credited to and constitute an offset within an appropriation or fund account. Such collections are reported as financing entries in program and financing schedules, and outlays are reported net of these amounts. At the end of the year, the balance is closed to Account 8151, DOE Equity.

500\*

Unobligated Allotments

Definition: These accounts indicate the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred. Allotments received are credited to these accounts and debited to Unexpended Allotments (accounts 42\*\* - 43\*\*). All obligations incurred against the allotments are debited to these accounts and credited to Accounts 600\*, Unpaid Obligations.

5002

Reimbursable Work Allotment - Non Federal

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for reimbursable work with non-Federal entities.

5003

Operations Allotment for Reimbursable Work - Other Federal Agencies

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for operations allotments for reimbursable work for other Federal agencies.

5004

Plant and Capital Equipment Allotment

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for plant and capital equipment allotments.

5005

Allotments of Technology Transfer Activities

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for technology transfer activities.

5006

Allotments of

Trust Funds and Transfer Appropriations Received

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for allotments of trust funds and transfer appropriations.

5009

Operations Allotment--All Other

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for operations allotments.

600\*  
Unpaid Obligations

Definition: These accounts indicate the net balance of the obligations incurred that have not been liquidated by payments. The accounts normally have credit balances. Obligations incurred are credited to these accounts and debited to Account 500\*, Unobligated Allotments. Payments of appropriated funds are debited to these accounts and credited to Account 700\*, Disbursements. Refunds receivable are credited to these accounts and debited to Disbursements. They are **supported by** files of unpaid obligation documents, allotment and payment control sheets; etc. The accounts remain open until obligations are paid or formally **deobligated**.

6002  
Reimbursable Work Allotment - Non-Federal

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments or for which refund receivable is established for operations allotments for reimbursable work with non-Federal entities.

6003  
Operations Allotment for Reimbursable Work - Other Federal Agencies

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments or for which a refund receivable is established for operations allotments for reimbursable work for other Federal agencies.

6004  
Plant and Capital Equipment Allotment

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments and for which a refund receivable is established for plant and capital equipment allotments.

6005  
Allotments of Technology Transfer Activity

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for technology transfer allotments.

6006  
Allotments of  
Trust Funds and Transfer Appropriations Received

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for allotments of trust funds and transfer appropriations received.

6009  
Operations Allotment--All Other

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for operations allotments.

700\*  
Disbursements

**Definition:** These accounts include the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims. The balances (normally credits) represent the amount of expenditure checks issued, and less collections representing refunds of previous payments for which accounts receivable had not been recorded. Additionally, these accounts are affected by the establishment of refund receivables.

7002  
Reimbursable Work Allotment - Non-Federal

**Definition:** This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for operations allotments for reimbursable work with **non-Federal entities**.

7003  
Operations Allotment for Reimbursable Work - Other **Federal** Agencies

**Definition:** This account includes the accumulated net payments of **appropriated** funds during the year, as evidenced by approved and paid vouchers and claims for operations allotments for reimbursable work with other Federal agencies.

7004  
Plant and Capital Equipment Allotment

**Definition:** This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for plant and capital equipment allotments.

7005  
Allotments of Technology Transfer Activity

**Definition:** This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for technology transfer allotments.

7006  
Allotments of Trust  
Funds and Transfer Appropriations Received

**Definition:** This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for allotments of trust funds and transfer appropriations.

7009  
Operations Allotment--All Other

**Definition:** This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for operations allotments.

**8\*\*\***  
Equity Accounts

Definition: Cumulatively, these accounts represent the difference between the assets and liabilities of the Department. Individually, each account represents a summary of unique activities which affect equity. In addition, the accounts are used to record the revenues and collections credited to the U.S. Department of Treasury.

8111  
Transfers Issued

Definition: This account includes the cost of materials, equipment, services, and other items transferred to other DOE contractors, or field offices. Detail accounts in this group are maintained by the issuing and receiving organizations only (field office or contractor, as applicable). Accounts (8112) maintained by the receiving organization are reciprocal to the accounts maintained by the issuing organization and should be in agreement with them at the end of each month. In other words, they must balance to zero by organization and by fund type of transfer. The Departmental Accounting and Analysis Division provides a monthly feedback of cumulative transactions in summary form to each field office for review and, where applicable, corrective action. Any corrections, including out-of-balance problems, are to be resolved prior to month-end closing. The accounts are eliminated in the preparation of consolidated statements. At the end of the year, the accounts, which normally have debit balances, are closed to Account 8151, DOE Equity (or to Account 8125, Total Investment with Integrated Contractors). At fiscal yearend, the closing of amounts recorded by contractors in this account are accomplished by the Departmental Accounting and Analysis Division with an offset of Account 8125. At this time, the reciprocal investment account





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## CHAPTER II

### FINANCIAL CODES

#### 1. INTRODUCTION.

- a. **Background.** The Financial Information System/U.S. Government Standard General Ledger Chart of Accounts and Related Codes Manual (**FIS/SGL Manual**) describes the financial codes and data requirements for the monthly submission of data by the finance offices to the Financial Information System (**FIS**) and its U.S. Government Standard General Ledger (**SGL**) module and provides definitions and related information concerning the valid codes that can be used. By the fifth workday of every month (except for October and November schedules established at fiscal yearend), each finance office (excluding power marketing administrations (**PMA's**)) and each integrated contractor is required to electronically transmit a self-balancing trial balance to **FIS** for consolidation and reporting of the Department's financial activity for the period. **PMA** financial data and **FIS data** are crosswalked to the **SGL** chart of accounts. The crosswalked data are merged in a central file once a month by the 10th workday to produce reports for central control agencies, such as the Department of the Treasury and the Office of Management and Budget.
- b. **Purpose.** This chapter establishes the authority for the Department's **FIS/SGL Manual** and presents an overview of financial code requirements for the monthly submission of data to **FIS**. This chapter includes crosswalk references and defines codes unique to the electronic submissions of data provided by the **PMA's** into the **SGL** file.
- c. **Applicability.** The applicability of this chapter is specified in DOE 2200.4, ACCOUNTING OVERVIEW, Chapter I, "Introduction," paragraph 1. **Contractors** performing work for the Department and whose accounts are integrated with those of DOE shall fulfill the following conditions:
  - (1) Follow commercial accounting practices in day-to-day operations,
  - (2) Comply with the specific terms and conditions contained in their contracts, and
  - (3) Record and report monthly DOE contractual activity in accordance with the Department's system criteria described in this chapter.
- d. **Inquiries.** The Departmental Accounting and Analysis Division (**CR-42**) is responsible for the maintenance of the **FIS/SGL Manual**. Changes and updates will be made to the manual as needed, but at least once a year. Changes will be numbered by fiscal year, consecutively within each fiscal year. Inquiries should be addressed to the Departmental Accounting and Analysis Division.

e. **Policy.** It is the Department's policy to report and record financial activity in accordance with the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies, title 2; Office of Management and Budget guidance; the Treasury Financial Manual; and generally accepted accounting principles. Additionally, **PMA's** are required to record and report financial activity in accordance with the requirements of the Federal Energy Regulatory Commission. To accomplish this objective, the Department uses the uniform reporting requirements defined in this chapter.

f. **Financial Information System Record Format.** The positions referred to in the following paragraphs are positions in **the FIS** input record (see attachment 11-13 of the **FIS/SGL** Manual for a copy of the format).

2. **REPORTING SOURCE CODE** (positions 1 through 4) consists of the office code, the reporting unit, and the site code, which identify the source of a reported financial data record. Appropriated operating expenses are identified by where the work is performed. Plant and capital equipment costs and obligations are identified by the location of the project or by where the equipment is used. Stores inventory activity is identified by location. Attachment 11-1 of the **FIS/SGL** Manual lists valid office codes, reporting units, and site codes. If additional codes are required to identify sources of records, reporting organizations should propose additional codes to the Departmental Accounting and Analysis Division for its approval.

a. **Office Code** (the first two alphabetic characters) identifies the **responsible** field finance office, **PMA**, or controller office that originated the data record. All accounts within each group of records bearing the same office code constitute a self-balancing trial balance.

b. **Reporting Unit** (the third alphanumeric character) identifies the specific organization unit (field office, integrated contractor, or **multiprogram laboratory**).

c. **Site Code** (the fourth alphanumeric character) places a geographical tag on financial data records. This code is not significant alone. When a specific site code is used with an office code and a reporting unit, it identifies uniquely the specific geographical location of the reported activity. When site code zero is used, the geographical location is obtained from the Procurement and Assistance Data System (PADS). All data submitted from locations other than **PMA's** must designate a site code. A specific site code is required for **multilocation** integrated contractor data only. Specific site codes or site code 0 can be used for all other data. The **PMA's** are not required to provide site code designations for records submitted using the SGL chart of accounts.

3. **BALANCE SHEET CODE** (positions 5 through 8) is defined in the DOE Chart of Accounts (Chapter I, "Balance Sheet Codes"), which provides the basic structure of the Department's official accounting records. The Chart of Accounts incorporates proprietary, budgetary, and Departmental Control accounts that are self-balancing. The **PMA's** are not required to provide balance sheet code designations for records submitted using the **SGL** chart of accounts. Attachment **II-2** of the **FIS/SGL** Manual provides the code, definition, related **SGL** account code, table of related **FIS** codes, restrictions on use of the account, and the associated **FIS** edit for each code.
4. **STATUS CODE** (positions 9 through 10) is used to identify either the 1 **line** number of the **SF-132**, "Apportionment and Reapportionment Schedule," or the "use" status or condition of inventory or plant and equipment, as well as certain changes in plant and equipment, accounts. The nature of associated data determines the status code used. The **PMA's** are not required to provide status code designations for records submitted using the **SGL** chart of accounts. Attachment **II-3** of the **FIS/SGL** Manual contains a list of the valid codes, their titles, and their complete definitions.
5. **ACCOUNTING TYPE CODE** (positions 11 through 13) is a dual-purpose field, serving the functions described below.
  - a. **Asset Type** codes are used to subdivide inventories and **plant** and **equipment** by specific classifications for control and reporting. Attachment **II-4** of the **FIS/SGL** Manual provides a listing of all valid codes, titles, and definitions. The **PMA's** are not required to provide asset type designations for records submitted using the **SGL** chart of accounts.
  - b. **Object Classification** The Office of Management and Budget has defined object classification codes in Office of Management and Budget Circular **A-11**, "Budget Preparation," as a method of classifying obligations according to the types of services, articles, or other **items involved**, for example, personal services, supplies and materials, or equipment. DOE may define **subobject** classifications as required by its activities. Attachment **II-5** of the **FIS/SGL** Manual provides a listing of all valid object and **subobject** classifications with definitions.
6. **FUND TYPE CODE** (positions 14 through 15) provides an abbreviated method of designating the U.S. Department of the Treasury account symbol for appropriated funds or other subdivisions for nonappropriated funds. The numbering convention is shown below. Attachment **II-6** of the **FIS/SGL** Manual contains a complete list of valid codes; appropriation symbols; titles; and, for the nonfund accounts, definitions.
  - a. The first characters carry the following meanings:
    - (1) A letter designates a funded record or an activity for which the Department has been appropriated funds.

- (2) "2" designates reimbursable work for a non-Federal entity (limitation .92).
  - (3) "3" designates reimbursable work for another Federal agency (limitation .93).
  - (4) "4" designates a transfer appropriation received.
  - (5) "5" designates activity not otherwise funded, or nonfund activity.
  - (6) "8" designates a transfer appropriation issued.
- b. When the first character is alpha, then the second characters carry the following meanings:
- (1) A letter designates a no-year appropriation (except for "M").
  - (2) A digit designates the fiscal year in which the annual appropriation can legally incur obligations. For **multiyear** appropriations, this digit corresponds to the last digit of the last fiscal year for which the appropriation is available for obligation.
  - (3) "M" designates an annual merged account.
7. **SUMMARY CLASSIFICATION CODES** (positions 16 through 17) provide for the classification of accounting transactions by type of event for control and reconciliation with source documentation and reporting. A complete listing of **valid codes** with titles and definitions is contained in attachment **II-7** of the **FIS/SGL** Manual.
8. **BUDGET AND REPORTING CLASSIFICATIONS** (positions 18 through 26) are classifications that parallel DOE activities and are prescribed for the formulation of budgets; for the reporting of obligations, costs, and revenues; and for the control and measurement of actual execution versus budgeted performance. Changes may be proposed when there is a change in mission or resource, and they must be approved by the Chief Financial Officer (**CR-1**) prior to implementation. Classifications of no-year data are recast into the structure for current-year classifications to permit correct computation of ending uncoded obligations. A complete listing of budget and reporting classifications is maintained by and available from the Cash Management and Funds Control Branch (**CR-433**).
9. **CONTRACT IDENTIFICATION CODE** (CID; positions 27 through 33) has a twofold purpose: (1) to incorporate the financial status of specific contractual instruments into the financial data file and (2) to identify financial data that can be made available through an interfacing link to PADS. Field office activity should be coordinated to ascertain that a report of procurement action is processed under PADS by the **4th** workday of the month following the period in which the first financial transactions are recorded.

**CHAPTER III**  
**ACCOUNTING ENTRIES**

1. **INTRODUCTION.** The Standardized Pro Forma Accounting Transactions (SPAT) Current Practice--Pro Forma Entries Report provides a comprehensive presentation of the accounting entries used by the Department. It provides all debit and credit entries along with the related codes required by the Financial Information System, which are described in Chapter **II**, "Financial Codes." Additionally, a SPAT T-account report provides a T-account presentation of all balance sheet codes used in the SPAT Current Practice--Pro Forma Entries Report with reference to the journal entries that use these codes.
2. **PURPOSE.** This chapter establishes the authority for the Department's accounting entries for the field Departmental Integrated Standardized Core Accounting System, the Departmental Control Account, yearend closing, and integrated contractors. The actual accounting entries or transactions are officially maintained in the SPAT Current Practice--Pro Forma Entries Report.
3. **APPLICABILITY.** The applicability of this chapter is specified in DOE **2200.4A**, ACCOUNTING OVERVIEW, Chapter I, "**Introduction**," paragraph 1.
4. **INQUIRIES.** The Departmental Accounting and Analysis Division (**CR-42**) is responsible for the maintenance and distribution of SPAT reports. **Inquiries** should be addressed to the Departmental Accounting and Analysis Division.



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US. Department of Energy  
Washington, D.C.

**PAGE CHANGE**

DOE 2200.10A Chg 3

1-15-92

SUBJECT: **ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES**

1. **PURPOSE.** To transmit revised pages to Attachments **I-1** and **I-2** of DOE 22 **00.10A**, **ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES**, of 8-9-89.
2. **EXPLANATION OF CHANGES.** The attached pages reflect changes incorporated into the Financial Information System-U.S. Government Standard General Ledger Chart of Accounts and Related Codes.
3. **FILING INSTRUCTIONS.**

a. <u>Remove Pages</u>	<u>Dated</u>	<u>Insert Pages</u>	<u>Dated</u>
<b>I-3</b>	2-27-90	<b>I-3</b>	2-27-90
<b>I-4</b>	10-17-90	<b>I-4</b>	1-15-92
<b>I-7</b>	2-27-90	<b>I-7</b>	2-27-90
<b>I-8</b>	10-17-90	<b>I-8</b>	1-15-92
1-17 thru 1-19	8-9-89	1-17	1-15-92
		1-18	8-9-89
1-20	10-17-90	1-19 and 1-20	1-15-92
<b>I-49</b>	10-17-90	<b>I-49 thru I-52</b>	1-15-92
1-50 thru <b>I-52</b>	8-9-89	<b>I-52a (and I-52b)</b>	8-9-89
<b>II-1</b>	2-27-90	<b>II-1</b>	1-15-92
<b>II-2 thru II-4</b>	8-9-89	<b>II-2 and II-3</b>	8-9-89
		<b>II-4</b>	1-15-92
<b>III-1 (and III-2)</b>	2-27-90	111-1 (and <b>III-2</b> )	1-15-92

- b. After filing the attached pages, this transmittal maybe discarded.

BY ORDER OF THE SECRETARY OF ENERGY:



JOHN J. NETTLES, JR.  
Director of Administration  
and Human Resource Management

DISTRIBUTION:

All Departmental Elements

INITIATED BY:

Office of Chief Financial  
Officer





DEPARTMENT OF ENERGY  
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**\*005** Allotments of Technology Transfer Activity  
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materials, scrap, services, and all other activities falling within the general definition of trade transactions.

1412

Integrated Contractor Accounts Receivable--Other Federal Agencies

**Definition:** ~~Identities integrated~~ contractors ~~typical trade receivables~~ arising from sales or services for which payment is to be received from another Federal agency.

1413

Integrated Contractor Accounts Receivable--Employees

**Definition:** Identifies ~~adjustments applicable~~ to integrated contractor employees earnings and other ~~accounts~~ receivable-from employees ~~which~~ arise during the normal course of operation including travel advances.

1414

Integrated Contractor Accounts Receivable--Inter-Field Office

**Definition:** Identifies receivables arising from work performed for other integrated contractors of DOE field offices, including ~~unbilled~~ costs incurred on complete or incomplete reimbursable work performed. For consolidated balance sheet purposes, this subdivision is eliminated against the corresponding accounts payable by the Departmental Accounting and Analysis Division.

1415

Integrated Contractor Accounts **Receivable--Intra-Field** Office

**Definition:** Identifies those receivables arising from transactions between the administering **field** office and its other integrated contractors or between integrated contractors under the same field office. For balance sheet purposes this subdivision is eliminated against the corresponding accounts payable by the field office.

1416

Integrated Contractor Accounts Receivable--Other

**Definition:** Identifies primarily those contractor receivables that are not typical trade receivables arising from the exchange of goods or services. **Nonreimbursable** work performed for others is charged to an appropriate suspense account until transferred and not to Accounts Receivable.

1418

Integrated Contractor Accounts Receivable--Foreign

Definition: Identifies integrated contractors' receivables arising from sales or services for which payment is to be received from a foreign entity.

143\*

Accounts Receivable--Refunds

Definition: Office of Management and Budget Circular **A-34** and title 7, chapter 5, of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies define appropriation refunds as collections for payments made in error, overpayment or adjustments for amounts previously disbursed, including refunds of unused advances. Examples of collections and adjustments that are handled as appropriation refunds are: collections for amounts previously disbursed in error; refunds of overpayments; refunds of all or portions of authorized advances made previously, except travel advances made to DOE employees; receipts from vendors for allowances made on purchased items that were not entirely satisfactory but that were retained; refunds for returned articles previously purchased; refunds for unused transportation purchased; recoveries on disallowed payments made as a result of audits; collections of contractors; collections for returned containers, reels, and other equipment; recoveries on payments made for contractual services where the contract is **cancelled** and adjustments made for the unused portion, such as rents and magazine subscriptions; adjustments between DOE appropriations, including those between DOE appropriations and transfers or advances to DOE from other Federal agencies; and any other collections or adjustments representing corrections of disbursements. Refunds shall be treated as reductions to previous payments and deposited to the credit of the related DOE appropriation as appropriation refunds.

1431

Refunds--Other Federal Agencies

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from other Federal agencies.

1432

Refunds--Employees

Definition: Identifies accounts receivable arising as a result of adjustments applicable to employees' earnings as well as other DOE employee accounts receivable. Separate accounts are maintained for travel advances to DOE **employees** and other advances to DOE employees.

1433

Refunds--Other

Definition: This account identifies amounts payable to DOE as refunds by non-government entities or other than employees, and other Federal agencies and other DOE organizations.

## 1435

**Inter Field Office Refunds Receivable**

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from other DOE field offices.

## 1436

**Intra Field Office Refunds Receivable**

Definition: Returns of advances or recoveries of erroneous disbursements from appropriation or fund accounts that are directly related to, and reductions of, previously recorded payments from the accounts due from within the same field office.

## 144\*

**"Reimbursements**

Definition: This account identifies amounts payable to DOE as a repayment for commodities sold or services furnished either to the public, to another Government account or to a foreign entity that are authorized by law to be credited directly to specific appropriation and fund accounts.

## 1441

**Reimbursements--Other Federal Agencies**

Definition: The balance represents amounts due to DOE as a repayment for commodities sold or **services** furnished to another Government agency that are authorized by law to be credited directly to specific appropriation and Treasury fund accounts.

## 1442

**Reimbursements--Non-Federal , Domestic Entities**

Definition: This account identifies amounts payable to DOE as a repayment for commodities sold or services furnished to the public that are authorized by law to be credited directly to specific appropriation and fund accounts.

## 1443

**Reimbursments--Foreign**

Definition: The balance of this account represents sums received by the Federal Government as a repayment for commodities sold or services furnished to a foreign entity that are authorized by law to be credited directly to specific appropriation and fund accounts.



1445

Interest Receivable From Federal Investments

Definition: This account represents accrued interest on investments purchased from the Nuclear Waste Escrow Accounts for which collections have not been received.

1447

Interest Receivable From Non-Federal Investments

Definition: This account represents accrued interest on the Oil Consent Escrow Account for which collections have not been received.

1449

**Reimbursements--Isotope** production **Revolving Fund**

Definition: This account represents accounts receivable resulting from the sale of isotopes within DOE.

1451

Travel Advances

Definition: Identifies travel advances to DOE employees. (Travel advances to contractor employees are recorded in Account 1413, Accounts Receivable--Employees. )

1452

**Imprest Fund**

Definition: This account reflects the authorized amount of cash held by Department of Energy cashiers at personal risk.

1453

Guarantee Loan Receivable

Definition: This account reflects the amount owed by DOE as a result of payment of the loan balance guaranteed to the primary lender.

## 4711

## Reimbursable Orders Accepted

Definition: This account represents the authorized amount of reimbursable orders received and accepted from other Federal agencies which have not yet been costed (normally a debit balance).

## 4721

## Unobligated Unfilled Customer Orders

Definition: This account represents the authorized amount of reimbursable orders received from other Federal agencies which have not yet been obligated (normally a credit balance). This account is debited when funds are obligated.

## 4731

## Obligated Unfilled Customer Orders

Definition: This account represents the authorized amount of reimbursable orders received from other Federal agencies which have been obligated but have not been costed (normally a credit balance).

## 4741

## Anticipated Added Factor Collections

Definition: This account represents the anticipated added factor collections based on reimbursable orders received and accepted.

## 4811

## Appropriation or Fund Reimbursements - Non-OFA

Definition: This account includes earnings, collections for commodities, work, or services furnished or to be furnished, and other receipts that are to be accounted for as additions to appropriated or revolving funds, but that do not represent recoveries of amounts disbursed in error or other types of appropriation refunds. For all revolving funds and some appropriation accounts specifically authorized by law, offsetting collections are credited to and constitute an offset within an appropriation or fund account. Such collections are reported as financing entries in program and financing schedules, and outlays are reported net of these amounts. At the end of the year, the balance is closed to Account 8151, DOE Equity.

## 4812

Appropriation or Fund Reimbursements - Other **Federal Agencies**

Definition: This account includes earnings; collections for commodities, work, or services furnished or to be furnished; and other receipts that are to be accounted for as additions to appropriated or revolving funds, but that do not represent recoveries of amounts disbursed in error or other types of appropriation refunds. For all revolving funds and some appropriation accounts specifically authorized by law, offsetting collections are credited to and constitute an offset within an appropriation or fund account. Such collections are reported as financing entries in program and financing schedules, and outlays are reported net of these amounts. At the end of the year, the balance is closed to Account 8151, DOE Equity.

**500\***

Unobligated Allotments

Definition: These accounts indicate the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred. Allotments received are credited to these accounts and debited to Unexpended Allotments (accounts 42\*\* - 43\*\*). All obligations incurred against the allotments are debited to these accounts and credited to Accounts 600\*, Unpaid Obligations.

5002

Reimbursable Work Allotment - Non Federal

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for reimbursable work with non-Federal entities.

5003

Operations Allotment for Reimbursable Work - Other Federal Agencies

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for operations allotments for reimbursable work for other Federal agencies.

5004

Plant and Capital Equipment Allotment

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for plant and capital equipment allotments.

5005

Allotments of Technology Transfer Activities

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for technology transfer activities.

5006

Allotments of  
Trust Funds and Transfer Appropriations Received

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for allotments of trust funds and transfer appropriations.

5009

Operations Allotment--All Other

Definition: This account indicates the net amount of appropriated funds made available to the DOE office against which obligations have not been incurred for operations allotments.

## 600\*

## Unpaid Obligations

Definition: These accounts indicate the net balance of the obligations incurred that have not been liquidated by payments. The accounts normally have credit balances. Obligations incurred are credited to these accounts and debited to Account 500\*, Unobligated Allotments. Payments of appropriated funds are debited to these accounts and credited to Account 700\*, Disbursements. Refunds receivable are credited to these accounts and debited to Disbursements. They are supported by files of unpaid obligation documents, allotment and payment control sheets, etc. The accounts remain open until obligations are paid or formally **deobligated**.

## 6002

## Reimbursable Work Allotment - Non-Federal

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments or for which refund receivable is established for operations allotments for reimbursable work with non-Federal entities.

## 6003

## Operations Allotment for Reimbursable Work - Other Federal Agencies

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments or for which a refund receivable is established for operations allotments for reimbursable work for other Federal agencies.

## 6004

## Plant and Capital Equipment Allotment

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments and for which a refund receivable is established for plant and capital equipment allotments.

## 6005

## Allotments of Technology Transfer Activity

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for technology transfer allotments.

## 6006

Allotments of  
Trust Funds and Transfer Appropriations Received

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for allotments of trust funds and transfer appropriations received.

## 6009

## Operations Allotment--All Other

Definition: This account indicates the net balance of the obligations incurred that have not been liquidated by payments for operations allotments.

**700\***

Disbursements

Definition: These accounts include the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims. The balances (normally credits) represent the amount of expenditure checks issued, and less collections representing refunds of previous payments for which accounts receivable had not been recorded. Additionally, these accounts are affected by the establishment of refund receivables.

**7002**

Reimbursable Work Allotment - Non-Federal

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for operations allotments for reimbursable work with non-Federal entities.

**7003**

Operations Allotment for Reimbursable Work - Other Federal Agencies

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for operations allotments for reimbursable work with other Federal agencies.

**7004**

Plant and Capital Equipment Allotment

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for plant and capital equipment allotments.

**7005**

Allotments of Technology Transfer Activity

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for technology transfer allotments.

**7006**

Allotments of Trust  
Funds and Transfer Appropriations Received

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for allotments of trust funds and transfer appropriations.

**7009**

Operations Allotment--All Other

Definition: This account includes the accumulated net payments of appropriated funds during the year, as evidenced by approved and paid vouchers and claims for operations allotments.

**8\*\*\***

## Equity Accounts

Definition: Cumulatively, these accounts represent the difference between the assets and liabilities of the Department. Individually, each account represents a summary of unique activities which affect equity. **In addition**, the accounts are used to record the revenues and collections credited to the U.S. Department of Treasury.

## 8111

## Transfers Issued

Definition: This account includes the cost of materials, equipment, services, and other items transferred to other DOE contractors, or field offices. Detail accounts in this group are maintained by the issuing and receiving organizations only (field office or contractor, as applicable). Accounts (8112) maintained by the receiving organization are reciprocal to the accounts maintained by the issuing organization and should be in agreement with them at the end of each month. **In other words**, they must balance to zero by organization and by fund type of transfer. The Departmental Accounting and Analysis Division provides a monthly feedback of cumulative transactions in summary form to each field office for review and, where applicable, corrective action. Any corrections, including out-of-balance problems, are to be resolved prior to month-end closing. The accounts are eliminated in the preparation of consolidated statements. At the end of the year, the accounts, which normally have debit balances, are closed to Account 8151, DOE Equity (or to Account 8125, Total Investment with Integrated Contractors). At fiscal yearend, the closing of amounts recorded by contractors in this account are accomplished by the Departmental Accounting and Analysis Division with an offset of Account 8125. At this time, the reciprocal investment account



## CHAPTER II

### FINANCIAL CODES

#### **1. INTRODUCTION.**

- a. **Background.** The Financial Information **System/U.S.** Government Standard General Ledger Chart of Accounts and Related Codes Manual (**FIS/SGL Manual**) describes the financial codes and data requirements for the monthly submission of data by the finance offices to the Financial Information System (**FIS**) and its U.S. Government Standard General Ledger (**SGL**) module and provides definitions and related information concerning the valid codes that can be used. By the fifth workday of every month (except for October and November schedules established at fiscal yearend), each finance office (excluding power marketing administrations (**PMA's**)) and each integrated contractor is required to electronically transmit a self-balancing trial balance to **FIS** for consolidation and reporting of the Department's financial activity for the period. **PMA** financial data and **FIS data** are **crosswalked** to the **SGL** chart of accounts. The crosswalked data are merged in a central file once a month by the **10th** workday to produce reports for central control agencies, such as the Department of the Treasury and the Office of Management and Budget.
- b. **Purpose.** This chapter establishes the authority for the Department's **FIS/SGL Manual** and presents an overview of financial code requirements for the monthly submission of data to **FIS**. This chapter includes crosswalk references and defines codes unique to the electronic submissions of data provided by the **PMA's** into the **SGL** file.
- c. **Applicability** The applicability of this chapter is specified in DOE 2200.4, ACCOUNTING OVERVIEW, Chapter I, "Introduction," paragraph 1. Contractors performing work for the Department and whose accounts are integrated with those of DOE shall fulfill the following conditions:
  - (1) Follow commercial accounting practices in day-to-day operations,
  - (2) Comply with the specific terms and conditions contained in their contracts, and
  - (3) Record and report monthly DOE contractual activity in accordance with the Department's system criteria described in this chapter.
- d. **Inquiries.** The Departmental Accounting and Analysis Division (**CR-42**) is responsible for the maintenance of the **FIS/SGL Manual**. Changes and updates will be made to the manual as needed, but at least once a year. Changes will be numbered by fiscal year, consecutively within each fiscal year. Inquiries should be addressed to the Departmental Accounting and Analysis Division.



e. **Policy.** It is the Department's policy to report and record financial activity in accordance with the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies, title 2; Office of Management and Budget guidance; the Treasury Financial Manual; and generally accepted accounting principles. Additionally, **PMA's** are required to record and report financial activity in accordance with the requirements of the Federal Energy Regulatory Commission. To accomplish this objective, the Department uses the uniform reporting requirements defined in this chapter.

f. **Financial Information System Record Format .** The positions referred to in the following paragraphs are positions in **the FIS** input record (see attachment 11-13 of the **FIS/SGL** Manual for a copy of the format).

2. **REPORTING SOURCE CODE** (positions 1 through 4) consists of the office code, the reporting unit, and the site code, which identify the source of a reported financial data record. Appropriated operating expenses are identified by where the work is performed. Plant and capital equipment costs and obligations are identified by the location of the project or by where the equipment is used. Stores inventory activity is identified by location. Attachment 11-1 of the **FIS/SGL** Manual lists valid office codes, reporting units, and site codes. If additional codes are required to identify sources of records, reporting organizations should propose additional codes to the Departmental Accounting and Analysis Division for its approval.

a. **Office Code** (the first two alphabetic characters) identifies the responsible field finance office, PMA, or controller office that originated the data record. All accounts within each group of records bearing the same office code constitute a self-balancing trial balance.

b. **Reporting Unit** (the third alphanumeric character) identifies the specific organization unit (field office, integrated contractor, or **multiprogram laboratory**).

c. **Site Code** (the fourth alphanumeric character) places a geographical tag on financial data records. This code is not significant alone. When a specific site code is used with an office code and a reporting unit, it identifies uniquely the specific geographical location of the reported activity. When site code zero is used, the geographical location is obtained from the Procurement and Assistance Data System (PADS). All data submitted from locations other than **PMA's** must designate a site code. A specific site code is required for **multilocation** integrated contractor data only. Specific site codes or site code 0 can be used for all other data. The **PMA's** are not required to provide site code designations for records submitted using the SGL chart of accounts.

3. **BALANCE SHEET CODE** (positions 5 through 8) is defined in the DOE Chart of Accounts (Chapter I, "Balance Sheet Codes"), which provides the basic structure of the Department's official accounting records. The Chart of Accounts incorporates proprietary, budgetary, and Departmental Control accounts that are self-balancing. The **PMA's** are not required to provide balance sheet code designations for records submitted using the **SGL** chart of accounts. Attachment **II-2** of the **FIS/SGL** Manual provides the code, definition, related **SGL** account code, table of related **FIS** codes, restrictions on use of the account, and the associated **FIS** edit for each code.
4. **STATUS CODE** (positions 9 through 10) is used to identify either the line number of the **SF-132**, "Apportionment and Reapportionment Schedule," or the "use" status or condition of inventory or plant and equipment, as well as certain changes in plant and equipment, accounts. The nature of associated data determines the status code used. The **PMA's** are not required to provide status code designations for records submitted using the **SGL** chart of accounts. Attachment **II-3** of the **FIS/SGL** Manual contains a list of the valid codes, their titles, and their complete definitions.
5. **ACCOUNTING TYPE CODE** (positions 11 through 13) is a dual-purpose field, serving the functions described below.
  - a. **Asset Type** codes are used to subdivide inventories and plant and equipment by specific classifications for control and reporting. Attachment **II-4** of the **FIS/SGL** Manual provides a listing of all valid codes, titles, and definitions. The **PMA's** are not required to provide asset type designations for records submitted using the **SGL** chart of accounts.
  - b. **Object Classification**. The Office of Management and Budget has defined object classification codes in Office of Management and Budget Circular A-n, "Budget Preparation," as a method of classifying obligations according to the types of services, articles, or other items involved, for example, personal services, supplies and materials, or equipment. DOE may define **subobject** classifications as required by its activities. Attachment **II-5** of the **FIS/SGL** Manual provides a listing of all valid object and **subobject** classifications with definitions.
6. **FUND TYPE CODE** (positions 14 through 15) provides an abbreviated method of designating the U.S. Department of the Treasury account symbol for appropriated funds or other subdivisions for nonappropriated funds. The numbering convention is shown below. Attachment **II-6** of the **FIS/SGL** Manual contains a complete list of valid codes; appropriation symbols; titles; and, for the nonfund accounts, definitions.
  - a. The first characters carry the following meanings:
    - (1) A letter designates a funded record or an activity for which the Department has been appropriated funds.

- (2) **"2" designates** reimbursable work for a non-Federal entity (limitation .92).
  - (3) **"3"** designates reimbursable work for another Federal agency (limitation .93).
  - (4) **"4"** designates a transfer appropriation received.
  - (5) **"5"** designates activity not otherwise funded, or **nonfund** activity.
  - (6) **"8"** designates a transfer appropriation issued.
- b. When the first character is alpha, then the second characters carry the following meanings:
- (1) A letter designates a no-year appropriation (except for "M").
  - (2) A digit designates the fiscal year in which the annual appropriation can legally incur obligations. For **multiyear** appropriations, this digit corresponds to the last digit of the last fiscal year for which the appropriation is available for obligation.
  - (3) **"M"** designates an annual merged account.
7. **SUMMARY CLASSIFICATION CODES** (positions 16 through 17) provide for the classification of accounting transactions by type of event for control and reconciliation with source documentation and reporting. A complete listing of **valid codes** with titles and definitions is contained in attachment **II-7** of the **FIS/SGL Manual**.
8. **BUDGET AND REPORTING CLASSIFICATIONS** (positions 18 through 26) are classifications that parallel DOE activities and are prescribed for the formulation of budgets; for the reporting of obligations, costs, and revenues; and for the control and measurement of actual execution versus budgeted performance. Changes may be proposed when there is a change in mission or resource, and they must be approved by the Chief Financial Officer (**CR-1**) prior to implementation. Classifications of no-year data are recast into the structure for current-year classifications to permit correct computation of ending **uncosted** obligations. A complete listing of budget and reporting classifications is maintained by and available from the Cash Management and Funds Control Branch (**CR-433**).
9. **CONTRACT IDENTIFICATION CODE** (CID; positions 27 through 33) has a twofold purpose: (1) to incorporate the financial status of specific contractual instruments into the financial data file and (2) to identify financial data that can be made available through an interfacing link to PADS. Field office activity should be coordinated to ascertain that a report of procurement action is processed under PADS by the **4th** workday of the month following the period in which the first financial transactions are recorded.

**CHAPTER III**  
**ACCOUNTING ENTRIES**

1. **INTRODUCTION.** The Standardized Pro Forma Accounting Transactions (SPAT) Current Practice--Pro Forma Entries Report provides a comprehensive presentation of the accounting entries used by the Department. It provides all debit and credit entries along with the related codes required by the Financial Information System, which are described in Chapter II, "Financial Codes." **Additionally,** a SPAT T-account report provides a T-account presentation of all balance sheet codes used in the SPAT Current Practice--Pro Forma Entries Report with reference to the journal entries that use these codes.
2. **PURPOSE.** This chapter establishes the authority for the Department's accounting entries for the field Departmental Integrated Standardized Core Accounting System, the Departmental Control Account, yearend closing, and integrated contractors. The actual accounting entries or transactions are officially maintained in the SPAT Current Practice--Pro Forma Entries Report.
3. **APPLICABILITY.** The applicability of this chapter is specified in DOE 2200.4A, ACCOUNTING OVERVIEW, Chapter I, "Introduction," paragraph 1.
4. **INQUIRIES.** The Departmental Accounting and Analysis Division (**CR-42**) is responsible for the maintenance and distribution of SPAT reports. Inquiries should be addressed to the Departmental Accounting and Analysis Division.



DOE 2200. 10A Chg. 4  
6-8-92

This page must be kept with DOE **2200.10A**, Chg. 4, ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES. DOE **2200.10A**, Chg. 4, revises those identified pages of the subject directive to reflect organizational titles, routing symbols, and other editorial revisions required by **SEN-6**. No substantive changes have been made.



US. Department of Energy  
Washington, D.C.

PAGE CHANGE

2200.10A Chg 4

6-/3-92

SUBJECT: ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES

1. PURPOSE. To transmit revised pages to Chapters I and 11 of DOE 2200. 10A, ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES, of 8-9-89.
2. EXPLANATION OF CHANGES. The attached pages reflect changes mandated in SEN-6D-91 and SEN-6E-92.
3. FILING INSTRUCTIONS.

a. <u>Remove Pages</u>	<u>Dated</u>	<u>Insert Pages</u>	<u>Dated</u>
1 (and 2)	8-9-89	1 (and 2)	6-8-92
1-11 thru 1-14	8-9-89	1-11	8-9-89
		1-12 and 1-13	6-8-92
		I-14	8-9-89
I-25 and I-26	8-9-89	I-25	6-8-92
		I-26	8-9-89
I-47 and I-48	8-9-89	I-47	8-9-89
		I-48	6-8-92
I-57 and I-58	8-9-89	I-57	8-9-89
		I-58	6-8-92
11-1	1-15-92	11-1 and I-2	6-8-92
II-2	8-9-89		6-8-92

- a. After filing the attached pages, this transmittal may be discarded.

BY ORDER OF THE SECRETARY OF ENERGY:



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

DISTRIBUTION:

AI 1 Departmental Elements

INITIATED BY:

Office of Chief Financial  
Officer





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

ORDER  
E

8-9-89

Chg 4: 6-8-92

SUBJECT: ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES

1. **PURPOSE.** To provide Department of Energy (DOE) **policy** and general procedures for general ledger account codes and definitions; financial codes for Department-wide financial management systems; accounting entries to illustrate recording of appropriations, warrants, allotments, **commitments**, obligations, transferring cost and property, accounts receivables, loans, investments, payroll, travel, grants, and special funds.
2. **CANCELLATION.** DOE 2200.10, ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES, of 5-2-88.
3. **SCOPE.** The provisions of this Order apply to all Departmental elements and integrated contractors performing work for the Department as provided by law and/or contract and as implemented by the appropriate contracting officer.
4. **APPLICABILITY.** (See DOE 2200.4, page I-1, paragraph 1.)
5. **REFERENCE.** DOE 2200.4, ACCOUNTING OVERVIEW, of 3-31-88, 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 DOE account codes **are** reported and used **consistently** throughout the Department; also, to provide illustrative entries to ensure that **accounting** entries to the general **ledger** are made properly.
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** defined 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

Vertical line denotes change.

**INITIATED BY:**

Off Ice of Chief  
Financial Officer

