

PART III – LIST OF DOCUMENTS, EXHIBITS, AND OTHER ATTACHMENTS

SECTION J, APPENDIX R

INSTITUTIONAL COST REPORTING

Overview - The Department of Energy (DOE) Office of Chief Financial Officer (OCFO) implemented the Institutional Cost Report (ICR) to improve the transparency of contractor institutional and functional costs. The DOE OCFO requires all DOE Management and Operating contractors to comply with this institutional cost reporting process.

Purpose – The purpose of the ICR is to provide transparency of DOE Laboratory and Plant M&O costs. The reporting approach was designed with the following guiding principles in mind: (1) balance DOE’s requirements for cost information against what the contractor can efficiently provide; (2) use the contractor’s existing accounting and cost classification system to extent possible; and, (3) align with standard government cost classification definitions.

The Contractor shall prepare and submit the ICR quarterly consistent with annual DOE OCFO guidance.