

## CHAPTER 13

### REIMBURSABLE WORK, REVENUES, AND OTHER COLLECTIONS

#### 1. INTRODUCTION.

##### a. Background.

- (1) Unless otherwise specifically authorized by statute, DOE must deposit all collections as miscellaneous receipts into the General Fund of the Department of the Treasury (Treasury). This chapter establishes the policy for activities that result in DOE collections. Collections fall within one of the following categories:
  - (a) Reimbursable work (see paragraph 2);
  - (b) Agreements for Commercializing Technology (see paragraph 3);
  - (c) Revenue programs (see paragraph 4);
  - (d) Cooperative work with other Federal and non-Federal entities (see paragraph 5);
  - (e) Advances for cooperative research and development agreements (CRADAs) (see paragraph 6);
  - (f) Appropriation refunds (see paragraph 7);
  - (g) Site/Facility Management Contractor collections (see paragraph 8);
  - (h) Donations, gifts, and bequests (reserved);
  - (i) Deposit funds (see paragraph 10);
  - (j) Miscellaneous receipts (see paragraph 11);
  - (k) Reimbursable personnel details (see paragraph 12);
  - (l) Unclaimed moneys (see paragraph 13);
  - (m) Repayments from projects under the Clean Coal Technology (CCT) Program and Clean Coal Power Initiative (see paragraph 14);
  - (n) User Facilities or Technology Deployment Centers (see paragraph 15);  
and

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- (o) Other collections (see paragraph 16).
- (2) Attachments 13-1 through 13-5 list common DOE collections and the accounts to which they are deposited.

**b. Applicability.**

- (1) This chapter applies to all Departmental/field elements and site/facility management contractors as provided by law and/or contract and as implemented by the appropriate contracting officer.
- (2) Provisions of this chapter do not apply to work in which DOE is the customer or to cash transactions for services between other DOE offices and DOE site/facility management contractors (see Chapter 12, “Inter-Entity Transactions”).

**c. Definitions.**

- (1) **Acceptance** is the official act of signing a reimbursable agreement by a contracting officer. See DOE O 481.1C, Strategic Partnership Projects (formerly Work for Others).
- (2) **Budgetary Resources** include: (a) for Federal customers, the amount of reimbursable orders received and supported by valid obligations against their current appropriation account(s); and (b) for non-Federal customers, the amount of advance payment(s) received for unfilled orders.
- (3) **An Emergency** is any situation involving the protection of life, Federal lands, buildings, or equipment; law enforcement; disaster assistance; and production and maintenance of the power distribution system. Also see DOE M 135.1-1a, Budget Execution.
- (4) **Miscellaneous Receipts** are funds collected by DOE. Also, see paragraph 11.
- (5) **A Reimbursable Agreement** is a written agreement to perform work or provide a service for another Federal agency or a non-Federal customer. Reimbursable work for other Federal agencies requires an interagency agreement. An interagency agreement is a written agreement entered into by DOE and another Federal agency to furnish goods or accomplish a specific task in support of the other agency’s mission. The interagency agreement will provide funding, billing, and payment data in support of the reimbursable work. The format of the requesting agency is acceptable as long as it contains the appropriate elements as outlined in DOE O 481.1C, Strategic Partnership Projects (formerly Work for Others). Agreements with non-Federal customers require bilateral sales contracts.

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**(6) Reimbursable Authority** (also called reimbursable obligation authority) is authority to incur obligations in accomplishing reimbursable work if a budgetary resource either a reimbursable agreement from a Federal customer or an advance from a non-Federal customer—is also available. This authority can be acquired only by obtaining an allotment through the DOE Chief Financial Officer (CFO) using an approved funding program (AFP) process.

**(7) Reimbursable Work** refers to work or services performed or to be performed for another Federal or non-Federal customer. DOE is compensated by a specific type of offsetting collection known as a reimbursement, which may be credited as authorized by law to the appropriation or DOE fund account. The reimbursable work or services performed by DOE are financed by the funds of the ordering Federal customer, or by advances from a non-Federal customer. The reimbursable work may be accomplished under the authority of the Economy Act of 1932, as amended (31 U.S.C. 1535); the Atomic Energy Act of 1954, as amended; or other specific statutory authority. Examples of reimbursable work interagency agreements are Military Interdepartmental Procurement Requests used by the Department of Defense, Project Authorization Funding Documents used by the Air Force Tactical Application Center, and Procurement Letters used by the United States Geological Survey.

**(8) Agreements for Commercializing Technology** represent work performed at a DOE lab, site, or facility for a non-federal entity on a reimbursable basis. Work performed under such agreements is a type of reimbursable work for which the sponsoring entity is the site, plant, or facility operating contractor.

**d. Responsibilities.**

**(1) Heads of Departmental Elements** shall for Headquarters elements and each field element and site/facility management contractor under their cognizance:

- (a)** Provide timely, appropriate notification to the Office of CFO about any sensitive reimbursable actions pursuant to DOE O 481.1C, Strategic Partnership Projects (formerly Work for Others);
- (b)** Recommend changes in financial policies on reimbursable work to the CFO; and
- (c)** Approve exceptions to full funding with the concurrence of the CFO and the head of the affected Departmental element as provided for in paragraph 2e(1)(c).

**(2) The Chief Financial Officer** shall:

- (a)** Develop and monitor implementation of financial policies and procedures for reimbursable work;

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- (b) Approve financial exceptions, as specified in paragraphs 2e(1)(c) and 2e(2);
  - (c) Obtain reimbursable apportionments and issue reimbursable allotment authority for reimbursable work; and
  - (d) Coordinate with the cognizant secretarial officers on reimbursable agreements accepted at Headquarters.
- (3) **The Office of the Chief Human Capital Officer** shall provide copies of reimbursable agreements in Headquarters and Intergovernmental Personnel Act (IPA) agreements to the Program Office for further processing with their respective Budget Officials and the Office of the Chief Financial Officers (Field CFOs as needed) impacted by such agreements as well as
- (a) Obtain necessary concurrences and approval on all reimbursable detail and IPA requests from the Office of the Chief Financial Officer (OCFO, Office of Financial Policy) and the Office of the General Counsel (OGC, Office of General Law) and the Senior Management Review Board. Approvals of reimbursable agreements for reimbursable details of personnel shall be in accordance with DOE O 320.1, Acquiring and Positioning Human Resources; and IPA assignments in accordance with DOE M 321.1, IPA assignments and all supplemental guidance issued by the Office of the Chief Human Capital Officer;
  - (b) Ensure that necessary documentation and coordination are accomplished for all interagency personnel details and assignments; and
  - (c) Provide a copy of reimbursable agreements for Headquarters reimbursable details of personnel and IPA assignments to the appropriate offices.
- (4) **Director, Office of Procurement and Assistance Management.** (For NNSA projects the Director, Office of Acquisition & Supply or authorized NNSA designee is responsible)
- (a) For projects accepted or performed by Headquarters elements, ensures that the Director, Office of Headquarters Procurement Services (or an authorized designee), has reviewed and accepted non NNSA projects unless delegated consistent with DOE O 481.1C.
  - (b) Provide copies of reimbursable agreements negotiated in Headquarters to all Field Chief Financial Officers (Field CFOs) impacted by such agreements.

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- (5) **The General Counsel, NNSA, and Field Counsel** shall provide legal counsel and advice on matters relating to reimbursable agreements as needed.
- (6) **Heads of Field Elements** shall ensure that:
- (a) The reimbursable agreement is approved and accepted in accordance with this policy and the established requirements of DOE O 481.1C unless excluded.
  - (b) Budgetary resources and reimbursable authority are obtained before initiation of work or services.
  - (c) Exceptions to the requirement for full funding from Federal agencies for projects to be completed in the current fiscal year (or current fiscal year plus 90 days for projects transcending the fiscal year) are reviewed and approved by them. In no case shall an exception be granted that necessitates the use of DOE funds to finance reimbursable work performed for others.
  - (d) Concurrence on Head of Departmental Element officers' exceptions to full funding, as provided for in paragraph 2e(1)(c), is obtained.
  - (e) Requested work is priced in accordance with DOE O 522.1, "Pricing of Departmental Materials and Services."
  - (f) All documents authorizing performance of tasks that include reimbursable work specify that portion of the funding is reimbursable or that the total funding is reimbursable.
  - (g) All documents pertaining to a reimbursable agreement are identified and maintained on file.
  - (h) Obligations and expenditures against individual reimbursable agreements are recorded promptly and accurately and do not exceed the associated budgetary resource.
- (7) **The Field CFO** shall
- (a) Review reimbursable agreements for adequacy and accuracy of relevant accounting and funding data, potential budgetary resource problems, pricing factors, financial closeout procedures, and provision of billing information and addresses.
  - (b) Certify fund availability for each reimbursable agreement to ensure that obligations incurred in the performance of a reimbursable agreement do not exceed the authority provided in the AFP and allotment. If an agreement

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would require obligations in excess of the reimbursable authority allotted, the Field CFO shall ensure that additional authority is obtained from the CFO before incurring the obligation.

- (c) Develop and maintain accurate and timely financial information on the status of funds, obligations, and expenditures incurred for each reimbursable agreement.
- (d) For reimbursable agreements received under the authority of the Economy Act, determine the amount of obligations that will not be incurred before the end of the appropriation's period of availability and provide timely notification to the ordering agency regarding the amount of funds to be deobligated.

## 2. REIMBURSABLE WORK.

### a. Authority for Accepting and Criteria for Establishing Reimbursable Agreements.

Authorities include the Atomic Energy Act of 1954; the Intergovernmental Cooperation Act of 1968; the Department of Energy Organization Act of 1977 (Public Law 95-91; 42 U.S.C. 7101 et seq.); the Intergovernmental Personnel Act of 1970 (5 U.S.C. 3371-3376); and the Economy Act of 1932, as amended (31 U.S.C. 1535). (See the Strategic Partnership Projects (formerly Work for Others) Information Guide for additional information on authorities and criteria.)

**b. Exclusions.** The provisions of this section do not apply to refunds; user charges (Title 31, section 9701, of the United States Code (31 U.S.C. 9701) and Office of Management and Budget Circular A-25); revolving-fund activities; receipts for cooperative work performed under cosponsored agreements; CRADA work or services within DOE; actions between DOE site/facility management contractors; activities involving services, products, or materials regularly produced for sale at schedule rates under Departmental programs (for example, routine irradiation services, isotopes, heavy water, production or transmission of electricity, uranium enrichment services); and certain activities funded under Contribution Fund Agreements (42 U.S.C. 7278).

### c. Policy.

(1) It is the policy of DOE to accept non-DOE-funded work through reimbursable agreements, provided there is legal and regulatory authority to perform reimbursable work. Furthermore, work must not impede primary functions and responsibilities of the performing activity, and budgetary resources for reimbursable work must be available.

(2) The execution of acceptance of reimbursable work shall be made only after a written determination that the work is consistent with and meets established requirements set forth in DOE O 481.1C. In addition, no work shall commence and no

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costs shall be incurred until a written reimbursable agreement has been accepted as defined in DOE O 481.1C.

(3) Reimbursable work for non-Federal customers shall neither start nor continue without a cash advance of funds except as provided by paragraph 2e.

(4) Federal grants awarded to parent organizations of site/facility management contractors shall be approved by the Department and treated as work from another Federal agency under Program 40, Reimbursable Work for Other Federal Agencies.

(5) Heads of field elements and the CFO shall maintain an appropriate management control environment and related systems to provide sufficient advance notification of potential funding shortfalls to obtain additional funds or begin project termination.

(6) Each reimbursable agreement accepted by DOE shall be managed and accounted for in accordance with the funding limitations and other provisions of the agreement. The level of financial controls specified in the agreement establishes the administrative funds controls that must be followed. The DOE funding limitation is the cumulative total of funding for a specific project. The total estimated cost of an agreement is not a funding limitation.

(7) Funds provided under reimbursable agreements are to be used solely for the intended purposes and in accordance with the limitations on the use of funds as specified in the agreements (31 U.S.C. 1301).

(8) Reimbursable work shall not be accepted when it is evident that a requesting agency is using this as a mechanism to obligate funds solely to keep them from being reported as unobligated, or to keep them from lapsing at the end of the fiscal year.

**d. Description and Nature of Reimbursable Work.**

(1) In general, the reimbursable work that DOE provides for a customer is part of the customer's mission and not DOE's direct mission. The Department does not directly receive appropriated funds from Congress for such work or services; instead, they are financed by the funds of the Federal agency ordering the work in Program 40, Cost of Reimbursable and Cooperative Work with Other Federal Entities, or by cash advances from a non-Federal customer in Program 60, Cost of Reimbursable and Cooperative Work with Non-Federal Entities. Conversely, if the Department sells products or services that are funded as a direct mission of the Department, the collection shall be accounted for under a revenue program (see paragraph 4).

(2) Examples of current reimbursable work programs in DOE are included in Attachment 13-1.

**e. Financing of Work.** Obtain a budgetary resource from customers before performing

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reimbursable work. In addition, there must be sufficient reimbursable obligational authority within the respective allotment from the CFO. This requirement is necessary to preclude the use of DOE appropriated funds to finance reimbursable work and to protect the Department from incurring uncollectible receivables.

If the contract so provides, or if the contracting officer (CO) authorizes, site/facility management contractors may continue work on a project for a limited time without an available budgetary resource from the customer to maintain project continuity if all of the following conditions are met: (1) the sponsor provides assurance of funding within a specific time; (2) the site/facility management contractor provides the funds for the work and assumes liability for any costs, including overruns, should funds not be received from the sponsor; and (3) the site/facility management contractor retroactively charges the costs of such work to the sponsor. The CO shall document the file evidencing agreement to these conditions.

**(1) Financing Work for Other Federal Agencies.**

**(a)** Generally, advance payments are not required when DOE performs work for other Federal agencies. However, advance payments may be required from agencies if the interests of DOE are best served by obtaining advances. Any requirement for advance payments from other federal agencies must be described in the reimbursable agreement.

**(b)** A valid reimbursable agreement shall be used as a budgetary resource when DOE performs work for other Federal agencies. The reimbursable agreement shall provide full funding if the work is to be completed in the current fiscal year. For work that begins in one fiscal year but continues into the subsequent fiscal year, full funding for the current fiscal year plus the first 3 months of the following fiscal year is required.

**(c)** Heads of Field Elements may grant exceptions to the funding requirements provided above for their respective organizations, and the CFO may grant exceptions, in consultation with the Head of the Departmental Element, for Headquarters elements. In no case shall an exception be granted that necessitates the use of DOE funds to finance reimbursable work performed for others. In addition, exceptions shall not be granted that would cause advanced funding to be less than amounts necessary to provide for a phase down and termination of the reimbursable agreement.

**(2) Financing work for Non-Federal Customers.** Full funding is required before beginning work on reimbursable agreements that have an estimated cost of \$25,000 or less or that will be completed in 60 days or less. However, with Small Business Innovative Research (SBIR) or Small Business Technology Transfer (STTR) Awards described under 2.e(3) of this Chapter, the maximum funding that can be collected



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from the sponsor may not exceed 30 days of work to be performed under the contract. Advance payment collections are to be processed in accordance with cash collection requirements as prescribed in Chapter 6 of DOE's Financial Management Handbook.

**(a)** For reimbursable agreements that have an estimated cost greater than \$25,000 and whose period of performance exceeds 60 days:

1. DOE shall obtain, prior to performing any work, a budgetary resource sufficient to cover the anticipated work that will be performed during the first billing cycle.<sup>1</sup>
2. The Department shall also obtain, prior to performing any work, 60 days of additional funding to ensure that funds remain available for the project during subsequent billing cycles. To the extent allowed by the billing and collection procedures of individual DOE, site/facility management contractors, the Field CFOs should work with laboratories to approve exceptions to this requirement, with the goal of reducing the normal advance payment amount to 30 days or less.
3. Field CFOs may require additional advance payment amounts to account for estimated termination costs or other costs as appropriate for individual projects.
4. No DOE budgetary resources shall be utilized to fund work for non-Federal customers.

**(b)** Exceptions to the requirement for advances from non-Federal customers will be permitted only as specified below:

1. The cognizant Field CFO may approve exceptions to the normal advance funding requirement. These exceptions could include a blanket waiver for a site/facility contractor or waivers for individual projects. For all such waivers, the cognizant Field CFO must (a) certify that billing and payment procedures are adequate to allow for a shorter advance requirement without costs exceeding available budgetary resources and (b) provide the HQ CFO with a 10 business day advance notification, using the templates included as attachments 13-6 and 13-7 to this chapter. All waivers granted by cognizant Field CFOs shall be reviewed annually, and recertified as applicable. Field CFOs shall notify the HQ CFO Office of Financial Risk, Policy, and Controls of recertification decisions not later than November 1 of each new fiscal year.

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<sup>1</sup> Billing Cycle – period of time between billings, usually thirty days. The billing cycle is complete when the customer is billed for services rendered.

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2. The site/facility management contractor performing the work may provide DOE with earned award or management fees, royalties, or other corporate funds to support the advance funding requirements.
3. When deliveries are from stock-on-hand and will not require the use of current budgetary resources except to replace the stock.
4. When delivery of items or services is without an advance, if permitted by specific law. This covers reimbursable work deliveries without advance payment as directed by specific laws or executive orders. An example is the detail of employees to States and political subdivisions according to 5 U.S.C. 3373 and the detail of employees to international organizations according to 5 U.S.C. 3343.
5. Inter-Entity work performed in accordance with Chapter 12 of the Financial Management Handbook .The reimbursable agreement from the DOE-funded customer shall constitute the budgetary resource.
6. If a State or local government has a statute or another legal requirement prohibiting advancing funds for reimbursable work the Cost of Work for Others/Strategic Partnership Projects Program under the Departmental Administration appropriation may be used. (Note that the name of this program was changed in the FY 2016 budget request.)

**(3) Financing Work Funded by Small Business Innovative Research (SBIR) or Small Business Technology Transfer (STTR) Awards.**

**(a) Legal Restriction on Advance Payments for work funded by SBIR and STTR awards.** Notwithstanding the other advance payment requirements specified in this chapter, the Department is prohibited from charging SBIR and STTR recipients an advance payment amount that exceeds the amount necessary to pay for 30 days of work, if the work to be performed is part of the scope of the SBIR or STTR award. (Section 9 of the Small Business Act (15 U.S.C. 638), *Advance Payment*.)

**(b) Required Advanced Payment Procedures for work funded by SBIR and STTR awards.** Despite the legal restriction on collecting advance payments from SBIR and STTR recipients, the general prohibition against using DOE funds to pay for work performed for third parties remains. Thus, DOE sites that accept work sponsored by SBIR and STTR recipients must have procedures in place that:

- (1) Identify sponsors who are paying for work performed with SBIR or STTR awards made by any federal agency;

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- (2) Ensure that advance payments received from such sponsors do not exceed an amount necessary to pay for 30 days of work performed under the agreement with DOE; and
- (3) Ensure that no DOE funds are used to pay for 3<sup>rd</sup> party work performed at the labs (except for the Cost of Work for Others/Strategic Partnership Projects funding as described below).

The cognizant field CFO for any site accepting work from SBIR or STTR recipients is responsible for ensuring that payment and collection procedures meet all of these requirements. The field CFO may use the template included as attachments to this chapter (appendix 13-7) to document compliance with these requirements for work funded by SBIR and STTR awards.

**(c) Use of the Cost of Work for Others/Strategic Partnership Projects Funding.** Available funds under the Cost of Work for Others/Strategic Partnership Projects program under the Departmental Administration appropriation (WN funding) may be used for work funded by SBIR and STTR grants according to the procedures described in paragraph 6.c(4) of this chapter.

**f. Reimbursable Budgetary Resources and Obligational Authority.**

**(1) Reimbursable Budgetary Resources.** A reimbursable agreement may be obligated whenever the budgetary resource criteria is satisfied and there is sufficient reimbursable authority available within the allotment to cover it. Cash advances from non-Federal customers and valid reimbursable orders from Federal agencies are required to provide the budgetary resource to obligate. The requirements for the budgetary resource and reimbursable authority are separate and distinct. Reimbursable agreements shall not be obligated by DOE unless there is sufficient reimbursable obligational authority in the respective allotment (see DOE M 135.1-1A, Budget Execution, for further details).

**(2) Reimbursable Obligational Authority.** An allottee can acquire reimbursable obligational authority only by obtaining an allotment through the DOE allotment and AFP process. For further discussion of the reimbursable obligational authority process, see Chapter 2, “Administrative Control of Funds”; Chapter 3, “Accounting for Appropriations and Other Funds”; and DOE M 135.1-1A, Budget Execution.

**g. Accounting for Reimbursable Agreements.** 31 U.S.C. 1301 expressly prohibits the expenditure of funds in an appropriation for purposes other than those that Congress intended. Before acceptance, reimbursable agreements shall be reviewed for adequacy of relevant accounting and funding data, potential budgetary resources problems, pricing factors, financial closeout procedures, and provision of billing information and addresses. Illustrative entries for recording reimbursable transactions are in the Department’s standard general ledger account codes and definitions and related financial codes maintained by the Office of Finance and Accounting.

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**(1) Execution and Control of Reimbursable Agreements.** Use the following guidelines to ensure that reimbursable work is accomplished in accordance with established laws, regulations, and provisions of the respective reimbursable agreement(s):

- (a)** Site/facility management contractors shall not begin any reimbursable work until they have obtained authorization from the responsible DOE contracting officer indicating that DOE has obtained a valid budgetary resource and that an obligation will be recorded in the contractor's next scheduled contract modification.
- (b)** All documents authorizing the performance of tasks that include reimbursable work shall clearly identify reimbursable funding. Furthermore, the DOE element performing the work shall identify and maintain file documents pertaining to the reimbursable agreement.
- (c)** No work shall continue and no costs shall be incurred beyond either the period of performance or the amount of funding provided in the reimbursable agreement and attendant modifications unless authorized by the contract or the contracting officer. The customer is responsible and accountable for any financial consequences associated with termination of work.
- (d)** DOE shall not finance reimbursable work from its own appropriations or another customer's funds.
- (e)** Obligations and expenditures for each reimbursable agreement shall not exceed the budgetary resources authorized on that reimbursable agreement.
- (f)** Interagency agreements are subject to the provisions of 31 U.S.C. 1501, Documentary Evidence Requirements for Government Obligations. Reimbursable agreements must provide a specific statement of work to be valid obligations.
- (g)** Departmental elements accepting reimbursable agreements shall establish firm cutoff dates prior to the end of the fiscal year to provide ample time to review, accept, obligate, distribute, and record reimbursable agreements.

**(2) Recording**

- (a) Recording Unfilled Orders and Obligations.** Accepted reimbursable agreements shall be controlled by the following unique equity accounts: Reimbursable Orders Accepted, Unobligated Unfilled Customers' Orders, and Obligated Unfilled Customers' Orders. The balances of these accounts represent the ceilings for costs, obligations, and uncosted obligations, respectively.

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1. *Source Document for Unobligated Unfilled Customer Orders.* The source document for recording unfilled orders is the reimbursable agreement, along with evidence that the reimbursable agreement was accepted in accordance with DOE O 481.1C.
2. *Source Document for Obligated Unfilled Customer Orders.* For work performed by a DOE site/facility management contractor, the source document for recording obligations is either the executed contract or a contract modification. For work performed by DOE personnel, source documents for obligations include travel authorizations, time and attendance documents, and purchase requests.

**(b) Recording Cash Advances.** Cash advances received for reimbursable work shall be recorded as unearned revenue. A liability shall be established, and it shall be reduced by accrued cost.

**(c) Recording Work Performed by Site/Facility Management Contractors.** If reimbursable work is to be performed by a site/facility management contractor, the cognizant DOE field element may assign all collection and accounting activities for the work to the site/facility management contractor. Otherwise, the site/facility management contractor may transfer the amount to DOE accounts, in which case the DOE element shall perform the collection and accounting activities.

**(d) Recording Reimbursements.**

1. With the exception of the Federal administrative charge, reimbursements shall be recorded in the appropriation and fund type in which the costs were recorded. That portion of the reimbursement that represents the Federal administrative charge shall be deposited into the Departmental Administration Appropriation special receipt account. Refer to Attachment 13-2 for a description of the Departmental Administration Appropriation special receipt account.
2. Collections shall be recorded as a debit to the Appropriation Reimbursements general ledger account. The balance of that account will represent cumulative collections for reimbursable work for the fiscal period. Balance sheet codes and illustrative entries for recording collections are presented in the Department's standard general ledger account codes and definitions and related financial codes maintained by the Office of Finance and Accounting

**(3) Billing and Collecting.**

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- (a) Treasury's Intra-governmental Payment and Collection System must be used, when available, for expenditure transfers between DOE and other Federal agencies.
  - (b) Billings shall not exceed the total amount authorized by the agreement, including any amendments. The agreement should include funds for any requirements resulting from the final closeout process. If an increase to the agreement is required, an amendment should be obtained from the issuing organization before incurring any additional costs.
  - (c) Billings based on accrued and recorded costs will be issued monthly or in accordance with reimbursable agreements and will include the date that reimbursable work was provided, in addition to the as-of billing date. Customer billings should contain appropriate cost detail at the major element level.
  - (d) For non-Federal customers, electronic funds transfer, or check may be accepted as long as it is consistent with prudent financial judgment.
- (4) **Closeout of Reimbursable Agreements.** Upon completion of work, the contracting officer shall notify the customer and provide an estimate of costs incurred. When the final costs are known, the contracting officer shall promptly notify the customer with a final invoice. Upon final settlement, any unused funds shall be returned to the customer.

### 3. AGREEMENTS FOR COMMERCIALIZING TECHNOLOGY

- a. **Overview.** Agreements for Commercializing Technology (ACT) differ from other types of reimbursable work as they allow DOE site/facility management contractors to execute agreements with third parties in the site/facility management contractor's private capacity for work to be performed at a DOE site or laboratory. For such agreements, the site/facility management contractor may assume financial and performance risk in return for financial consideration from the 3<sup>rd</sup> party sponsor of the work. This financial consideration (contractor margin) is individually negotiated between the DOE contractor and the third-party sponsor.
- b. **Costs.** Under ACT, the Department is not a party to any agreements between the site/facility management contractor and the 3<sup>rd</sup> party sponsor of the work. Thus, from the perspective of the Department, the site/facility management contractor is the sponsor of the work and is solely responsible for payments to cover costs of the work.

Generally, ACT costs include all direct and properly allocated indirect costs incurred by the contractor in support of the ACT project, but exclude contractor margin. All ACT costs will be paid by the site/facility management contractor through normal DOE

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payment procedures, but must be pre-funded by the site/facility management contractor according to the procedures set out in this chapter.

**(1) Unique Costs for ACT Projects.** The cost of ACT projects may include direct costs unique to ACT projects that would not be incurred for non-federal work-for-others, such as taxes and insurance. DOE's Office of Procurement Policy has determined that these costs can be paid through DOE's operating contracts for approved ACT projects.

**(2) Allocation of Indirect Costs.** All costs normally allocable to non-federal work-for-others (with the exception of contract award fee) are allocable to ACT projects, including all allocable indirect site expenses and Lab, Site, or Plant directed research and development (LDRD, SDRD, or PDRD). When allocating site indirect costs to ACT projects, all ACT costs, including those uniquely associated with ACT projects, must be included in the allocation base for indirect cost pools in accordance with disclosed cost accounting practices.

**(3) Federal Administrative Charge.** Consistent with full-cost recovery, the Federal Administrative Charge (FAC) applies to all ACT work. FAC will be applied as cost is incurred to ACT work with collections remitted to the Treasury according to normal FAC collection procedures on a monthly basis. The basis for calculating the FAC is the total ACT cost.

**(4) Costs not Payable Under the DOE Contract**

**(a) Contractor Margin.** Contractor margin includes any financial consideration provided to the contractor by the third-party sponsor of the ACT work that is in excess of the costs incurred under the DOE contract. The contractor margin is not considered a cost for purposes of the DOE contract and is not part of the cost base used for calculating FAC or allocating indirect costs.

**(b) The Contractor's Assumption of Financial and Performance Risk.** Any expenses incurred by the contractor as a result of the contractor's decision to assume financial and performance risk for ACT work shall be borne solely by the contractor and are not payable to the contractor under the DOE contract. Such expenses may include the contractor's cost of capital for advance funding defaults and late payments by third-party ACT sponsors, contract costs that exceed the amount of fixed-price ACT agreements (between the contractor and a 3<sup>rd</sup> party), and the cost of repair to equipment or facilities damaged during the performance of ACT work (unless pre-funded by the contractor).

**c. Accounting for ACT Obligations, Costs, and Payments.** Given the nature of ACT agreements, that is that they are agreements between a site/facility management contractor and a third party, the budgetary and accounting treatment should provide a reasonable balance of risk between the level of budgetary controls and the accounting effort needed to maintain these controls. The site/facility management contractor must

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ensure that all costs and payments associated with ACT projects, including all costs unique to ACT work, are segregated and allocated appropriately to obligations made for ACT work.

Obligations to support ACT work should be made in aggregate for individual site/facility management contractors in accordance with the legal obligation control point for this type of activity. All costs and payments should be incurred against this aggregate obligation. All accounting transactions related to ACT work must be recorded using the appropriate fund code and a unique WFO code designated for each site/facility management contractor, as determined by the CFO STARS team. A unique WFO code is not required for each ACT agreement. A unique ACT fund code will be established for each Treasury Account Fund Symbol.

Although a unique WFO code is not required for each ACT agreement, should a site/facility management contractor request otherwise, including separate memorandum reporting, meeting this request is at the discretion of the relevant Field CFO.

- d. Reimbursable Budgetary Resources and Obligational Authority.** Funds-in ACT are subject to the same budgetary resource (advance payment) and reimbursable obligation authority requirement as other non-Federal reimbursable work, recognizing that the ACT Program is considered one reimbursable program with the site/facility management contractor as the sponsor. No DOE funds shall be used, even on a temporary basis, to record obligations or cover cost outlays (payments) for ACT projects. No ACT projects can begin without both a budgetary resource and reimbursable obligational authority.

Before ACT work can begin funds must be obligated through a contract modification against a valid budgetary resource (advance payment from contractor). A valid budgetary resource exists only when the allottee has received both an Advice of Allotment and the contractor has provided an advance payment. At no time will the cost of ACT work exceed funds obligated for that work.

The contractor must maintain an advance payment amount equal to 60 days of anticipated costs for ACT work, in accordance with normal requirements for non-federal Strategic Partnership Projects (formerly Work for Others), unless approved for excepted advance payment procedures by the cognizant field CFO. Because the site/facility management contractor provides the advance directly there is no separate invoice cycle for ACT work. Thus, there is no requirement for an additional advance payment amount to cover costs incurred during the first invoice cycle, as exists for non-federal Strategic Partnership Projects (formerly Work for Others).

- (1) Excepted payment procedures for individual site/facility management contractors.** The site/facility management contractor can propose alternative advance payment processes for approval by the cognizant field CFO. For such exceptions, the cognizant Field CFO must certify that the site/facility management contractor's payment procedures are adequate to ensure that no ACT project costs will be paid from the site/facility management contractor's payment cleared funding



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account (letter of credit) or any other form of appropriated funds before the site/facility management contractor provides sufficient advance funding to cover the payments. Any alternate advance payment process must be compliant with the requirements of the Anti-Deficiency Act, which prohibits DOE from spending its appropriated funds for ACT work, even on a temporary basis.

When providing authorization for excepted payment procedures, the Field CFO must provide the HQ CFO Office of Financial Risk, Policy, and Controls with a 10 business day advance notification using the templates included as attachment 13-7 to this chapter. All waivers granted by cognizant Field CFOs shall be reviewed annually, and recertified as applicable. Field CFOs shall notify the HQ CFO Office of Financial Risk, Policy, and Controls of recertification decisions no later than November 1 of each new fiscal year.

- e. **Reporting.** Detailed semi-annual reporting requirements are included in the ACT contract provisions (ACT H clause). Contractors will provide information on ACT projects to their cognizant Field CFO as necessary to facilitate monitoring and oversight efforts.

#### 4. REVENUE PROGRAMS.

- a. **General.** The Department directly budgets for some revenue programs as appropriation reimbursements. The collections from these programs may be available for immediate use by the Department (for example, the Bonneville Power Administration's Revolving Fund), offset against the appropriation (for example, the Cost of Work for Others/Strategic Partnership Projects Program under the Departmental Administration Appropriation), or be used as a funding source for the appropriation (for example, the Nuclear Waste Fund). A complete listing of these revenue programs can be found in Attachment 13-2. The collections from other revenue programs, such as the sale of electrical power by a power marketing administration, are proprietary receipts and are deposited as miscellaneous receipts into the General Fund of the Treasury. These revenue programs can be found in Attachment 13-5.

- b. **Policy.**

- (1) Before accepting revenue-producing work, DOE must determine that there is specific legal or statutory authority for performing the work.
- (2) No revenue-producing activities shall begin either in the absence or in excess of the authorities contained in the allotment.
- (3) All revenues and related costs shall be recorded on an accrual basis.

- c. **Description and Nature of Revenue-Producing Work.**

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- (1) Under DOE's revenue programs, work, products, and services are sold to both Federal and non-Federal customers pursuant to authorizing legislation. Treatment of the resultant revenues is provided for in either the specific authorizing or appropriation legislation.
  - (2) The work performed under the revenue programs is similar to that performed under the reimbursable program. The distinguishing factor between the two is a determination of the mission responsibility of the work, that is, the customer's or DOE's.
    - (a) Under revenue programs, DOE sells work, services, or products that fall within the scope of DOE's direct mission. As indicated in paragraph 2e, reimbursable work performed by DOE for others is considered to be part of the customer's direct mission responsibility and not the Department's.
    - (b) Because the revenue-producing work performed under a revenue program is, by definition, mission-related work, it is financed directly through DOE mission program appropriations. This is in contrast to work performed under a reimbursable work program, which is financed through budgetary resources provided by the customer.
- d. Authority to Produce and Sell Products and Services.** There are at least two distinct statutory and legislative authorities that can affect both the performance of work and the disposition of the resulting revenues. Public Law 95-91, the Department of Energy Organization Act, section 301(a), transferred the functions of the Energy Research and Development Administration and the Federal Energy Administration to DOE. The Department's annual appropriation acts, Energy and Water Development and (prior to FY 2006) the Interior and Related Agencies Activities both contain language that authorizes revenue-producing activities under the various appropriation accounts and dictates the disposition of the resulting revenues. When the Department considers performing work under revenue programs, it must consult all applicable authorities to ensure overall compliance. (See Attachments 13-2 and 13-5.)
- e. Order Requirements.**
- (1) **Criteria for Development, Review, and Acceptance of Orders (Except Power Marketing Administrations).** Under Departmental revenue programs, the DOE element performing the work must receive a written customer order before initiating work for services, products, or materials regularly produced for sale at scheduled rates or catalog prices. For non-routine work or services that constitute a significant financial requirement similar in nature and scope to that performed by the DOE reimbursable program, a bilateral sales contract between DOE and the customer is required in accordance with DOE O 481.1C.

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- (2) **Power Marketing Contracts.** Power marketing rates are subject to review by the Federal Energy Regulatory Commission.
- (3) **Pricing of Products, Services, or Work (Cost Recovery).** Charges for products or services incident to the Department's revenue-producing activities shall be developed in accordance with DOE O 522.1, "Pricing of Departmental Materials and Services."

**f. Basis of Budgetary Resources.**

- (1) **General.** Revenue-producing activities are considered to be mission-related activities of the Department. The budgetary resources required to finance such work come from DOE's direct appropriated funds, provided that the work is budgeted and approved in accordance with the procedures contained in paragraph 4g(2). When appropriated funds are allotted during program execution, the allotment shall serve as both the obligational authority and the budgetary resources to accomplish the work.
- (2) **Advances.** Because DOE finances its revenue-producing activities each year through DOE appropriations, the Department does not require advances for such activities from either Federal or non-Federal customers. It is essential to determine that the requested work, product, or service is in fact a DOE mission activity and that the associated resources to accomplish the work were budgeted and are available for obligation within the allotment.
- (3) **Exceptions to Advances Policy.** DOE may require advances from non-Federal customers to protect the Government's interests in the following instances:
  - (a) A customer may request that significant, non-routine modifications be performed on a standard DOE mission-related product to suit the customer's specific operational requirements. DOE should require a cash advance to cover incremental costs for performing that portion of the work that is not related to the DOE mission. The collections or revenues derived from the sale of the product should be administered by DOE under the revenues program, and the collections from modification work administered under the reimbursable work program. For these situations, DOE elements shall determine advance requirements on a case-by-case basis, giving consideration to the mission responsibilities, incremental costs, the nature and scope of the services provided, and other pertinent factors.
  - (b) DOE may also require cash advances to protect the Government's interest against both Federal and non-Federal customers when appropriate.

**g. Authority Contained in Allotments.**

- (1) **General.** Allotments provide two distinct authorities for conducting revenue-producing activities: direct obligational authority and authority for retaining the

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revenues.

- (a) Direct obligational authority, available through DOE's mission appropriations, provides the authority to engage in specific revenue-producing activities, such as the production of products or goods for sale to others.
  - (b) For programs that allow retention of revenues, the authority for retaining revenues gives DOE the authority to use the revenues derived from revenue-producing activities without further action by Congress.
  - (c) Additional requirements associated with the administrative control of allotments are addressed in Chapter 2, "Administrative Control of Funds."
- (2) Budgetary Considerations.** The budget requirements for revenue programs are subject to the same budget and administrative processes as other Departmental programs.
- (a) DOE elements must satisfy the following general conditions before using appropriated funds to finance revenue-producing activities:
    1. The work must be priced and incorporated into the appropriate budget schedules in response to the annual field budget call process (see DOE guidance on budget formulation).
    2. The required funding levels for accomplishing the work must be approved through the Office of Management and Budget and congressional budget process and subsequently reflected in the respective annual DOE appropriation account(s).
    3. The resources must be allotted, reflected in the AFPs, and made available for obligation and expenditure.
  - (b) The requirements in paragraph 4g(2)(a) do not apply to routine deliveries of standard products that will not require the use of current budgetary resources except to replace the stock on hand and providing that an allotment and an AFP are available.
- h. Accounting for Revenues.** Illustrative entries for recording revenue transactions are in the Standardized Pro Forma Accounting Transactions Document.
- (1) Current-Period Sale of Products and Services.** Revenue for products and services shall be recognized as earned when products are delivered, services are performed, or progress payments are received.

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**(2) Long-Term Contracts for Sale of Products or Services.** Revenue for the sale of products or services sold under a long-term contract shall be recognized in the period in which the products or services are physically or constructively delivered to the purchaser. Constructive delivery occurs when DOE meets the obligations of the long-term contract.

**5. COOPERATIVE WORK WITH OTHER FEDERAL AND NON-FEDERAL ENTITIES.**

**a. General.** Cooperative work differs from reimbursable work in that it is part of DOE's direct mission in which DOE receives appropriated funds that may be used in a cooperative effort with one or more Federal or non-Federal participants. Cooperative work with Federal agencies arises when Congress directs collaboration between the Department and one or more Federal agencies for a specific project or when DOE receives funds from another Federal agency in support of a DOE mission related program for purposes of sharing in the results of the project data to carry out the participating agency's mission. This work is not subject to requirements of DOE O 481.1C.

**b. Policy**

**(1)** DOE funds shall not be used to finance a cosponsor's share of a cooperative work project. If the non-Federal contributions are not provided to the Department for obligation and disbursement, such contributions of the non-Federal cosponsor may be paid directly to the performing site/facility management contractor. When a cooperative work agreement allows the non-Federal customer's share of cash to flow through the Department, advance funding from the non-Federal cosponsor shall be obtained for subsequent obligation and disbursement by the Department.

**(2)** Efficient and economical transfer-of-funds procedures shall be established and maintained for all cosponsor funds received and controlled by the Department.

**(3)** Funds received by the Department from a cosponsor shall be controlled and accounted for in such a manner that provides specific identification and reconciliation on a project-by-project basis.

**c. Cooperative Work With Other Federal Agencies** will be reported in Budget and Reporting (B&R) subprogram codes 40 50, Cost of Cooperative Work with Other Federal Agencies, and revenues will be reported in B&R subprogram 50 50, Reimbursement for Cooperative Work with Other Federal Agencies. Activity under this program shall be supported by interagency cooperative funding agreements that specify the contribution of each party. The contribution of the Federal administrative charge, without the contribution of direct program funds, does not meet the criteria for an interagency cooperative funding agreement. DOE funds shall not be used to support other agencies' share of costs. Cooperative work shall be managed and accounted for in the same manner as the reimbursable work program of this chapter.

**d. Cooperative Work with Non-Federal Entities.**

- (1) Description and Nature of Work.** Cooperative work with non-Federal entities refers to jointly funded, cooperative efforts to perform research, development, and demonstration projects and other work of an experimental nature undertaken by DOE and one or more non-Federal cosponsors (domestic or foreign) for mutual benefit.
- (a)** DOE requires a cash advance to finance the cosponsor's share of the cooperative work project. The cosponsors use a funds-in arrangement to contribute their share of the project, providing funding directly to DOE for deposit into an appropriate Treasury account for the subsequent obligation and disbursement by DOE.
- (b)** The provisions of this section do not apply to funds-out cooperative work agreements.
- (2) Authority to Perform Work.** Before entering into agreements for cooperative work with non-Federal entities, DOE must determine the specific legal or statutory authorities for performing the work. When such activities are under consideration, the following authorities should be consulted:
- (a)** Public Law 93-438, the Energy Reorganization Act of 1974, section 107(a), authorizes the Energy Research and Development Administration to make arrangements (including contracts, agreements, and loans) for conducting research and development activities with private or public institutions or persons, including participating in joint or cooperative research, developmental, or experimental projects. This act also authorizes the Administrator of the Energy Research and Development Administration to participate in international cooperative efforts in energy-related research and development. Public Law 95-91, the Department of Energy Organization Act, section 301(a), transferred the functions of the Energy Research and Development Administration to DOE.
- (b)** Public Law 95-224, the Federal Grant and Cooperative Agreements Act of 1977, defines the circumstances and conditions for using contracts, grants, and cooperative agreements.
- (c)** The General Accountability Office Policy and Procedures Manual for Guidance of Federal Agencies, Title 7, Fiscal Guidance, and the Department of the Treasury and General Accounting Office Joint Regulation No. 3 of June 12, 1951, Procedure for Handling Special, Trust, Revolving, and Deposit Fund Collections, provide that receipts deposited to certain special funds are available for expenditure without the issuance of covering warrants.
- (3) Requirements.** Before initiating work, the responsible head of Departmental element

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shall establish and execute a written agreement with all parties in a cosponsored work project. This agreement shall set forth the work to be accomplished, each cosponsor's share of cost, the payment method, and related requirements.

- (a) When the agreement provides for an incremental financing arrangement with the cosponsor(s), DOE shall establish a corresponding funding schedule and include it in the written agreement. Such a funding schedule shall provide for sufficient advance payments in accordance with paragraph 5d(4)(c).
- (b) DOE shall consider, when applicable, the criteria set forth in the Information Guide to the Strategic Partnership Projects Program (formerly Work for Others) for establishing reimbursable work agreements.
- (c) Charges for cosponsored work agreements shall be developed in accordance with DOE 522.1, "Pricing of Departmental Materials and Services."

**(4) Basis of Budgetary Resources.**

- (a) **DOE.** Budgetary resources necessary to perform DOE's share of cooperative work agreements with non-Federal entities are provided from direct appropriated funds, provided that the work is budgeted and approved in accordance with the procedures contained in paragraph 4g(2). The allotment shall serve as both the obligational authority and the budgetary resource to accomplish the work.
- (b) **Non-Federal Cosponsor.** The budgetary resource necessary to accomplish the non-Federal cosponsor's share of the cooperative work agreement shall be derived from cash advances obtained from the cosponsor before work commences.
- (c) **Advances.** DOE shall not use Federal funds to finance a cosponsor's share of a project. DOE shall obtain advances from non-Federal cosponsors before work commences. Advances shall be sufficient to cover the obligational and cash requirements of the work until a subsequent advance request can be made, collected, and recorded. Advances shall also cover expected termination costs that DOE could incur on behalf of the cosponsor.

**(5) Authority Contained in Allotments.** After receipt of an advance, cooperative work shall be performed under B&R subprogram 60 50, Cost of Cooperative Work with Non-Federal Entities, and B&R code 70 50, Reimbursement for Cooperative Work with Non-Federal Entities.**(6) Accounting for Cosponsored Work.**

- (a) **Execution and Control of Agreements.** In controlling and accounting for funds received for cosponsored work, DOE shall maintain the identity and integrity of each

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cosponsor's share of funds separately on a project-by-project basis. DOE shall not use Federal funds to supplement or finance a cosponsor's share of a project.

**(b) Accounting for Advances Received for Cosponsored Work.**

1. An advance payment from a cosponsor shall be recorded as a liability. As cost is incurred, revenue will be recognized and the liability account will be reduced. For the appropriate designated financial codes and illustrative entries, see the Standardized Pro Forma Accounting Transactions Document.
2. When DOE receives funds from a foreign cosponsor, the Department shall use the services of the central bank of the country involved whenever possible. Correspondent banks should be used only if doing so is cost-effective. The transfer of funds shall be arranged on a project-by-project basis in consultation with the CFO or the Field CFO.
3. DOE's liability in cosponsored work projects shall be limited to the appropriations available for the Department's share of the project.

**6. ADVANCES FOR COOPERATIVE RESEARCH AND DEVELOPMENT AGREEMENTS (CRADAs).**

- a. **General.** Funds-in CRADAs are subject to the same budgetary resource and advance-payment requirements as other non-Federal Strategic Partnership Projects (formerly Work for Others), except for the limited deviations encompassed in the following CRADA advance-funding guidance. A budgetary resource is required before initiating work. Therefore, except for the Cost of Work program WN alternative described below, no DOE funds shall be used, even on a temporary basis, to cover any of a participant's share of project obligations.
- b. **Funding Requirement** - Full funding is required before beginning CRADA work that has an estimated cost of \$25,000 or less or that will be completed in 60 days or less. However, with Small Business Innovative Research (SBIR) or Small Business Technology Transfer (STTR) Awards described under 2.e(3) of this Chapter, the maximum funding that can be collected from the sponsor may not exceed 30 days of work to be performed under the contract.

For CRADA work that has an estimated cost of more than \$25,000 and whose period of performance exceeds 60 days:

- (1) The Department shall obtain, prior to performing any work, a budgetary resource sufficient to cover the anticipated work that will be performed during the first billing



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cycle.<sup>2</sup>

- (2) The Department shall also obtain, prior to performing any work, 60 days of additional funding to ensure that funds remain available for the project during subsequent billing cycles. To the extent allowed by the billing and collection procedures of individual DOE site/ facility management contractors, the Field CFOs should work with laboratories to approve exceptions to this requirement, with the goal of reducing the normal advance payment amount to 30 days or less.
  - (3) Field CFOs may require additional advance payments to account for estimated termination costs or other costs as appropriate for individual projects.
  - (4) No DOE budgetary resources shall be utilized to fund work for CRADA partners.
- c. **Exceptions to Funding Requirement** - exceptions to the requirement for advances from CRADA partners will be permitted only as specified below:
- (1) **Granted by Cognizant Field CFO.** The cognizant Field CFO may approve exceptions to the normal advance funding requirement. These exceptions could include a blanket waiver for a site/facility contractor or waivers for individual projects. For all such waivers, the cognizant Field CFO must (1) certify that billing and payment procedures are adequate to allow for a shorter advance requirement without costs exceeding available budgetary resources and (2) provide the HQ CFO with a 10 business day advance notification using the templates included as attachments 13-6 and 13-7 to this chapter. All waivers granted by cognizant Field CFOs shall be reviewed annually, and recertified as applicable. Field CFOs shall notify the HQ CFO of recertification decisions not later than November 1 of each new fiscal year.
  - (2) **Site/facility Management Contractor Advance Funding.** The site/facility management contractor performing the work may provide DOE with earned award or management fees, royalties, or other corporate funds to support the advance funding requirements.
  - (3) **Special requirements for agreements with recipients of Small Business Innovative Research (SBIR) or Small Business Technology Transfer (STTR) Awards.** Notwithstanding the normal advance payment requirements in this chapter, the Department is prohibited from charging SBIR and STTR recipients an advance payment amount that exceeds the amount necessary to pay for 30 days of work, if the work to be performed is part of the scope of the SBIR or STTR award. (Section 9 of the Small Business Act (15 U.S.C. 638), *Advance Payment*.) DOE sites that have cooperative research and development agreements with recipients of SBIR or STTR

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<sup>2</sup> Billing Cycle – period of time between billings, usually thirty days. The billing cycle is complete when the customer is billed for services rendered.

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awards must have billing and collection procedures that meet the requirements specified in paragraph 2.e.(3)(b) of this chapter. For any DOE sites that cannot meet these billing and collection procedures, funding is available under the Cost of work for Others/Strategic Partnership Projects appropriation as provided for under Paragraph 6.c(4) below.

- (4) Use of the Cost of Work for Others/Strategic Partnership Projects Funding.** If a state or local government has a statute or other legal requirement prohibiting advancing funds for the CRADA work, the Cost of Work for Others/Strategic Partnership Projects Program (WN) under the Departmental Administration Appropriation may be used. Because of the statutory prohibition on collecting full advance funding from recipients of SBIR and STTR awards, the Cost of Work for Others/Strategic Partnership Projects funding may also be used to cover required obligations for affected cooperative research and development agreements.

When the Cost of Work program WN is used to record CRADA participant obligations, the site/facility management contractor must regularly bill the participant for its share of costs incurred and ensure collection on all billings. Failure of the participant to promptly pay the invoices shall be cause for termination of the CRADA.

- a. Field CFOs shall budget for the Cost of Work for Others/Strategic Partnership Projects Program for both State and local government (WN) and SBIR/STTR Recipients CRADA activities.
  - b. Collections for participants' share shall be recorded and deposited to account 89 5228.1, Departmental Administration.
- (5) DOE Funded Cost Agreement.** When the CRADA work is provided to fill a verified requirement of work for a DOE-funded cost-type contract, the CRADA agreement from the DOE-funded participant shall constitute the budgetary resource
- (6) Other Small Businesses.** If a small business (not SBIR/STTR recipient) is unable to meet the advance funding requirement, the participant's obligations may be recorded using available funds in the Cost of Work program WN under the Departmental Administration appropriation. In the case of a small business funded through WN, the small business is also required to establish an irrevocable trust or escrow account to serve as a guarantee of the amounts due from the participant. The following procedures must be met for this exception:
- (a) Allotments. CRADA obligations for a small businesses share will be recorded in Cost of Work program WN. Allotments providing Cost of Work for Others/Strategic Partnership Projects Program funding for small business activities shall include the following restriction: For non-Federal small business' technology transfer activities authorized to be financed under Cost of Work for Others/Strategic

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Partnership Projects Program, obligations against that portion of the budgetary resources provided in this allotment associated with budget and reporting account WN shall be restricted to the lesser of (a) the amount in the accompanying approved funding program for WN or (b) the total of the confirmed deposits in the trust or escrow account(s) plus the payments received from the participant(s)

- (b) Establishing a Trust or Escrow Account for a CRADA. The small business must establish an irrevocable trust or escrow account to serve as a guarantee of the amounts due from the participant. The balance in this account must be maintained at a level equivalent to meet the advance requirements for the project. Accrued costs and commitments related to the small business' share of the project shall not exceed the balance in the trust or escrow account plus the payments received from the small business. The agreement for the trust or escrow account must be reviewed and approved by the Field CFO before execution and must be signed by an authorized representative of the site/facility management contractor, the participant, and the financial institution.

The review must assure that the agreement provides for the following:

- a. The participant must agree to deposit and maintain funds equivalent to approximately the amount of the advance funding requirement in an irrevocable trust or escrow account where the site/facility and management contractor retains the exclusive right to make withdrawals as required.
- b. Confirmation of the deposit(s) must be forwarded directly to the Field CFO by the financial institution.
- c. The account must be established at a financial institution that is insured by the Federal Deposit Insurance Corporation and agrees to fully collateralize any balance in the account that exceeds the maximum insured amount.
- d. The Field CFO will maintain memorandum general ledger accounts of the deposit(s) to the trust or escrow account.
- e. Interest earnings on the account shall be payable to the participant. However, the account must be structured so there is no risk to the principal balance.
- f. Once the participant's final payment is received, the site/facility management contractor and participant will jointly, in writing, authorize closing of the account and the release of any remaining balance to the participant. The site/facility management contractor will provide a copy of the executed authorization to the Field CFO.
- g. Collections for participants' share shall be recorded and deposited to account 89 5228.1, Departmental Administration.

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- h. **Accounting Entries.** Use the specific accounting financial codes and illustrative entries found in the Standardized Pro Forma Accounting Transactions Document.

**7. APPROPRIATION REFUNDS.**

- a. **Description.** Refunds to appropriations are amounts received that represent the return to DOE of payments made to others. Refunds result from overpayments, payments made in error, or adjustments for previous amounts disbursed, including returns of authorized advances and rebates. This also includes amounts collected by the Department from site/facility management contractors for disallowed costs, excluding collections of depreciation and assessments of interest, penalties, and administrative charges. Unlike reimbursements, refunds are directly related to previously recorded disbursements. The recovery of an erroneous payment or overpayment qualifies as a refund to the specific appropriation originally charged and is not to be returned to the General Fund of the Treasury.
- b. **Accounting for Refunds.** Refunds shall be deposited in the same appropriation accounts as the previously recorded disbursements. The deposited refunds may be available for expenditure or deobligation. Detailed policy and guidance for determining the availability of appropriations and fund balances are covered in Chapter 3, "Accounting for Appropriations and Other Funds." When preparing Standard Form 133, "Report on Budget Execution," refunds shall be netted against the obligations and outlays of the appropriation accounts.

**8. SITE FACILITY/MANAGEMENT CONTRACTOR COLLECTIONS.** Collections received by the Department's site/facility management contractors shall be accounted for as (a) appropriation reimbursements, (b) reductions of cost, (c) Departmental Administration receipts; or (c) Treasury General Fund miscellaneous receipts.

- a. **Appropriation Reimbursements.** Deposit all collections for reimbursable work and revenue programs directly into Treasury as a credit to a DOE appropriation account.
- b. **Reductions of Cost.** Collections accounted for as reductions of cost may be deposited into the site/facility management contractor's DOE special financial institution account. The following collections may be accounted for as reductions of cost:
  - (1) **Budgeted Collections.** Collections that are budgeted as offsets to cost and are for materials and services may be retained by the site/facility management contractor if *all* of the following criteria are met:
    - (a) Retention of collections is authorized by the contract.

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1. Generally of an overhead nature
2. Incidental to and unrelated to the unique features of the direct program mission.
3. Furnished as a convenience to individuals (primarily DOE and DOE site/facility management contractor employees). Examples are as follows: collections received for bus, food, and cafeteria services and housing. If collections of this nature are not budgeted as cost offsets or are in excess of the amount that was budgeted, they must be returned to DOE for re-allotment or deposited into Treasury as General Fund miscellaneous receipts.

**(2) Other Collections.** Other collections that may be deposited into the site/facility management contractor's DOE special financial institution account include the following:

- (a)** Proceeds of personal property sales, if authorized by the contract (see paragraph 11b(3)).
- (b)** Collections from other DOE contractors for cash work under \$100,000.
- (c)** Refunds resulting from overpayments, payments made in error, or adjustments for amounts previously disbursed, such as returns of authorized advances.
- (d)** Rebates, such as commissions or rebates from travel agents, utilities, and the General Services Administration (GSA) for gasoline, shall be deposited to the DOE special financial institution account, subject to the following conditions:
  1. The rebate must be credited as a refund to the same account(s) initially charged with the payment.
  2. The rebate must be used to offset costs related to the same general purpose for which the initial payment(s) was made.

**c. Departmental Administration and General Fund Miscellaneous Receipts.**

Collections not covered under either paragraph 8a or paragraph 8b (for example, interest, penalties, and administrative charges collected on delinquent accounts receivable) will be deposited into the following Departmental Administration and General Fund miscellaneous receipt accounts:

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**(2) Interest.** Account 891435, General Fund Proprietary Interest, Not Otherwise Classified.

**(3) Administrative Charges and Penalties.** Account 891099, Fines, Penalties, and Forfeitures Not Otherwise Classified.

**9. DONATIONS, GIFTS, AND BEQUESTS. (RESERVED)**

**10. DEPOSIT FUNDS.** Deposit fund accounts are a special account classification established for receipt and subsequent expenditure of money held on deposit and later returned to the pay or paid to another upon determination of proper disposition. Deposit funds, unlike appropriated fund or special receipt accounts, are outside the budget. They are classified in the 6000 series of Treasury Deposit Accounts and represent a liability for any of the following: moneys withheld by the Government from payments for goods and services, including payroll deductions for savings bonds or State taxes; moneys received from outside sources for which the Government is acting solely as a banker, fiscal agent, or custodian; money held by the Government awaiting distribution on the basis of a legal determination, including disputes where ownership is in doubt and there is no present basis for estimating ultimate distribution; and unidentified remittances credited as suspense items not associated with a fund (special receipt) account (See Attachment 13-5 and Treasury Financial Manual (I TFM 2-1535).)

- a. Disposition.** Once proper disposition of a deposit is determined, the finance office shall remove it from the deposit fund account and credit it to the proper receipt, appropriation, or fund account, or remit or return it to the proper authority/party. See paragraph 13 and the Treasury Financial Manual, volume I, part 6, chapter 3000 (I TFM 6-3000), for guidance on proper disposition of unclaimed moneys held in deposit fund accounts.
- b. Reviews.** Deposit funds shall be analyzed each quarter to determine whether they are holding unclaimed moneys for rightful owners.

**11. MISCELLANEOUS RECEIPTS.**

**a. Policy.** As a general rule, all collections received by DOE shall be deposited as miscellaneous receipts into the General Fund of the Treasury unless otherwise authorized by statute or authorized to be retained by the Departmental Administration Account. Retaining and using collections that DOE should have deposited as miscellaneous receipts is an inappropriate augmentation of DOE's appropriations. See 31 U.S.C. 3302.

**b. Exceptions: Proceeds of Personal Property Sales.**

**(1) Disposal by the General Services Administration (GSA).** Proceeds received by

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DOE offices from the sale of plant and equipment shall be handled generally as miscellaneous receipts. To be credited on the requisition and disposal documents, the DOE office requesting GSA to sell the plant and equipment must clearly identify the appropriate DOE officer and office by Agency Location Code and appropriation code. If the property is turned over to GSA, the DOE office shall make no entries until the sale has been completed.

- (2) Use of Proceeds for Replacement of Personal Property.** Proceeds received by DOE offices from sales of personal property disposed of pursuant to exchange and sale authority in Federal Property Management Regulation 101-46 and before replacement will be deposited in the clearing account 89F3845, Proceeds of Sales, Personal Property. Such funds will remain available for expenditure for the acquisition of similar items of personal property through the fiscal year following the sale. However, sales proceeds that are not applied to the purchase of the replacement property within the time limits specified shall be re-deposited into miscellaneous receipts as prescribed in Federal Property Management Regulation 101-46.404. Proceeds received from sales of property after the purchase of replacement property may be deposited as direct reimbursement credits to the appropriation previously charged for the replacement items.
- (3) Site/Facility Management Contractor Collections from Sale of Personal Property.** Regarding collections by site/facility management contractors (as stated in their contracts), proceeds from the sales of surplus personal property shall be handled as reductions to such site/facility management contractors' cost in accordance with applicable provisions in their contracts and credited to the Operating Expense or Plant and Capital Equipment appropriation account as appropriate. Proceeds applied in whole or in part as payment for similar replacement property shall be documented. When personal property is transferred from a DOE office to a contractor solely for the purpose of disposal, the contractor shall return the proceeds to the DOE office, which handles them as miscellaneous receipts and returns them to Treasury.
- (4) Nuclear Waste Fund.** Proceeds from the sale of capital equipment owned by the Nuclear Waste Fund shall be returned to the Nuclear Waste Fund or the Interim Storage Fund rather than submitted to the Treasury General Fund as miscellaneous receipts.
- c. Types of Collections.** Attachment 13-5 provides a listing of the miscellaneous receipt accounts currently used by DOE. These accounts represent a wide variety of collections, including such significant activities as the sale of electric power by the Southeastern, Southwestern, and parts of the Western Area Power Administrations. A complete listing of all Treasury General Fund miscellaneous receipt accounts can be found in the supplement to volume I of the Treasury Financial Manual.

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- d. Accounting Considerations.** When depositing collections as miscellaneous receipts into the General Fund of the Treasury, use the appropriate account codes and illustrative entries contained in the Department's standard general ledger account codes and definitions and related financial codes maintained by the Office of Finance and Accounting.

**12. REIMBURSABLE PERSONNEL DETAILS.**

- a. Policy.** Collections received for the following shall be returned to DOE and treated as refunds to the appropriation(s) bearing the expense: personnel detailed on temporary assignment to other Federal agencies; State, local, and Indian tribal governments; institutions of higher education; and other approved eligible organizations. Reimbursements received for site/facility management contractors eligible to participate under the authority of the IPA should be returned to DOE or to the entity that authorized the expense for credit as refunds to the appropriation(s) bearing the expense.

**b. Authorities.**

- (1)** Title 31, U.S.C., section 1535 (the Economy Act), shall be cited when DOE Federal employees are detailed on temporary assignment to other Federal agencies.
- (2)** Title 5, U.S.C., sections 3371-3376 (Intergovernmental Personnel Act of 1970, as amended), provides for the assignment of personnel between Federal, State, local, and Indian tribal governments; institutions of higher education; and other approved and eligible organizations.
- (3)** Title 5, Code of Federal Regulations, part 334 (Temporary Assignment of Employees Between Federal Agencies and State, Local, and Indian Tribal Governments, Institutions of Higher Education, or Other Approved Eligible Organizations), establishes policies and procedures for the Intergovernmental Personnel Act Program.

**13. UNCLAIMED MONEYS.****a. Policy.**

- (1)** Unclaimed moneys held in un-invested trust, revolving, or deposit funds for rightful owners shall either be returned to the depositor or deposited in Account 20X6133 in accordance with the following criteria:
  - (a)** Amounts of \$25.00 or more should be returned promptly to the depositor without the presentation of a claim.
  - (b)** Amounts of \$25.00 or more that have been held for more than 1 year and that are properly refundable and cannot be refunded because the individual's whereabouts



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are unknown must be transferred to Account 20X6133, "Payment of Unclaimed Moneys." For an item to be cleared from revolving and deposit fund accounts and transferred to Account 20X6133, it must meet all four of the following criteria: (1) the amount is \$25.00 or more; (2) a refund, upon claim, would be absolutely justified; (3) there is no doubt as to legal ownership of the funds; and (4) a named individual, business, or other entity can be identified with the item. Amounts cleared from DOE's trust and deposit fund accounts and transferred to Account 20X6133 must be fully documented as refundable, but it must be indicated that the individual's whereabouts are unknown. These items will constitute the active records of DOE's subsidiary ledger for Account 20X6133.

- (C) Unclaimed amounts of less than \$25.00 or amounts of \$25.00 or more that have been held for more than 1 year and do not meet all of the criteria for transfer to Account 20X6133 must be transferred to Miscellaneous Receipt Account 1060, "Forfeitures of Unclaimed Money and Property."
- (2) Initiate action to clear balances that have been held in un-invested trust, revolving, and deposit fund accounts for more than 1 year. These balances represent moneys held for rightful owners whose whereabouts are unknown.
- (3) Verify that the proper account (Account 20X1807, "Refund of Moneys Erroneously Received and Covered") is being used for expenditures that are made for collections or other receipts erroneously deposited into Treasury. These collections represent receipts that were not properly chargeable to any other appropriation.
- (4) Unclaimed balances that are due individuals whose whereabouts are unknown are to be cleared from DOE's accounts at least once each year.
- b. **Authority.** Title 31, U.S.C., section 1322, contains provisions applicable to collections or other receipts erroneously received.
- c. **Review of Unclaimed Money Accounts.** Un-invested trust, revolving, and deposit fund accounts shall be analyzed each quarter to determine whether they are holding unclaimed moneys that may be refunded to the depositor.
- d. **Settlement Action.** Payment of moneys from Accounts 20X6133 and 20X1807 may be made without settlement action by the Government Accountability Office. However, if there is any doubt concerning the propriety or legality of any claim presented for payment, the matter should be submitted to the Claims Division of the Government Accountability Office for settlement action prior to payment.
- e. **Maintenance of Records.** Adequate records in support of moneys being held for rightful owners in Account 20X6133 must be maintained. The individual records of all items transferred to the miscellaneous receipt account (1060) are to be filed in a closed

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file in the event claims are received. In addition, the following records are to be maintained: (1) memorandum accounts for 20X6133 and 20X1807 and (2) a file of paid disbursement voucher forms with supporting documents for payments made from these accounts. These records must be made available to internal auditors and auditors conducting onsite audits for the Government Accountability Office.

- f. Special Reporting.** Treasury may, from time to time, request reports on transactions and/or balances pertaining to Accounts 20X6133 and 20X1807. The Treasury Financial Manual, volume I, part 6, chapter 3000, contains detailed procedures for transferring unclaimed moneys, reporting of transfers, and making payments from Accounts 20X6133 and 20X1807.

#### **14. REPAYMENTS FROM PROJECTS UNDER THE CLEAN COAL TECHNOLOGY PROGRAM AND THE CLEAN COAL POWER INITIATIVE.**

- a. Background.** The Clean Coal Technology (CCT) Program was originally authorized by Public Law 98-473, “Joint Resolution Making Continuing Appropriations for Fiscal Year 1985 and for Other Purposes.” The CCT Program became divided into five rounds of demonstration projects (CCT-I through CCT-V). Cost-shared projects for the various rounds were selected through competitive solicitations funded by a succession of Department of the Interior and Related Agencies Appropriations Acts. CCT was a precursor to the Clean Coal Power Initiative (CCPI). CCPI was originally authorized by Public Law 107-63. The CCPI Program became divided into three rounds of demonstration projects (CCPI-1 through CCPI-3). Only CCPI-1 and CCPI-2 had repayment provisions.
- b. Authority for DOE to Retain Moneys Received.** Each of the following Appropriations Acts for the Interior and Related Agencies contains a provision under the caption, “Administrative Provisions, Department of Energy,” which creates an exception to the Miscellaneous Receipts Act (31 U.S.C. 3302) for the Department to retain repayments received as a result of repayment provisions for the various CCT projects appropriated under them: Public Law 99-190, of December 19, 1985; Public Law 100-202, of December 22, 1987; Public Law 100-446 of September 27, 1988; and Public Law 101-121 of October 23, 1989. Repayments received as a result of CCT projects appropriated under the aforementioned Appropriations Acts may be retained and made available until expended on costs associated with appropriate cooperative agreements, with any remainder to go into the Treasury.
- c. Use of Moneys Received.** The “Administrative Provisions, Department of Energy,” contained in the aforementioned Appropriations Acts, provide that the moneys received are to be expended only on “plant construction, operation, costs, and payments to cost sharing entities,” all as provided for in the appropriate cooperative agreements. Administrative costs associated with the CCT projects may be funded under the “necessary expense” doctrine of Appropriations Law. Moneys obtained from a project

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in one round may be used for costs related to a project in another round.

- d. Account for Deposit of Moneys Received.** Moneys received shall be deposited directly to the Clean Coal Technology Appropriations Account, 89X0235, using Revenue Budget and Reporting Code (B&R) ZN0300000, "Repayments from Clean Coal Technology Projects." Detailed accounting transactions are contained in the Standardized Proforma Accounting Transactions System. Please contact the Office of Finance and Accounting at (202) 586-4860 for the appropriations account and B&R to deposit monies for the Clean Coal Power Initiative.
- e. Availability for Reapportionment and Reallocation.** Moneys received are available for reapportionment by the Office of Management and Budget, and subsequently for reallocation to the CCT/CCPI Program, in the next fiscal year after receipt.
- f. Obligations of Moneys Received.** Money received from the various CCT projects under the repayment provisions of the cooperative agreements may be obligated to any ongoing CCPI project for payment of DOE's share of costs in accordance with the cost sharing terms of the cooperative agreements for those projects, until those moneys are fully expended, or until all DOE cost-sharing payments on the various projects have been made. In the latter case, any remaining or future moneys received must be returned to the Treasury as miscellaneous receipts.

## 15. USER FACILITIES OR TECHNOLOGY DEPLOYMENT CENTERS

**a. Applicability.** This paragraph provides policy guidance for advances and collections received by or for the Department as a result of non-DOE entity use of any facility, structure, or other improvement thereon, etc. (hereafter referred to as facility) that has been approved for use by non-DOE entity users through funds-in user agreements. A facility must be officially approved as a User Facility or Technology Deployment Center by the cognizant Secretarial Officer before entering into agreements with any users.

### **b. Authorities.**

- (1)** 31 U.S.C. 9701, "Fees and Charges for Government Services and Things of Value," provides that each service or thing of value provided by an agency is to be self-sustaining to the extent possible.
- (2)** 42 U.S.C. 7259b (Public Law 95-91, section 649b) authorizes the Secretary of Energy to permit the use of DOE facilities by outside public and private agencies, corporations, associations, or other organizations or by individuals.
- (3)** 42 U.S.C. 7259c (Public Law 95-91, section 649c) authorizes the Secretary to use proceeds from reimbursements received under 42 U.S.C. 7259b to pay directly the costs of the equipment or facilities provided.

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- (4) Public Law 105-261, National Defense Authorization Act for Fiscal Year 1999, section 3137, “Activities of Department of Energy Facilities,” provides pricing direction on Federal administrative charges.

**c. Policy.**

- (1) Funds-in user agreements are subject to the same budgetary resource, budgetary authority, and advance-payment requirements as other funds-in agreements
- (2) A budgetary resource and authority is required before initiating or continuing non-DOE entity use of a facility beyond the period specified in the user agreement or the amount of funding provided. DOE funds shall not be used, even on a temporary basis, to cover any of the non-DOE entity user’s costs.
- (3) Collections received by or for the Department as a result of non-DOE entity use of any facility, structure, or other improvement thereon shall be used by the Department to reimburse the site/facility management contractor’s cost incurred in making the facility available to the non-DOE entity user. However, any amounts received by the site/facility management contractor for the Federal administrative charge should be deposited expeditiously to the Departmental Administration Special Receipt Account (Treasury account number 895228.1).

**(4) Advances.**

- (a) **Budgetary Authority for Advances Received for Funds-in User Agreements.** When an advance is required, after its receipt, DOE will provide budgetary authority in the site/facility management contractor’s Financial Plan net of the Federal administrative charge.
- (b) **Accounting for Advances Received for Funds-in User Agreements.** An advance payment shall be recorded as a liability. As cost is incurred, revenue will be recognized and the liability account will be reduced. For the appropriate designated financial codes and illustrative entries, see the Standardized Pro Forma Accounting Transactions Document.

- (5) **Pricing.** Pricing will be in accordance with DOE Order 522.1 and CFO Interim Guidance of October 29, 1998, implementing the National Defense Authorization Act for FY 1999 direction on Federal Administrative charges,

**16. OTHER COLLECTIONS.** Disposition of any collections received by DOE that cannot be classified appropriately under the 14 categories described above (paragraphs 2 through 15) must be determined on a case-by-case basis in consultation with the CFO.

**ATTACHMENT 13-1**

**DEPARTMENT OF THE TREASURY ACCOUNTS TO WHICH COLLECTIONS ARE DEPOSITED:  
 REIMBURSABLE & COOPERATIVE WORK**

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
89X0240.92	Reimbursable & Cooperative Work for Non-Federal Entities—Weapons Activities	Public Law 95-91 Energy Reorganization Act	Collections from non-Federal entities for reimbursable and cooperative work programs related to defense activities.	The amounts collected to offset added factor and depreciation are deposited to 895228. Departmental Administration Special Receipt Account.
89X0240.93	Reimbursable & Cooperative Work for Other Federal Agencies—Weapons Activities	31 U.S.C. 1535	Collections from Federal agencies for reimbursable and cooperative work under defense appropriations.	
89X0240.95	Reimbursable Work for Non-Federal Entities (Technology Transfer Activities)—Weapons Activities			
89X0224.92	Reimbursable & Cooperative Work for Non-Federal Entities—Energy Supply Research & Development		Collections from Non-Federal entities for reimbursable and cooperative work programs under other than defense appropriations.	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
89X0224.93	Reimbursable & Cooperative Work for Other Federal Agencies—Energy Supply Research and Development	31 U.S.C. 1535	Collections from Federal agencies for reimbursable and cooperative work programs under other than defense appropriations.	
89X0224.95	Reimbursable Work for Non-Federal Entities (Technology Transfer Activities)—Energy Supply Research and Development Activities			
89X0302.92	Reimbursable & Cooperative Work for Non-Federal Entities (Southeastern Power Administration)			
89X0302.93	Reimbursable & Cooperative Work for Other Federal Agencies (Southeastern Power Administration)	31 U.S.C. 1535		
89X0303.92	Reimbursable & Cooperative Work for Non-Federal Agencies— Southwestern Power Administration)		Collections from non-Federal agencies for reimbursable and cooperative work programs under the Southwestern Power Administration.	
89X0303.93	Reimbursable & Cooperative Work for Other Federal	31 U.S.C. 1535	Collections from Federal agencies for reimbursable and	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
	Agencies—Southwestern Power Administration		cooperative work programs under the Southwestern Power Administration.	
89X5068.92	Reimbursable & Cooperative Work for Non-Federal Entities (Western Area Power Administration)		Collections from non-Federal entities for reimbursable and cooperative work programs under the Western Area Power Administration	
89X5068.93	Reimbursable & Cooperative Work for Other Federal Agencies—Western Area Power Administration	31 U.S. C 1535	Collections from other Federal agencies for reimbursable and cooperative work programs under the Western Area Power Administration	

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**ATTACHMENT 13-2**

**DEPARTMENT OF THE TREASURY ACCOUNTS TO WHICH COLLECTIONS ARE DEPOSITED:  
 REVENUES**

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
Revenues available to DOE:				
89X0206	Geothermal Loan Guarantee and Interest Assistance Program—Geothermal Resources Development Fund	16 U.S.C. 410	Fees and recoveries collected for Geothermal Loan Guarantee Power Act	
89X0233	Strategic Petroleum Reserve—Petroleum Account	Public Law 97-35	Proceeds from Resale of Strategic Petroleum Reserve oil reserves	Deposit
89X0235	Clean Coal Technology	Administrative Provisions of Appropriations Acts for Department of the Interior and Related Agencies	Recoupments from cost-shared agreements under the Clean Coal Technology Program. CCT collections received are apportioned by OMB and reallocated to the program in the year following receipt.	
89X4180	Isotope Production and Distribution Fund	Public Law 101-101	Revenues received from the production, sale, and distribution of isotopes.	Deposit directly 89X4180

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
89X4452	Colorado River Basin Power Marketing Fund, Western Area Power Administration	43 U.S.C. 620d; 43 U.S.C. 7152	Revenues received from the Colorado River Storage Project, the Colorado River Basin Project, and the Fort Peck Project	Deposit directly into revolving fund 89X4452
89X4563	Working Capital Fund			
89X5105	Licenses under Federal Power Act for Public Lands and National Forests	16 U.S.C. 810	Receipts from licenses for occupancy and use of national forests and public lands.	Direct deposit; i.e., revenues deposited directly into expenditure account 89X5105
89X5180	Energy Security Reserve Alternative Fuels Production	42 U.S.C. 5915	Revenues from operating the Great Plains Gasification Project.	Direct deposit; i.e., revenues deposited directly into expenditure account 89X5180
Revenues that are offset against appropriations or used as a direct source for appropriation:				
895000.26	Sale of Electric Energy, Bonneville Power Administration	43 U.S.C. 391	Collections from the sale of power that are required to be returned to Bureau of Reclamation.	
895000.27	Sale of Power, Western Area Power Administration	43 U.S.C. 391	Receipts from the sale of power, Western Area Power Administration Reclamation	A portion of these receipts are used to fund 895069

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
			Fund.	Western Area Power Administration Emergency Fund. Expenditures from 89X5069 are authorized for specified emergencies
895000.28	Other Reclamation Fund	43 U.S.C. 391	Other receipts generated from providing power.	
895226	Revenues from Enrichment of Uranium	42 U.S.C. 5821(h); 95 Stat 1143	Receipts from the sale of enrichment services in the Uranium Enrichment Program.	At the end of the fiscal year, the Department of the Treasury will warrant these amounts in 89X5226. Departmental accounting will then transfer to 89X0226. These revenues will be used to offset the appropriation.
89X5227.1	Nuclear Waste Fund— Fees for Disposal of Spent Nuclear Fuel	53 U.S.C. 10222	Fees collected from public utility companies that generate or own domestic spent nuclear fuel or high level radioactive waste resulting from civilian nuclear activities, for the preparation, transportation and disposal of the waste.	The fund account from which nuclear waste expenditures are made is 89X5227. The expenditure account 89X5227 is funded by deposits in 89X5227.1 and 89X5227.2.

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
89X5227.2	Nuclear Waste Fund— Interest and Profits Earned on Investments in Public Debt Securities	42 U.S.C. 10222	When the deposits to 89X5227.1 exceed the expected expenditures (refer to Chapter 20, “Nuclear Waste Fund”) from 89X5227, the Department is authorized to invest these excess funds in Government securities. The interest and profits from these investments are deposited in 89X5227.2.	Unrealized discounts from the purchase of securities are recorded in 89X5227.21. When the discounts are realized, they are transferred to 89X5227.2.
895228.1	Departmental Administration Miscellaneous Revenues—Regular Funding	Public law 81-152 section 204(d); 97 stat 259	Revenues collected for products sold and services rendered under the Cost of Work for others/Strategic Partnership Projects Funding Program and other miscellaneous receipts budgeted Departmental administration.	At the end of the fiscal year, the Department of the Treasury will warrant these amounts in 89X5228. Departmental accounting will then transfer these funds to 89X0228. These revenues will be used to offset the appropriation.
895228.2	Departmental Administration Miscellaneous Revenues—Incremental Funding	Public Law 98-50	Incremental revenues for Departmental administration, DOE. This account is used in accordance with language that provides for any increase in Cost of	At the end of the fiscal year, the Department of the Treasury will warrant these amounts in 89X5228. Departmental accounting will

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
			Work/Strategic Partnership Projects Funding Programs when that increase is funded by an equal increase in revenues.	then transfer these funds to 89X0228. These revenues will be used to offset the appropriation.
89X5229.1	Interim Storage Fund— Fees for Storage of Spent Nuclear Fuel	42 U.S.C. 10156	Fees collected for interim storage of spent nuclear fuel.	The fund account from which interim storage expenditures are made in 89X5229. The expenditure account is funded by deposits in 89X5229.1 and 89X5229.2.
89X5229.2	Interim Storage Fund— Interest and Profits on Investments in Public Debt Securities	42 U.S.C. 10156	When the deposits to 89X5229.1 exceed the expenditures from 89X5229, DOE is authorized to invest these excess funds in Government securities. The interest and profits from these investments are deposited in 89X5229.2.	Unrealized discounts from the purchase of securities are recorded in 89X5229.21. When the discounts are realized they are transferred to 89X5229.2.
895230	Revenues from Fees and Services Federal Energy Regulatory Commission— Special Receipt Account	Public Law 97-256.96 Stat. 2238.97 Stat. 258	Proceeds from fees and services provided by Federal Energy Regulatory Commission.	At the end of the fiscal year, the Department of the Treasury will warrant these amounts in 89X5230. Departmental accounting will then

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
				transfer these funds to 89X0230. These revenues will be used to offset the appropriation.
89X4563	Working Capital Fund	42 U.S.C. 7263 42 U.S.C. 5815(g)	Receipts are derived from the fund's operations.	
89X5231	Uranium Enrichment Decontamination and Decommissioning Fund	Energy Policy Act of 1992, title XI	Special assessments of domestic utilities and congressional appropriations.	
89X5231.1	Special Receipt Account— Uranium Enrichment Decontamination and Decommissioning Fund— Assessment, Decontamination, Decommissioning Services, Energy			
89X5231.2	Special Receipt Account— Uranium Enrichment Decontamination and Decommissioning Fund— Earnings on Investment, Department of Energy			
89X5231.3	Special Receipt Account—			

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
89X5231.4	Uranium Enrichment Decontamination and Decommissioning Fund— Foreign Fees—Energy  Special Receipt Account— Uranium Enrichment Decontamination and Decommissioning Fund— General Fund Payment, Defense, Department of Energy			

**ATTACHMENT 13-3**

**DEPARTMENT OF THE TREASURY ACCOUNTS TO WHICH COLLECTIONS ARE DEPOSITED:  
DONATIONS OR GIFTS  
(RESERVED)**

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**ATTACHMENT 13-4**

**DEPARTMENT OF THE TREASURY ACCOUNTS TO WHICH COLLECTIONS ARE DEPOSITED:  
 DEPOSIT ACCOUNTS**

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
89X6050	Payroll Deduction for Savings Account		Payments collected for payroll deduction.	
89X6090	Unclaimed Moneys Due Creditors of Contractors with the Unites States Under Cost-Plus-a-Fixed-Fee Contracts, DOE.	91 Stat. 300-301	Moneys received by DOE for which the purpose of the receipt cannot be identified.	
89X6275	State and Local Incomes Pending		Payments collected for State and local income taxes.	
89X6425	Payments by Alleged Violators of DOE Regulations, DOE	31 U.S.C. 3515	Collections received from oil companies in settlement of violations of the Emergency Petroleum Allocation Act of 1973 (EPAA) and the Economic Stabilization act of 1970 (ESA). These funds are held in fiduciary responsibility and invested in either	Additional guidance is provided in Chapter 18 of the DOE Accounting Handbook, "Financial Management of Oil Overcharge Moneys."

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
				Department of the Treasury securities or through DOE's Minority Financial Institutions Deposit Program. These funds are subsequently used either to settle claims by third parties determined to have been injured by violation of the EPAA and the ESA or as otherwise directed by Congress.
89X6429	Navel Petroleum Reserve Deposit Fund	P.L. 104-106. National Defense Authorization Act for 1996	Proceeds from the sale of Naval Petroleum Reserve Numbered 1 (Elk Hills)	
89X6427	Low-Level Radioactive Waste, DOE	99 Stat. 1849	Collections from generators of low-level radioactive waste. Twenty-five percent of the surcharge fees collected by States operating commercial low-level waste disposal sites are transferred to DOE monthly. These funds are held in fiduciary responsibility, invested in Department of the Treasury securities, and subsequently	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
			disbursed, in accordance with statutory provisions, to States involved in development or operation of waste disposal facilities.	
89X6772	Contract Holdbacks, Southwestern Power Administration, Power Marketing Administration, DOE	42 U.S.C. 7151-7152	Funds held on contracts until proper disposition is determined.	
89X6875	Unidentified Remittances which are credited as Suspense Items Outside the Budget		Payments credited as suspense items outside the budget unless there is reasonable chance that they will be credited to a receipt, appropriation, or fund account within the budget.	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
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**ATTACHMENT 13-5**

**DEPARTMENT OF THE TREASURY ACCOUNTS TO WHICH COLLECTIONS ARE DEPOSITED:  
 MISCELLANEOUS FUNDS TO DEPARTMENT OF THE TREASURY**

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
Revenue programs:				
892230	Sale of Minerals and Mineral Products, DOE	31 U.S.C. 3302	Sale of gas and oil produced from Government-owned land and products of synthetic liquid fuels demonstration plants.	
892232	Proceeds from the Sale of Excess DOE Assets	31 U.S.C. 3302	Net proceeds from sale of excess assets under the Department's Strategic Alignment Initiative.	
892233	Sales of Russian Origin Uranium	31 U.S.C. 3302	Proceeds from the sale of Russian origin uranium.	
892242	Sale and Transmission of Electric Energy, Alaska Power Administration	31 U.S.C. 3302	Funds from sale of power and other utilities provided by the Alaska Power Administration.	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
892245	Sale and Transmission of Electric Energy, Falcon Dam	31 U.S.C. 3302	Funds from the sale of power provided by the Western Area Power Administration.	
892247	Sale and Transmission of Electric Energy Southwestern Power Administration	31 U.S.C. 3302	Funds from sale of power by and other utilities provided the Southwestern Power Administration.	
892248	Sale and Transmission of Electric Energy Southeastern Power Administration	31 U.S.C. 3302	Funds from sale of power and other utilities provided by the Southeastern Power Administration.	
892249	Sale of Power and Other Utilities, Not Otherwise Classified	31 U.S.C. 3302	Funds from sale of power provided by the Western Area Power Administration.	
Other collections:				
890840	Patent, Trademark, and Copyright Fees	31 U.S.C. 3302	Fees and other charges related to application issuance of patent, trademarks, and copyrights.	
890869	Fees for Legal and Judicial Services, Not Otherwise Classified	31 U.S.C. 3302	Costs of administering special programs, fees and charges for admini-	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
			strative, professional, and judicial services.	
891020	Fines, Penalties, and Forfeitures, Economic Stabilization Laws	31 U.S.C. 3302	Fines and damages for for violations of Emergency Price Control, second War Powers, and similar acts.	Includes payments from account 89X6425. Payments by Alleged Violators of DOE Regulations, that are to be returned to the Department of the Treasury as miscellaneous receipts.
891030	Fines, Penalties and Forfeitures, Immigration and Labor Laws	31 U.S.C. 3302	Forfeiture of bonds posted by aliens, penalties for violation of various labor laws, and unclaimed back wages under these acts.	
891060	Forfeiture of Unclaimed Money and Property	31 U.S.C. 3302	Unclaimed money and proceeds from the sale of abandoned or confiscated property—from veterans or military personnel, patients and residents of Federal hospitals, unexplained balances in cash accounts, and payroll allotment accounts for U.S. savings bonds.	
891099	Fines, Penalties and Forfeitures Not Otherwise		For deposit of Administrative charges and	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
	Classified		penalties.	
891347	Interest on Loans and Advances to Nuclear Waste Fund, DOE	31 U.S.C. 3302	Interest paid to the Department of the Treasury on the Government's investments in corporations or funds that are wholly owned by the Government.	
891348	Interest on Loans and Advances to Interim Storage Fund, DOE	31 U.S.C. 3302	Interest paid to the Department of the Treasury on the Government's investments in corporations or funds that are wholly owned by the Government.	
891349	Interest on Loans and Alternative Fuels Production, DOE	31 U.S.C. 3302	Interest paid to the Department of the Treasury on the Government's investments in corporations or funds that are wholly owned by the Government.	
891351	Interest on Loans to Bonneville Power Administration Fund, DOE	31 U.S.C. 3302	Interest paid to the Department of the Treasury on the Government's investments in corporations or funds that are wholly owned by the Government.	



Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
891424	Interest on Investments Colorado River Project	31 U.S.C. 3302	Interest paid to the Department of the Treasury on the Government's investments in corporations or funds that are wholly owned by the Government.	
891427	Interest on Advances to Colorado River Dam Fund, Boulder Canyon Project	31 U.S.C. 3302	Interest paid to the Department of the Treasury on the Government's investments in corporations or funds that are wholly owned by the Government.	
891435	General Fund Proprietary Interest, Not Otherwise Classified	31 U.S.C. 3302	Interest penalties on debts and interest paid to the Department of the Treasury on the Government's investment in corporations or funds that are wholly owned by the Government.	
892889	Payments on Miscellaneous Recoverable Cost, Not Otherwise Classified			
893220	General Fund Proprietary Receipts, Not Otherwise Classified	31 U.S.C. 3302	Refunds on containers, State and local taxes, recoveries of court costs, Freedom of Information Act costs, etc.	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
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895012	License Under Federal Power Account	16 U.S.C. 810		
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895013	License Benefit Charges	16 U.S.C. 803(h)		
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Clearing accounts:

89F3845	Proceeds of Sales Personal Property		Funds received from the sale of personal property disposed pursuant to the Federal Property Management Regulation.
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89F3875	Budget Clearing Account (Suspense)		Account used for unidentified funds which are required to be held in suspense because the specific account to be credited is not yet known.
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89F3878	Deposits in Transit Differences (Suspense)		This account is subject to adjustments by the Department of the Treasury for discrepancies relating to deposit tickets and/or debit vouchers that have aged 6 months or more. Balances shall be cleared to the
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Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
				correct account as expeditiously as possible.
89F3879	Undistributed and Letter of Credit Differences (Suspense)			Amounts held in suspense until determination is made to the correct account.
89F3880	Unavailable Check Cancellation and Overpayments (Suspense)			Account used to hold checks cancelled and overpayments until they are properly placed.

**Attachment 13-6****Notification of Waiver of Normal Advance Payment Requirements for an Individual Customer or Project**

DOE Organization/Site Office: \_\_\_\_\_

Site/Facility Operating Contractor: \_\_\_\_\_

Customer Name: \_\_\_\_\_

Reimbursable Agreement/ CRADA Number	Total Value of Reimbursable Agreement/ CRADA	Approved Number of Advance Days	Advance Collected	*Prepayment Amount for First Billing Cycle	Estimated Closeout Costs Collected (If required)
	\$		\$	\$	\$

Please provide an attachment explaining the justification for this exemption from normal advance payment requirements that includes the following:

- A description of how the advance amount was calculated for this customer
- A description of the site/operating contractor's billing process for this customer
- A description of site/facility operating contractor's procedures to ensure that work on this project will be terminated before the advance funding is exhausted

\_\_\_\_\_  
Field Chief Financial Officer\_\_\_\_\_  
Date\_\_\_\_\_  
Site Contracting Officer\_\_\_\_\_  
Date

\*Prepayment Amount – funds needed to cover costs incurred for the first billing cycle. This includes costs from the inception of the project up to the time the first bill is prepared.

**Attachment 13-7**

**Site & Facility Management Contractor**

**Notification of Blanket Waiver of Normal Advance Payment Requirements**

DOE Organization/Site Office: \_\_\_\_\_

Site/Facility Operating Contractor: \_\_\_\_\_

Please provide an attachment that incorporates the following elements:

- The estimated number of projects to be included within the blanket waiver per year
- The estimated total dollar value of the projects included within the blanket waiver
- Available electronic records of reimbursable and CRADA agreements executed over the past year, including the value and advance amount collected for each agreement, if available.
- A listing of the agreement type(s) (e.g. Reimbursable agreements, CRADAs, or both) included within the waiver
- A description of any exclusions from the waiver
- A description of the approved advance payment procedures to be utilized for non-federal work performed by the site/operating contractor, including a description of the manner in which the advance payment is calculated
- A description of the site/operating contractor’s billing process; please include a description of both the timeline associated with the site/operating contractor’s billing cycle
- A description of the contractor’s procedures to ensure that work on individual projects within the waiver will be terminated before that project’s advance funding is exhausted

\_\_\_\_\_  
Field Chief Financial Officer Date

\_\_\_\_\_  
Site Contracting Officer Date

\_\_\_\_\_  
Field/Operating Contractor CFO Date