

ENERGY FINANCE AND ACCOUNTING SERVICE CENTER
(EFASC – the “C” is silent)
REFERENCE INFORMATION
August 2008

DEPARTMENT OF ENERGY (DOE) ORGANIZATIONAL REFERENCES

U. S. Department of Energy Internet Homepage - This site provides an organizational overview of the agency, its programs and current activities.

<http://www.energy.gov/>

U. S. Department of Energy Strategic Plan - The Department of Energy’s Strategic Plan restates our Operating Principles, Mission and Strategic Themes. It serves as our roadmap to address the energy, environmental and nuclear security challenges before us.

<http://www.energy.gov/about/strategicplan.htm>

Office of Chief Financial Officer Internet - This site provides an organizational overview of the CFO organization and its current activities.

<http://www.cfo.doe.gov/>

Office of Chief Financial Officer Intranet – This site is an internal website for CFO and provides useful information and links for policies, guidance, etc.

<http://crinfo.doe.gov/officedocs/empInfo/humanres/hr.htm>

Energy Finance and Accounting Service Center website – This site provides an organizational overview of EFASC and its current activities.

<http://www.cfo.doe.gov/crOrg/cf11.htm>

EFASC Functional Directory – This directory provides a breakdown of who is responsibility for what in EFASC.

<http://www.cfo.doe.gov/crOrg/cf11.htm>

Click on EFASC Functional Directory

EMPLOYEES SERVICES REFERENCES

Employee Self Service (ESS) – This site is used to view leave and earnings statement, prepare Individual Development Plan, change payroll deductions, training, submit leave slips, etc.

<http://mis.doe.gov/ess/>

Payroll Information – This site provides information on payroll such as frequently asked questions, guides for using ATAAPS, and payroll calendars.

<http://chris.doe.gov/payroll/>

ENERGY FINANCE AND ACCOUNTING SERVICE CENTER
(EFASC – the “C” is silent)
REFERENCE INFORMATION
August 2008

DOE Employee WorkLife Center – The mission of the WorkLife Center is to implement, manage, and market WorkLife Programs for our employees. This is an employee’s link to the human resources organization.

<http://worklifecenter.doe.gov/index.htm>

DOE Employee Orientation - Welcome to the U.S. Department of Energy (DOE). You are set to begin an exciting new chapter in your career with the Federal Government. Whether you are entering civilian service for the first time, returning after a break in service, or transferring from another Federal agency, there is important information that you need to make this transition a successful endeavor.

<http://worklifecenter.doe.gov/orientation.htm>

DOE Directives, Regulations, and Standards - This site provides access to the regulations the Department has adopted to govern its activities. Financial Management directives can be found in the 500 Series.

<http://www.directives.doe.gov/>

Office of Civil Rights and Diversity, Department Policy Statements - The mission of the Office of Civil Rights and Diversity is to develop and administer Departmental policies, practices, and procedures under Titles VI, VII and IX of the Civil Rights Act of 1964, as amended, the Rehabilitation Act of 1973, the Age Discrimination in Employment Act of 1967, as amended, and related statutes and Executive Orders which prohibit discrimination in programs and activities receiving Federal financial assistance; to develop policies and guidelines for the Federal Equal Opportunity Recruitment Program (FEORP); and to direct, implement, and manage the total Department of Energy (DOE) Equal Employment Opportunity (EEO) Affirmative Action Program to assure equal opportunity for minorities, women and persons with disabilities; and to develop policies and programs consistent with the Secretary's diversity policies.

http://civilrights.doe.gov/Policy_Statements/policy_statements.html

Forms Library - The Forms Library is a central location via the Internet where you can download various Human Resource related forms.

<http://humancapital.doe.gov/Forms.htm>

http://chris.doe.gov/general/Forms_Departmental.cfm

Thrift Savings Plan (TSP) – Through the TSP site, you can access your retirement account and track rates of return for the various funds available for your investment portfolio.

<http://www.tsp.gov/>

ENERGY FINANCE AND ACCOUNTING SERVICE CENTER
(EFASC – the “C” is silent)
REFERENCE INFORMATION
August 2008

Corporate Human Resource Information System (sign up for training) - The Corporate Human Resource Information System (CHRIS) encompasses the corporate systems that support human resource processing and information for the Department’s employees and is the official system of record for human resource management.

<https://chriswebssl.netl.doe.gov/psp/chris/EMPLOYEE/HRMS/h/?tab=DEFAULT>

DOE Financial Management Development Program - The Department of Energy's Financial Management Development Program (FMDP) was adopted in June 1992 for the purpose of assuring the Department has managers and staff who can successfully address the current and future challenges necessary for strong and effective financial management. The FMDP emphasizes cross training, self study, on-the-job experience, and formal classroom training for continued professional development.

<http://www.cfo.doe.gov/fmdp/fmdp.htm>

DOE On-Line Training

<http://mis.doe.gov/ess/>; Choose Training Tab

Non-DOE On-line Training

<http://www.agacgfm.org/education/onlinecpe.aspx>

Non-DOE Training Sources

<http://www.managementconcepts.com>

<http://www.fms.treas.gov/tas/index.html>

<http://www.gsa.gov/Portal/gsa/ep/home.do?tabId=0>

<http://www.federaltraining.com>

<http://www.grad.usda.gov/>

<http://www.federaltrainingcenter.net>

Association of Government Accountants (AGA) (Government does not pay for membership) - AGA serves government accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.

<http://www.agacgfm.org/homepage.aspx>

Certified Government Financial Manager (CGFM) (Government does not pay for membership) – Since its inception in 1994, the CGFM has become the standard by which government financial management professionals are measured. Its experience, education and ethics requirements have served to elevate the most seasoned financial professionals.

<http://www.agacgfm.org/cgfm/prepare/>

ENERGY FINANCE AND ACCOUNTING SERVICE CENTER
(EFASC – the “C” is silent)
REFERENCE INFORMATION
August 2008

Toastmasters (Communication and Leadership program) (DOE does not pay membership) -
At Toastmasters, members learn communication and presentation skills by speaking to groups and working with others in a supportive environment.

<http://www.toastmasters.org/find/searchresults.asp?clubname=&ClubNumber=&District=&Place=&Address=&City=germantown&State=md&ZipCode=&Country=&imageField.x=47&imageField.y=3>

ACCOUNTING AND FINANCIAL MANAGEMENT REFERENCES

U. S. Department of Energy

DOE SGL – Account Codes and Titles – This is the Department’s general ledger chart of accounts.

<http://www.mbe.doe.gov/cf40/i-manage/starsinterfacedocs.htm>

Click on SGL

DOE Accounting Handbook – The purpose of this handbook is to present the Department of Energy’s standards, procedures, and operational requirements in support of the accounting policies, principles, and applicable legal requirements. Specifically, it provides guidance regarding the central agencies’ accounting principles and standards-that is, the Office of Management and Budget (OMB), Department of the Treasury (Treasury), and Government Accountability Office (GAO)-that must be followed.

<http://www.cfo.doe.gov/policy/actindex/index.htm>

Office of Finance and Accounting Guidance

<http://www.mbe.doe.gov/cf11/frad/otherguidance.htm>

DOE Directives, Regulations, and Standards - DOE Directives are official communications of policies, requirements and procedures.

<http://www.directives.doe.gov/>

DOE Order 520.1A Chief Financial Officer Responsibilities - The Order sets forth requirements for operating the Department of Energy in full compliance with the Chief Financial Officers Act of 1990 and sets standards for sound financial management policies and practices, effective internal controls, accurate and timely financial information, and well-qualified financial managers.

<http://www.directives.doe.gov/pdfs/doe/doetext/neword/520/o5201a.html>

ENERGY FINANCE AND ACCOUNTING SERVICE CENTER
(EFASC – the “C” is silent)
REFERENCE INFORMATION
August 2008

U. S. Department of Treasury - Treasury handles all Federal agency disbursements, and they establish Federal policy (the Treasury Financial Manual) relating to payments. Treasury also is charged with the responsibility of preparing the Federal government’s consolidated financial statements

Financial Management Services, USSGL Web Site (Department of the Treasury) - The United States Standard General Ledger (USSGL) provides a uniform Chart of Accounts and technical guidance to be used in standardizing federal agency accounting.

<http://www.fms.treas.gov/ussgl/index.html>

Financial Management Service (FMS) (Reporting Resources) – The mission of the Treasury Financial Management Service (FMS) is to provide central payment services to federal agencies, to operate the federal government's collections and deposit systems, to provide government-wide accounting and reporting services, and to manage the collection of delinquent debt owed to the government.

<http://www.fms.treas.gov/>

Treasury Financial Manual (TFM) – The TFM is the Department of Treasury’s official publication for financial accounting and reporting of all receipts and disbursements of the Federal Government. Treasury’s FMS issues the TFM to provide policies, procedures, and instructions for Federal departments and agencies, Federal Reserve Banks, and other concerned parties to follow in carrying out their fiscal responsibilities.

<http://www.fms.treas.gov/tfm/index.html>

Debt Collection Improvement Act (DCIA) of 1996 and other Debt Management Regulations – This law centralized the government-wide collection of delinquent debt and gave Treasury significant new responsibilities in this area. The FMS is responsible for Treasury’s implementation of the debt collection provisions of the DCIA.

<http://fms.treas.gov/debt/regulations.html>

Managing Federal Receivables - The purpose of "Managing Federal Receivables," is to provide Federal agencies with a general overview of standards, guidelines, and procedures for the successful management of Federal activities ranging from the extension of credit or financial assistance to closing-out uncollectible debts.

http://www.fms.treas.gov/debt/Guidance_MFR.html

Federal Accounting Symbols and Titles (FAST Book) – The FAST Book is a supplement of the Treasury Financial Manual and lists receipt, appropriation, and other fund account symbols and titles assigned by the Department of the Treasury.

<http://www.fms.treas.gov/fastbook>

ENERGY FINANCE AND ACCOUNTING SERVICE CENTER
(EFASC – the “C” is silent)
REFERENCE INFORMATION
August 2008

General Services Administration (GSA) - GSA’s mission is to "help federal agencies better serve the public by offering, at best value, superior workplaces, expert solutions, acquisition services and management policies."

Travel Resources

Policies, per diem rates, e--Travel information.

<http://www.gsa.gov/Portal/gsa/ep/home.do?tabId=0>

Federal Travel Regulations (FTR) - The FTR governs temporary duty travel allowances (chapter 301); relocation allowances (chapter 302); payment of expenses connected with the death of certain employees (chapter 303); and payment from a non-federal source for travel expenses (chapter 304).

http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=14161&contentType=GSA_OVERVIEW

Title 41, Subtitle F, Chapter 301 - Temporary Duty (TDY) Travel Allowances

http://www.access.gpo.gov/nara/cfr/waisidx_05/41cfrv4_05.html#301-1

Title 41, Subtitle F, Chapter 302, Relocation Allowances

http://www.access.gpo.gov/nara/cfr/waisidx_06/41cfrv4_06.html#302-1

DOE Order 552.1A, Travel Policies and Procedures - The Order supplements the Federal Travel Regulation as principal source of policy for Federal employee travel and relocation and establishes DOE M 552.1-1A, U.S. Department of Energy Travel Manual, dated 2-17-06, as the DOE repository for supplementary travel requirements information.

<http://www.directives.doe.gov/pdfs/doe/doetext/neword/552/o5521a.html>

DOE Manual 552.1-1A - The Manual supplements information in the Federal Travel Regulation (FTR) by providing further clarification and establishing Department of Energy (DOE) policy on matters that the FTR left to Agency discretion.

<http://www.directives.doe.gov/pdfs/doe/doetext/neword/552/m5521-1a.html>

Permanent Change of Station Guide – This guide assists individuals who are relocating in the continental United States at the expense of the Department of Energy.

<http://www.cfo.doe.gov/cf11/aod/pcs8mn.pdf>

ENERGY FINANCE AND ACCOUNTING SERVICE CENTER
(EFASC – the “C” is silent)
REFERENCE INFORMATION
August 2008

Procurement Resources

Federal Acquisition Regulations (FAR) – The Department of Defense, GSA and the National Aeronautics and Space Administration (NASA) jointly issue the FAR for use by executive agencies in acquiring goods and services.

http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=12999&contentType=GSA_BASIS

Government Accountability Office (GAO) - The GAO is Congress’ watchdog agency. They conduct reviews of Federal agencies programs and activities, and issue reports on their reviews. They also publish accounting guidance Federal agencies must follow (called “Titles”), and render decisions on matters relating to Appropriations Law (called Comptroller General Decisions):

<http://www.gao.gov/>

GAO Glossary of Terms Used in the Federal Budget Process

<http://161.203.16.4/t2pbat6/148403.pdf>

Principles of Federal Appropriations Law (Red Book) – The Red Book is a comprehensive reference used for approaching issues regarding Federal appropriations. Some topics addressed include the availability of appropriations as to purpose, amount and time, the necessary expense rule, the Anti-deficiency Act, augmentation, the bona fide needs rule, and multiyear contracting.

<http://www.gao.gov/legal.htm>

(Scroll to Principles of Federal Appropriations Law (Red Book))

Comptroller General Decisions – The Comptroller General, the head of the Government Accountability Office (GAO), issues decision in various areas of Federal law. Each decision is identified by a numbering systems beginning with B-(number).

<http://www.gpoaccess.gov/gaodecisions/index.html>

Government Auditing Standards (referred to as Generally Accepted Government Auditing Standards (GAGAS) or The Yellow Book) – The Yellow Book is used by government auditors to ensure that they maintain competence, integrity, objectivity, and independence in planning, conducting, and reporting their work,

<http://www.gao.gov/govaud/ybk01.htm>

Standards for Internal Control in the Federal Government – These standards provide the overall framework for establishing and maintaining internal control and for identifying and

ENERGY FINANCE AND ACCOUNTING SERVICE CENTER
(EFASC – the “C” is silent)
REFERENCE INFORMATION
August 2008

addressing major performance and management challenges and areas at greatest risk of fraud, waste, abuse, and mismanagement. GAO/AIMD-00-21.3.1, November 1999.
<http://www.gao.gov/special.pubs/ai00021p.pdf>

The Chief Financial Officers (CFO) Act, A Mandate for Federal Financial Management Reform – The CFO Act lays the foundation for comprehensive reform of federal financial management. The act establishes a leadership structure, provides for long-range planning, requires audited financial statements, and strengthens accountability reporting. GAO/AFMD-12.19.4, September 1991.
<http://www.gao.gov/special.pubs/af12194.pdf>

Chief Financial Officers Act of 1990 (Public Law)
<http://govinfo.library.unt.edu/npr/library/misc/cfo.html>

Office of Management and Budget (OMB) - OMB is actually a part of the White House. OMB provides centralized control over the Federal budget process. All Federal agencies submit their budget to OMB, where it is examined, consolidated with other Federal agency budgets, and becomes a part of the President’s budget request to Congress, which is delivered each January along with the State of the Union address. OMB also establishes financial requirements and management policy for Federal agencies. When funds are appropriated by Congress, they apportion them to Federal agencies: <http://www.whitehouse.gov/omb/>

OMB Circular A-11, Preparation and Submission of Budget Estimates (June 2006) – Provides an overview of the budget process.
http://www.whitehouse.gov/omb/circulars/a11/current_year/a11_toc.html

OMB Circular A-102, Grants and Cooperative Agreements with State and Local Governments (REVISED 10/7/94, As Further Amended 8/29/97) - Establishes consistency and uniformity among Federal agencies in the management of grants and cooperative agreements with State, local, and federally-recognized Indian tribal governments.
<http://www.whitehouse.gov/omb/circulars/a102/a102.html>

OMB Circular A-123, Revised December 2004, Management’s Responsibility for Internal Control (effective in FY 2006) – Provides guidance to Federal managers on improving the accountability and effectiveness of Federal programs and operations by establishing, assessing, correcting, and reporting on internal control.
http://www.whitehouse.gov/omb/circulars/a123/a123_rev.pdf

ENERGY FINANCE AND ACCOUNTING SERVICE CENTER
(EFASC – the “C” is silent)
REFERENCE INFORMATION
August 2008

OMB Circular A-127 Financial Management Systems (July 1993) - Prescribes policies and standards for executive departments and agencies to follow in developing, operating, evaluating, and reporting on financial management systems.

<http://www.whitehouse.gov/omb/circulars/a127/a127.html>

OMB Circular A-130, Transmittal Memorandum #4, Management of Federal Information Resources (November 28, 2000) - Establishes policy for the management of Federal information resources. OMB includes procedural and analytic guidelines for implementing specific aspects of these policies as appendices.

<http://www.whitehouse.gov/omb/circulars/a130/a130trans4.html>

OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations – Sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of States, local governments, and non-profit organizations expending Federal awards.

<http://www.whitehouse.gov/omb/circulars/a133/a133.html>

OMB Circular A-134, Financial Accounting Principles and Standards - Establishes the policies and procedures for approving and publishing financial accounting principles and standards. It also establishes the policies to be followed by Executive Branch agencies and OMB in seeking and providing interpretations and other advice related to the standards.

<http://www.whitehouse.gov/omb/circulars/a134/a134.html>

OMB Circular A-136, Financial Reporting Requirements – Establishes a central point of reference for all Federal financial reporting guidance for Executive Branch departments, agencies, and entities required to submit audited financial statements, interim financial statements, and Performance and Accountability Reports (PAR).

<http://www.whitehouse.gov/omb/circulars/> - Choose OMB Circular A-136

The Privacy Act of 1974

<http://www.usdoj.gov/foia/privstat.htm>

Federal Managers Financial Integrity Act of 1982 (FMFIA) – FMFIA amends the Accounting and Auditing Act of 1950 to require ongoing evaluations and reports of the adequacy of the systems of internal accounting and administrative control of each executive agency, and for other purposes. <http://www.whitehouse.gov/omb/financial/print/fmfia1982.html>

ENERGY FINANCE AND ACCOUNTING SERVICE CENTER
(EFASC – the “C” is silent)
REFERENCE INFORMATION
August 2008

Government Performance and Results Act of 1993 (GPRA) – GPRA provides for the establishment of strategic planning and performance measurement in the Federal Government, and for other purposes.

<http://www.whitehouse.gov/omb/mgmt-gpra/gplaw2m.html>

Government Management Reform Act of 1994 (GMRA) – GMRA provides a more effective, efficient, and responsive Government. Titles: Limitation on Pay; Human Resource Management; Streamlining Management Control; Financial Management.

<http://govinfo.library.unt.edu/npr/library/misc/s2170.html>

Federal Financial Management Improvement Act of 1996 (FFMIA) – FFMIA advances Federal financial management by ensuring that Federal financial management systems provide accurate, reliable, and timely financial management information to the government’s managers. The intent and the requirements of this Act go well beyond the directives of the CFO Act and the Government Management Reform Act of 1994 (GMRA) to publish audited financial reports. Compliance with the FFMIA will provide the basis for the continuing use of reliable financial management information by program managers, and by the President, the Congress and the public.

http://www.whitehouse.gov/omb/financial/ffs_ffmia.html

Office of Personnel Management (OPM) – Reference to personnel and payroll guidance.

<http://www.opm.gov/>

The American Institute of Certified Public Accountants (AICPA) – The AICPA develops industry-specific guidance regarding financial accounting and reporting; provides guidance to members of the institute on financial accounting or reporting issues not otherwise covered in authoritative literature; and influences the form and content of pronouncements of the Financial Accounting Standards Board (FASB), the Governmental Accounting Standards Board (GASB), International Accounting Standards Board (IASB), and other bodies that have authority over financial accounting or reporting standards.

<http://www.aicpa.org/About+the+AICPA/>

Code of Federal Regulations (CFR) – The CFR is the codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government. It is divided into 50 titles that represent broad areas subject to Federal regulation. Each volume of the CFR is updated once each calendar year and is issued on a quarterly basis. (Title 31 – Money and Finance)

<http://www.gpoaccess.gov/cfr/index.html>

ENERGY FINANCE AND ACCOUNTING SERVICE CENTER
(EFASC – the “C” is silent)
REFERENCE INFORMATION
August 2008

31 USC 1535, Economy Act – The act governs the acquisition of goods and services between Federal agencies.

<http://www.casu.gov/authority/usc1535.html>

Generally Accepted Accounting Principles (GAAP) – GAAP is a combination of authoritative standards (set by policy boards) and the accepted way of doing accounting, comprises a massive volume of standards, interpretations, opinions, and bulletins, and are developed by FASB, AICPA, and Securities and Exchange Commission.

<http://cpaclass.com/gaap/gaap-us-01a.htm>

Governmental Accounting Standards Board (GASB) (state and local Governments) – GASB establishes and improves standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educates the public, including issuers, auditors, and users of those financial reports.

<http://www.gasb.org/>

Federal Accounting Standards Advisory Board (FASAB) (Federal Government) – FASAB establishes accounting standards for all Federal agencies.

<http://www.fasab.gov/>

Statement of Federal Financial Accounting Standards (SFFAS) – SFFAS are accounting standards issued by FASAB.

<http://www.fasab.gov/standards.html>

Financial Accounting Standards Board (FASB) (non-Governmental) – FASB establishes and improves standards of financial accounting and reporting for the guidance and education of the public, including issuers, auditors, and users of financial information.

<http://www.fasb.org/>

Statements of Financial Accounting Standards (SFAS) – SFAS are accounting standards issued by FASB.

<http://cpaclass.com/gaap/sfas/gaap-sfas-01.htm>

Financial Management Systems Improvement Council (FMSIC) – This organization represents the major contractors operating DOE facilities. They are primarily focused on financial systems and key DOE financial policies. They meet three times a year, with one of the meetings being a meeting of all DOE major contractor financial managers.

<http://info.inel.gov/fmsic/whatis.htm>

ENERGY FINANCE AND ACCOUNTING SERVICE CENTER
(EFASC – the “C” is silent)
REFERENCE INFORMATION
August 2008

Public Company Accounting Oversight Board (PCAOB) – The PCAOB is a private-sector, non-profit corporation created by the Sarbanes-Oxley Act of 2002, to oversee the auditors of public companies in order to protect the interests of investors and further the public interest in the preparation of informative, fair, and independent audit reports. Section 103 of the Sarbanes-Oxley Act of 2002 directs the Board to establish auditing and related attestation, quality control, ethics, and independence standards and rules to be used by registered public accounting firms in the preparation and issuance of audit reports as required by the Act or the rules of the Securities and Exchange Commission. The Board’s Office of the Chief Auditor advises the Board on the establishment of such auditing and related professional practice standards. The Board also seeks advice from its Standing Advisory Group and ad hoc task forces and working groups.
http://www.pcaob.com/About_the_PCAOB/index.aspx

Thomas – The Thomas Jefferson legislative research site provides access to Congressional legislation, both past and pending.
<http://thomas.loc.gov/>

STARS REFERENCES

STARS Resources - The Standard Accounting and Reporting System (STARS) provides the Department with a modern, comprehensive, and responsive financial management system that is the foundation for linking budget formulation, budget execution, financial accounting, financial reporting, cost accounting, and performance measurement.
<http://www.cfo.doe.gov/cf40/i-manage/>
<http://www.mbe.doe.gov/cf40/i-manage/starsinterfacedocs.htm>

Balancing and Combination Edits Definitions

http://www.cfo.doe.gov/corpsyst/i-manage/Balancing_Combination_Edits.doc

STARS Production Logon

<http://crinfo.doe.gov/officedocs/cf40/stars/>

iManage Data Warehouse Portal – Connecting Our People, Simplifying Our Work, Liberating Our Data

https://sparta.energy.gov:27777/portal/page?_pageid=53,18053&_dad=portal&_schema=PORTAL

Demo -

https://sparta.energy.gov:27777/pls/portal/docs/PAGE/PG_IDW/PG_IDW_DOCUMENTS/CFO_2008CONF/CFO%20CONFERENCE%20IMANAGE%20BUS%20INT%20PORTAL%20BIEFING.PPT