Department of Energy

Washington, DC 20585

May 7, 2004

MEMORANDUM FOR DISTRIBUTION

FROM: RICHARD LOYD, DIRECTOR
OFFICE OF FINANCIAL CONTROL
AND REPORTING

SUBJECT: FY 2004 Management Analysis Reporting System (MARS) Interim and Year-End Requirements

The Attachments to this memorandum provide FY 2004 Management Analysis Reporting System (MARS) interim and year-end reporting requirements including guidance related to financial statement analysis and footnote disclosures as well as an update on new requirements and initiatives for FY 2004 and beyond. The Attachments are as follows:

- Attachment 1 - *Checklist of FY 2004 3rd Quarter and Year-End Activities.* The checklist is in chronological order to enable you to utilize it as a daily reminder of current and upcoming events. It should be noted that we have not yet received formal notice from the Department of the Treasury (Treasury) for various year-end reporting requirements. As a result, some of the dates listed may be subject to change when final Treasury due dates are published. We will notify you of any changes, as appropriate

- Attachment 2 - *Interoffice Confirmation Contact List.*

- Attachment 3 - *Changes to the MARS/Standard General Ledger (SGL) Chart of Accounts.* Changes to this document are continuously being made. The latest version is always available on line at the following address: **http://www.mbe.doe.gov/ficor/index.htm**. This is the SGL chart of accounts that will be used in FY 2004 to prepare the MARS consolidated DOE financial statements. In March 2004, the SGL Implementation Team completed development of an SGL chart of accounts which differs slightly from the MARS SGL chart of accounts. **Please be advised that the SGL Implementation Team's SGL chart of accounts will be used in conjunction with the testing of the FY 2005 financial statements to be prepared in the STARS/Oracle environment.**

- Attachment 4 - *Financial Statement Analysis and Footnote Requirements.* Financial statement analysis and footnote disclosures are due by **July 20, 2004,** for 3rd quarter reporting and by **October 15, 2004, (for footnote disclosures) and October 18, 2004, (for financial statement analysis)** for year-end.

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- Attachment 5 - *Listing of MARS Year-End Financial Statement Analysis Reports.*

- Attachment 6 – *Summary of New Initiatives and Requirements for FY 2004 and Beyond.* A summary of the new closing package requirements, the revised reporting requirements for the FMS-2108, ALC consolidation, intra-DOE reporting, expired/cancelled appropriations, and information on accruals and interim and accelerated reporting is provided to give you the latest updates in these areas.

Many of the due dates continue to be dictated by external reporting requirements. Please arrange your work plans accordingly and establish adequate contractor lead time to allow you to meet the due dates. It should also be noted that, although the financial statement timeline has been accelerated 30 days for FY 2004 reporting, most due dates (with the exception of those related to financial statement analysis and footnote requirements) have only been accelerated several days from last year.

We encourage you to utilize all available Departmental Integrated Standardized Core Accounting System routines to assure accurate, error-free data. MARS and Departmental Control Accounts data must be in agreement prior to submission and must agree with comparable information provided to Treasury to ensure the integrity of unexpended balances documented via the Treasury Form 2108, "Year-End Closing Statement."

Any questions regarding reporting requirements should be directed to Scott Chayette on (301) 903-9705 (Scott.Chayette@hq.doe.gov), and questions regarding MARS system issues should be directed to Teresa Baldwin (Teresa.Baldwin@hq.doe.gov) on (301) 903-5074.

Attachments

cc: (See next page.)

cc:
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Office of the Deputy Assistant Secretary
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Chief Financial Officer, SR
Chief Financial Officer, PNR
Thru: Deputy Administrator, Office of Naval Reactors, NR-1,
Chief Financial Officer, SNR
Thru: Deputy Administrator, Office of Naval Reactors, NR-1,
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