

8/26/99

31**
Accounts Payable

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

3/1/01

3111
Accounts Payable - Non-Federal

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2110	B9	Accounts Payable, All Other <u>Government/Non-Government = N</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*,FA
4901		Expended Authority-Unpaid	FT <u>Not</u> 5*

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

Restrictions on Use:

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ

MARS Edits: B407; C302

3122
Accounts Payable - Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2110	B1	Accounts Payable, Other Federal Agencies <u>Government/Non-Government = F</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA
4901		Expended Authority-Unpaid	FT <u>Not</u> 5*

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

Restrictions on Use:

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ
- OPI = 03

MARS Edits: B407; C302

314*

Accounts Payable - Inter-Contractor/Field Office

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

3141
Accounts Payable - Inter-Field Office

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2110	B6	Accounts Payable, Inter-DOE <u>Government/Non-Government = F</u>	OPI = 0600
2110	B6	Accounts Payable, Inter-DOE ^{1/} <u>Government/Non-Government = F</u> <u>(Reverse Sign)</u> <u>FT = 5Z, Office = XN, OPI = 0600</u>	
2110	B8	Accounts Payable - Inter-DOE, Balancing <u>Government/Non-Government = F</u> <u>FT 5Z, Field Office = XN</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA
4901		Expended Authority-Unpaid	FT <u>Not</u> 5*

Definition: This account includes amounts payable to integrated contractors of DOE of another field office, and to other DOE offices. They arise as a result of goods and services provided other integrated contractors and DOE offices, and include unbilled costs incurred on complete or incomplete work performed. The balance is offset against the reciprocal account for consolidated Balance Sheet purposes. (See also BSC 1414 and 1435.)

Restrictions on Use:

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ

MARS Edits: B407; C302

^{1/}This crosswalk results in the creation of an elimination entry for this Inter-DOE activity. OPI code must equal DOE code.

3142
Accounts Payable - Intra-Field Office

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2110	B5	Accounts Payable, Intra-DOE <u>Government/Non-Government = F</u>	
2110	B5	Accounts Payable, Intra-DOE ^{1/} <u>Government/Non-Government = F</u> <u>(Reverse Sign)</u> <u>FT = 5Z, Office = XN</u>	
2110	B8	Accounts Payable - Inter-DOE, Balancing <u>Government/Non-Government = F</u> <u>FT 5Z, Field Office = XN</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*,FA
4901		Expended Authority-Unpaid	FT <u>Not</u> 5*

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

Restrictions on Use:

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ

MARS Edits: B407; C302

^{1/}This crosswalk results in the creation of an elimination entry for this Inter-DOE activity. OPI code must equal DOE code.

3151

Accounts Payable - Drafts Payable - Letters of Credit

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2120	01	Disbursements in Transit, Drafts Payable, Letters of Credit <u>Government/Non-Government = N</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA
4901		Expended Authority-Unpaid	FT <u>Not</u> 5*

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

Restrictions on Use:Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ

MARS Edits: B407; C302

3191
Accounts Payable - Other (Federal)

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2110	B1	Accounts Payable, Other Federal Agencies <u>Government/Non-Government = F</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA
4901		Expended Authority-Unpaid	FT <u>Not</u> 5*

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

Restrictions on Use:

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ

MARS Edits: B407

OPI must = 0314, 0384

3192
Accounts Payable - Other (Non-Federal)

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2110	B9	Accounts Payable, All Other <u>Government/Non-Government = N</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*,FA
4901		Expended Authority-Unpaid	FT <u>Not</u> 5*

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

Restrictions on Use:

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ

MARS Edits: B407

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32**
Accrued Expenses

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

3000-10

3211
Accrued Expenses - Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2110	A1	Accounts Payable, Accrued Cost - Other Federal Agencies <u>Government/Non-Government = F</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE

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

Restrictions on Use:

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ
- OPI = 03

MARS Edits: B407; C302

3212
Accrued Expenses - Other

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2110	A9	Accounts Payable, Accrued Costs - All Other <u>Government/Non-Government = N</u>	(except FT YA and Y0 when F/O = OR and RU = 9 and CID = OR01530) ¹
2690	F2	Other Actuarial Liabilities, Contractor Post Retirement Benefits Other Than Pensions (PRBs) <u>Government/Non-Government = N</u>	FT YA and Y0 when F/O = OR and RU = 9 and CID = OR01530
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT Not 5*, FA and SCC Not RE
4901		Expended Authority-Unpaid	FT Not 5* and SCC Not RE

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

Restrictions on Use:

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ

MARS Edits: B407; C302

¹OR funded PRB liability for Ohio Valley Electric is recorded in this BSC but needs to be classified in SGL 2690 for financial statement reporting purposes.

3213

Accrued Unfunded Annual and Compensatory Leave - DOE Employees

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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2220		Unfunded Leave <u>Government/Non-Government = N</u>	
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Definition: This account is provided so that annual and compensatory leave for DOE employees as of fiscal year end shall be included in accrued liabilities (as a non-fund item) for statement purposes. The offset to current year net changes in this account is recorded in BSC 8139, Deferred Cost, which is closed to BSC 8159 at year-end.

Restrictions on Use: Use FT 5* only.

Table of Related Codes:

MARS Edits: B407; C302

3214

Accrued Vacation Pay - Integrated Contractor Employees

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2210		Accrued Funded Payroll and Benefits <u>Government/Non-Government = N</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE

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

Restrictions on Use: Integrated Contractor use only.

Table of Related Codes:

- Contract Identification not = blank
- Fund Type = AA through ZZ

MARS Edits: B407; C015; C302

3215
Accrued Funded Payroll and Benefits

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2210		Accrued Funded Payroll and Benefits <u>Government/Non-Government = N</u>	OPI <u>Not</u> 0347
2213		Employer Contributions and Payroll Taxes Payable <u>Government/Non-Government = F</u>	OPI = 0347
4801		Unexpended Obligations-Unpaid <u>(Reverse Sign)</u>	FT <u>Not</u> 5*, FA <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE

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

Restrictions on Use: DOE field finance office, Integrated Contractor, and Capital Accounting Center use only.

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ

MARS Edits: B407; C302

3216
Accrued Interest Payable - Federal

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2140	01	Accrued Interest Payable, Other Federal Agencies <u>Government/Non-Government = F</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE

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

Restrictions on Use: Since the Capital Accounting Center, the DOE Savannah River Field Office (SR), and the Bonneville Power Administration are normally the only offices that have investment activity, they are the only offices who could reflect balances in this account.

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ
- OPI = 03

MARS Edits: B407; C302

8/16/01

3217

Accrued Interest Payable - Public

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2140	00	Accrued Interest Payable <u>Government/Non-Government = N</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE

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

Restrictions on Use:

Table of Related Codes:

- Contract Identification not = blank if Fund Type = AA through ZZ

MARS Edits: B407; C302

33**

Funds Held for Others

Definition: Liabilities for funds held that belong to others which arise from payroll deductions for income taxes, savings bonds, and social security taxes, trust funds and special fund advances. For the Office of Financial Control and Reporting and DOE field offices, these liabilities (except for 3316, 3351, 3361, 3362 ,and 3391) are contra to the appropriate account under 112*, Special Deposits.

331*

Employee Payroll Deductions

Definition: These accounts represent the liability arising from DOE's responsibility for balances of receipts from employee payroll deductions for state or territorial income taxes and savings bond allotments except for account 3318. These amounts are held in suspense temporarily and later paid into some other fund as when the bonds are purchased or taxes are paid to the state or territory. They are not available for paying salaries, expenses, grants, or other expenditures of the Government.

3313
Deductions for United States Savings Bonds (89X6050)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	

Definition: This is the contra account to account 1122.

Restrictions on Use: Since the Capital Accounting Center and the Bonneville Power Administration are the only offices with payroll activities, they are the only offices who could reflect balances in this account.

Table of Related Codes:

- Fund Type = 54
- Balance Sheet Codes 3313 and 1122 should balance by fund type within reporting organization.

MARS Edits: B029; B407; C302

3314

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

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	

Definition: This is the contra account to account 1123.

Restrictions on Use: Since the Capital Accounting Center and the Bonneville Power Administration are the only offices that have payroll activities, they are the only offices that could reflect balances in this account.

Table of Related Codes:

- Fund Type = 54
- Balance Sheet Codes 3314 and 1123 should balance by fund type within reporting organization.

MARS Edits: B030; B407; C302

3316

Employee Payroll Deductions - Other

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2211		Withholdings Payable <u>Government/Non-Government = N</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT Not 5*, FA and SCC Not RE
4901		Expended Authority-Unpaid	FT Not 5* and SCC Not RE

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

Restrictions on Use:

Table of Related Codes:

MARS Edits: B407; C302

3317
Other Liabilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2990	F4	Other Liabilities, Uncollected Amounts to be Returned to Others <u>Government/Non-Government = F,</u> <u>OPI = 0390</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA (<u>except</u> FT 58) <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5* (<u>except</u> FT 58) <u>and</u> SCC <u>Not</u> RE

Definition: This account will also be used to record miscellaneous receipt
receivables payable to the U.S. Treasury.

Restrictions on Use:

Table of Related Codes:

MARS Edits: B407; C302

3318
Advances for Co-Sponsored Projects (89X6424)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	

Definition: This is the contra account to account 1128.

Restrictions on Use: DOE field finance office and Office of Financial Control and Reporting use only.

Table of Related Codes:

- Fund Type = 54, 4A
- Balance Sheet Codes 3318, 1128, 2518 and 1448 should balance by fund type within reporting organization.

MARS Edits: B036; B407; C302

333*

Other Special Funds on Deposit

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

3331
 Unclaimed Monies Due Creditors of Contractors with the
United States Under Cost-Plus-A-Fixed-Fee Contracts, DOE (89X6090)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	

Definition: This is the contra account to account 1124. Balances are transferred by each office to the Capital Accounting Center monthly for consolidation and central control.

Restrictions on Use:

Table of Related Codes:

- Fund Type = 54
- Balance Sheet Codes 3331 and 1124 should balance by fund type within reporting organization.

MARS Edits: B031; B407; C302

3333

Budget Clearing Account - Suspense (89F3875)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	

Definition: This is the contra account for account 1126.

Restrictions on Use:

Table of Related Codes:

- Fund Type = 54
- Balance Sheet Codes 3333 and 1126 should balance by fund type within reporting organization.

MARS Edits: B033; B407; C302

12/11/00

3337
Collections from Alleged Violators of DOE
Petroleum Regulations (89X6425)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2980	00	Custodial Liability <u>Government/Non-Government = N</u>	

Definition: This is the contra account for account 1127.

Restrictions on Use: Capital Accounting Center use only

Table of Related Codes:

Fund Type = 5A

Balance Sheet Codes 3337, 1127, 2517 and 1447 should balance by fund type within reporting organization.

MARS Edits: B035; B045; B407; C128; C302

3339

Deductions for Contract Holdbacks - PMA (89X6772)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	

Definition: This is the contra account for account 1129.

Restrictions on Use: Southwestern Power Administration use only

Table of Related Codes:

- Fund Type = 54
- Balance Sheet Codes 3339 and 1129 should balance by fund type within reporting organization.

MARS Edits: B034; B407; C302

333A
 Budget Clearing Account
Unavailable Check Cancellation and Overpayments (89F3880)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	

Definition: This is the contra account for account 112A.

Restrictions on Use:

Table of Related Codes:

- Fund Type = 54
- Balance Sheet Codes 333A and 112A should balance by fund type within reporting organization.

MARS Edits: B041; B407; C302

333E
Low-Level Radioactive Waste Escrow Account (89X6427)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	

Definition: This is the contra account for account 112E.

Restrictions on Use: Capital Accounting Center use only

Table of Related Codes:

Fund Type = 5B

Balance Sheet Codes 333E, 112E, 144E, 1814, 3191 and 251E should
balance by fund type within reporting organization.

MARS Edits: B045; B407; C133; C302

2/21/01

333F
NPR Deposit Fund Account (89X6429)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	

Definition: This is the contra account for account 112F.

Restrictions on Use: Capital Accounting Center use only

Table of Related Codes:

- Fund Type = 5Y

MARS Edits: C302

333G

Elk Hills School Land Fund - Special Account (895428)

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	
5745		Appropriated Earmarked Receipts - Transferred Out <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	SCC 17
5745		Appropriated Earmarked Receipts - Transferred Out <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>(Reverse Sign)</u>	SCC 17

Definition: This is the contra account for account 112G.

Restrictions on Use: Capital Accounting Center use only

Table of Related Codes:
Fund Type = 5X

MARS Edits: C302

2/21/01

333L

Proceeds of Sale - Personal Property - Special Account (89F3845)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	
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Definition: This is the contra account for account 112L.

Restrictions on Use:

Table of Related Codes:

- Fund Type = 54

MARS Edits: C302

2/21/01

333M

Advances Received Without Orders from Non-Federal Sources (89X6500)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	
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Definition: This is the contra account for account 112M.

Restrictions on Use:

Table of Related Codes:

MARS Edits: C302

2/21/01

333N
Small Escrow Amounts Held (89X6501)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	

Definition: This is the contra account for account 112N.

Restrictions on Use:

Table of Related Codes:

MARS Edits: C302

2/21/01

333P

Deductions for Other Federal Payroll Withholding, Allotments (89X6276)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	
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Definition: This is the contra account for account 112P.

Restrictions on Use:

Table of Related Codes:

MARS Edits: C302

333Q
Undistributed Intergovernmental Payments Received (89F3885)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	

Definition: This is the contra account for account 112Q.

Restrictions on Use:

Table of Related Codes:

MARS Edits: C302

2/21/01

333R
Fees Paid Under Protest, FERC (89X6430)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2400		Liabilities for Deposit Funds and Suspense Accounts <u>Government/Non-Government = N</u>	

Definition: This is the contra account for account 112R.

Restrictions on Use:

Table of Related Codes:

MARS Edits: C302

3/1/01

3351
Trust Funds on Deposit

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2310	09	Advances from Others - All Other <u>Government/Non-Government = N</u>	

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

Restrictions on Use:

Table of Related Codes:

Contract Identification not = blank
Fund Type = 4A

MARS Edits: B407; C302

3361
Waste Fund Fees (Non-Federal)

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2320	02	Deferred Credits, Domestic <u>Government/Non-Government = N</u>	

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

Restrictions on Use: Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 57

MARS Edits: B407; C302

3362
Investment Income

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2320	09	<u>Deferred Credits, All Other Government/Non-Government = N</u>	

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

Restrictions on Use: Since the Capital Accounting Center is the only office that has Nuclear Waste Fund investment activity, it is the only office that could reflect balances in this account.

Table of Related Codes:

- Fund Type = 57

MARS Edits: B407

3363
Waste Fund Fees (Federal)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2320	01	Deferred Credits, Other Federal Agencies <u>Government/Non-Government = F</u>	

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

Restrictions on Use: Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 57
- OPI = 0383, 0384

MARS Edits: B407; C302

3391
Other Funds on Deposit

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2990	F3	Other Liabilities, Non-Deposit Funds Held for Others Government/Non-Government = N	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	
4901		Expended Authority-Unpaid	

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

Restrictions on Use: Integrated contractors only.

Table of Related Codes:

- Contract Identification not = blank
- Fund Type = AA through ZZ

MARS Edits: B407; C302

34**

Advances from Other Federal Agencies

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

3411
Transfer Appropriations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3100	00	Unexpended Appropriations	FT 4*, <u>Not</u> 4A <u>and</u> SCC OB,01
3107	09	Unexpended Appropriations - Used, All Other	FT 4 (except 4A) <u>and</u> SCC <u>Not</u> OB,01

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

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Summary Classification Code = OB, 01, 07, 97
- Fund Type = 4B through 4Z
- Balance Sheet Codes 1110 and 3411 with fund types 4C through 4Z and Supplementary Reference NET should balance by fund type within reporting organization.

MARS Edits: B407; B121

3511
Advances from Other DOE Locations

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2110	B8	Accounts Payable - Inter-DOE, Balancing <u>Government/Non-Government = F</u> <u>FT 5Z, Field Office = XN</u>	OPI <u>Not</u> AK90
2310	06	Advances From Others - Inter-DOE <u>Government/Non-Government = F</u>	
2310		Advances from Others ^{1/} <u>Government/Non-Government = F</u> (Reverse Sign) <u>FT = 5Z, Office = XN</u>	OPI <u>Not</u> AK90
2320	01	Deferred Credits - Other Federal Agencies <u>Government/Non-Government = F</u>	OPI = AK90 <u>and</u> FT = TE <u>or</u> 5Z
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5, FA, WF <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5*, WF <u>and</u> SCC <u>Not</u> RE

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

Restrictions on Use:

Table of Related Codes:

- Other Party Identification must not = DOE code
- Contract Identification not = blank if Fund Type = AA through ZZ
- Summary Classification Code = OB, 01, 97

MARS Edits: B407; C137; C302

^{1/}This crosswalk results in the creation of an elimination entry for this Inter-DOE activity.

3/1/01

3611
Uranium Feed Material Furnished by Customers
Under Toll Enriching Agreements

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2990	F2	Other Liabilities, Inventory Held for Others <u>Government/Non-Government = N</u>	

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

Restrictions on Use: DOE Oak Ridge Field Office (OR) and Oak Ridge integrated contractor use only.

Table of Related Codes:

- Contract Identification Must Not = Blank if FT = AA through ZZ Office Code = OR

MARS Edits: B407; C302; C303

8/26/99

3612
Borrowing from Federal Financing Bank

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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2520		Principal Payable to the Federal Financing Bank	
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Definition: This account reflects the liability for funds borrowed from the Federal Financing Bank. It is credited for borrowed amounts and debited when borrowed amounts are repaid.

Restrictions on Use: DOE San Francisco Field Office (SF).

Table of Related Codes:

- Reporting Organization = SF9

MARS Edits: B407; C319

3896

Funded Environmental Liabilities

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2995	F1	Accrued Cleanup Cost, EM Baseline Estimate, Covered by Budgetary Resources <u>Government/Non-Government = N</u>	Source Doc = EMF
2995	F2	Accrued Cleanup Cost, Active and Surplus Facilities, Covered by Budgetary Resources <u>Government/Non-Government = N</u>	Source Doc = ACF
2995	F3	Accrued Cleanup Cost, High-Level Waste and Spent Nuclear Fuel Disposition, Covered by Budgetary Resources <u>Government/Non-Government = N</u>	Source Doc = HLW
2995	F9	Accrued Cleanup Cost, Other, Covered by Budgetary Resources <u>Government/Non-Government = N</u>	Source Doc = OTH

Definition: This account reflects funded environmental liabilities that have not yet been costed. It is offset by BSC 8138, Deferred Cost (Environmental Liabilities), until costs are incurred. When costs are incurred, a normal cost entry is recorded (BSC 8132 and 3XXX), and BSCs 3896 and 8138 must be reversed.

Restrictions on Use:

Table of Related Codes: Fund Type AA*ZZ (Funded Appropriation)
** Requires Source-Doc Code

MARS Edits:

8/26/99

391*
Deferred Credits

Definition: These accounts represents revenue (or income) received, but not yet earned, and capital lease liabilities.

3000-51

3911
Deferred Credits-Foreign Transactions

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>		<u>Associated MARS Element</u>
2310	03	<u>Advances from Others - Foreign Government/Non-Government = N</u>	FT	1T,1Y,2T,2Y,58,VE,VP,H
2320	03	<u>Deferred Credits, Foreign Revenues Government/Non-Government = N</u>	FT	Not 1T,1Y,2T,2Y,58,VE,VP,H
4201		Total Actual Resources- Collected (Reverse Sign)	FT SCC	3 and 01,OB,OE,CP
4201		Total Actual Resources- Collected	FT SCC	1,2,3,58,H*,VE WF and OB,01,OE,RE
4210		Anticipated Reimbursements and Other Income (Reverse Sign)	FT SCC	3 and Not 01,CP,OB,OE
4221		Unfilled Customer Orders Without Advance	FT	3
4222		Unfilled Customer Orders With Advance (Reverse Sign)	FT SCC FT FT SCC	1,2,3,58,H*, VE,VP,WF and Not 01,OB,OE, RE, or FA and SCC Not 01,CP,OB,OE,RE or 1,2,3,58,H*,VE, WF and 01,OB,OE,RE
4252		Reimbursements and Other Income Earned-Collected	FT SCC FT	1,2,3,58,H*, VE,VP,WF and Not 01,OB,OE, RE, or FA and SCC Not 01,CP,OB,OE,RE

3911
Deferred Credits-Foreign Transactions

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
4590		Apportionments Unavailable- Anticipated Resources	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> OB,OE,CP,01 <u>and</u> BSC 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0
4610	03	Allotments Realized Resources (Reverse Sign)	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> OB,OE,CP,01 <u>and</u> BSC 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 1,2,3,5*, FA, H*,VE,WF <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 1,2,3,5*, FA, H*,VE,WF <u>and</u> SCC <u>Not</u> RE

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

Restrictions on Use:

Table of Related Codes:

- Summary Classification Code = OB, 01, 97

MARS Edits: B407

3912
Deferred Credits—Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>		<u>Associated MARS Element</u>
2310	01	Advances from Others - Other Federal Agencies <u>Government/Non-Government = F</u>	FT	3T,3Y,58,VE,VP,H
2320	01	Deferred Credits, Other Federal Agencies <u>Government/Non-Government = F</u>	FT	Not 3T,3Y,58,VE,VP,H
4201		Total Actual Resources-Collected (Reverse Sign)	FT SCC	3 and 01,OB,OE,CP
4201		Total Actual Resources-Collected	FT SCC	1,2,3,58,H*,VE,WF and 01,OB,OE,RE
4210		Anticipated Reimbursements and Other Income (Reverse Sign)	FT SCC	3 Not 01,CP,OB,OE
4221		Unfilled Customer Orders Without Advance	FT	3
4222		Unfilled Customer Orders With Advance (Reverse Sign)	FT SCC FT FT SCC	1,2,3,58,H*,VE,VP,WF and Not 01,OB,OE,RE or FA and SCC Not 01,CP,OB,OE,RE 1,2,3,58,H*,VE,WF and 01,OB,OE,RE
4252		Reimbursements and Other Income Earned-Collected	FT SCC FT	1,2,3,58,H*,VE,VP,WF and Not 01,OB,OE,RE or FA and SCC Not

3912
Deferred Credits—Other Federal Agencies

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
4590		Apportionments Unavailable- Anticipated Resources	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> OB,OE,CP,01 <u>and</u> BSC 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3, 4711 <u>and</u> FT 3, 4811, 4812 is >0
4610		Allotments Realized Resources (Reverse Sign)	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> OB,OE,CP,01 <u>and</u> BSC 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3, 4711 <u>and</u> FT 3, 4811, 4812 is >0
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 1,2,3, 5*, FA,H*,VE,WF <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 1,2,3, 5*, FA,H*,VE,WF <u>and</u> SCC <u>Not</u> RE

Definition: Includes advance payments and credits received from other Federal agencies which apply to materials or services to be furnished in future periods. This account includes net credits relating to long-term transactions with such parties that are deferred until the future period in which the contractual revenue is to be accrued. It is also used as a receivable contra account to the special deposit account 89X6425. This account also includes FEMP revenue earned but not yet recognized.

8/16/01

3912
Deferred Credits—Other Federal Agencies

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Restrictions on Use:

Table of Related Codes:

- Summary Classification Code = OB, 01, 97
- OPI = 03

MARS Edits: B023; B407; B088

3913
Other Deferred Credits

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2310	09	<u>Advances from Others, All Other Government/Non-Government = N</u>	FT 1T,1Y,2T,2Y,3T,3Y,58,VE,VP,H
2320	02	<u>Deferred Credits, Domestic Government/Non-Government = N</u>	FT Not 53,5A,RX,1T,1Y,2T,2Y,3T,3Y,58,51,FA,VE,VP,H
2320	02	<u>Deferred Credits, Domestic Government/Non-Government = N</u>	FT FA and Fiscal Year < 2002
2940	F0	<u>Capital Lease Liability, Covered by Budgetary Resources Government/Non-Government = N</u>	FT 51
2980	00	<u>Custodial Liability Government/Non-Government = N</u>	FT 5A, RX, 53
3310	09	Cumulative Results of Operations	FT FA and Fiscal Year > 2002
4201		Total Actual Resources-Collected (Reverse Sign)	FT 3 and SCC 01,OB,OE,CP
4201		Total Actual Resources-Collected	FT 1,2,3,58,H*,VE, WF and SCC 01,OB,OE,RE
4210		Anticipated Reimbursements and Other Income (Reverse Sign)	FT 3 SCC Not 01,CP,OB,OE
4221		Unfilled Customer Orders Without Advance	FT 3

3913
Other Deferred Credits

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
4222		Unfilled Customer Orders With Advance (Reverse Sign)	FT 1,2,3,58,H*,VE, VP and SCC Not 01,OB,OE,RE or FT FA and SCC Not 01,CP,OB,OE, RE FT 1,2,3,58,H*,VE, VP,WF and SCC 01,OB,OE,RE
4222		Unfilled Customer Orders With Advance OPI = 0600 (Reverse Sign)	FT WF and SCC not 01,CP,OB, OE,RE $\frac{1}{2}$
4222		Unfilled Customer Orders With Advance OPI = 0600 FT = 5Z	FT WF and SCC not 01,CP,OB, OE,RE $\frac{1}{2}$
4252		Reimbursements and Other Income Earned-Collected	FT 1,2,3,58,H*,VE, VP, and SCC Not 01,OB,OE,RE or FT FA and SCC Not 01,CP,OB,OE, RE
4252		Reimbursements and Other Income Earned-Collected OPI = 0600	FT WF and SCC not 01,CP,OB, OE,RE $\frac{1}{2}$
4252		Reimbursements and Other Income Earned-Collected OPI = 0600 FT = 5Z (Reverse Sign)	FT WF and SCC not 01,CP,OB, OE,RE $\frac{1}{2}$
4450		Unapportioned Authority	FT FA and SCC 01,CP,OB,OE

3913
Other Deferred Credits

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
4590		Apportionments Unavailable- Anticipated Resources	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> OB,OE,CP,01 <u>and</u> BSC 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0
4610		Allotments Realized Resources (Reverse Sign)	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> OB,OE,CP,01 <u>and</u> BSC 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0
4901		Expended Authority-Unpaid	FT <u>Not</u> 1,2,3,5*, FA, H*,VE,WF <u>and</u> SCC <u>Not</u> RE
5990		Collections for Others <u>Government/Non-Government = N</u>	FT RX <u>and</u> SCC = 97
5991		Accrued Collections for Other <u>Government/Non-Government = N</u>	FT RX <u>and</u> SCC = 97
7400	U1	Prior Period Adjustments - Not Restated, Unfunded <u>Government/Non-Government = N</u>	FT FA <u>and</u> Fiscal Year 2002

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

Restrictions on Use:

1/16/03

3913
Other Deferred Credits

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Table of Related Codes:

- Summary Classification Code = OB, 01, 97

MARS Edits: B407

¹/OPI code 0600 and FT 5Z balances created for elimination entry purposes.

8/8/03

3914
Suspense Credits

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2320	99	Deferred Credits, Suspense Credits <u>Government/Non-Government = N</u>	
4201		Total Actual Resources-Collected (Reverse Sign)	FT 3 and SCC 01,OB,OE,CP
4201		Total Actual Resources-Collected	FT 1,2,3,58,H*,VE WF and SCC 01,OB,OE,RE
4210		Anticipated Reimbursements and Other Income (Reverse Sign)	FT 3 SCC Not 01,CP,OB,OE
4221		Unfilled Customer Orders Without Advance	FT 3
4222		Unfilled Customer Orders With Advance (Reverse Sign)	FT 1,2,3,58,H*,VE, VP,WF and SCC Not 01,OB,OE,RE or FT FA and SCC Not 01,CP,OB,OE, RE FT 1,2,3,58,H*,VE, VP,WF and SCC 01,OB,OE,RE
4252		Reimbursements and Other Income Earned-Collected	FT 1,2,3,58,H*,VE, VP,WF and SCC Not 01,OB,OE,RE or FT FA and SCC Not 01,CP,OB,OE, RE

3914
Suspense Credits

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
4590		Apportionments Unavailable- Anticipated Resources	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> OB,OE,CP,01 <u>and</u> BSC 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 1,2,3,5*, FA, H*,VE,WF <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 1,2,3,5*, FA, H*,VE,WF <u>and</u> SCC <u>Not</u> RE

Definition: Includes credits arising in the course of operations that cannot be readily analyzed and credited to the proper account due to lack of information, uniqueness of the transaction, or similar complication. Such items are temporarily credited to this account in order not to delay unduly the monthly closing. An analysis of all suspense items is made for distribution to the proper accounts at the earliest possible date and not deferred to the end of the year. At fiscal year end, all suspense items should be identified and cleared to the proper accounts, except if there are any amounts due to health care providers for employees in a leave without pay status.

Table of Related Codes:

- Summary Classification Code = OB, 01, 97

MARS Edits: B407

3915
Deferred Credit - For Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2990	F2	Other Liabilities, Inventory Held for Others <u>Government/Non-Government = F</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 1,2,3,5*, FA, H*,VE,WF <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 1,2,3,5*, FA, H*,VE,WF <u>and</u> SCC <u>Not</u> RE

Definition: This account identifies a liability for inventory held on behalf of another Federal agency.

Restrictions on Use: Strategic Petroleum Reserve

Table of Related Codes:

MARS Edits:

3916
Deferred Credit - Non-Federal Inventory

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2990	F2	Other Liabilities, Inventory Held for Others <u>Government/Non-Government = N</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 1,2,3,5*,FA, H*,VE,WF <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 1,2,3,5*,FA, H*,VE,WF <u>and</u> SCC <u>Not</u> RE

Definition: This account identifies a liability for inventory held on behalf of a non-Federal entity.

Restrictions on Use: Strategic Petroleum Reserve

Table of Related Codes:

MARS Edits:

8/26/99

395*

Long Term Liabilities

Definition: This account represents liabilities which are not due or payable within twelve months.

3000-65

3951
Contract Holdbacks

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2130		Contract Holdbacks <u>Government/Non-Government = N</u>	
4801		Unexpended Obligations-Unpaid (Reverse Sign)	FT <u>Not</u> 5*, FA <u>and</u> SCC <u>Not</u> RE
4901		Expended Authority-Unpaid	FT <u>Not</u> 5* <u>and</u> SCC <u>Not</u> RE

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

Restrictions on Use: DOE field finance offices and Capital Accounting Center use only.

Table of Related Codes:

MARS Edits: B407

12/11/00

3955

Uncollected Receipts from Alleged Violators of DOE Petroleum Regulations

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2980	00	Custodial Liability <u>Government/Non-Government = N</u>	

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

Restrictions on Use: Capital Accounting Center use only.

Table of Related Codes:

- Fund Type = 5A, 5B

MARS Edits: B407; C029

3000-67

3990
Capital Lease Liability

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2940	U0	Capital Lease Liability, Not Covered by Budgetary Resources <u>Government/Non-Government = N</u>	

Definition: This account identifies the present value of liabilities for assets acquired under a lease agreement which meets the test for capitalizing the assets. Lease purchases and capital leases recorded in this account, for which funding has not been made available through an appropriation, should be determined by the year of the lease. This account includes leases entered into prior to January 31, 1992, and the acquisition of computers entered into before FY 1993. This account should not be used to record the acquisition of leases after these dates. New Federal regulations require full funding up front for all new acquisitions except those specified as relevant to this account. However, the acquisition of telecommunication systems is considered a purchase of public utilities and thus is not subject to full funding requirements and is appropriately recorded in this account. Funded capital leases are recorded in Balance Sheet Code 3913, Other Deferred Credits.

Liabilities posted to this account should be reversed when funds are transferred to a funded appropriation.

Restrictions on Use:

Table of Related Codes:

- Fund Type 5*

MARS Edits:

3991

Contractor Retirement Plans (Pensions)

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2690	U1	Other Actuarial Liabilities, Not Covered by Budgetary Resources, Contractor Retirement Plans (Pensions) <u>Government/Non-Government = N</u>	

Definition: This account represents the contractor pension benefits liability reported in accordance with requirements set forth in Financial Accounting Standards Board (FASB) Statement No. 87, "Employers' Accounting for Pensions," of December 1985. Generally, this liability is reported as a nonfund transaction. However, if the liability or some portions thereof represent a need to fund the pension plan (e.g., if any components of the net periodic cost include amounts which represent unpaid employer contributions due in the current fiscal year to meet the Employee Retirement Income Security Act requirements), that portion of the FASB Statement No. 87 liability should be recorded as a funded liability.

Restrictions on Use:Table of Related Codes:

- Fund Type 5*

MARS Edits:

3992

Contractor Postretirement Benefits Other Than Pensions (PRB)

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2690	U2	Other Actuarial Liabilities, Not Covered by Budgetary Resources, Contractor Post Retirement Benefits Other Than Pensions (PRBs) <u>Government/Non-Government = N</u>	

Definition: This account represents the unfunded portion of the contractor postretirement benefits other than pensions liabilities that are reported in accordance with the requirements set forth in Financial Accounting Standards Board (FASB) Statement No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions," of December 1990.

Liabilities posted to this account should be reversed when funds are transferred to a funded appropriation.

Restrictions on Use: Requires written approval by Headquarters to record amounts that are reported in the initial year of implementation of FASB Statement No. 106 requirements. Subsequent to the year of a contractor's initial implementation, approval is not required.

Table of Related Codes:

- Fund Type 5*

MARS Edits:

3/1/01

3993
Contractor Disability Insurance

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2690	U3	Other Actuarial Liabilities, Not Covered by Budgetary Resources, Contractor Disability Insurance <u>Government/Non-Government = N</u>	

Definition: This account represents an actuarial liability for future disability insurance benefits for the Department's contractor employee insurance plans for which the Department has a liability. Future funding is required if funds have not been made available through an appropriation. In computing the liability, requirements established by Standard L20 of the General Accounting Office's policy and procedures manual for guidance of Federal agencies, Title 2, shall be followed. Liability for contractor postretirement benefits other than pensions is not included in this account.

Liabilities posted to this account should be reversed when funds are transferred to a funded appropriation.

Restrictions on Use: Requires written approval by Headquarters.

Table of Related Codes:

- Fund Type 5*

MARS Edits:

3000-71

3/1/01

3994
Contractor Life Insurance

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2690	U4	Other Actuarial Liabilities, Not Covered by Budgetary Resources, Contractor Life Insurance <u>Government/Non-Government = N</u>	

Definition: This account represents an actuarial liability for future life insurance benefits for the Department's contractor employee insurance plans for which the Department has a liability. Future funding is required if funds have not been made available through an appropriation. In computing the liability, requirements established by Standard L20 of the General Accounting Office's policy and procedures manual for guidance of Federal agencies, Title 2, shall be followed. Liability for contractor postretirement benefits other than pensions is not included in this account.

Liabilities posted to this account should be reversed when funds are transferred to a funded appropriation.

Restrictions on Use: Requires written approval by Headquarters.

Table of Related Codes:

- Fund Type 5*

MARS Edits:

3000-72

3995
Liabilities

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2920	U0	Contingent Liabilities, Not Covered by Budgetary Resources, <u>Government/Non-Government = N</u>	

Definition: This account represents the estimated value of a probable loss, for contingent liabilities, for which funds have not been made available through an appropriation. Information must indicate it is probable that an asset has been impaired or a liability incurred, and the dollar amount of the loss can be reasonably estimated.

Liabilities posted to this account should be reversed when funds are transferred to a funded appropriation.

Restrictions on Use: Requires Headquarters written approval.

Table of Related Codes:

- Fund Type 5*

MARS Edits:

3996
Environmental Liabilities

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2320	01	Deferred Credits - Other Federal Agencies <u>Government/Non-Government = F</u>	Source Doc = HLW <u>and</u> OPI = 0600 <u>or</u> 0383 ^{1/}
2995	U1	Accrued Cleanup Cost - EM Baseline Estimates, Not Covered by Budgetary Resources <u>Government/Non-Government = N</u>	Source Doc = EMF
2995	U2	Accrued Cleanup Cost, Active and Surplus Facilities, Not Covered by Budgetary Resources <u>Government/Non-Government = N</u>	Source Doc = ACF
2995	U3	Accrued Cleanup Cost - High- Level Waste and Spent Nuclear Fuel, Not Covered by Budgetary Resources <u>Government/Non-Government = N</u>	Source Doc = HLW <u>and</u> OPI <u>not</u> 0600 <u>or</u> 0383
2995	U9	Accrued Cleanup Cost, Other, Not Covered by Budgetary Resources <u>Government/Non-Government = N</u>	Source Doc = OTH-PLUTONIUM

Definition: This account represents a liability requiring future funding for payment of environmental restoration/clean-up activities. It includes, but is not limited to, those environmental liabilities identified in the Department's Baseline Environmental Management Report.

Liabilities posted to this account should be reversed when funds are transferred to a funded appropriation.

3996
Environmental Liabilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Restrictions on Use:Table of Related Codes:

- Fund Type 5*

** Requires Source-Doc Code

MARS Edits:

1/The portion of high-level waste environmental liability associated with DOE's elimination entries must be reported to Treasury through FACTS I as an intra-governmental transaction.

3/1/01

3997
Federal Employees' Compensation Act Liabilities

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
2650	U0	Actuarial FECA Liability <u>Government/Non-Government = N</u>	

Definition: This account represents the Department's estimated unfunded actuarial liability for future workman's compensation benefits. The actuarial estimate is provided annually by the Department of Labor.

Liabilities posted to this account should be reversed when funds are transferred to a funded appropriation.

Restrictions on Use: Capital Accounting Center use only.

Table of Related Codes:

- Fund Type 5*

MARS Edits

3000-76

3/1/01

3999
Unfunded Liabilities - Other

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2213		Employer Contributions and Payroll Taxes Payable <u>Government/Non-Government = F</u>	OPI = 0347
2225		Unfunded FECA Liability <u>Government/Non-Government = F</u>	OPI = 0319
2990	U9	Other Liabilities, Not Covered by Budgetary Resources, All Other Unfunded Liabilities <u>Government/Non-Government = N</u>	OPI <u>Not</u> 0319 <u>or</u> 0347
2990	U1	Other Liabilities, Not Covered by Budgetary Resources = ES&H Liabilities <u>Government/Non-Government = N</u>	TBD

Definition: This account represents other unfunded liabilities not otherwise classified.

Liabilities posted to this account should be reversed when funds are transferred to a funded appropriation.

Restrictions on Use: Headquarters approval required to use this account.

Table of Related Codes:
Fund Type 5*

MARS Edits:

3000-77