

Summary Class Codes

Summary Class Code Number	Name and Definition
CM	<u>Current Month</u> . Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data. To classify records as representing current month activity.
CP	<u>Post-Closing Adjustments</u> . Used to record adjustments to prior year balances after year-end closing has been completed.
OB	<u>Fiscal Year Opening Balance</u> (not a data input code) (alpha) To record by mechanical year-end closings, the opening balances in Headquarters file records.
OE	<u>Withdrawal of Unobligated Allotments</u> (not a data input code) (alpha) The closing entries to the FIS master file automatically generate entries with SCC OE, withdrawing unobligated allotment balances.
RC	<u>Recast of Opening Balance</u> . To record the entry necessary to change the budget and reporting classification number (B&R) on a record from one B&R to another. This code can only be used at the beginning of a fiscal year with the automated recast procedures developed by DAAD.
RE	<u>Reclassification of Appropriations</u> . To record the reclassification of opening balances between appropriations as dictated by legislation and supported by an SF-1151, Non Expenditure Transfer Authorization.
RP	<u>Reclassification of Financial Plans</u> . To record the reclassification of opening balances between financial plan codes.
RT	<u>Reclassification of Contract Identification (CID)</u> . To record the reclassification of opening balances between M&O contracts during the transition from the old M&O contract to a new M&O contract.
TI	<u>Transfers Issued</u> . To record the issuance of a transfer of opening balances related to a contractual instrument from one DOE field office to another via a CFR-2260.1, Transfer of Beginning Unpaid Obligations.
TR	<u>Transfers Received</u> . To record the receipt of a transfer of opening balances related to a contractual instrument from one DOE field office to another via a CFR-2260.1, Transfer of Beginning Unpaid Obligations.

- 01 Fiscal Year Opening Balance Adjustments. To be used only after prior approval by the Office of Financial Control and Reporting.
- 02 Appropriations Received. To record the receipt of authorized appropriations. (XN9 - DCA only)
- 03 Apportionment Adjustment. To record the amount apportioned by the Office of Management and Budget (apportionment estimate of reimbursements and apportionment reserves). (XN9 - DCA only)
- 04 Repayment of Debt Principal to Treasury (XN9 DCA Only). To record the repayment of funds borrowed from Treasury using a SF-1151, Non-expenditure Transfer Authorization.
- 05 Advances Received from Others. To record the receipt of transfer appropriations from other Federal agencies or the receipt of trust funds such as WPPSS. For Headquarters use only.
- 07 Allotments--Apportionments Through First Quarter. To record funds available for use in the first quarter of the fiscal year or for the entire year if not designated for use in a particular quarter as allotted by Headquarters to field offices. Not appropriate for contractor use.
- 08 Allotments--Apportionments Through Second Quarter. To record funds available for use in the second quarter of the fiscal year as allotted by Headquarters to field offices. Not appropriate for contractor use.
- 09 Allotments--Apportionments Through Third Quarter. To record funds available for use in the third quarter of the fiscal year as allotted by Headquarters to field offices. Not appropriate for contractor use.
- 1E Ending Balance. Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data. To classify records as representing month end balances.
- 10 Allotments--Apportionments Through Fourth Quarter. To record funds available for use in the fourth quarter of the fiscal year as allotted by Headquarters to field offices. Not appropriate for contractor use.

- 11 Automatic Reallotment of Unobligated Carryover and Withdrawal of Deobligated Prior Year Funds. This is a multipurpose code to be used in the following areas as appropriate: (1) To record machine generated reallotment and subsequent reversal of unobligated carryover by the Departmental Accounting and Analysis Division, and (2) To record the withdrawal of amounts supporting deobligations of prior year funds by field offices.
- 12 Journal Transfers of Special Deposits, Retirement Funds, and Other Similar Special Transactions. To record account transfers of special deposits and retirement funds from one office to another, closeouts of retirement individual accounts, transfer of reimbursements to Headquarters Departmental Control Accounts, and other special transactions. Balance Sheet Codes with summary classification code 12 must net to zero.
- 13 Commitments Incurred. To record the incurrence of commitments or adjustments of commitments already incurred.
- 14 Miscellaneous Receipts Adjustment to Federal Agencies' Centralized Adjusted Trial-Balance System (FACTS). To record an adjustment to funds collected for miscellaneous receipts receivables. This SCC is to be used only with BSC 4546, Funds Returned to U.S. Treasury - Miscellaneous Receipts, when adjusting miscellaneous receipts collections for FACTS. Transactions using this SCC will not be reported on the SF-224. It will provide a means to net BSC 4546 to zero for FACTS while enabling DOE to retain the collection data for SF-224 reporting and the subsequent reconciliation of cash to the monthly Receipt Account Ledger (TFS-6655) produced by Treasury.
- 15 Obligations Incurred. To record the incurrence of obligations, or the adjustment of obligations already incurred. Not appropriate for contractor use.
- 16 Net Foreign Collections by State Department for Treasury (Capitol Accounting Center, Bonneville Power Administration and Departmental Control Accounts Only). To record collections by State Department for the account of DOE.
- 17 Cash Disbursements Not Reportable on the SF-224. To record all non-SF-224 (SF-1081) disbursements other than foreign (SCC=16,20) transactions such as disbursements to an ALC from Treasury in the Budget Clearing Accounts, and all disbursements reported by the Treasury's GOALS.
- 18 Cash Collections Not Reportable on the SF-224. To record all non-SF-224 (SF-1081) collections other than foreign (SCC=20) transactions such as collections to an ALC from Treasury in the Budget Clearing Accounts, and all collections reported by the Treasury's GOALS.

- 19 Collections. To record actual cash collections and collection adjustments to allotments or appropriations. Collections recorded by field offices must agree with those shown in the SF-224 reports.
- 20 Net Foreign Disbursements by State Department for Treasury (Capitol Accounting Center, Bonneville Power Administration and Departmental Control Accounts Only). To record disbursements by State Department for the account of DOE.
- 21 Disbursements. To record actual disbursements and disbursement adjustments between allotments or appropriations. Disbursements recorded by field offices must agree with those shown in SF-224 reports.
- 22 Orders Placed or Authorizations Approved and Issued. This is a multipurpose code to be used in the following areas as appropriate (not appropriate for contractor use):
- (1) Reimbursable agreements accepted from other Federal agencies.
 - (2) To record transfer appropriations issued to other Federal agencies.
- 23 Cash Proceeds from the Sale of Assets. This summary classification code represents the cash proceeds from the sale of assets excluding investment activity.
- 24 Nuclear Materials Exchanged Under Toll Enrichment and Exchange Agreements. To record receipts and removals of materials under toll enrichment and exchange agreements. Exchange for toll enrichment includes the value of separative work already contained in the original feed material furnished by toll enriching customers.
- 25 Purchases--Outside DOE. To record actual procurements of goods or services from parties outside the DOE complex.
- 26 Purchases--Interoffice. To record purchases from integrated contractors of other field offices.
- 27 Purchases--Intraoffice. To record purchases from integrated contractors of the same field office.
- 28 Late Charges Collected. To record the amount of late payment charges collected. Late charges include interest, penalties, and administrative charges assessed on delinquent receivables pursuant to the Debt Collection Act of 1982.

- 29 Current-Year Rescissions. To record the receipt of authorized rescissions of current-year appropriations. (XN9-DCA only)
- 30 Prior-Year Rescissions. To record the receipt of authorized rescissions of prior-year appropriations. (XN9-DCA only)
- 3J Transfers Issued, Inter-DOE Budgetary Authority. To record the transfer of allotment for cash work over \$100,000 to the Operations Office performing the work.
- 3K Transfers Received, Inter-DOE Budgetary Authority. To record the receipt of allotment for cash work over \$100,000 from the Operations Office authorizing the work.
- 31 Transfers Received--Intraoffice-Product. To record the receipt of nuclear material inventory or WOC-WOD (Weapons) transfers initiated within the field office.
- 32 Transfers Issued--Intraoffice--Product. To record the issue of nuclear material inventory of WOC-WOD (Weapons) Transfers to organizations within the field office.
- 33 Transfers Received--Interoffice--Product. To record receipt of nuclear material inventory or WOC-WOD (Weapons) transfers from other field offices.
- 34 Transfers Issued--Interoffice--Product. To record the issue of nuclear material inventory or WOC-WOD (Weapons) transfers to other field offices.
- 35 Transfers Received--Interoffice--Cost. To record receipt of transfers from other field offices. Includes transfers of nuclear material consumption but excludes nuclear material inventory transfers.
- 36 Transfers Received--Interoffice--Payments. To record receipt of cost-payment or non-reconciling transfers from other field offices. Not appropriate for contractor use. To be used only in Departmental Administration appropriation (89X0228).
- 37 Transfers Received--Intraoffice--Cost. To record receipt of transfers initiated within the field office. Includes transfers of nuclear material consumption but excludes nuclear material inventory transfers.
- 38 Transfers Issued--Interoffice--Cost. To record the issue of transfers to other field offices. Includes transfers of nuclear material consumption but excludes nuclear material inventory transfers.

- 39 Transfers Issued--Interoffice--Payments. To record the issuance of cost-payment or non-reconciling transfers to other field offices. Not appropriate for contractor use. To be used only in Departmental Administration appropriation (89X0228).
- 40 Transfers Issued--Intraoffice--Cost. To record the issue of transfers to organizations within the field office. Includes transfers of SS material consumption but excludes nuclear material inventory transfers.
- 41 Excess Transfers--Received. Amount recorded for zero value transfers from another location for use.
- 42 Excess Transfers--Issued. Amount written off for zero value transfers to another location for use.
- 43 Rescission Reported as Reduction. To record the receipt of authorized rescissions of appropriations where OMB/Treasury has indicated that the rescission is to be reported as a reduction. (XN9-DCA only)
- 45 Reclassification Adjustment - Inventory Held for Repair or Stockpile Material for Sale. To identify difference in actual inventory repair expense and inventory carrying value for inventory repaired. This is the repair expense adjustment required under the Direct Method when inventory is repaired - also for use in recording difference (if any) in initial Stockpile Materials carrying value and new book value when Stockpile Materials are changed to a For Sale category.
- 46 Inventory or Material Issued (net). To record issues, less returns, to operations, P&CE, or other.
- 47 Real Property Received in Settlement of a Claim. To record the fair market value of real property received in partial or complete settlement of a claim.
- 48 Personal Property and Services Received in Settlement of a Claim. To record the fair market value of personal property and services received in partial or complete settlement of a claim.
- 50 Receivable Established--Other Than Refunds Receivable. To record the establishment of a receivable, including sales outside DOE.
- 52 Sales--Interoffice. To record sales to integrated contractors of other field offices.
- 53 Sales--Intraoffice. To record sales to integrated contractors within the field office.
- 58 Late Charge Receivables Established. To record the establishment of receivables for late charges. Late charges include interest, penalties, and administrative

charges assessed on delinquent receivables pursuant to the Debt Collection Act of 1982.

- 59 Refunds Receivable Established. To record establishment of refunds receivable as a reduction of payments.

- 6A Facility Costs Net Charged to Product Cost. To identify facility costs for unplanned abnormal outages in excess of 3 months, standby costs, excess capacity costs, and shutdown costs.

- 6B Cost Incurred to Obtain Environmental Credits. This represents costs incurred when purchasing environmental credits in compliance with Clean Air Acts.

- 60 Costs Incurred. To record costs incurred or accrued (includes the recording of current year depreciation expense).

- 61 Current Costs Capitalized. To complete recordation in the non-fund fund-type code accounts of current costs capitalized.

- 62 Ordinary Retirements. To record direct closing of book costs from completed plant and equipment to accumulated depreciation. An ordinary retirement represents the removal of any retirement unit that has served its useful life. Excludes retirements involved with P&E adjustments or transfer accounts.

- 63 Write-on of OE Funded Capital Equipment. To record items of operating expense funded capital equipment not related to construction in the current year. SCC 63 will be used to debit account 21**, Fixed Assets--Completed Plant and Capital Equipment, and credit non-fund account 8132, Net Cost of Operations, using the same B&R as in the fund entry and to debit fund account 8132 for the acquisition of capital equipment from operation expense limitations.

- 64 P&CE Acquisition from Capital Leases. To record the full value of assets which are being leased but which meet the criteria as a capital lease.

- 66 Allowance for Loss. To record a provision for possible losses in the appropriate accounts.

- 67 Weapons Components Consumed. To record weapons operational costs and weapons depreciation related to weapons components consumed in research and tests.

- 68 Cost Distributions. To record the allocation of costs incurred or accrued.

- 69 Weapons Inventory Losses. To record writeoffs of losses due to obsolescence and rework applicable to conversion, modification, and retirements, as well as physical losses of weapons. Does not include adjustments resulting from repricing weapons and components. Materials--SCC-78. This classification is limited to losses on weapons, components, and base spares actually in stockpile (including Presidential Directive) and losses relating to weapons, components, and base spares removed from stockpile.
- 70 Property and Materials Donated. To record donations to others. Includes:
- (a) Donations of surplus property to others (for example, through DHEW). This code is not to be used for zero value transfers to other DOE field offices or their contractors or for non-reimbursable transfers to other Federal agencies.
 - (b) Donations of nuclear materials to other, such as universities and non-profit research institutions, including value of materials consumed through burnup or degradation for which a charge is not made.
- 71 Materials Consumed. To record consumption or writeoff of Nuclear Materials Inventories which are not capitalized as part of the production process regardless of form (ores, compounds, alloys, solutions, etc.). Includes material-consumed-in-research--actual material losses, the cost of material burnup, degradation and recovery costs necessary to return residual materials to the production chain in usable form. Includes the value of material consumed through burnup or degradation by licensees and others engaged in work for DOE, for which a charge is not made.
- 72 Accumulated Depreciation Adjustments. To record adjustments of accumulated depreciation not related to current retirements.
- 73 Writeoffs or Losses.
- (a) To record asset reductions not provided elsewhere, by charging asset costs against established valuation reserves, for reductions in value resulting from damage or deterioration, identified losses, abandoned construction projects and book-physical inventory differences which represent losses.
 - (b) To record closings directly from CWIP to P&E adjustments.
- To record reductions in other materials such as non-nuclear components, beryllium, etc. Does not include nuclear material that has been approved from inclusion in Production Inventories.

- 74 Write-Ons or Gains. To establish a value for assets not presently recorded or which were charged to expense in prior years.
- 75 Nuclear Materials Produced in Research. To record the value of material produced, priced at current production cost of comparable materials less processing costs at recovery plants necessary to put the material in a form usable in the production chain.
- 76 Nonreimbursable Transfers to Other Federal Agencies. To record transfers to other Federal agencies without reimbursement.
- 77 Nonreimbursable Transfers from Other Federal Agencies. To record transfers from other Federal agencies without reimbursement.
- 78 Adjustments of Weapons Nuclear Material. To record the difference between original cost and the current value at which the materials are carried in inventory or to which the materials were reduced prior to transfer. Writeons and writeoffs, except for those resulting from weapons losses and retirements reported as Weapons Inventory Losses, SCC-69, are to be included. Includes only those adjustments made for weapons and components actually in stockpile (including Presidential Directive) and those adjustments made when weapons and components are returned from stockpile (for conversion reprocessing, etc.).
- 79 Adjustments of Other Nuclear Material. To record the difference between original cost and the current value at which nuclear material, excluding weapons, is returned to the production stream.
- 80 Adjustment to Gross for Items Closed Net from CWIP. To report the accumulated depreciation and the adjustments from net to gross asset value on items closed from CWIP which had previously been partially depreciated.
- 81 Closings. To record closings such as: (1) CWIP to Completed Plant or related Accumulated Depreciation, (2) the Headquarters entry for closing Operations Costs to Equity, Current Account or Investment at the end of the fiscal year, and (3) Current Account to Investment of approved amounts.
- 83 Activity. To record nationwide funds transactions. For Headquarters use only.
- 84 Retirement of Completed Plant to CWIP (Power Marketing Administrations only). To reclassify to CWIP the acquisition cost of completed plant items being retired.
- 89 Other Reclassification of Status. To record changes in status other than those described under codes 91 through 94.

- 90 Reclassification Between Inventories and P&E.
- (a) To report the costs of inventory items such as heavy water and isotopes which are used in construction projects (appropriate for all offices).
 - (b) To provide for all reclassifications from production inventory to plant and equipment and all reclassifications of completed plant to production inventories (appropriate for Albuquerque only).
 - (c) To record closings directly from CWIP to nuclear material inventories for fuel fabrication costs funded from plant appropriations.
 - (d) To record reclassifications from construction to stores inventory, e.g., construction inventory items remaining at completion of construction activities which are determined to be usable in operations and maintenance activity and are accordingly taken into stores inventory.
- 91 Reclassifications To and From Current Use-In Service. To record changes in status within the accounts of the same recording organization. (Invalid for use with status codes, Current Use and In Service).
- 92 Reclassifications To and From Excess. To record changes in status within the accounts of the same recording organization. (Invalid for use with the status code 04, Excess.)
- 93 Reclassifications from Completed Plant to CWIP. To report previously capitalized equipment being reclassified for use in current construction projects (reused equipment).
- 94 Reclassifications--To and From Standby. To record changes in status within the accounts of the same recording organization. (Invalid for use with the status code 03, Standby).
- 95 Reclassifications Between Fund and Nonfund Inventories. To record transfers from non-fund inventories to inventories that are funded on the basis of inventory change, such as isotopes or special reactor materials.
- 96 Reclassifications--Other. To record reclassifications to or from other accounts within the accounts of the same recording organization.

- 97 Net Change. To record the net of increases and decreases for the month in balance sheet codes which need not be detailed in descriptive summary classification codes for the purpose of reporting to Headquarters. When this code is indicated, reporting organizations may use any other valid summary classification code, except 99, in lieu of 97. This code is not to be used in reporting any transfer voucher activity.
- 98 Reclassification from Non-fund to Fund Liabilities. This code is used to reclassify the unfunded liability to a funded liability in the period when funds are made available.
- 99 Report Substitution Code. This code may be used on an interim basis for items not identified by month end. However, records associated with transfer activity cannot use this code. All balance sheet codes with this code must net to zero at the fiscal year end.