



Policy Post

3rd Quarter 2009

Welcome to the second installment of the Policy Post! Below are the 2009 changes to date, or changes anticipated in the near future:

Nuclear Materials Management & Safeguards System (NMMSS)

NMMSS is the Department's official nuclear material tracking system. Effective March 2009, the operations of NMMSS were transferred from the Savannah River Site to the DOE Germantown facility. Staff from the Office of Financial Policy attended the Annual NMMSS Users Conference in May 2009 to obtain up-to-date information on developments related to the transition. Of particular interest to the CFO is the timeliness and accuracy of the financial reports. Various financial reports are utilized by DOE contractors and sites to ensure the accuracy of the nuclear materials inventory balances in the Department's Annual Consolidated Financial Statements. The NMMSS financial reports will be on-time for financial statement reporting in the 4th Quarter 2009. NMMSS now has a website that shows the status of reports and other related information at <http://hss.energy.gov/nmmss/>. For questions related to the timing of reports, security, or data anomalies please call Barbara Caruso at 301-903-3262 or via email barbara.caruso@hq.doe.gov.

Revision to Financial Assistance Chapter

OFP will be updating Accounting Handbook Chapter 14, *Grants, Cooperative Agreements, and Technology Investment Agreements*, to document a standard process for handling accruals for contracts in the closeout phase in response to recommendations disclosed in the Office of Internal Review's *Letter Report on Review of Selected Financial Management Areas*, dated July 31, 2008. OFP worked with NETL, Chicago, Golden Field Office, NNSA and the Office of Financial Control and Reporting to gain an understanding of how each site is handling these accruals and to develop a standard process. This chapter update is expected to be complete in the 4th quarter. For more information please contact Stacy Bleigh by phone at 202-586-0452 or via email stacy.bleigh@hq.doe.gov.

Federal Accounting Standards Advisory Board Taskforces

As part of an overall mission of maintaining up-to-date financial policies, OFP provides comments to various exposure drafts and participates in various subgroups of the Federal Accounting Standards Advisory Board (FASAB). The Accounting and Auditing Policy Committee (AAPC) is a permanent committee established by FASAB. The mission of the AAPC is to assist the Federal government in improving financial reporting through the timely identification, discussion, and recommendation of solutions to accounting and auditing issues within the framework of existing authoritative literature. The AAPC currently has four taskforces in place to address the areas of: Inter-entity Costs; Heritage Assets and Stewardship Lands; Credit Reform; and General Property, Plant and Equipment (PPE). Currently, OFP is participating on several of these taskforces. For general information regarding these AAPC projects, visit the AAPC website at <http://www.fasab.gov/aapc/aapc.html>. For specific information regarding our activities, please contact John Wall either by phone at 202-586-5728 or via email john.wall@hq.doe.gov.

Update on Technical Bulletin 2006-1 (Asbestos Reporting)

FASAB Technical Bulletin 2006-1 requires Federal entities to (1) estimate both friable and non-friable asbestos-related cleanup costs and (2) recognize a liability and related expense for those costs that are both probable and reasonably estimable, consistent with the current guidance in Statement of Federal Financial Accounting Standards (SFFAS) 5, *Accounting for Liabilities of the Federal Government*; SFFAS 6, *Accounting for Property, Plant, and Equipment*, Chapter 4: Cleanup Costs; and Technical Release (TR) 2, *Determining Probable and Reasonably Estimable for Environmental Liabilities in the Federal Government*. As part of the AAPC taskforce addressing PPE disposal concerns, consideration is being given to requesting the FASAB delay the implementation of the technical bulletin. As of the date of this newsletter, a decision on the request for delay has not been disclosed. For more detailed information on this TR, visit <http://www.fasab.gov/aapc/aapctr2.pdf>. For DOE specific information please contact Stacy Bleigh by phone at 202-586-0452 or via email stacy.bleigh@hq.doe.gov.

Streamlining Land Transfers

The Office of Financial Policy is participating in a group to streamline the land transfer process. Specifically, the group seeks to streamline the land transfer approval process to a 30-day process for proposals involving the East Tennessee Technology Park (ETTP) and 60 days for other requests. For more information, please contact John Wall by phone at (202) 586-5728 or via email john.wall@hq.doe.gov.

SFFAS 34, The Hierarchy of Generally Accepted Accounting Principles, Including the Application of Standards Issued by the Financial Accounting Standards Board

SFFAS 34 permits those federal entities currently applying financial accounting and reporting standards issued by the Financial Accounting Standards Board (FASB) to continue to do so. In addition, given that the FASAB is the source of GAAP for federal entities, the Statement clarifies that a federal entity that is preparing GAAP-based general purpose financial reports for the first time is required to implement FASAB standards unless, in consultation with its auditors and bodies with oversight authority, the entity clearly demonstrates that the needs of its primary users would be best met through the application of FASB standards. For more detailed information on SFFAS 34, visit http://fasab.gov/pdf/files/sffas_34.pdf. For DOE specific information please contact Stacy Bleigh by phone at 202-586-0452 or via email stacy.bleigh@hq.doe.gov.

Participation in Government-wide Travel Initiatives

The Office of Financial Policy is responsible for developing travel and relocation policy for DOE and represents the Department on many of GSA's travel and relocation policy committees and groups, such as the Inter-agency Travel Management Committee, Executive Relocation Steering Committee, GovTrip Executive Group, and many others. For specific information regarding the Department's participation in these activities please contact Norbert Juelich either by phone at 202-586-3654 or via email norbert.juelich@hq.doe.gov.

Clarification of Meal Allowance Deductions

The General Services Administration recently issued an amendment to the Federal Travel Regulation (FTR) which "clarifies" meals allowance deductions when meals are paid for as part of a registration fee or otherwise paid for by the Government.

Meals which are furnished by the Government, or which are paid for through a conference registration fee or event, must always be deducted in accordance with section 301-11.18 of the FTR. The Government does not pay for a "single" meal twice so if the Government has provided the meal, regardless of the funds used, and an employee has paid for the meal through a registration fee, the meal(s) allowance must be deducted within the employee's travel claim for reimbursement.

This deduction does not include "complimentary meals" provided by a common carrier or hotel/motel.

For specific questions regarding the meal allowance deductions, or other sections of the FTR, please contact Umeki Thorne either by phone at 202-586-4418 or via email umeki.thorne@hq.doe.gov.

Operations Security (OPSEC) awareness basics

These are basic ideas that are easily performed but are often not utilized. They are the first line of prevention to unauthorized access to the information used and developed in CFO offices.

Control access to DOE space:

- 1) Cover entry keypads and combination locks so those around you can not see;
- 2) Check for appropriate badges on those who follow you inside controlled areas; and
- 3) Ensure that visitors (repairmen, maintenance workers, etc.) have a point of contact to escort them throughout the building.

Information Security:

- 1) Lock doors and computer screens to prevent unauthorized access;
- 2) Place sensitive documents out of sight of visitors; and
- 3) Ensure proper protection of information when in public areas, be aware of casual conversations.

Policy Facts

Did you know that....

- When your travel is more than 12 hours but less than a 24 hour period, and spans two calendar days, you are entitled to 75 percent of the applicable M&IE rate for each calendar day you are in travel status.
- An employee in travel status for at least one night within the continental United States is allowed a maximum reimbursement for calls home not to exceed \$4.00 per day or \$12.00 per week.

- The maximum per diem rate reimbursement allowances are established by the General Services Administration (GSA) for the continental United States; by the Department of Defense, Defense Travel Management Office (DOD-DTMO) for non-foreign areas (such as Alaska, Hawaii, and Puerto Rico); and by the Department of State for foreign areas.