



**The Deputy Secretary of Energy**  
Washington, DC 20585

September 9, 2003

MEMORANDUM FOR UNDER SECRETARY FOR ENERGY, SCIENCE  
AND ENVIRONMENT  
UNDER SECRETARY FOR NUCLEAR SECURITY  
HEADS OF DEPARTMENTAL ELEMENTS

FROM: KYLE E. MCCLARROW

A handwritten signature in black ink, appearing to read "KEM", written over the printed name.

SUBJECT: Call for the Analysis of Fiscal Year 2003 Uncosted  
Balances

The Energy Policy Act of 1992 (P.L.102-486) requires the Department to submit an annual report to the Congress on the status of our uncosted obligations. To comply with this requirement, the Department implemented a process for the systematic review of uncosted balances. This process depends on the establishment of percentage thresholds specifying levels of uncosted balances that are consistent with sound financial management and then providing justifications for those areas that exceed the threshold.

This memorandum transmits the Guidance for the Review of Uncosted Balances for Fiscal Year (FY) 2003. This year's guidance contains three key changes to help accommodate accelerated congressional reporting:

- The requirement for contractors to segregate costs between internal and external categories has been eliminated.
- Headquarters (HQ) will not provide or require reconciliation to control reports prior to field data submission.
- Section IV (D), "Analysis Requirements," has changed and now requires more detailed justifications.

Please ensure that all reporting entities under your cognizance complete the analysis and report the results in accordance with Paragraph V, "Reporting Process," of the guidance.

It is our goal to directly affect the FY 2005 budget process; therefore, it is critical that all analyses be completed and submitted to the Office of Program Liaison and Financial Analysis no later than close of business November 07, 2003, for Field Elements and November 28, 2003, for Headquarters. Electronic versions of the guidance and reporting formats are also available at:  
<http://www.cfo.doe.gov/progliaison/uncost/uncost.htm>



In addition, the “Report on Carryover Balances for Fiscal Year Ending September 2002,” issued to Congress in May 2003, shows a steady increase in uncosted obligations since FY 1998. While this upward movement has resulted partially from an increase in budget authority, I believe we can do much more to improve management of these balances. Heads of Departmental Elements should ensure that obligations are appropriately aligned with planned work. The impact of uncosted obligations in excess of defined thresholds should be evaluated, and appropriate action should be taken. Possible actions in such circumstances may include: reducing out-year budget requests to bring those requests in line with work that can reasonably be costed during the fiscal year; identifying alternative funding instruments to reduce excessive lead times that affect our ability to cost in a timely manner; developing mechanisms to evaluate and cost work accomplishment on an on-going basis (rather than waiting for final deliverables); and ensuring that cost accruals are properly recorded and adjusted to actuals in a timely manner.

Proper management of uncosted obligations is a continuous process that should not be confined to a single year-end analysis. Your prompt and continued focus on this matter throughout the year is critical to ensure that we reverse the upward trend that has developed and maintain our uncosted obligations at a level consistent with sound financial management principles. Questions regarding this requirement should be directed to Mr. John Newell at (301) 903-2551. Technical questions and final submissions should be directed to Mr. Genoa Mitchell at (301) 903-1243 or [Genoa.Mitchell@hq.doe.gov](mailto:Genoa.Mitchell@hq.doe.gov).

Attachment

cc: Field Chief Financial Officers  
Director, Capital Accounting Center  
Director, Field Financial Management, NNSA

U.S. DEPARTMENT OF ENERGY  
GUIDANCE FOR THE REVIEW OF UNCOSTED BALANCES FOR FY 2003  
OFFICE OF MANAGEMENT, BUDGET & EVALUATION (OMBE)

**I. Purpose:** This guidance defines the procedures, timing, formats, and analytical criteria by which the Department of Energy (DOE), including the National Nuclear Security Administration (NNSA), and Major Operating Contractors (MOC) listed in attachment 4 of this document evaluate year-end uncosted balances to determine if any portion of those balances should be reallocated to higher priority programs. This analysis is required to support Congressional reporting under Section 2307 of the Energy Policy Act of 1992 (P.L. 102-486), which requires the Department to submit an annual report to Congress on the status of its uncosted obligations.

**II. Background:** In April 1996, the General Accounting Office (GAO) issued its report “DOE Needs to Improve Its Analysis of Carryover Balances” (GAO/RCED-96-57). The GAO stated that the Department did not have a standard, effective approach for identifying excess carryover balances that might be available to reduce future budget requests. Instead it relied on broad estimates of potentially excess balances in its individual programs. As a result, GAO indicated that DOE could not be sure whether the amount of carryover balances proposed for use by its programs was adequate, too small, or too large.

Recognizing that there is a legitimate rationale for the retention of some level of uncosted balances, DOE developed a new approach that hinges upon the establishment of percentage thresholds specifying levels of uncosted balances that are consistent with sound financial management for specific types of financial/contractual arrangements. This allows the Department to evaluate its overall performance based on the variance between the calculated thresholds and actual balances and will, over time, facilitate the establishment of more meaningful benchmarks for desired uncosted balance levels.

The thresholds were developed on the presumption that certain types of funding typically have different rates of costing. For example, construction contracts routinely require up front funding covering multiple years, resulting in high uncosted balances at year-end, sometimes as much as fifty percent or more in the early construction phases. Conversely, Federal operating activities typically require only about two months of carryover to assure continuity of operations.

**III. SCOPE:** This guidance covers procedures and policies for year-end reporting and analysis of DOE uncosted obligated balances for FY 2003. The analysis of unobligated balances is accomplished through other Departmental efforts. These requirements apply to all Departmental elements listed in Attachment 4, including NNSA.

## **IV. Uncosted Obligated Balances:**

### **A. General:**

1. Uncosted obligated balances are the result of legal obligations incurred for which goods and/or services have not yet been provided.
2. The complexity in analyzing uncosted balances may be increased depending on the type of obligating instrument (e.g., contract, grant, cooperative agreement), the nature of the expenditure (e.g., capital equipment, operating, construction), or the type of entity involved, such as a facility management contractor versus a Headquarters (HQ) program activity. Additionally, some types of uncosted balances are more controllable than others. For example, balances for reimbursable work are less controllable than those for operating expenses (since funds are in the control of other entities). Therefore, a higher level of uncosted balances for these funds would be expected.
3. Some uncosted balances are a legitimate consequence of normal, on-going operations. This guidance is developed to provide guidelines on typical levels of uncosted balances for various obligating instruments and funding types.
4. As a guideline in determining appropriate levels for uncosted balances, thresholds are established. A threshold is defined as an analytical reference point (i.e., specific dollar value or percentage of a specified cost category or obligational availability) beyond which uncosted obligation balances should be given greater scrutiny. That does not mean that they are inappropriate. It only means that balances which exceed a threshold will become the subject for more intense review and will require more detailed justification for retention. Thresholds were arrived at through analysis of historical field and contractor data as well as the Department's accounting and other financial practices. Consideration was also given to GAO analysis approaches.

**B. Reporting Levels:** Levels of detail for threshold and reporting purposes will be at the four digit Budget & Reporting Code (B&R) level or higher control level (e.g. B&R GJ01 or GJ if that is a control level).

**C. Cost Categories and Uncosted Thresholds:** In order to focus analysis efforts on those areas for which the Department can exercise the most control, costs and uncosted balances are segregated into discrete categories which display similar and predictable costing rates. The following table outlines the various uncosted categories and their respective thresholds.

CATEGORY	THRESHOLD
<p><b>Contractor Operating Costs:</b> This category includes operating costs incurred by MOCs that manage Departmental sites.</p>	<p><b>13% of the Total Funds Available to Cost (TAC) for contractor operating activities for the fiscal year just ended.</b></p> <p>TAC is defined as the total amount of funds available to be costed in the current fiscal year. TAC may be calculated in two ways: (Current Year Costs + Current Year Ending Uncosted Obligations) or (Current Year Beginning Uncosted Obligations + Current Year Obligations)</p>
<p><b>Federal Operating Costs:</b> This category includes operating costs not related to MOCs or other identified categories.</p>	<p><b>17% of the TAC for Federal operating activities for the fiscal year just ended.</b></p>
<p><b>Capital Equipment (CE), General Plant Projects (GPP) &amp; Accelerator Improvement Projects (AIP):</b> This category includes costs incurred for CE, GPP, and AIP. CE includes those items that meet the accounting criteria for capitalization (i.e., cost of \$25,000 or more starting in FY 1997 and an anticipated service life of 2 years or more).</p>	<p><b>50% of the TAC for CE, GPP and AIP respectively for the fiscal year just ended.</b></p>
<ul style="list-style-type: none"> <li>◆ <b>Line Item Construction</b></li> <li>◆ <b>Grants</b></li> <li>◆ <b>Cooperative Research and Development Agreements and other Cooperative Agreements</b></li> <li>◆ <b>Reimbursable Work</b></li> </ul>	<p><b>Not subject to a specific threshold. These costs should be reported and evaluated on a case-by-case basis throughout the life of the contractual instruments. Only reporting of the costs and resulting uncosted balances is required for this exercise to assure that all costs are accounted for.</b></p>
<p><b>Note:</b> Costs of all categories are mutually exclusive.</p>	

## D. Analysis Requirements (Read Carefully)

- ◆ Each HQ & field element (including NNSA) and MOC listed in attachment 4 is required to analyze and report on their uncosted balances using the formats in attachments 1 & 2 respectively. (Cognizant field and HQ organizations must also complete a Field Organization/ Program Summary sheet illustrated in attachment 3).
- ◆ The analysis should be performed at the four digit B&R level (ex. WM01, GJ34, etc.) or the B&R control level if higher (ex. WM or GJ).
- ◆ Written justifications should be provided for those B&Rs where the uncosted balance exceeds the defined threshold. In these instances, the justification should cover the entire uncosted balance (not just the amount by which the threshold was exceeded). This should include major drivers that contributed to the actual uncosted balance exceeding the threshold, a statement that the balances should or should not be retained, a statement on what actions will be taken to bring the uncosted balance level in line with established thresholds where appropriate, and an explanation of the impact of the uncosted balance on future budget requests. No explanation is necessary if the total uncosted balance at the four-digit B&R level is less than \$1,000,000.
- ◆ All totals for costs and ending uncosted obligations for each HQ program, field organization and contractor should tie to the site's official accounting records.

## V. Reporting Process (Read Carefully)

- a. HQ & field organizations should provide the guidance to their contractors required to report under this process. Also, please review the list of reporting contractor entities pertaining to your organization. **Please report any changes regarding your contractor entities (name, contract number, etc.) to the Office of Program Liaison and Financial Analysis (ME-100).** (See attachment #4)
- b. Contractors should perform their analyses and submit their results to the cognizant DOE field or HQ organization by the dates specified by that organization.
- c. HQ & field organizations should complete the analysis of their uncosted balances and collect submissions from contractors under their cognizance. HQ & field organizations are responsible for ensuring that the totals for cost and ending uncosted obligations (including contractor totals) are consistent with the site's official accounting records.

- d. HQ & field organizations should submit their analyses to ME-100 by the dates indicated in paragraph VI of this guidance. The submission should include: 1) Transmittal memo; 2) Field Organization/Program Analysis Spreadsheet and related justifications; 3) All Contractor analysis spreadsheets and related justifications; and 4) Field Organization/Program Summary Sheet. (NOTE: In the transmittal memo, each organization should highlight any funds identified during the analysis that were used to offset FY 2004 requirements or may be used to offset the FY 2005 budget request.)
- e. Field submissions should be sent to: 1) the Office of Management, Budget and Evaluation (OMBE), Office of Program Liaison and Financial Analysis (ME-100); and 2) each HQ Assistant Secretary and /or U.S. for NNSA who provides funding to the site. HQ Program submissions should be sent to ME-100 only.
- f. Submissions should be sent as follows: 1) Hard copy by mail; and 2) Electronic copy on 3½" disk, CD or by E-mail (required with submission to ME-100).
- g. Spreadsheet files should be prepared using the supplied format in EXCEL. Please DO NOT modify the spreadsheets from the formats provided. You may add rows to accommodate more B&R levels, but the columns should not be changed. This is important in order to facilitate consolidation of submissions at HQ. The transmittal memo and justifications must be prepared using Microsoft Word. Cognizant field organizations **should consolidate their submission into 1 Microsoft Excel file** (including separate worksheets for each contractor and the field organization) and **1 Microsoft Word file** (containing contractor and field justifications). Spreadsheets may be obtained at: <http://www.cfo.doe.gov/progliaison/uncost/uncost.htm>
- h. Attachment #5 contains specific guidelines for preparing the spreadsheets. All guidelines must be followed for the analysis to be accepted by Headquarters.

## VI. Timing

- a. **November 7** - Cognizant field organizations are responsible for completing the analysis and reporting results (including contractor analyses) to ME-100.
- b. **November 28** - Cognizant HQ organizations are responsible for completing the analysis and reporting results to ME-100.
- c. **Early December** - ME-100 and HQ organizations simultaneously review uncosted obligated balances and written justifications from contractors and operations/field offices for potential reallocation of uncosted obligated balances to higher priority requirements. Based upon this review, decisions will be made on whether or not selected uncosted balances may be withdrawn.

- d. **January 30, 2004** - OMBE submits the Congressional Report on Carryover Balances to the Congress as required by the Energy Policy Act of 1992, Section 2301.

U.S. DEPARTMENT OF ENERGY  
ANALYSIS OF FY 2003 UNPOSTED BALANCES  
FIELD ORGANIZATION/PROGRAM ANALYSIS OF FEDERAL UNPOSTED BALANCES FOR (INSERT NAME)  
(Columns in Thousands)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Asst. Sec.	Appropriation Number	4 Digit B&R or Higher Control	Total Cost	Total Unposted	Total Federal Operating Costs	Total Federal Operating Unposted	Federal Unpost. as a % of TAC for Federal Activities (G/(F+G))	Total Capital Equipment, GPP & AIP Costs	Total Unposted for Capital Equipment, GPP & AIP	CE, GPP & AIP Unpost. as a % of TAC for CE, GPP & AIP (I/(I+J))	Total Line Item Construction Costs	Total Unposted for Line Item Construction	Costs of Reimbursable Work & Transfer Appropriations	Reimbursable Work & Transfer Appropriation Unposted	Total Grant, CRADA and Other Cooperative Agreement Unposted Costs	Total Grant, CRADA and Other Cooperative Agreement Unposted
DP	89X0240	DP02	25,000	5,000	5,000	1,000	17%				1,000	500			20,000	4,000
DP	89X0240	39DP	1,000	500												
EM	89X0243	EM01 (OP)	17,000	1,000	17,000	1,000	6%	1,500	250	14%						
EM	89X0243	EM01 (CE)	1,500	250									10,000	6,000		
EM	89X0243	40	10,000	6,000									20,000	18,000		
EM	89X0243	82	20,000	18,000												
<b>Field Org./Program Total</b>			<b>74,500</b>	<b>30,750</b>	<b>22,000</b>	<b>2,000</b>	<b>8%</b>	<b>1,500</b>	<b>250</b>	<b>14%</b>	<b>1,000</b>	<b>500</b>	<b>30,000</b>	<b>24,000</b>	<b>20,000</b>	<b>4,000</b>

- (A) Provide the 2 letter abbreviation for the cognizant Assistant Secretary for the Appropriation for each line it appears. (e.g. DP for Defense Programs)
- (B) Provide the appropriation symbol for each line. (e.g. 89X0224)
- (C) Provide the Four Digit B&R against which the unposted balances are being reported. (e.g. EM01)
- (D) Provide the Total Cost for the Field Organization/Program for each B&R. The total for this column should be compared with the site's official accounting records. The sum of the costs allocated to columns F, I, L, N and P must equal column D for each B&R and in total.
- (E) Provide the Total Unposted balance for the Field Organization/Program for each 4 Digit B&R. The total for this column should be compared with the site's official accounting records. The sum of the unposted allocated to columns G, J, M, O and Q must equal column E for each B&R and in total.
- (F) Provide, for each 4 Digit B&R, the portion of the total cost from column (D), which is applicable to Federal operating costs.
- (G) Provide, for each 4 Digit B&R, the portion of the total unposted balance from column (E) which is applicable to Federal operating activities.
- (H) Automatic calculation of the threshold for Federal Operating Costs (Federal unposted as a percent of TAC for Federal Activities). A written explanation of the major drivers for the ENTIRE unposted balance and a justification for retention of these balances should be provided for each B&R where the percentage exceeds the predefined threshold of **17% of TAC and the \$1 Million materiality level**.
- (I) Provide, for each 4 Digit B&R, the portion of the total cost from column (D) which is applicable to Capital Equipment, GPP & AIP.
- (J) Provide, for each 4 Digit B&R, the portion of the total unposted balance from column (E) which is applicable to Capital Equipment, GPP & AIP.
- (K) Automatic calculation of the threshold for Capital Equipment, GPP & AIP (CE, GPP & AIP as a percent of TAC for Capital Equipment, GPP & AIP). A written explanation of the major drivers for the ENTIRE unposted balance and a justification for retention of these balances should be provided for each B&R where the percentage exceeds the predefined threshold of **50% of TAC and the \$1 Million materiality level**.
- (L) Provide, for each 4 Digit B&R, the portion of the total cost from column (D) which is applicable to Line Item Construction
- (M) Provide, for each 4 Digit B&R, the portion of the total unposted balance from column (E) which is applicable to Line Item Construction.
- (N) Provide, for each 4 Digit B&R, the portion of the total cost from column (D) which is applicable to Reimbursable work (Federal & Non-Federal) & Transfer Appropriations
- (O) Provide, for each 4 Digit B&R, the portion of the total unposted balance from column (E) which is applicable to Reimbursable work (Federal & Non-Federal) & Transfer Appropriations
- (P) Provide, for each 4 Digit B&R, the portion of the total cost from column (D) which is applicable to Grants, CRADAs and other Cooperative agreements.
- (Q) Provide, for each 4 Digit B&R, the portion of the total unposted balance from column (E) which is applicable to Grants, CRADAs and other Cooperative agreements.

NOTES:  
1) For those B&Rs that contain both Operating costs and costs for Capital Equipment, GPP, or AIP, Please show two lines to capture each type of cost. See B&R EM01 in the example above.  
2) DO NOT include Major Operating Contractor (MOC) data in the analysis on this sheet. Use Template in Attachment 2 for MOC analyses.

U.S. DEPARTMENT OF ENERGY  
 ANALYSIS OF FY 2003 UNCOSTED BALANCES  
 MAJOR OPERATING CONTRACTOR (MOC) ANALYSES FOR (CONTRACTOR NAME and CD)  
 (Details in Thousands)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Asst. Sec.	Appropriation Symbol	B&R, 4 digit or higher Control Level	Total Cost	Total Uncooled	Total MOC Operating Costs	Total Uncooled for MOC Operating Activities	MOC Operating as a % of TAC for MOC Op. Activities	Total Capital Equipment, GPP & AIP Costs	Total Uncooled for Capital Equipment, GPP & AIP	CE, GPP & AIP Uncooled as a % of TAC	Total Line Item Construction Costs	Total Uncooled for Line Item Construction	Total Cost of Reimbursable Work & Transfer Appropr.	Total Uncooled for Reimbursable Work & Transfer Appropr.	Total Grant, Other Cooperative Agreement Costs	Total Grant, CRADA and Other Cooperative Agreement Uncooled
EE	89X0224	EB22	110	40	110	40	27%									
EE	89X0224	EB23 (OP)	85	54	45	50	53%									
EE	89X0224	EB23 (CE)	45	50				45	50	53%					20	4
EE	89X0224	39EB	11	21							11	21				
DP	89X0240	DF01	190,850	35,000	190,850	35,000	16%									
DP	89X0240	DF02 (CE)	50,000	6,000				50,000	6,000	11%			10,000	7,000		
DP	89X0240	40	10,000	7,000												
<b>SITE TOTALS</b>				48,168	190,805	38,090	16%	50,045	6,050	11%	11	21	10,000	7,000	20	4

- (A) Provide the 2 letter abbreviation for the cognizant Assistant Secretary for the Appropriation for each line it appears. (e.g DP for Defense Programs)
- (B) Provide the appropriation symbol for each line. (e.g 89X0224)
- (C) Provide the 4 Digit B&R (or DP Required B&R Level) against which the uncooled balances are being reported. (e.g EB22)
- (D) Provide the Total Cost for each 4 Digit B&R. The total for this column should be compared with the site's official accounting records.  
 The sum of the costs allocated to columns F,I,L,N and P must equal column D for each 4 Digit B&R and in total.
- (E) Provide the Total Uncooled balance for each 4 Digit B&R. The total for this column should be compared with the site's official accounting records.  
 The sum of the uncooleds allocated to columns G,J,M,O and Q must equal column E for each 4 Digit B&R and in total.
- (F) Provide for each 4 Digit B&R the portion of total cost from column (D) which is applicable to MOC Operating Costs
- (G) Provide for each 4 Digit B&R the portion of total Uncooled from column (E) which is applicable to MOC Operating Activities
- (H) Automatic calculation of the threshold for MOC Operating costs (Operating uncooled as a percent of TAC for Operating activities).  
 A written explanation of the major drivers for the **ENTIRE** uncooled balance and a justification for retention of these balances should be provided for each 4 Digit B&R where the percentage exceeds the predefined threshold of 13% of TAC and the \$1 Million materiality level.
- (I) Provide, for each 4 Digit B&R, the portion of the total cost from column (D) which is applicable to Capital Equipment, GPP & AIP.
- (J) Provide, for each 4 Digit B&R, the portion of the total uncooled balance from column (E) which is applicable to Capital Equipment, GPP & AIP.
- (K) Automatic calculation of the threshold for Capital Equipment, GPP & AIP (CE, GPP & AIP uncooled as a percent of TAC for CE, GPP & AIP).  
 A written explanation of the major drivers for the **ENTIRE** uncooled balance and a justification for retention of these balances should be provided for each 4 Digit B&R where the percentage exceeds the predefined threshold of 50% of TAC and the \$1 Million materiality level.
- (L) Provide, for each 4 Digit B&R, the portion of the total cost from column (D) which is applicable to Line item construction.
- (M) Provide, for each 4 Digit B&R, the portion of the total uncooled balance from column (E) which is applicable to Line item construction.
- (N) Provide, for each 4 Digit B&R, the portion of the total cost from column (D) which is applicable to Reimbursable work & Transfer Appropriations
- (O) Provide, for each 4 Digit B&R, the portion of the total uncooled balance from column (E) which is applicable to Reimbursable work & Transfer Appropr.
- (P) Provide, for each 4 Digit B&R, the portion of the total cost from column (D) which is applicable to Grants, CRADAs and other Cooperative agreements.
- (Q) Provide, for each 4 Digit B&R, the portion of the total uncooled balance from column (E) which is applicable to Grants, CRADAs and other Cooperative agreements.

NOTES:  
 1) For those B&Rs that contain both Operating costs and costs for Capital Equipment, GPP, or AIP, Please show two lines to capture each type of cost. See B&R EB23 in the example above.  
 2) DO NOT include Non-Contractor Balances on this sheet.

**SAMPLE SUMMARY SHEET  
ATTACHMENT 3**

U.S. DEPARTMENT OF ENERGY  
ANALYSIS OF FY 2003 UNCOSTED BALANCES  
FIELD ORGANIZATION/PROGRAM SUMMARY ANALYSIS FOR (INSERT NAME)  
(Dollars in Thousands)

A,B,C REPORTING ENTITY Contractor / Office Name	D Total Cost for Reporting Entity	E Total Uncosted For Reporting Entity	F Total Operating Costs	G Total Operating Uncosteds	H Op. Uncost. as a % of TAC for Op. Activities G/(F+C)	I Total Capital Equipment, GPP & AIP Costs	J Total Uncosted for Capital Equipment, GPP & AIP	K CE, GPP & AIP Uncost. as a % of TAC for CE, GPP,AIP J/(I+J)	L Total Line Item Construction Costs	M Total Uncosted for Line Item Construction	N Costs of Reimbursable Work & Transfer Appropriations	O Reimbursable Work & Transfer Appropriation Uncosteds	P Total Grant, CRADA and Other Cooperative Agreement Costs	Q Total Grant, CRADA and Other Cooperative Agreement Uncosted
Sample Ops. Office	74,500	30,750	22,000	2,000	8%	1,500	250	14%	1,000	500	30,000	24,000	20,000	4,000
Contractor #1	250,881	48,165	190,805	35,090	16%	50,045	6,050	11%	11	21	10,000	7,000	20	4
Contractor #2	100,000	9,000	100,000	9,000	8%									
<b>SITE TOTALS</b>	425,381	87,915	312,805	46,090	13%	51,545	6,300	11%	1,011	521	40,000	31,000	20,020	4,004

Column Explanations:

(A,B,C) Enter the names of the specific reporting entities of the Site. For example: Chicago Ops. Office, Brookhaven Nat'l Lab, Argonne Nat'l Lab, etc.  
(D thru Q) Enter the TOTALS from corresponding columns on the detailed analysis sheets for each entity.

**SEPARATE REPORTING ENTITIES FOR FY 2003  
ANALYSIS OF UNCLOSED BALANCES  
(Amended)**

**Headquarters Reporting Programs**

Chief Information Officer	IM
Civilian Radioactive Waste Management	RW
Congressional & Intergovernmental Affairs	CI
Contract Appeals and Hearings and Appeals	HG
Counterintelligence	CN
Economic Impact & Diversity	ED
Energy Assurance	EA
Energy Efficiency and Renewable Energy	EE
Energy Information Administration	EI
Environmental Management	EM
Environmental, Safety & Health	EH
Fossil Energy	FE
General Counsel	GC
Independent Oversight & Performance Assurance	OA
Inspector General	IG
Intelligence	IN
International Affairs	IA
Management, Budget and Evaluation/Chief Financial Officer	ME
Nuclear Energy, Science & Technology	NE
Policy and International Affairs	PI
Public Affairs	PA
Science	SC
Security	SO
Worker & Community Transition	WT
 NNSA:	 NA

## **Cognizant Field Organization Reporting Entities (Amended)**

### Energy, Science, and Environment

Headquarters:	Strategic Petroleum Reserve Operations - DynMcDermott (PO18000) Strategic Petroleum Reserve Operations – DynMcDermott(PO92207) National Petroleum Reserve – Bechtel (FE60520) National Energy Technology Laboratory (NETL) Note: Both contractors and NETL report through FE
Chicago:	Ames Laboratory - Iowa State University (CHENG82) Argonne National Laboratory – University of Chicago (CHENG38) Brookhaven National Laboratory – Brookhaven Science Associates (CH10886) Brookhaven National Laboratory – Associated Universities (CH00016) Fermi National Accelerator Laboratory – University Research Associates (CH03000) Princeton Plasma Physics Laboratory – Princeton University (CH03073)
Golden:	National Renewable Energy Laboratory – Midwest Research Institute (GO10337)
Idaho:	Idaho National Engineering & Environmental Laboratory - Bechtel BWXT Idaho, LLC (ID13727)
Nevada:	Nevada - Bechtel SAIC Co. (RW12101)
Oakland:	Lawrence Berkeley National Laboratory – University of California (SF00098) Stanford Linear Accelerator Center – Stanford (SF00515)
Oak Ridge:	Oak Ridge National Laboratory - UT Battelle, LLC (OR22725) Oak Ridge Institute of Science and Education - Oak Ridge Associated Universities (OR22750) Oak Ridge - Bechtel Jacobs LLC (OR22700) Paducah - Bechtel Jacobs LLC (OR22980) Portsmouth - Bechtel Jacobs LLC (OR22980) Southeastern University Research Association (ER40150) Universities Research Association – (ER40486) Lockheed Martin Energy Systems – (OR21400) MK-Ferguson of Oak Ridge – (OR21900) Lockheed Martin Energy Resources – (OR22464)

Ohio: Fernald - Fluor Fernald Inc. (OH20115)  
Fernald - Fluor Fernald Inc. (OH21972)  
Mound - EG&G (DP43495)  
Mound - BWX Technologies, Inc. (OH20044)  
Mound - CH2M Hill Hanford Group, Inc. (OH20152)  
West Valley - West Valley Nuclear Services Co. (NE44139)  
Columbus - Battelle Memorial Institute (CH92990)  
Ashtabula - RMI Environmental Services (CH10555)

River Protection: Hanford - CH2M Hill, Inc. (RL14047)  
Hanford - Bechtel National, Inc. (RV14136)

Richland: Hanford – Bechtel Hanford (RL12367)  
Fernald Environmental Management Project - Fluor Hanford, Inc.  
(RL13200)  
Pacific Northwest National Laboratory – Battelle Memorial Institute  
(RL01830)

Rocky Flats: Rocky Flats Environmental Technology Site - Kaiser-Hill (RF01904)  
Rocky Flats Environmental Technology Site – Kaiser-Hill (RF00825)

Carlsbad: Waste Isolation Pilot Plan (WIPP) - Westinghouse Tru Solutions, LLC  
(AL66444)

Southeast Power Administration:

Southwest Power Administration:

Western Power Administration:

## NNSA

Albuquerque: Los Alamos National Laboratory – University of California (ALENG36)  
Sandia National Laboratory – Lockheed Martin (AL85000)  
Kansas City – Honeywell Federal Manufacture & Technology (HFM&T)  
(AL66850)  
Pantex – Babcock, Wilcox Technologies, Inc. (BWXT) (AL66620)

Nevada: Nevada - Bechtel Nevada (NV11718)

Oak Ridge: Y-12 - BWX Technologies, Inc. (OR22800 )  
Lockheed Martin Energy Systems – (OR21400)

Oakland: Lawrence Livermore National Laboratory – University of California  
(SFENG48)

Savannah River: Savannah River - Westinghouse Savannah River Company (SR18500)

Schenectady  
Naval Reactors: Knolls Atomic Power Laboratory – (SN39357) Lockheed Martin

Pittsburgh  
Naval Reactors: Bettis Laboratory - Bechtel (PN38206)

GUIDELINES FOR COMPLETING  
UNCOSTED ANALYSIS SPREADSHEETS

Once electronic copies of all analyses have been received at Headquarters, they are consolidated to present Department-wide data. To make this happen, it is imperative that the spreadsheets be prepared in a very deliberate manner by each reporting entity. The following is a list of DOs and DON'Ts to ensure the process works. Thank you in advance for following these guidelines.

- A) PLEASE DO: Round ALL numbers in thousands.
- B) PLEASE DO: Convert format rounded numbers to values before totaling and submitting to Headquarters. Excel allows you to use its format rounding feature to make the numbers appear in thousands. However, when the numbers are added together, the program sums the actual value, not the rounded value. This really does cause a serious problem.
- C) PLEASE DO: Submit spreadsheets to HQ using EXCEL.
- D) PLEASE DO NOT: Change the format of the work sheets. You may add additional lines to facilitate the number of B&Rs being reported, but the columns, headings and calculations should remain unchanged.
- E) PLEASE DO NOT: Submit spreadsheets to Headquarters with sub-totals. This makes consolidation virtually impossible. If you use sub-totals in the preparation phase, please remove them from the final version.
- F) PLEASE DO NOT: Change or add formulas to the spreadsheets. Only Columns H & K and Total Lines of each spreadsheet should contain formulas. Any other formulas may prevent consolidation. You may have to copy the formulas down in columns H & K if you add additional lines. This is O.K., but be sure that the formula is copied correctly.
- G) PLEASE DO NOT: Recreate the spreadsheets. Update the spreadsheet files received from ME-100. If you need copies of the files, contact Genoa Mitchell on 301-903-1243 or download them at: [HTTP://www.cfo.doe.gov/progliaison/uncost/uncost.htm](http://www.cfo.doe.gov/progliaison/uncost/uncost.htm)

Note: You will see entries in columns H & K of the spreadsheet which appear as odd characters such as #DIV/0!. This is normal and there is no need to attempt to fix the spreadsheet. These characters appear when there are no numbers in the columns to which the formulas are referring. If you have questions, contact ME-100.