

Process Work Flow for Recording Financial Statement and Audit Adjusting Entries
9/27/2004

	PWS Task Reference (as applicable)	Task	Assigned to	Policies, references, etc.	Comments
1	5.7.8.1	Prepare and record GL entries for environmental liabilities associated with the EM baseline estimates, restructured environmental liabilities, and active and surplus facilities) based on guidance received from the Office of Financial Policy	Field EFASC staff and EFASC General Accounting Team, unless the Field CFO has directed these liabilities to be recorded by the integrated contractors at their sites	Annual Environmental Liability Guidance Memorandum, EFASC Unfunded Liability Accounting Guide	EFASC Draft Unfunded Liability Guide was issued for comment. Residual accounting staff will be responsible for developing estimates, EFASC field staff will be responsible for preparing and posting GL entries
2	5.7.8.1	Prepare and record GL entries for environmental liabilities associated with the High-Level Waste based on RW Defense Cost Share memo and updates to the Total System Life Cycle Cost Estimates	Financial Reporting Team	EFASC Unfunded Liability Accounting Guide	
3	5.7.8.1	Prepare and record GL entries for environmental liabilities associated with the disposal of nuclear material inventories based on memoranda from the Office of Financial Policy	Financial Reporting Team	EFASC Unfunded Liability Accounting Guide	
4	5.7.8.1	Prepare and post entries for unfunded Environment, Safety and Health liabilities based on annual guidance issued by the Office of Financial Policy and estimates developed by residual accounting staff and/or integrated contractors	EFASC General Accounting Team and Field EFASC staff, unless the Field CFO has directed these liabilities to be recorded by the integrated contractors at their sites	Annual ES&H Liability Guidance, EFASC Unfunded Liability Accounting Guide	
5	5.7.8.1	Prepare and post entries for non-integrated contractor pension plan prepaid asset and unfunded liabilities based on estimates provided by residual accounting staff and/or actuarial consultants, as approved by the Office of Financial Policy	Field EFASC staff	Annual Pension Plan and Post Retirement Plan Benefit Liability Guidance, EFASC Unfunded Liability Accounting Guide	Integrated contractors will record the pension plan assets and unfunded liabilities associated with their plans
6	5.7.8.1	Prepare and post entries for non-integrated post-retirement benefit plan liabilities based on estimates provided by residual accounting staff and/or actuarial consultants, as approved by the Office of Financial Policy	Field EFASC staff	Annual Pension Plan and Post Retirement Plan Benefit Liability Guidance, EFASC Unfunded Liability Accounting Guide	Integrated contractors will record the post retirement benefit plan liabilities associated with their plans
7	5.7.8.1	Prepare and post FECA GL entries based on Department of Labor billing, quarterly chargeback reports, and Department of Labor's web-site	EFASC General Accounting Team	EFASC Unfunded Liability Accounting Guide, Federal Intragovernmental Transactions Accounting Policy Guide	
8	5.7.8.1	Prepare and post unfunded contingent liabilities based on legal representation letters	EFASC General Accounting Team and EFASC field staff	EFASC Unfunded Liability Accounting Guide, Annual GC Legal Representation Letter	
9	5.7.8.1	Prepare and post unfunded capital lease liabilities	EFASC Special Accounts and Reconciliation Team	EFASC Unfunded Liability Accounting Guide	There are no field offices that currently have unfunded capital lease liabilities, only integrated contractors.
10	5.8.3.1	Prepare and post annual leave accruals	EFASC Special Accounts and Reconciliation Team	EFASC Unfunded Liability Accounting Guide	The entries for 3rd and 4th quarters for FY 2005 will be generated/posted by EFASC in Germantown

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	PWS Task Reference (as applicable)	Task	Assigned to	Policies, references, etc.	Comments
11	5.7.8.1	Prepare and post entries to eliminate accounts receivable and interest receivable owed by DOE to the Nuclear Waste Fund against the NWF deferred liability for DOE revenues accrued in excess of DOE's allocated cost share of NWF expenditures	EFASC Financial Reporting Team	EFASC Unfunded Liability Accounting Guide	

Report on Receivables 220.9 Process Flow
9/27/2004

	PWS Task Reference (as applicable)	Task	Assigned to	Policies, references, etc.	Comments
1	5.7.4.1.1b	Prepare and submit quarterly 220.9 Report	Field EFASC staff will either enter, or ensure their integrated contractors enter, 220.9 information quarterly into the Web-based reporting application currently under development at HQs. The Financial Reporting and Analysis Division will reconcile integrated contractor input with GL balances and resolve problems through the field EFASC staff. The Financial Reporting and Analysis Division will submit the consolidated 220.9 report to the Office of Financial Policy for issuance to Treasury. The Office of Financial Policy will have review access to the 220.9 Web database and will direct any issues regarding integrated contractor or EFASC input to the Financial Reporting and Analysis Division which will resolve through the field EFASC staff. The Financial Reporting and Analysis Division will submit the consolidated 220.9 report to the Office of Financial Policy for issuance to Treasury.	EFASC procedures to be developed, Treasury guidance, APPH	

Processing Month-End PMA/FERC Data
9/27/2004

	PWS Task Reference (as applicable)	Task	Assigned to	Policies, references, etc.
1	5.1.16.1.1	Process PMA/FERC GL interface files	Financial Reporting Team	

Budget Execution Reports Process Flow
9/27/2004

	PWS Task Reference (as applicable)	Task	Assigned to	Policies, references, etc.
1	5.7.2.3.1	Prepare and submit SF 133s	Financial Reporting Team	
2	5.7.2.1	Perform tie-point analysis of SF-133	Financial Reporting Team	
3	5.7.2.6.2,3	Prepare and submit FACTS II	Financial Reporting Team	
4	5.7.2.10.1	Prepare and transmit Status of Appropriations Report	Financial Reporting Team	
5	5.7.8.2.1	Review and analyze 2108 abnormal balances and prepare appropriate footnotes	Field EFASC staff	
6	5.7.8.2.1	Review outstanding obligations against source documents	Field EFASC staff will coordinate reviews at their sites utilizing standardized STARS reports to be developed	Standardized procedures to be developed in coordination with STARS deployment
7	5.7.8.2.1	Consolidate and transmit 2108 to Treasury	Field EFASC staff will prepare local 2108's for field CFO certification. Financial Reporting team will prepare the Department's consolidated 2108. The Director, Financial Reporting and Analysis Division will certify report as a residual function.	

Warrants/SF-1151 Process Flow
9/27/2004

	PWS Task Reference (as applicable)	Task	Assigned to	Policies, references, etc.	Comments
1	5.1.6.1.1	Prepare and submit SF 1151s	Financial Reporting and Analysis Division will enter SF-1151 into GWS upon receipt of request from Office of Budget or program office. Upon review and approval of the Office of Budget, the Director, Financial Reporting and Analysis Division, will certify funds transfer as a residual function.	TFRM 2-2000 NONEXPENDITURE TRANSFER AUTHORIZATION DOCUMENT	
2	5.1.6.2.1	Receive and record approved 1151's	GL proprietary entries to be made by the Financial Reporting Team		
3	5.1.13.1.1	Record Treasury warrants	GL proprietary entries to be made by the Financial Reporting Team based on warrants received from GWA. Budget Execution will inform Financial Reporting Team when warrant request memo's are required and these memos will be signed by the Director, Financial Reporting and Analysis Division as a residual function.		
4	5.1.13.1.2	Prepare rescission letter	The Financial Reporting Team upon receipt of guidance from the Office of Budget will prepare the rescission letter which will be signed by the Director, Financial Reporting and Analysis Division as a residual function.		
5	5.1.13.1.2	Record rescissions	GL entries to be made by the Financial Reporting Team upon receipt Treasury confirmation		

Miscellaneous Financial Reports Process Flow
9/27/2004

	PWS Task Reference (as applicable)	Task	Assigned to	Policies, references, etc.	Comments
1	5.7.2.8.1	Prepare and submit report on Emergency Response Fund	Report will be prepared by the Financial Reporting Team and transmittal signed by the Director, Financial Reporting and Analysis Division as a residual function		
2	5.7.8.4.1	Prepare and submit Techonology Transfer Report	Field EFASC staff will obtain required reports from their integrated contractors who have technology transfer activities. The reports will be reviewed for compliance with reporting/funding requirements and transmitted to the Finacial Reporting Team. The Financial Reporting Team will prepare a summary report and submit to the Office of Budget.		
3	5.7.2.2.1	Prepare and submit the Plant Acquisition and Construction Report	Financial Reporting Team		
4	5.7.2.11.1	Prepare and submit NWF and D&D Fund Report on Operations	Financial Reporting Team		
5	5.7.2.1.1	Retrieving and reviewing integrated contractor A-65 reports with related detail supporting the Receivables from Foreign Obligor report ,coordinating required corrections, and transmitting reports to HQs	Field EFASC staff		Web-based application process being considered to replace existing process
6	5.7.2.1.2	Consolidate and transmit A-65 reports	Financial Reporting Team		
7	5.7.8.5.1, 2	Prepare and submit Federal Aid to States and Local Government reports to HQs	Financial Reporting Team		
8	5.7.8.3.2	Prepare and submit Unfunded Foreign Currency Reservation Accounts report	Financial Reporting Team		
9	5.7.8.6.1	Prepare and submit Estimated Foreign Currency Collections and Expenditures report	Financial Reporting Team		
10	N/A	Prepare monthly DHS disbursements by CID	Financial Reporting Team		
11	5.8.2.5.1	Internal month-end reports.	Field EFASC Staff		Existing practices for running and distributing reports should be maintained.
12	N/A	DHS Disbursements by CID	Financial Reporting Team		Process will transition to HQ in October.