



Department of Energy

Washington, DC 20585

January 7, 2004

MEMORANDUM FOR DISTRIBUTION

FROM:


HELEN O. SHERMAN, DIRECTOR
OFFICE OF FINANCE AND ACCOUNTING POLICY

SUBJECT:

FY 2004 Application of Managerial Cost Accounting Standards

This memorandum and its attachment contain the FY 2004 guidance for application of Statement of Federal Financial Accounting Standards Number 4, Managerial Cost Accounting Concepts and Standards for the Federal Government. This guidance applies to the preparation of the Department's FY 2004 interim and final financial statements.

As in FY 2003, the Statements of Net Cost will be based upon the Department's four Strategic Goals from the Department's Annual Performance Plan. The Strategic Goals are categorized under Defense, Energy, Science and Environment and cascade into seven General Goals. There are some programs that do not fit within the seven General Goals and these will be included in the Statements of Net Cost as Other Programs. There are also additional costs incurred which have traditionally been allocated (e.g. Departmental Administration), and these costs will be allocated again in FY 2004. The Department has committed to the Office of Management and Budget to report costs against the lower level Program Goals in the future. However, for FY 2004, the costs will be reported at the General Goals level.

The attachment to this memorandum is the Crosswalk of Budget and Reporting (B&R) Codes to Departmental General Goals and Other Programs. Please review the crosswalk to ensure your program's B&Rs are aligned with the proper goal(s) or other programs and that no B&R associated with your programs has been omitted. As in FY 2003, all cost allocations will be made by the Office of Finance and Accounting Policy.

We appreciate your support in complying with the cost accounting requirements in a timely manner. Please respond to this memo by January 23, 2004, to advise us if the crosswalk properly reflects all B&Rs associated with your programs and if the allocation methodology used in prior years is still appropriate for FY 2004. If you have any questions about this memo, please contact Colin Powers at (301) 903-7313 or Jim Schanck at (301) 903-5013.

Attachment



Crosswalk of Budget and Reporting (B&R) Codes to Departmental General Goals and Other Programs

Goal Number	Departmental General Goal	B&R's
DEFENSE		
01100	Nuclear Weapons Stewardship	CG, DP(except DP0909111), NB, NC, ND, NP, SO42, YN0902
02100	Nuclear Nonproliferation	AF17, AF19, GA, KK30, NN, PN, WN11, ZN11
03100	Naval Reactors	AJ*, WN0601*, ZN0601*
ENERGY		
04100	Energy Security	AA, AB, AC, AE, AF (except AF17, AF19, AF85, AF86), AG, AI, AK, AM, AR, AS, AQ, AT5511, AV, AW, AY, AZ, BM, BT, CA, CB, CC, CF, CH, CV, EA, EB(except EB51), EC(except EC17), ED (Except ED42), EE (except EE09), EG, EJ, EK, EL(except EL18, EL1902), EN, EO(except EO02), GP, HI, SA, SS*, ST*, TA, TD, VT, WB, WI, WN03, WN04, WN0602, WN10, WN17, WN20, YN30, ZN03, ZN0602, ZN0802, ZN10, ZN15, ZN16, ZN17, ZN18, ZN20, ZN50
SCIENCE		
06100	World-Class Scientific Research Capacity	AF85, AT (except AT5511), KA, KB, KC, KD, KE, KG, KH, KJ, KL, KM, KN, KP, KS*, KT, KV, LA*, SP, WN22
ENVIRONMENT		
07100	Environmental Management	AP, EU, EW (except EW02D1150, EW02D1160, EW04J1SS2, EW04J1340, EW10), EX, EY (except EY0618900, EY0917100, EY1217140, EY1242111, EY1242121, EY3517120, EY3517140, EY3542130, EY3542301, EY3542401, EY3542800), EZ, GG, LM, YN0204041, YN0204042, ZN191901, ZN23
08100	Nuclear Waste^	DA, DB, DC, DE, DF, YN1201, ZN14
OTHER		
14100	Reimbursable Programs	ZN0501
14200	Reimbursable Programs - Federal	40 (Except 4030), 50 (Except 5030), ZN1909020, ZN1910030
14300	Reimbursable Programs - Non-Federal	60, 65, 70, 75, WN02, ZN02, ZN1909010, ZN1910010, ZN1910020
15000	Other Programs	
15100	Federal Energy Regulatory Commission	VR, WN21, ZN21
15200	Inspector General	RA, WM30
15300	ES&H	HA, HB, HC, HD, HE, HF
15400	Intelligence	IN
15500	Counterintelligence	CN
15600	Independent Oversight and Performance Assurance	DR, PB
15700	Nuclear Safeguards and Security	DP0909111, ES, GD
15900	All Other Programs	21, 4030, 5030, 82, 84, 86, 88, 90, WF, WN (except WN02, WN03, WN04, WN0601, WN0602, WN10, WN11, WN17, WN20, WN21, WN22), YN06, YN24, YN26, ZN (except ZN02, ZN03, ZN0501, ZN0601, ZN0602, ZN0802, ZN10, ZN11, ZN14, ZN15, ZN16, ZN17, ZN18, ZN1909, ZN1910010, ZN1910020, ZN1910030, ZN191901, ZN20, ZN21, ZN23, ZN50)
16100	Costs Applied to Environmental Liabilities	YN0401110, YN0401120
17100	Costs Not Assigned to Programs	YN0304, YN04 (except YN0401110, YN0401120), YN4050
ALLOCABLE COST SEGMENTS		
99110	NNSA Program Direction***	NS, PS
99120	Science Program Direction	KX**
99130	EM Program Direction	EW10
99140	EE Program Direction	EB51, EC17, ED42, EE09, EH, EL18, EL1902, EM, EO02
99150	FE Program Direction	AD, AN, CP
99160	NE Program Direction	AF86, KK (except for KK30)
99170	Security Program Direction	GE, OS, SO10
99210	NNSA Safeguards and Security	FS20, FS25
99220	Science Safeguards and Security	FS10, FS15
99230	EM Safeguards and Security	FS30, FS35, FS40, FS45
99250	Security Investigations	GH, GI
99300	Field Office Landlord	AH, EW02D1150, EW02D1160, EW04J1SS2, EW04J1340, EY0618900, EY0917100, EY1217140, EY1242111, EY1242121, EY3517120, EY3517140, EY3542130, EY3542301, EY3542800, KG05
99400	Departmental Administration	80, 83, 85, CR, CS, DG, EF, FA10, HG, IA, IM, IT, LD, LE, MX, NA, PE, RU, TR, UC, UE, UG, UR, WA, WE, WF, WG, WH, WL, WM (except WM30)
99900	Other Allocable Non-Fund Costs^	YN (except YN0204041, YN0204042, YN0304, YN04, YN06, YN1201, YN24, YN26, YN30, YN0902, YN4050)

Note:

- *- Program Direction not allocated
- **- CH Landload is contained in B&R KX03
- ***- AL Landlord
- ^- Costs automatically reported on Business line 07100 if FT=57.

YN0902 is the B&R used for Nuclear Materials

B&R's EW02D1150, EW02D1160, EY0917100, EY1217140, EY3517120, and EY3517140 are ID Landlord
 B&R's EW04J1SS2, EW04J1340, EY1242111, EY1242121, EY3542130, EY354301, EY3542401, and EY3542800 are RL Landlord
 B&R's AH and KG05 are OR Landlord

Landlord specific B&R's are only used by the related field office

Red BNR's New F-Y04 BNR's