

U.S. Department of Energy

Oak Ridge Operations

ORO O 530 Chapter III

DATE: 6-18-96

SUBJECT: **ACCOUNTING**

1. PURPOSE. This Chapter correlates to DOE O 534.1, ACCOUNTING, dated September 29, 1995, by assigning responsibility and accountability and providing administrative and/or contractual guidance to Oak Ridge Operations (ORO), the Office of Scientific and Technical Information (OSTI), and their contractors. Nothing in this issuance changes any requirements contained in any DOE Order.
2. CANCELLATION. This Chapter cancels and replaces:
 - a. OR 2100.10A, FINANCIAL POLICY AND PROCEDURES FOR REIMBURSABLE WORK, dated June 15, 1989.
 - b. OR 2200.4A, ACCOUNTING OVERVIEW, dated July 10, 1990.
 - c. ORIG 2200.6, FINANCIAL ACCOUNTING - RECEIVABLES, dated April 14, 1993.
 - d. OR 2200.10A, ACCOUNTS, CODES, AND ILLUSTRATIVE ENTRIES, dated August 22, 1990.
3. APPLICABILITY. The provisions of this Chapter apply to ORO and OSTI Principal Staff and to integrated contractors performing work for the Department as provided by law and/or contract and as implemented by the appropriate contracting officer.
4. RESPONSIBILITIES.
 - a. ORO Assistant Manager for Administration and OSTI Assistant Manager for Resource Management perform that task identified in DOE O 534.1, subparagraph 5e(4).
 - b. ORO Chief Financial Officer (CFO) and OSTI Assistant Manager for Resource Management.
 - (1) Sign and issue reports to the Headquarters CFO on any violation or apparent violation of a legal or administrative limitation.

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- (2) Perform those tasks identified in DOE O 534.1, subparagraphs 5e(1) and (2).
- c. Director, Oak Ridge Financial Service Center (ORFSC).
 - (1) Performs those tasks identified in DOE O 534.1, subparagraphs 5d, 5e(3), as it relates to miscellaneous obligations, and 5f.
 - (2) Ensures that purchase, travel, and miscellaneous orders (except specific purchase and miscellaneous orders for OSTI) that meet the criteria of 31 United States Code (USC) 1501 have been obligated, the unpaid balances are valid, and appropriate actions are taken to deobligate invalid or excess balances.
 - (3) Prepares a report of any apparent violation resulting from expenditures in excess of appropriations for the signature of the allottee. Transmits the report to the ORO CFO within 45 days after the end of the reporting cycle in which the alleged violation occurred.
- d. Director, Planning and Budget Division, and OSTI Assistant Manager for Resource Management.
 - (1) Perform that task identified in DOE 534.1, subparagraph 5e(3), as it relates to allotments and contract obligations.
 - (2) Prepare a report of any apparent violation other than expenditures in excess of appropriations for the signature of the allottee. Transmits the report to the ORO CFO within 45 days after the end of the reporting cycle in which the alleged violation occurred.
 - (3) Ensure that contracts (and specific purchase and miscellaneous orders for OSTI) that meet the criteria of 31 USC 1501 have been obligated and appropriate actions are taken to deobligate invalid or excess balances.
 - (4) Review obligations monthly and take all necessary actions to ensure there are no violations of legal and administrative limitations.
5. REQUIREMENTS AND PROCEDURES. None.
6. REFERENCES. Department of Energy Accounting Handbook, issued by Headquarters Office of Financial Policy, CR-20.
7. DEFINITIONS. None.

8. CONTRACTOR REQUIREMENTS DOCUMENT. See Contractor Requirements Document, Attachment 1 of this Order.
9. ATTACHMENTS.

Attachment 1 - Contractor Requirements Document.

CONTRACTOR REQUIREMENTS DOCUMENT

Contractors that are identified in paragraph 3 of this Chapter shall accomplish the following:

1. Develop and maintain an accounting system that conforms with DOE requirements in DOE O 534.1, paragraph 4 and Attachment 1, and the provisions of this Chapter.
2. Prepare and implement detailed accounting practices and procedures. Transmit to ORFSC for review and approval, with a copy to the COR, any revisions to the procedures prior to implementation.