



The Deputy Secretary of Energy
Washington, DC 20585

August 13, 2004

MEMORANDUM FOR DISTRIBUTION

FROM: KYLE E. McSLARROW

SUBJECT: Call for the Analysis of Fiscal Year 2004 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 these balances. This process depends on the establishment of percentage thresholds specifying uncosted levels 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) 2004." Key changes implemented in FY 2003 to help accommodate accelerated congressional reporting and enhance our analysis are still in effect. These changes include:

- 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," was changed to require more detailed justification to address the impact of balances on future budgets and identify what actions the reporting element will take to bring uncosted balance levels in line with established thresholds when they have been exceeded. In FY 2003, this requirement was not consistently implemented, and we ask that reporting entities place adequate emphasis on this requirement in their 2004 analyses.

It is our goal to directly affect the FY 2006 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 5, 2004, for field elements and November 26, 2004, for HQ organizations. 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. Electronic versions of the guidance and reporting formats are also available at: <http://www.cfo.doe.gov/progliaison/uncost.htm>.



In addition to the year-end analysis, I would like to see increased focus on interim monitoring of uncosted obligations. The "Report on Carryover Balances for Fiscal Year Ending September 2003," issued to Congress in February 2004, shows a steady increase in uncosted obligations since fiscal year 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 on an on-going basis. 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 actions should be taken. Possible actions in such circumstances may include: reducing out-year budget requests to bring them in line with work that can reasonably be accomplished/costed during the fiscal year; exploring the use of alternative funding instruments to reduce excessive lead times that affect our ability to cost in a timely manner; developing mechanisms for evaluating work accomplishment on an on-going basis (rather than waiting for final deliverables) to allow for more timely costing; and ensuring that cost accruals are properly recorded and adjusted to actuals in a timely manner.

The Office of Management, Budget and Evaluation will also be placing more emphasis on evaluating out-year budget requests to determine whether programs can realistically accomplish activities planned for those years as well as complete work carried over from prior years. OMBE will provide recommendations for areas where programs need to more effectively bring program budgets in-line with work accomplishment to help reduce uncosted obligations balances at year-end.

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 either Mr. Genoa Mitchell at (301) 903-1243 (Genoa.Mitchell@hq.doe.gov) or Ms. Kimberly McCann at (301) 903-3937 (Kimberly.McCann@hq.doe.gov).

Attachment

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

Distribution

Under Secretary for Nuclear Security
Under Secretary for Energy, Science and Environment
Chief Information Officer
Director, Office of Civilian Radioactive Waste Management
Assistant Secretary, Office of Congressional and Intergovernmental Affairs
Director, Office of Counterintelligence
Director, Office of Economic Impact and Diversity
Director, Office of Electric Transmission and Distribution
Director, Office of Energy Assurance
Assistant Secretary, Office of Energy Efficiency & Renewable Energy
Administrator, Office of Energy Information Administration
Assistant Secretary, Office of Environment, Safety and Health
Assistant Secretary, Office of Environmental Management
Federal Energy Regulatory Commission
Assistant Secretary, Office of Fossil Energy
General Counsel
Director, Office of Hearings and Appeals
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Director, Office of Intelligence
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Director, Office of Management, Budget and Evaluation/CFO
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Assistant Secretary, Office of Policy and International Affairs
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Manager, Chicago Operations Office
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Manager, Oak Ridge Operations Office
Manager, Richland Operations Office
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Project Manager, Strategic Petroleum Reserve Project Management Office
Project Manager, Yucca Mountain Site Characterization Office
Manager, Office of River Protection

U.S. DEPARTMENT OF ENERGY
GUIDANCE FOR THE REVIEW OF UNCLOSED BALANCES FOR FY 2004
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 Facilities Management Contractors (FMCs) evaluate year-end unclosed balances to determine if any portion of those balances should be reallocated to higher priority programs (see attachment 4 for a complete list of reporting entities). 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 our unclosed 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 report 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 unclosed balances, DOE developed a new approach that hinges upon the establishment of percentage thresholds specifying levels of unclosed 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 unclosed 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 year-end unclosed balances that may reach as high 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 unclosed obligated balances for FY 2004. 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 reimbursable 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>Contractor Operating Costs: This category includes operating costs incurred by Major Facilities Management Contractors (FMCs) that manage departmental sites.</p> | <p>13 percent of the Total Funds Available to Cost (TAC) for contractor operating activities for the fiscal year just ended.</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>Federal Operating Costs: This category includes operating costs not related to FMCs or other identified categories.</p> | <p>17 percent of the TAC for Federal operating activities for the fiscal year just ended.</p> |
| <p>Capital Equipment (CE), General Plant Projects (GPP) & Accelerator Improvement Projects (AIP): 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>50 percent of the TAC for CE, GPP and AIP respectively for the fiscal year just ended.</p> |
| <ul style="list-style-type: none"> ◆Line Item Construction ◆Grants ◆Cooperative Research and Development Agreements and other Cooperative Agreements ◆Reimbursable Work | <p>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.</p> |
| <p>Note: Costs of all categories are mutually exclusive.</p> | |

D. Analysis Requirements (Read Carefully)

- ◆ Each HQ and field element (including NNSA) and FMC listed in Attachment 4 is required to analyze and report on their uncosted balances using the formats in Attachments 1 and 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 and 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 and field organizations should complete the analysis of their uncosted balances and collect submissions from contractors under their cognizance. HQ and 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 and 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 2005 requirements or may be used to offset the FY 2006 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 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 **must 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.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 5** - Cognizant field organizations are responsible for completing the analysis and reporting results (including contractor analyses) to ME-100.
- b. **November 26** - 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 submissions and ME-100 performs a corporate threshold analysis.
- 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 2004 UNCOSTED BALANCES
 FIELD ORGANIZATION PROGRAM ANALYSIS OF FEDERAL UNCOSTED BALANCES FOR (INSERT NAME)
 (Dollars 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 Uncooled | Total Federal Operating Costs | Total Federal Operating Uncooleds | Federal Uncooled as % of TAC for Federal Activities (F/G) | Total Capital Equipment GPP & AIP Costs | Total Uncooled Capital Equipment GPP & AIP | CE, GPP & AIP Uncooled as % of TAC for CE, GPP & AIP (J+K) | Total Line Item Construction Costs | Total Uncooled for Line Item Construction | Costs of Reimbursable Work & Transfer Appropriations | Reimbursable Work & Transfer Appropriation Uncooleds | Total Grant, CRADA and Other Cooperative Agreement Costs | Total Grant, CRADA and Other Cooperative Agreement Uncooleds |
| 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% | | | 10,000 | 5,000 | | |
| EM | 89X0243 | EM01(CE) | 1,500 | 230 | | | | | | | | | 20,000 | 15,000 | | |
| EM | 89X0243 | 40 | 10,000 | 5,000 | | | | | | | | | | | | |
| EM | 89X0243 | 82 | 20,000 | 18,000 | | | | | | | | | | | | |
| Field Org./Program Total | | | 74,500 | 30,750 | 22,000 | 2,000 | 8% | 1,500 | 250 | 14% | 1,000 | 500 | 30,000 | 24,000 | 20,000 | 4,000 |

- (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 against which the uncooled 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.
- (E) 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.
- (F) Provide the Total Uncooled 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 uncooleds allocated to columns G, J, M, O and Q must equal column E for each B&R and in total.
- (G) Provide, for each 4-Digit B&R, the portion of the total cost from column (D) which is applicable to Federal operating activities.
- (H) Automatic calculation of the threshold for Federal Operating Costs (Federal uncooleds as a percent of TAC for Federal 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 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 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 as a percent of TAC for Capital Equipment, 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 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 (Federal & Non-Federal) & 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 (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 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 EM01 in the example above.
 2) DO NOT include Major Facilities Management Contractor (FMC) data in the analysis on this sheet. Use Template in Attachment 2 for FMC analyses

**SEPARATE REPORTING ENTITIES FOR FY 2004
ANALYSIS OF UNCOSTED BALANCES**

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 |
| Electric Transmission and Distribution | TD |
| 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 |
| 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 & Safety Performance Assurance | SP |
| Worker & Community Transition | WT |
| NNSA: | NA |

Cognizant Field Organization Reporting Entities

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)
Lawrence Berkeley National Laboratory – University of California (SF00098)
Princeton Plasma Physics Laboratory – Princeton University (CH03073)
Stanford Linear Accelerator Center – Stanford (SF00515)

Golden: National Renewable Energy Laboratory – Midwest Research Institute (GO10337)

Idaho: Idaho National Engineering & Environmental Laboratory - Bechtel BWXT Idaho, LLC (ID13727)

Oak Ridge: Lockheed Martin Energy Systems – (OR21400)
Lockheed Martin Energy Resources – (OR22464)
MK-Ferguson of Oak Ridge – (OR21900)
Oak Ridge Institute of Science and Education - Oak Ridge Associated Universities (OR22750)
Oak Ridge National Laboratory - UT Battelle, LLC (OR22725)
Oak Ridge - Bechtel Jacobs LLC (OO22700)
Pacific Northwest National Laboratory – Battelle Memorial Institute (RL01830)
Paducah - Bechtel Jacobs LLC (OK22980)
Portsmouth - Bechtel Jacobs LLC (OL22980)
Southeastern University Research Association (ER40150)
Universities Research Association – (ER40486)

Ohio: Ashtabula - RMI Environmental Services (CH10555)

Columbus - Battelle Memorial Institute (CH92990)
Columbus – ECC & E2 Closure Services, LLC (OH20171)
Fernald - Fluor Fernald Inc. (OH20115)
Fernald - Fluor Fernald Inc. (OH21972)
Mound - BWX Technologies, Inc. (OH20044)
Mound - CH2M Hill Mound, Inc. (OH20152)
Mound - EG&G (DP43495)
West Valley - West Valley Nuclear Services Co. (NE44139)

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

Richland: Advanced Medical (RL14383)
Fernald Environmental Management Project - Fluor Hanford, Inc.
(RL13200)
Hanford – Bechtel Hanford (RL12367)
Handford Environmental Health Foundation (RL13686)

Rocky Flats: EG&G (DP62349)
Rocky Flats Environmental Technology Site - Kaiser-Hill (RF01904)
Rocky Flats Environmental Technology Site – Kaiser-Hill (RF00825)

Southeast Power Administration:

Southwest Power Administration:

Western Power Administration:

NNSA

Albuquerque: Kansas City – Honeywell Federal Manufacture & Technology (HFM&T)
(AL66850)
(Includes reporting Lawrence Livermore National Laboratory – University of California
for AL, NV & (SFENG48)
OAK Federal Los Alamos National Laboratory – University of California (ALENG36)
activities) Nevada - Bechtel Nevada (NV11718)
Nevada - Bechtel SAIC Co. (RW12101)
Pantex – Babcock, Wilcox Technologies, Inc. (BWXT) (AL66620)
Sandia National Laboratory – Lockheed Martin (AL85000)

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

Savannah River: Savannah River - Westinghouse Savannah River Company (SR18500)
Carlsbad - Waste Isolation Pilot Plan (WIPP) - Westinghouse Tru
Solutions, LLC (AL66444)

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.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 any questions, please contact ME-100.