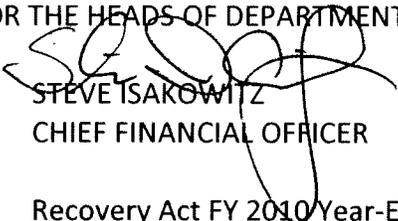




Department of Energy
Washington, DC 20585
MAY 25 2010

MEMORANDUM FOR THE HEADS OF DEPARTMENTAL ELEMENTS

FROM:


STEVE ISAKOWITZ
CHIEF FINANCIAL OFFICER

SUBJECT:

Recovery Act FY 2010 Year-End Guidance

The purpose of this memorandum is to provide FY 2010 year-end legal, financial, and procurement guidance related to American Recovery and Reinvestment Act of 2009 (Recovery Act) funding. The majority of the funds received by the Department in the Recovery Act will expire for purposes of obligation on September 30, 2010. Therefore, this guidance is being issued to ensure the Department responsibly obligates the Recovery Act funding expiring at the end of FY 2010, as well as provide guidance on the management of Recovery Act funds after FY 2010.

This guidance only applies to Recovery Act accounts, though many of the dates identified for when actions need to be completed may also apply to Base funding. Guidance for FY 2010 Year-End and FY 2011 Startup funds distribution activities for Non-Recovery Act accounts will be issued under separate cover.

If you have any questions concerning this guidance, please contact Will Grant (Will.Grant@hq.doe.gov) on any legal questions, Chris Johns (Chris.Johns@hq.doe.gov) for financial questions, and Jackie Kniskern (Jackie.Kniskern@hq.doe.gov) for procurement questions.

Attachment

American Recovery and Reinvestment Act of 2009 End of Year Guidance

DISTRIBUTION LIST:

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U.S. DEPARTMENT OF ENERGY

American Recovery and Reinvestment Act of 2009 End of Year Guidance

ARRA Close Out

Office of the Chief Financial Officer

5/25/2010

The purpose of this memorandum is to provide FY 2010 year-end legal, financial, and procurement guidance related to American Recovery and Reinvestment Act of 2009 (Recovery Act) funding. The majority of the funds received by the Department in the Recovery Act will expire for purposes of obligation on September 30, 2010. Therefore, this guidance is being issued to ensure the Department responsibly obligates the Recovery Act funding expiring at the end of FY 2010, as well as provide guidance on the management of Recovery Act funds after FY 2010.

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End of year legal guidance for Recovery Act funding

The majority of the funds received by the Department in the American Recovery and Reinvestment Act of 2009 (Recovery Act) will expire for purposes of obligation on September 30, 2010.¹ This includes all of the funding provided for Energy Efficiency and Renewable Energy, Electricity Delivery and Energy Reliability, Fossil Energy Research and Development, Non-Defense Environmental Management, Uranium Enrichment Decontamination and Decommissioning, Science, Advanced Research Projects Agency – Energy, and Defense Environmental Management.² In this context, “obligation” is a legal term of art which means to enter into a binding agreement such as a contract or grant with an outside party. It does not refer to the act of recording an entry into the accounting system, which is also commonly mischaracterized as “obligating” funds. Only a warranted contracting officer acting pursuant to his or her official duties may obligate government funds, and if they are using Recovery Act funds, they must do so by September 30, 2010.

The Recovery Act funds referred to above must be obligated, or placed on a valid contract or grant instrument, prior to the close of business on September 30, 2010. After that date, the funds are no longer available to enter into new obligations.³ There may be some extremely limited situations where existing obligations may be adjusted upward using expired funds, but these are very few and far between with a very difficult legal standard to meet. Accordingly, program offices should not plan on being able to make any new obligations after September 30, 2010.

While the Department has until September 30, 2010, to make new obligations under the law, there are practical limitations to the Department’s ability to process new obligations through the procurement and accounting systems while maintaining adequate internal controls. If offices wait until the last minute to process their obligations, the Department will be unable to finalize all agreements, and funds will expire for lack of ability to process the number of procurement actions. Program offices need to prioritize their remaining obligations and plan to process these sooner rather than later. This is especially important for those offices relying heavily on field offices such as NREL and NETL.

Contracts made using Recovery Act funds must be a *bona fide* need of fiscal years 2009-2010.⁴ In other words, the contracts must be made to cover a current need of the

1 American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, div. A, tit. XVI, § 1603, 123 Stat, 115, 302 (2009).

2 Funds provided for the Title 17 – Innovative Technology Loan Guarantee Program and administrative expenses of the Western Area Power Administration will not expire; these are “no-year” funds similar to the Department’s normal annual appropriations. Similarly, the borrowing authorities provided for the Western Area Power Administration and the Bonneville Power Administration do not expire. Funds provided for the Office of the Inspector General (OIG) and funds transferred pursuant to section 403 of Division A of the Recovery Act will expire for obligation on September 30, 2012.

3 Recovery Act § 1603; 31 U.S.C. § 1502(a).

4 31 U.S.C. § 1502(a).

Department, which will include ongoing contract support for management and oversight of Recovery Act activities. For the most part, the current Recovery Act plans will be made for *bona fide* needs of FY 2009-2010. Program offices with questions regarding whether a particular obligation meets the *bona fide* needs standard, should contact the Office of the Assistant General Counsel for General Law.

The obligating event for Federal salaries and benefits is actual time spent working or taking approved leave. As a result, Recovery Act funds are not available for those salaries and benefits after September 30, 2010 and program offices should have plans in place to handle Federal salaries and benefits under a possible Continuing Resolution or under their normal appropriations starting on October 1, 2010. Contractor salaries and expenses may continue to be paid from properly obligated contracts after September 30, 2010.

When a DOE program office orders services from another Federal agency under the Economy Act,⁵ and the other agency is providing the services using their own Federal employees, any work under such an agreement must be completed by September 30, 2010. This is because of a combination of the obligating event for Federal salaries discussed above and specific deobligation requirements of the Economy Act.⁶ If the other agency is contracting with a third party to provide the services to the Departmental office, however, those activities may extend beyond September 30, 2010, in the same manner as services contracted directly by the Department. Offices should review any agreements entered into with other Federal agencies to ensure the work will be completed by September 30, 2010, or that the funding is properly placed on a third party contract by the other agency.

After September 30, 2010, Recovery Act funds which have been properly obligated will remain available to make payments against those obligations until September 30, 2015.⁷ In some cases, program offices have specified an earlier date for financial assistance recipients to expend any funds provided under certain programs, but the default date for the expiration of those funds under law is five years after the end of the period of availability for obligation, or September 30, 2015. After that date, the funds cease to be available for any purpose whatsoever and any remaining funds will be returned to the Treasury.⁸

If you have specific questions about any of these concepts, please contact the Office of the Assistant General Counsel for General Law at (202) 586-1522 for further assistance.

⁵ 31 U.S.C. § 1535.

⁶ 31 U.S.C. § 1535(d).

⁷ 31 U.S.C. § 1552(a). Funds available for the Office of the Inspector General and funds transferred pursuant to section 403 which were properly obligated will remain available for liquidation of those obligations until September 30, 2017.

⁸ *Id.*

Funds Distribution and Control -- Key Dates

This FY 2010 Year-End/FY 2011 Startup “Funds Distribution” guidance applies to Recovery Act accounts ONLY. Guidance for FY 2010 Year-End and FY 2011 Startup funds distribution activities for Non-Recovery Act accounts will be issued under separate cover.

For ALL Recovery Act accounts:

July 1, 2010	Deadline for submission of requests that require reapportionment by OMB
August 13, 2010	Deadline for Program Offices to submit requests for Emergency AFP/Allotment that require subsequent STRIPES procurement-related activity. Requests must include a certification(s) of funds availability for withdrawal.
August 20, 2010	Office of Budget completes review of requests for Emergency AFP/Allotments that require subsequent STRIPES procurement-related activity and notifies Program Offices of approval/disapproval
August 18, 2010	FDS lockout for September AFPs; September AFP input due to FDCT by close of business.
August 20-30, 2010	FDCT processes all approved STRIPES procurement-related Emergency AFP/Allotments
September 2, 2010	Deadline for Program Offices to submit all other non-STRIPES procurement-related requests for Emergency AFP/Allotment. Requests for emergency AFPs/allotments <u>will not be accepted after this date</u> due to the additional workload of the Recovery Act end-of-year processing. Requests must include a certification(s) of funds availability for withdrawal.
September 3, 2010	September AFP/Allotments issued
September 9, 2010	Office of Budget completes review of requests for non-STRIPES procurement-related Emergency AFP/Allotment and notifies Program Offices of approval/disapproval
September 17, 2010	FDCT processes all other non-STRIPES procurement-related approved Emergency AFP/Allotments

For Recovery Act accounts that do not expire on September 30, 2010:

July 12, 2010	Funds Distribution System (FDS) open for input of estimated unobligated carryover
August 3, 2010	Deadline for Program Offices to identify estimated unobligated carryover via FDS
July 30, 2010	Program Offices identify planned unobligated carryover and request reallocation in October 2010 (FY 2011). Requests must include a certification(s) of funds availability for withdrawal.
August 5, 2010	Office of Budget completes review of requests for planned unobligated carryover and notifies Program Offices of approval/disapproval
August 6-18, 2010	Program Offices place funds approved for planned carryover into DOE Reserve in September AFP (FY 2010)
August 19, 2010	FDS open for input for FY 2011 Initial AFPs
August 20, 2010	FY 2011 Initial Apportionment Requests due to OMB
August 19 - September 3, 2010	Program Offices include planned unobligated carryover in their FY 2011 Initial AFP input
September 3, 2010	FDS lockout for FY 2011 Initial AFPs
October 1 – 3, 2010	Issue approved Planned Carryover in FY 2011 AFPs/allotments, if apportioned

Submission of Requisitions in STRIPES for Procurement and Financial Assistance Actions –Key Dates

Dates are for both Recovery and non-Recovery Act Transactions

June 30, 2010	Requisitions with funding must be approved in STRIPES for all Competitive Financial Assistance Selections (unless otherwise scheduled for Recovery Act awards). Contact the cognizant Contracting Officer to discuss awards with NEPA or other issues that may affect the time to award.
July 23, 2010	Requisitions with funding must be approved in STRIPES for non-competitive 8(a) actions
July 30, 2010	Requisitions with funding must be approved in STRIPES for Federal Supply Schedule Buys
July 30, 2010	Requisitions with funding must be approved in STRIPES for non-Competitive Financial Assistance
July 30, 2010	Requisitions with funding must be approved in STRIPES for simplified acquisitions over \$25,000
August 13, 2010	Requisitions with funding must be approved in STRIPES for simplified acquisitions under \$25,000
August 13, 2010	Requisitions with funding must be approved in STRIPES for task orders against DOE Multiple Award Contracts (MACs)
August 31, 2010	Requisitions for incremental funding and program requested administrative actions must be approved in STRIPES.

It is highly recommended that all purchase card transactions be completed by September 15, 2010.

Actions Requiring Re-apportionment

The following process and schedule should be used to request any action that requires reappportionment by OMB:

July 1, 2010 ***Deadline for Program Offices to submit requests for any action that requires OMB reappportionment***

Examples of actions that may require reappportionment by OMB include, but are not limited to, realignment between Recovery Act projects, transfers between Recovery Act accounts, and Recovery (and subsequent reallocation) of Prior Year Obligations. If any of these actions that require reappportionment also require an Emergency AFP/Allotment, you must also submit a memorandum requesting the Emergency action.

Realignment between Recovery Act projects (within the same Recovery Act account)

If realignment does not require recovery and reapportionment of Prior Year Obligations (funding was obligated in FY 2010 or has not yet been obligated), program offices should submit a request to realign funding between Recovery Act projects (and/or apportioned controls) to the cognizant Office of Budget, Budget Analysis Division analyst with a copy to Bonnie Giampietro and Janice Stull, FDCT.

Requests should include the following information:

FUNDING CURRENTLY APPORTIONED IN (FROM):

STARS Fund	Recovery Act Project Code	Recovery Act Project Title	Apportionment Line 8B #	B&R Code	Amount

Were these funds obligated in FY 2009? Yes _____ No _____

FUNDING REALIGNED TO:

STARS Fund	Recovery Act Project Code	Recovery Act Project Title	Apportionment Line 8B #	B&R Code	Amount

Explanation for Realignment Between Recovery Act Projects

Transfer between Recovery Act accounts

Program offices should submit a request to transfer funding between Recovery Act accounts (e.g., SBIR) to the cognizant Office of Budget, Budget Analysis Division analyst with a copy to Bonnie Giampietro and Janice Stull, FDCT.

Requests should include the following information:

FUNDING CURRENTLY APPORTIONED IN (FROM):

Treasury Symbol	STARS Fund	Recovery Act Project Code	Recovery Act Project Title	Apportionment Line 8B #	B&R Code	Amount

Were these funds obligated in FY 2009? Yes _____ No _____

TRANSFER FUNDING TO:

Treasury Symbol	STARS Fund	Recovery Act Project Code	Recovery Act Project Title	Apportionment Line 8B #	B&R Code	Amount

Explanation for Transfer Between Recovery Act Accounts

Recovery and Reallotment of Prior Year Obligations

To request reallotment of recovered prior year obligations in Recovery Act accounts, please follow the guidance/formats contained in the memorandum issued by Neile L. Miller, Director, Office of Budget dated April 6, 2010, subject "Recovery and Reallotment of Prior Year Obligations – American Recovery and Reinvestment Act (ARRA) Funding."--Attached below

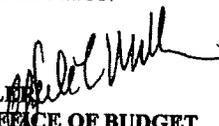
All requests for reallotment of recovered prior year obligations must be submitted no later than July 1, 2010.



Department of Energy
Washington, DC 20585

APR 06 2010

MEMORANDUM FOR DISTRIBUTION

FROM: NEILE L. MILLER 
DIRECTOR, OFFICE OF BUDGET

SUBJECT: Recovery and Reallocation of Prior Year Obligations – American Recovery and Reinvestment Act (ARRA) Funding

With few exceptions, American Recovery and Reinvestment Act (ARRA) funds will expire at the end of FY 2010 and will not be available for new obligations. Due to the time-limited period of availability of these funds, it is anticipated that some obligations of ARRA funds incurred in FY 2009 will need to be deobligated, recovered, reapportioned, and reissued quickly in order to continue the approved scope of work. However, pursuant to OMB A-11, Section 120.14, the Office of Management and Budget (OMB) must reapportion these recovered prior year obligations before they can be reissued for further obligation.

This memorandum transmits a streamlined process and guidance for the recovery and reallocation of these prior year obligations. Attachment A provides the streamlined process including responsibility for each step in the process. Program Offices should request reallocation of these funds using Attachment B.

Although our systems are designed to recover and reallocate these funds on a monthly basis, my staff and I recognize the time-limited availability of these funds and will work as quickly as possible to reissue and reallocate the approved funds. For questions regarding this process, contact Bonnie Giampietro at (301)903-1651.

Attachments



Printed with soy ink on recycled paper

DISTRIBUTION:

Recovery Act AFP Contacts

cc:

Rogers, Matt
Recovery Act Team
Field Office AFP Contacts
Loyd, Rick
Hyland, Leslie
Budget Analysis Division, CF-31
FDCT, CF-32

AMERICAN RECOVERY & REINVESTMENT ACT
Prior Year Obligations – Recovery and Reallocation Process

Step	Action	Responsible Office
1	Identify need to deobligate funds obligated in FY 2009 for reallocation to another contract, reporting entity, allottee, or Recovery Act project. If identified by HQ Program Office: coordinate with applicable Allottee to confirm funds are available to be deobligated. If identified by Allottee: coordinate with applicable HQ Program Office to get approval for action.	HQ Program Office and/or Allottee
2	Record "prior year" deobligation in STARS either through the automated PYA process in STARS or via manual entries in STARS.	Allottee
3	Funds are recovered, deobligated, deallocated, deallocated in STARS.	STARS Automatic PYA Process - or - Manual Entries by Allottees
4	Notify the Office of Budget (Bonnie Giampietro & Janice Stull AND the CF-31 Budget Analyst) of the prior year deobligation using Attachment B.	HQ Program Office
5	Certify funds as recovered in STARS.	Funds Distribution & Control Team (FDCT), CF-32
6	Approve funds for release and reallocation PENDING OMB Reapportionment: Notifies FDCT of approval.	Budget Analysis Division, CF-31
7	Request reapportionment from OMB.	FDCT
8	Interface Prior Year Recoveries from STARS into the Funds Distribution System (FDS).	FDCT
9	Reapportion funds.	OMB
10	Issue Approved Funding Program and allotment as soon as possible.	FDCT

AMERICAN RECOVERY & REINVESTMENT ACT
Request for Reallocation of Recovered Prior Year Obligations

To be completed by the PROGRAM OFFICE:

I. Appropriation Symbol and Title: _____

II. Funding Deobligated FROM:

ARRA Project Number & Title	Apport Line # (8Bx)	Fund	AY	B&R	Prog Value	Reporting Entity	Amount

III. AFP/Allotment Request - Please allot funds as follows:

ARRA Project Number & Title	Apport Line # (8Bx)	Fund	AY	B&R	Prog Value	Reporting Entity	Amount

If the project number in Section III (where the funds are to be allotted) is different than the project number in Section II (where the funds were deobligated from), provide an explanation for the shift between projects:

I certify that any shift between ARRA projects has been coordinated with the Recovery Act Team.

IV. Date Funding is Required: _____

V. Explain why the funds were deobligated

VI. Explain what the funds will be used for if reallocated

VII. I certify that the use of funding is consistent with the original intent of the appropriation.

V: Program Office Contact

Name: _____

Phone: _____

To be completed by the OFFICE OF BUDGET:

I. Funds Distribution & Control Team:

These funds have been recovered in FDS; and DOE has sufficient apportionment authority to allow reallocation.

Concur: _____ Nonconcur: _____ Date: _____
Funds Distribution & Control, CF-32

II. Budget Analysis Division:

Certification: The funds requested herein represent valid prior year recovered obligations reportable in accordance with guidance contained in Chapter 5, section 5.f., of the Department of Energy Accounting Handbook. Therefore, I certify that this request for reallocation meets one or more of the following criteria: (check all that apply)

- (a) necessary to meet unforeseen requirements
- (b) mandated by law
- (c) liability which is in the best interest of the Government to liquidate as soon as possible
- (d) necessary to prevent the delay or postponement of a project, program, or activity
- (e) essential to meet Congressionally imposed reductions or other directed actions.
- (f) required to offset future budgetary requirements

Comments:

Approved: _____ **Disapproved:** _____

CF-31 Analyst

____/____/____
Date

III. Director, Office of Budget:

Approved: _____ **Disapproved:** _____

Neile L. Miller

____/____/____
Date

Emergency AFP/Allotment Requests which do not require Re-apportionment of Funds

The deadline to submit any requests, including Emergency AFP/Allotments, that require reappropriation is July 1, 2010.

The Office of Budget expects to issue the final FY 2010 Approved Funding Programs (AFPs) and allotments on or about September 3, 2010. Funding distributions and redistributions required until the end of the fiscal year for Recovery Act accounts should be included in the September AFP. Input is due close of business on August 18 for the September AFPs.

However, in the event of an unforeseen circumstance, program organizations may need to request emergency AFP/allotment change(s) after final AFPs have been issued. If it becomes necessary to request an emergency change for critical requirements that must be obligated prior to September 30, 2010, the following guidelines are provided to facilitate review, approval and execution.

The following process and schedule should be used to request an Emergency AFP/Allotment for Recovery Act accounts:

STRIPES Procurement Related Emergency Actions

- | | |
|--------------------|--|
| August 13, 2010 | Deadline for Program Offices to submit requests for Emergency AFP/Allotment that require subsequent STRIPES procurement-related activity. Requests must include a certification(s) of funds availability for withdrawal. |
| August 20, 2010 | Office of Budget completes review of requests and notifies Program Offices of approval/disapproval of Emergency request |
| August 20-30, 2010 | FDCT processes all approved Emergency AFP/Allotments |
| August 31, 2010 | Deadline for all STRIPES procurement-related activity |

All Other Emergency Actions

- | | |
|-------------------|---|
| September 2, 2010 | Deadline for Program Offices to submit all other non-STRIPES procurement-related requests for Emergency AFP/Allotment. Requests for emergency AFPs/allotments will not be accepted after this date due to the additional workload of the Recovery Act end-of-year processing. Requests must include a certification(s) of funds availability for withdrawal. |
|-------------------|---|

- September 9, 2010 Office of Budget completes review of requests for all other non-STRIPES procurement-related Emergency actions and notifies Program Offices of approval/disapproval
- September 17, 2010 FDCT processes all other non-STRIPES procurement-related approved Emergency AFP/Allotments

Using the sample format in Attachment A, program organizations must submit their fully justified written requests to the Office of Budget. Requests must be signed by the Budget Director for the applicable program organization, include the standard AFP information listed on the attached format, and include a signed Certification of Funds Availability (CERT) form(s). The CERT form needs to be signed by BOTH the Program Office AFP Authorized Approving Official and the Allottee's Authorized Certifier (either field or Headquarters as needed).

With his/her signature, the Budget Director is also certifying that the AFP/allotments requested WILL BE OBLIGATED by September 30, 2010

To ensure consistency with the March 2, 2010, memorandum from Patrick M. Ferraro, Director of Headquarters Procurement Services, all STRIPES procurement-related activity must be completed by August 31, 2010. Therefore, all requests for Emergency actions that will require subsequent STRIPES procurement-related activity must be received no later than August 13, 2010.

In addition, prior to seeking an emergency AFP/allotment change, Program Offices should obtain assurances from the affected Field/Headquarters Allottee(s) that 1) the action will meet the STRIPES deadline; and 2) they will in fact incur a valid obligation prior to midnight, September 30, 2010.

If you should have any questions or need additional information, please contact either Bonnie Giampietro or your FDCT analyst.

Attachment A: Sample Request for Emergency AFP/Allotment Request

MEMORANDUM FOR: Christopher Johns
 Deputy Director for Budget Operations
 Office of Budget
 Office of the Chief Financial Officer

THRU: [Insert name of Cognizant CF-31 Analyst]
 Budget Analyst, Office of Budget
 Office of the Chief Financial Officer

FROM: [Insert name]
 [Insert Budget Director title]
 [Insert Program Office name]

SUBJECT: **RECOVERY ACT** (*Insert: Treasury Appropriation Funds Symbol & Appropriation Title*): Request for Emergency Approved Funding Programs and Allotment Changes

This memorandum is to request emergency Approved Funding Program (AFP) and allotment changes for Recovery Act funding.

[Insert justification/explanation of need for the emergency change.]

Please make the following AFP/Allotment changes:

Fund Code	Approp Year	Legacy B&R	STARS Program Value	Reporting Entity / Allottee	Decrease
					-\$
					-\$
					-\$
			Total		-\$

Fund Code	Approp Year	Legacy B&R	STARS Program Value	Reporting Entity / Allottee	Increase
					+\$
					+\$
					+\$
			Total		+\$

This action requires STRIPES procurement action Yes _____ No _____
 [Yes = Deadline August 13; No = Deadline September 2]

Certification:

"I certify that all reductions in allotments resulting from the changes, as requested, have been verified with an authorizing approving official from each of the allottees affected as being unobligated, deallocated, and available for withdrawal."

"I certify that these funds will be obligated by September 30, 2010."

Authorized Approving Official

Date

For Office of Budget Use Only:

Approved _____ Disapproved _____

Neile L. Miller
Director, Office of Budget

Date

Attachment:

(1) Certification of Funds Available for Withdrawal⁹

cc:

Bonnie Giampietro, Team Leader, Funds Distribution and Control
Janice Stull, Funds Distribution and Control

⁹ This certification must be signed and dated by the designated/approved Headquarters or Field contact for verification of funds availability for withdrawal of allotted funds. Headquarters certifications must also be coordinated with and signed by the Office of Financial Control and Reporting, CF-12.

Estimated Unobligated Carryover

This section applies only to those Recovery Act Treasury Appropriation Funds Symbols (TAFS) that do not expire for obligation on 9/30/2010. Those include:

- 89X0209 Title 17 Innovative Technology Loan Guarantee Program, Recovery Act
- 89-09/12-0216 Energy Information Administration, Recovery Act
- 89-09/12-0237 Inspector General, Recovery Act
- 89X0323 Advanced Technology Manufacturing Loan Program, Recovery Act
- 89-09/12-0338 Departmental Administration, Recovery Act
- 89-09/12-0339 Other Defense Activities, Recovery Act
- 89X4404 Western Area Power Administration, Borrowing Authority, Recovery Act
- 89X4576 Title 17 Innovative Technology Direct Loan Financing, Recovery Act
- 89X5655 Western Area Power Administration, Construction, Rehab, O&M, Recovery Act

Per Office of Management and Budget (OMB) Circular A-11, Preparation, Submission, and Execution of the Budget, the Department is required to request apportionment of estimated unobligated balances for 'no-year' and unexpired multi-year appropriations prior to the beginning of a new fiscal year. It is extremely important to have accurate estimated unobligated balances apportioned at the start of the fiscal year for programs that must utilize unobligated balances to continue operations because they will receive no new appropriations in FY 2011 (such as the multi-year Recovery Act programs).

To support this requirement, the following process and schedule will be used to identify estimated FY 2010 year-end unobligated balances for Recovery Act funding. These amounts will be included in the Department's initial FY 2010 apportionment requests which are due to OMB in mid-August.

August 3, 2010 Program Offices identify estimated unobligated carryover via Funds Distribution System

Your estimates should include any non-reimbursable funding in both the Headquarters and Field Approved Funding Programs (AFPs) which you expect to be unobligated at the end of FY 2010. Please exclude any amounts in DOE reserve as of the July AFP. The amounts in DOE Reserve as of the July AFP will be added to your estimate by the FDCT before the apportionment requests are submitted to OMB.

Please see Attachment A for more detailed instructions for preparing and submitting these estimates via the Funds Distribution System (FDS). If we do not receive input, we will assume there are no estimated unobligated balances to be apportioned and none will be requested for your programs.

Attachment A: Detailed Guidance for Submitting Estimated Unobligated Carryover

To facilitate your input and streamline compilation of the data, a temporary option will be added to the Funds Distribution System (FDS) access screen on or about July 12, 2010, for direct input of estimated unobligated carryover balances by FDS users. Instructions for utilizing the Estimated Unobligated Balances Screens in FDS are provided below. The FDS access screen for input of your estimated unobligated carryover will be activated on or about July 12, 2010, and deactivated C.O.B. August 3, 2010.

Any questions regarding access to this automated FDS option should be directed to your FDCT Analyst. Any questions concerning this call for estimated unobligated carryover data may be directed to Janice Stull on 3-1603.

Specific instructions for entering dollar amounts in FDS

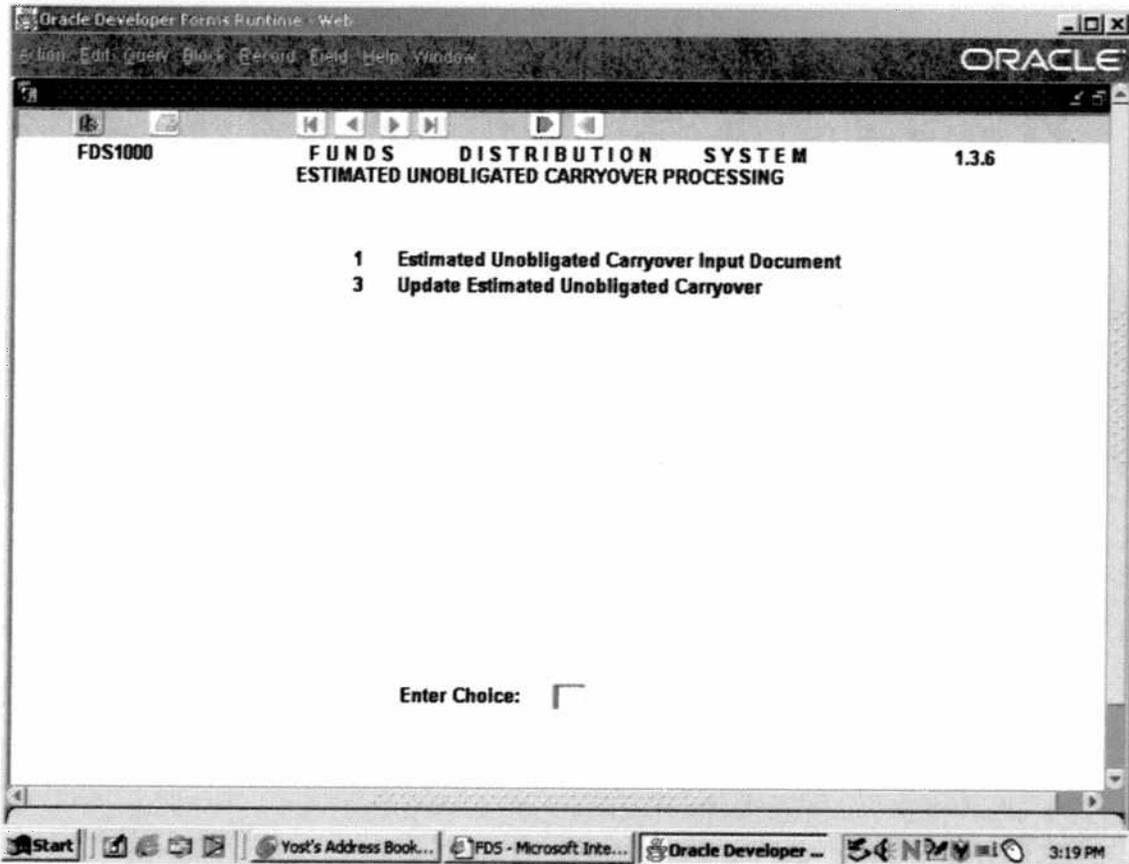
- Enter the current fiscal year (FY 2010) when you logon to FDS.
- Enter your estimates of unobligated balances by appropriation year and by fund code. Please note that unobligated carryover balances are reflected by appropriation year (AY) in the Standard Accounting and Reporting System (STARS); therefore, unobligated balances must be allotted by the appropriate fund code and appropriation year (AY 2009 for Recovery Act accounts).
- **PLEASE DO NOT INPUT '0' FOR THOSE PROGRAMS THAT HAVE "ZERO" ESTIMATED CARRYOVER!** If you anticipate '0' estimated unobligated carryover – DO NOTHING!
- Estimated unobligated balances should be input as **dollars in thousands** (e.g., if your estimate is \$2,000 in whole dollars, you would input "2"; if your estimate is \$2,000,000, you would input "2,000"). All balances should be reflected in the first column only.
- To avoid duplication of the estimated carryover amounts, **please do not include any funds that are in DOE Reserve as of the July AFP cycle.** FDCT will automatically include those reserves in the estimates. However, if you anticipate additional funds will be placed in DOE Reserve in either the August or September AFP, please do include those amounts in your estimates.
- **Please do not include any Reimbursable Work estimates.** This data will be collected in a separate Reimbursable Work call for information.

Instructions for Processing Screens in FDS

I. Accessing Estimated Unobligated Carryover Screens

- a) From the FDS Access Control screen, enter Fiscal Year 2010 and press **F11** [NXTBLK] to execute.
- b) From the Main Menu screen **Select option 3** - 'Availability Processing' and hit **F11** [NXTBLK].
- c) From the Availability Processing menu, select **option 6** - 'Estimated Unobligated Carryover Processing' and hit **F11** [NXTBLK].

- d) From the Estimated Unobligated Carryover Processing menu, select **option 1** – ‘Estimated Unobligated Carryover Input Document’ and hit **F11**.



II. Printing Blank Worksheets

- a) For **Report Selection Criteria** use the following parameters:

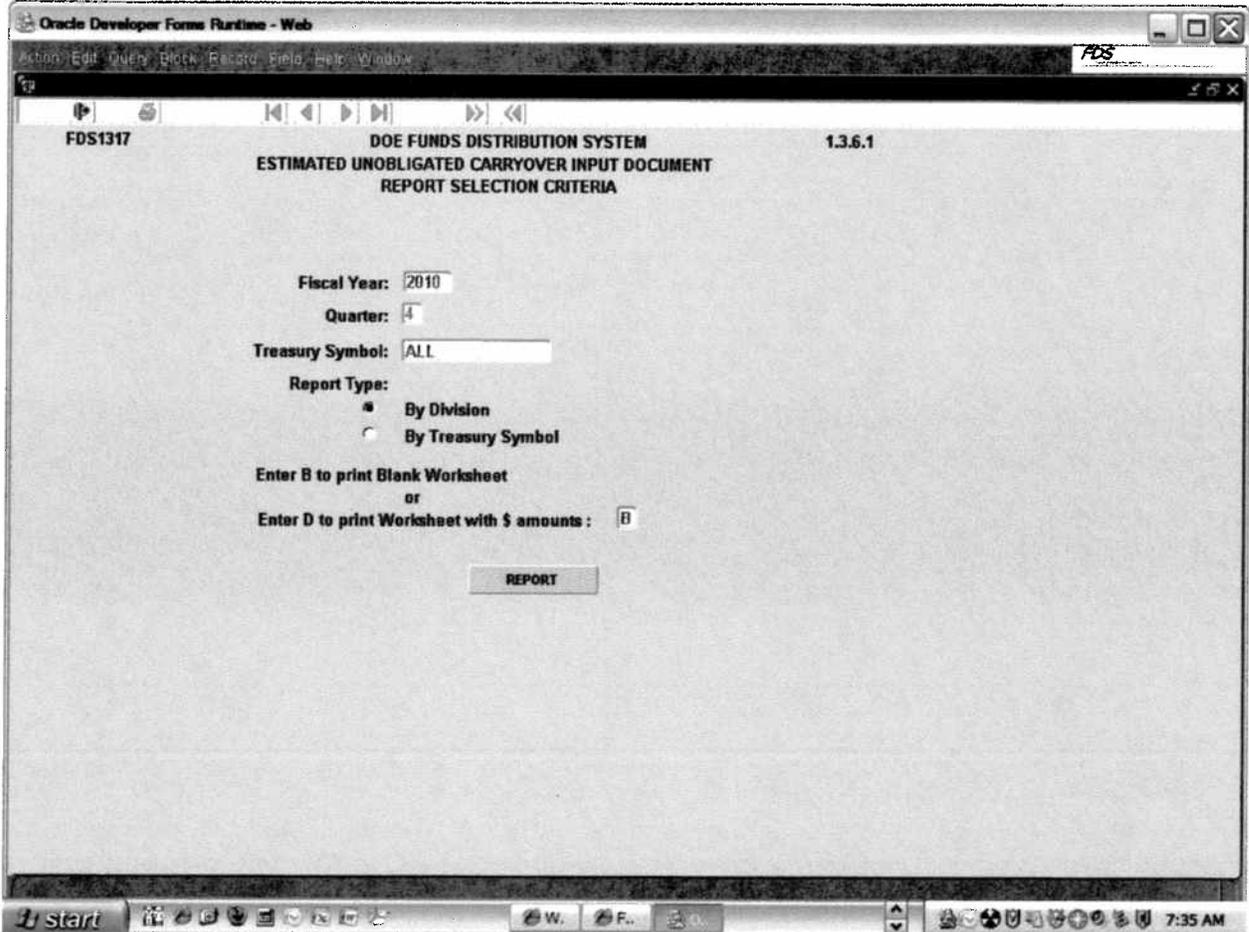
Fiscal Year = **2010 (use current Fiscal Year)**

Quarter = **4**

Treasury Symbol = **ALL**

Enter **B** to print Blank Worksheet

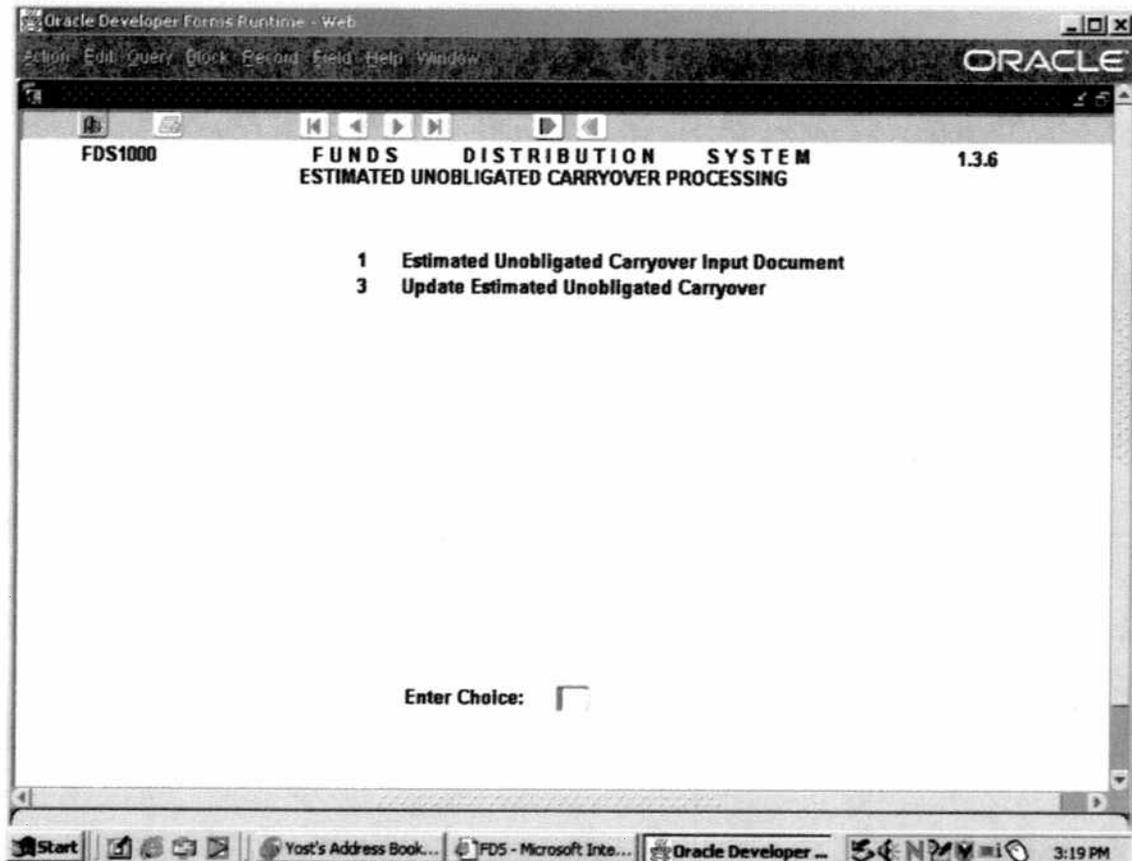
Hit Report button to print Blank Worksheet. Report will generate to PDF in a pop-up window.



NOTE: Step II(a) must be completed prior to entering data – you will need the **Record Number** that will be printed on blank worksheet to key in data. A **Record Number** is assigned to each obligation control level (OCL) and allows access to individual OCLs. In addition, using the selection of ‘ALL’ for the **Treasury Symbol** will ensure the user receives an input document for all division codes the user currently has access to.

III. Inputting Data

- a) After the blank input worksheet has printed and you are ready to input data, from the 'Estimated Unobligated Carryover Processing' menu select **option 3**, 'Update Estimated Unobligated Carryover'.



- b) Enter the appropriate data elements. An example of the data elements you will be using follows:

Fiscal Year = **2010**

Treasury Symbol = **8909/120237** (use the Symbol that pertains to your financial plan)

Quarter = **4**

Fund Code = **06249** (use the appropriate Fund Code)

Appropriation Year = **2009** (all Recovery Act funds are AY 2009)

Base Table # = **05 00 00 00 00** [NOTE: use the individual numbers under the 'RECORD NUMBER' heading on the input document you printed in Step II(a)]

- c) After data elements are filled in, then hit **F11** [NXTBLK] to retrieve the record for this particular obligation control level (OCL). In the event there is no data for this record, you will receive a message that says "Query retrieved no records" – Hit OK.

The estimated unobligated carryover input screen is shown below. **Please be certain that you have input the correct Fund Code and Appropriation Year combination.**

Oracle Developer Forms Runtime - Web

DOE FUNDS DISTRIBUTION SYSTEM 1.3.6.3

UPDATE ESTIMATED UNOBLIGATED CARRYOVER
(\$ IN THOUSANDS)

Fiscal Year: 2010 Treasury Symbol: 8909/120237 Quarter: 4

Fund Code: 06249 Appropriation Year: 2009

Base Table #: 05 . 00 . 00 . 00 . 00 Press NXTBLK in order to enter dollar amounts.

Title: INSPECTOR GENERAL

ESTIMATED UNOBLIGATED CARRYOVER	PRIOR YEAR DEOBLIGATIONS	OTHER RESERVES	TOTAL
2,000			2,000

- d) Enter the dollar amount (*IN THOUSANDS*) in the **first column only** (“**Estimated Unobligated Carryover**”). Do not use the “Prior Year Deobligations” or “Other Reserves” fields; FDCT will populate those fields. The Total will calculate automatically. NOTE: Refer to specific instructions for determining and entering dollar amounts on page 2 in the memorandum. If your estimated carryover is **\$2,000** (whole \$), then **input ‘2’**; if your estimate is **\$2,000,000** then input **‘2,000’**. Also, please leave the first column blank if there are no estimated unobligated carryover balances.
- e) Once the dollar amount has been entered, press **F6** [commit] to save the record.

IV. Printing Final Worksheet

- a) After all data input is completed, go back to the ‘Estimated Unobligated Carryover Processing’ screen. Select 1, “Estimated Unobligated Carryover Input

Document.”

Print a completed worksheet to keep for your records. You do not need to print and mail a copy to the Funds Distribution and Control Team.

For **Report Selection Criteria** use the following parameters:

Fiscal Year = **2010**

Quarter = **4**

Treasury Symbol = **ALL**

Enter D to print worksheet with \$ amounts

Oracle Developer Forms Runtime - Web

File Edit Query Block Record Field Help Window

FDS1317 DOE FUNDS DISTRIBUTION SYSTEM 1.3.6.1

ESTIMATED UNOBLIGATED CARRYOVER INPUT DOCUMENT
REPORT SELECTION CRITERIA

Fiscal Year: 2010
Quarter: 4
Treasury Symbol: ALL

Report Type:
 By Division
 By Treasury Symbol

Enter B to print Blank Worksheet
or
Enter D to print Worksheet with \$ amounts: D

REPORT

start W. F. h. 8:30 AM

Hit the Report button to generate the report. Report will generate as a PDF in a pop-up window.

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 FUNDS DISTRIBUTION SYSTEM April 15, 2010

FY 2010 ESTIMATED UNOBLIGATED CARRYOVER INPUT DOCUMENT
 (\$ IN THOUSANDS)
 DIVISION CODE: RA1
 AFS CODE: IG
 PROGRAM OFFICE BUDGET CONTACT: JENISE FONVILLE-NOELS, IG-11

INSPECTOR GENERAL, RECOVERY ACT

BAR CODE	RECORD NUMBER	ESTIMATED UNOBLIGATED CARRYOVER	PRIOR YEAR DEOBLIGATIONS (OFFICE OF BUDGET USE ONLY)	OTHER RESERVES (OFFICE OF BUDGET USE ONLY)	TOTAL (OFFICE OF BUDGET USE ONLY)
INSPECTOR GENERAL	RA 05.00.00.00.00				
FUND CODE: 06249					
APPROPRIATION YEAR:		2009	2,000		2,000

Done Unknown Zone 8:31 AM

Planned Unobligated Carryover

This section applies only to those Recovery Act Treasury Appropriation Funds Symbols (TAFS) that do not expire for obligation on 9/30/2010. Those include:

- 89X0209 Title 17 Innovative Technology Loan Guarantee Program, Recovery Act
- 89-09/12-0216 Energy Information Administration, Recovery Act
- 89-09/12-0237 Inspector General, Recovery Act
- 89X0323 Advanced Technology Manufacturing Loan Program, Recovery Act
- 89-09/12-0338 Departmental Administration, Recovery Act
- 89-09/12-0339 Other Defense Activities, Recovery Act
- 89X4404 Western Area Power Administration, Borrowing Authority, Recovery Act
- 89X4576 Title 17 Innovative Technology Direct Loan Financing, Recovery Act
- 89X5655 Western Area Power Administration, Construction, Rehab, O&M, Recovery Act

The Department expects no new budget authority for the Recovery Act TAFS; therefore, it is imperative that unobligated carryover in these TAFS be available for obligation as early as possible in the new fiscal year for commitments related to Recovery Act projects. This section provides guidance to program offices who wish to identify planned unobligated carryover in Recovery Act appropriations and request reallocation of these funds in October 2010 for Recovery Act project commitments.

In order to ensure that these funds will be available for reallocation in October 2010, the following two requirements must be fulfilled:

- First, OMB must apportion the funds. The Department must submit requests for OMB apportionment by mid-August. It is anticipated that OMB will act on the Department's apportionment requests before the end of September 2010, so allotments of Recovery Act planned carryover can be issued in early October 2010. AND,
- Second, the Office of the Chief Financial Officer must be able to certify that the funding will remain unobligated at the obligation control level when STARS completes the final closing in late November. Prior to STARS final close in late November, the only way to ensure that these funds will remain unobligated and reconcilable at the obligation control level is to place the funds into DOE Reserve prior to the end of FY 2010.

When identifying planned unobligated carryover requested for reallocation in early October 2010, Program Offices will be asked to certify that the funds will be utilized only for the activities in which they were originally appropriated, that there is no change from the scope of activities previously approved by OMB and the DOE Recovery Act Team, and that the commitment of these funds does not delay planned execution activities in the current fiscal year.

The following process and schedule will be used to identify planned unobligated carryover for Recovery Act funding, pre-position these funds into DOE Reserve by the end of September 2010, and request reallocation in the October FY 2011 Approved Funding Program (AFP):

- | | |
|----------------------------------|---|
| July 30, 2010 | Program Offices identify planned unobligated carryover and request reallocation in October 2010 (FY 2011) using the sample format in Attachment A |
| July 30, 2010 | Program Offices provide the certification(s) of funds availability for withdrawal for all planned carryover to FDCT |
| August 5, 2010 | Office of Budget reviews requests and notifies Program Offices of approval/disapproval of planned unobligated carryover |
| August 6-18, 2010 | Program Offices place funds approved for planned carryover into DOE Reserve in September AFP |
| August 18, 2010 | FDS lockout at noon for September AFPs; September AFP input due close of business. |
| August 19, 2010 | FDS open for input for FY 2011 Initial AFPs |
| August 19 -
September 3, 2010 | Program Offices include planned unobligated carryover in their FY 2011 Initial AFP input |
| September 3, 2010 | FDS lockout for FY 2011 Initial AFPs |

Funding approved for reallocation in October 2010 needs to be included in the Department's requests for initial FY 2011 apportionments which are due to OMB in mid-August. Therefore, please be sure to include any approved planned carryover funding in your unobligated carryover estimates (discussed in the previous section). FDCT will automatically include any Recovery Act funds that are already in DOE Reserve (e.g., pending transfers, etc.) and are not expected to be released prior to September 30, 2010. Please do not include these funds in the request for planned carryover.

If OMB apportions the estimated unobligated by September 30, 2010, the FY 2011 Initial AFPs/Allotments will include the approved planned unobligated carryover. If OMB apportionment is received AFTER September 30, 2010, emergency AFPs/allotments will be issued as soon as possible thereafter.

Please use the sample format in Attachment A to identify planned carryover and submit your requests for reallocation in early October.

Should you have any questions regarding this Call, please contact Bonnie Giampietro via email at Bonnie.Giampietro@hq.doe.gov or via phone on 301-903-1651.

Attachment A: Sample request for Planned Carryover

MEMORANDUM FOR: Christopher Johns
Deputy Director for Budget Operations
Office of Budget
Office of the Chief Financial Officer

THRU: [Insert name of Cognizant CF-31 Analyst]
Budget Analyst, Office of Budget
Office of the Chief Financial Officer

FROM: [Insert name]
[Insert Budget Director title]
[Insert Program Office name]

SUBJECT: **RECOVERY ACT** (*Insert: Treasury
Appropriation Funds Symbol &
Appropriation Title*): Request for Planned
Unobligated Carryover for Allotment in
October 2010

This memorandum is to identify planned unobligated carryover for Recovery Act commitments and to request that these funds be allotted in October 2010 for the [insert TAFS & TAFS Title] (e.g. 89-09/12-0237, Inspector General, Recovery Act).

I certify that the appropriated funds described in the attached are Recovery Act funds that will be utilized only for the activities in which they were originally appropriated and that there is no change from the scope of activities previously approved by OMB and the DOE Recovery Act Team. Further, these funds are being placed into DOE Reserve in September 2010 in order to expedite their availability for use in October 2010 (FY 2011). The commitment of these funds does not delay planned execution activities in the current fiscal year.

If you have any questions, please contact [*insert name and phone number of point-of-contact for this request*].

Attachment:
Certification of Funds Available for Withdrawal

cc:
Bonnie Giampietro, Team Leader, Funds Distribution and Control, CF-31
Janice Stull, Funds Distribution and Control, CF-31

Attachment B: Planned Unobligated Carryover and Request for Allotment for Recovery Act project Commitment in October 2010

Summary of Request: (NOTE: In lieu of this section, you may cut/paste an Excel spreadsheet with the following specific information.)

The funds will be withdrawn and placed into DOE Reserve as follows:

Appropriation (TAFS):
Fund:
AY: 2009
Allottee:
Reporting Entity:
Recovery Act Project Number:
Recovery Act Project Title:
B&R Code:
B&R Code Title:
OMB Apportionment "8B" Line Number:
Amount:

Nature of Request:

[Describe the specific requirement for which funds are committed for obligation in October 2010.]

Justification:

[Describe why these funds could not be obligated prior to the end of this fiscal year.]

Inclusion in Estimated Unobligated Carryover (Check one):

These funds _____ were or _____ were not included in our estimated unobligated carryover input.

Office of Budget Use Only:

These funds are approved for placement into DOE Reserve prior to September 30, 2010 and may be included in the FY 2011 Initial Approved Funding Program. Funds will be allotted in early October 2010 [FY 2011] if apportioned by September 30, 2010.

<u>Concurrences</u>	<u>Initials</u>		<u>Date</u>	<u>Comments</u>
	<i>Concur</i>	<i>Nonconcur</i>		
1. Funds Distribution Team	_____	_____	_____	_____
2. Dep. Dir., Budget Analysis	_____	_____	_____	_____
3. Dep. Dir., Budget Operations	_____	_____	_____	_____
4. Director, Office of Budget	_____	_____	_____	_____