

BUDGET & FINANCIAL MANAGEMENT RESPONSIBILITIES

DATED: 11/24/2008

SUBJECT: ACCOUNTING

1. PURPOSE. This document addresses responsibility and accountability and provides administrative guidance to Oak Ridge Office (ORO).
2. APPLICABILITY. The provisions of this document apply to ORO and the Office of Scientific and Technical Information (OSTI) Principal Staff.
3. RESPONSIBILITIES.
 - a. Assistant Manager for Administration, ORO; and Assistant Director for Administration and Information Services, OSTI, perform that task identified in DOE O 534.1B, subparagraph 5f(4).
 - b. Chief Financial Officer (CFO), ORO; and Assistant Director for Administration and Information Services, OSTI.
 - (1) Sign and issue reports to the DOE Headquarters (HQ) CFO on any violation or apparent violation of a legal or administrative limitation.
 - (2) Perform those tasks identified in DOE O 534.1B, subparagraphs 5f(1) and (2).
 - c. Director, Oak Ridge Financial Service Center (ORFSC), ORO.
 - (1) Performs those tasks identified in DOE O 534.1B, subparagraphs 5e, 5f(3), as it relates to miscellaneous obligations, and 5g.
 - (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 de-obligate 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 calendar days after the end of the reporting cycle in which the alleged violation occurred.
 - d. Director, Planning and Budget Division, ORO, and Assistant Director for Administration and Information Services, OSTI.
 - (1) Perform that task identified in DOE O 534.1B, subparagraph 5f(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 calendar days after the end of the reporting cycle in which the alleged violation occurred.

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- (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 de-obligate invalid or excess balances.
- (4) Review obligations monthly and take all necessary actions to ensure there are no violations of legal and administrative limitations.

4. REFERENCES.

- a. 31 USC 1501, DOCUMENTARY EVIDENCE REQUIREMENT FOR GOVERNMENT OBLIGATIONS.
- b. Department of Energy Accounting Handbook, issued by Headquarters Office of Financial Policy, CR-20.