

ORO CONTROL FORM - FINAL DIRECTIVE

PART A (To be completed by the Division of Primary Interest (DPI))

1. **NUMBER AND TITLE OF DIRECTIVE:** **ORO O 530, Chapter III, Change 5, ACCOUNTING**

2. **PURPOSE OF TRANSMITTAL:** New Directive Revised Directive

3. **THIS DOCUMENT MAY AFFECT THE WORK PERFORMED BY THE FOLLOWING CONTRACTORS:** (Check appropriate boxes)

No (all contractors)

Yes If yes, whom? Bechtel Jacobs Co. ORAU UT-Battelle ISOTEK (Bldg. 3019, ORNL)

Other contractors (list by type)

Many ORO contractors have approved Standards/Requirements Identification Documents (S/RIDs) or Work Smart Standards (WSS) Sets that may affect applicability of contractor requirements from this directive. Applicability of contractor requirements must take into account the approved standards set for each particular contract.

4. **SIGNIFICANT PROVISIONS:** Are there any significant changes or impacts? No Yes
If yes, describe: This ORO Chapter is part of the ORO sunset review process. Changes to this Chapter were made to reflect change to Paragraph 3 to add statement regarding Y-12 Site Office applicability.

5. **CONTACT POINT:** Nancy Fitchpatrick Oak Ridge Financial Service Center, FM-71 576-0770
Name Organization Telephone

PART B (To be completed by the Directives Management Group (DMG)):

6. **FILING INSTRUCTIONS:**

<u>Remove</u>	<u>Dated</u>	<u>Insert</u>	<u>Dated</u>
ORO Control Form	02/04/2003	ORO Control Form	02/02/2005
ORO O 530, Ch. III, Chg. 4	02/04/2003	ORO O 530, Ch. III, Chg. 5	02/02/2005

ORO Directives are available on the ORO Directives Management Group Home Page at http://www.ornl.gov/doe/doe_oro_dmg/oro_dir.htm. The ORO Directives will no longer be mailed in printed copy unless you do not have Internet capabilities.

7. **APPROVED FOR DISTRIBUTION IN ACCORDANCE WITH THE OFFICIAL DIRECTIVES DISTRIBUTION LIST:**

Original Signed By
Wayne H. Albaugh 02/02/2005
Signature: DMG Team Leader, AD-440 Date

INSTRUCTIONS TO ADDRESSEES: THIS FORM IS TO BE FILED WITH THE DIRECTIVE AND RETAINED

Rev. 06/14/2004

U.S. Department of Energy

Oak Ridge Operations

ORO O 530
Chapter III
Change 5

DATE: 02/02/2005

SUBJECT: ACCOUNTING

1. PURPOSE. This Chapter correlates to DOE O 534.1B, ACCOUNTING, dated January 6, 2003, by assigning responsibility and accountability and providing administrative and/or contractual guidance to Oak Ridge Operations (ORO), the National Nuclear Security Administration Y-12 Site Office (YSO), and the Office of Scientific and Technical Information (OSTI), and their contractors. Nothing in this issuance changes any requirements contained in any Department of Energy (DOE) Directive.
2. CANCELLATION. This Chapter cancels and replaces ORO O 530, Chapter III, Change 4, ACCOUNTING, dated February 4, 2003.
3. APPLICABILITY. The provisions of this Chapter apply to ORO and OSTI Principal Staff and YSO based on services provided by ORO, and to integrated contractors performing work for the Department as provided by law and/or contract and as implemented by the appropriate contracting officer. References to the YSO are to clarify the interface between ORO and YSO and are not intended to indicate direction to YSO by ORO. This guidance does not assign responsibility or authority for the YSO to ORO.
4. 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 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 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.
 - (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.
- 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.
7. DEFINITIONS. None.
8. CONTRACTOR REQUIREMENTS DOCUMENT. See Contractor Requirements Document, Attachment 1 of this Chapter.
9. ATTACHMENTS.
- a. Attachment 1 - Contractor Requirements Document.

CONTRACTOR REQUIREMENTS DOCUMENT

Contractors that are identified in Paragraph 3 of this Chapter will accomplish the following:

1. Develop and maintain an accounting system that conforms with Department of Energy (DOE) requirements in DOE O 534.1B, paragraph 4 and Attachment 1, and the provisions of this Chapter.
2. Prepare and implement detailed accounting practices and procedures. Transmit to the Oak Ridge Financial Service Center for review and approval, with a copy to the Contracting Officer's Representative, any revisions to the procedures prior to implementation.