



Accounting for Environmental Liabilities

Specialized Reporting & Analysis Division
February 28, 2024

Office of the Chief Financial Officer



Topics

- Background
- Environmental Management(EM) Environmental Liabilities
- Active Facilities Environmental Liabilities
- Other Legacy Environmental Liabilities
- Environment, Safety & Health(ES&H) Liabilities
- EL Financial Reporting Process
- Resources
- Questions



Background

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Federal Financial Reporting – Key Legislation

Federal Manager's Financial Integrity Act of 1982 (FMFIA)

- Establish internal controls and financial systems.
- Annual assurance statement on achieving internal controls to provide reliable information for financial reporting.

Chief Financial Officers Act of 1990 (CFO Act)

- Prepare annual audited financial statements. Pilot of 10 agencies.
- Appointment of CFOs at the 24 largest agencies.

Government Management Reform Act of 1994 (GMRA)

- Expanded reporting requirement of CFO Act to more agencies.
- Treasury prepare consolidated financial statements of the US government.
- GAO audit the consolidated financial statements.

Federal Financial Management Improvement Act of 1996 (FFMIA)

- Expanded FMFIA requirements for financial management systems.
- Required conformity to applicable accounting standards and use the US Standard General Ledger at the transaction level.

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Federal Financial Reporting – Federal Accounting Standards



- Sets US generally accepted accounting principles (GAAP) for US government agencies.
- Issues Statement of Federal Financial Accounting Standards (SFFAS), Interpretations, Technical Bulletins, Technical Releases, and Staff Implementation Guidance
- *<https://fasab.gov/>*



Definition of a Liability

Liability is a probable future outflow or other sacrifice of resources as a result of past transactions or events.

A liability must be:

- Probable – More Likely Than Not
- Measurable – Reasonably Estimable





What is the Environmental Liability?



Estimated Cost to Cleanup:

- Environmental contamination of soil, surface water, and ground water
- Decontaminate and decommission buildings and structures
- Treat, stabilize, and dispose:
 - Nuclear waste
 - Hazardous waste
 - Special nuclear materials
- Post-cleanup monitoring and other long-term stewardship activities
- Measured using Constant Dollars



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DOE Environmental Liability-Regulatory Environment

Multiple Regulatory Authorities: (at a minimum)

- State environmental or ecology agencies,
- Environmental Protection Agency (EPA).

Multiple Laws and Regulations: (at a minimum)

- Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA),
- Resource Conservation and Recovery Act (RCRA).

These laws can be found at <https://www.epa.gov/regulatory-information-topic>

State and local clean-up agreements, consent decrees and orders, settlements and/or compliance agreements. These agreements can be found on the individual sites' web sites.

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Contingency

Account for risks and uncertainties associated with

- Technical cleanup scope,
- Costs, and
- Schedule.

CONTINGENCY
PLAN



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Components of the Environmental Liability

Three components:

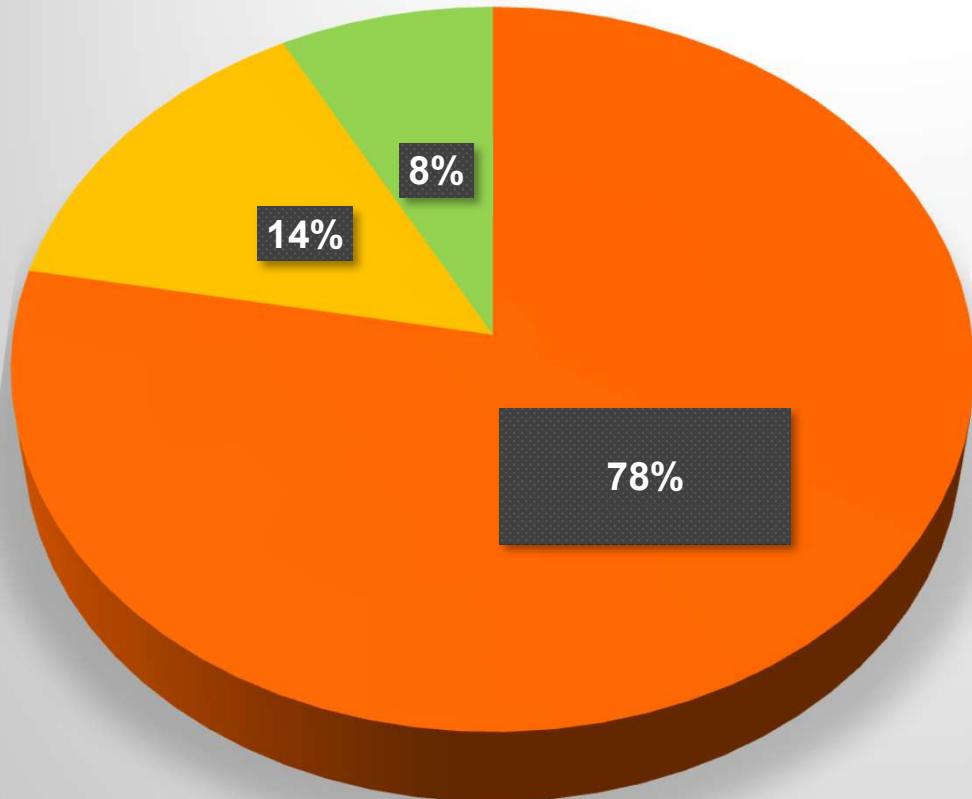
1. Office of Environmental Management (EM),
2. Active Facilities – Active and surplus facilities
3. Other Legacy Environmental Liabilities.
 - Restructured EL
 - High Level Waste
 - Surplus Plutonium

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DOE Total FY 2023 Environmental Liabilities

FY 2023 Total DOE EL = \$534B



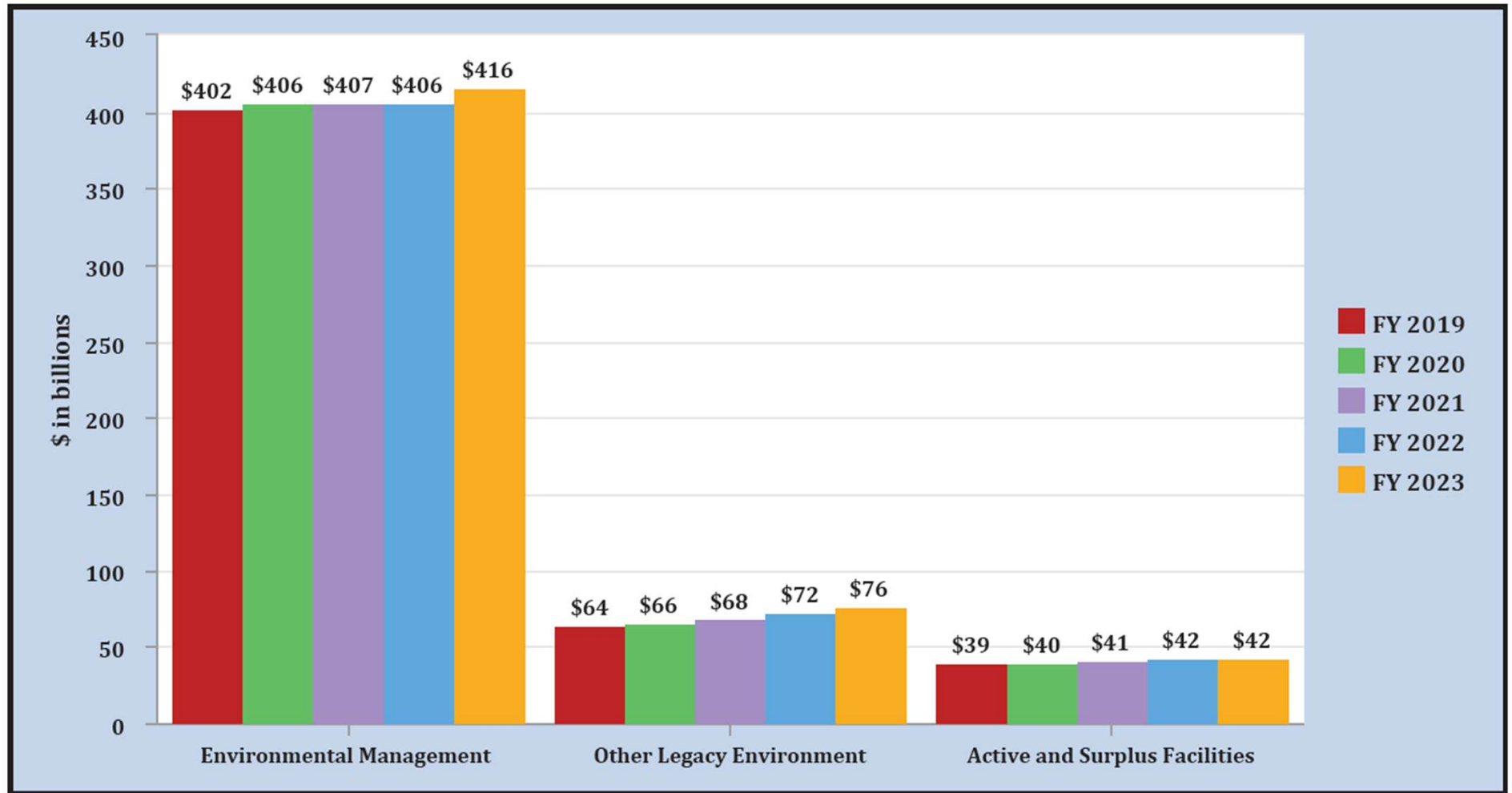
- Office of Environmental Management \$416B
- Other Legacy Environmental Liabilities \$76B
- Active & Surplus Facilities \$42B

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Trends: Environmental Liabilities FY19-FY23

Chart 4: Composition of Environmental Cleanup and Disposal Liability



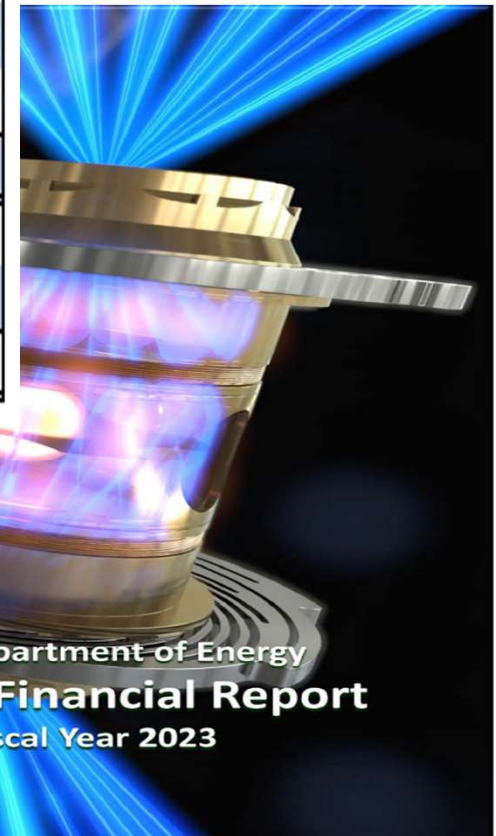
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FY 2023 DOE Agency Financial Report – Note 13

13. Environmental and Disposal Liabilities

(\$ IN MILLIONS)	FY 2023	FY 2022
Beginning balance	\$ 519,660	\$ 515,645
Changes to environmental cleanup and disposal liability estimates	22,905	11,443
Costs applied to reduction of legacy environmental liabilities ^(Note 20)	(7,075)	(6,436)
Capital expenditures related to remediation activities	(1,176)	(992)
Ending environmental cleanup and disposal liabilities	\$ 534,314	\$ 519,660
Unfunded environmental liabilities ^(Note 11)	\$ 531,322	\$ 516,621
Funded environmental liabilities	2,992	3,039
Total environmental cleanup and disposal liabilities	\$ 534,314	\$ 519,660



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FY 2023 Financial Report of US Government



Note 14. Environmental and Disposal Liabilities

Environmental and Disposal Liabilities as of September 30, 2023, and 2022		
(In billions of dollars)	2023	2022
Department of Energy	534.3	519.7
Department of Defense	93.8	90.6
All other entities	17.2	16.0
Total environmental and disposal liabilities	645.3	626.3

After World War II, the U.S. developed a massive industrial complex to research, produce, and test nuclear weapons and commercial nuclear power reactors. The nuclear complex was comprised of nuclear reactors, chemical-processing buildings, metal machining plants, laboratories, and maintenance facilities.

At all sites where these activities took place, some environmental contamination occurred. This contamination was caused by the production, storage, and use of radioactive materials and hazardous chemicals, which resulted in contamination of soil, surface water, or groundwater. The environmental contamination of nuclear weapons production also includes thousands of contaminated buildings and large volumes of waste and nuclear materials requiring treatment, stabilization, and disposal.

Note 14. Environmental and Disposal Liabilities

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Annual Financial Statement Audit

Objectives

- Express an opinion about whether the financial statements prepared by DOE are presented fairly, in all material respects, in conformity with generally accepted accounting principles (GAAP).
- Obtain reasonable assurance (not absolute) by planning, testing, and evaluating DOE's processes and systems to determine whether the financial statements as a whole are free from material misstatement, whether due to error or fraud.
- Required by GMRA.

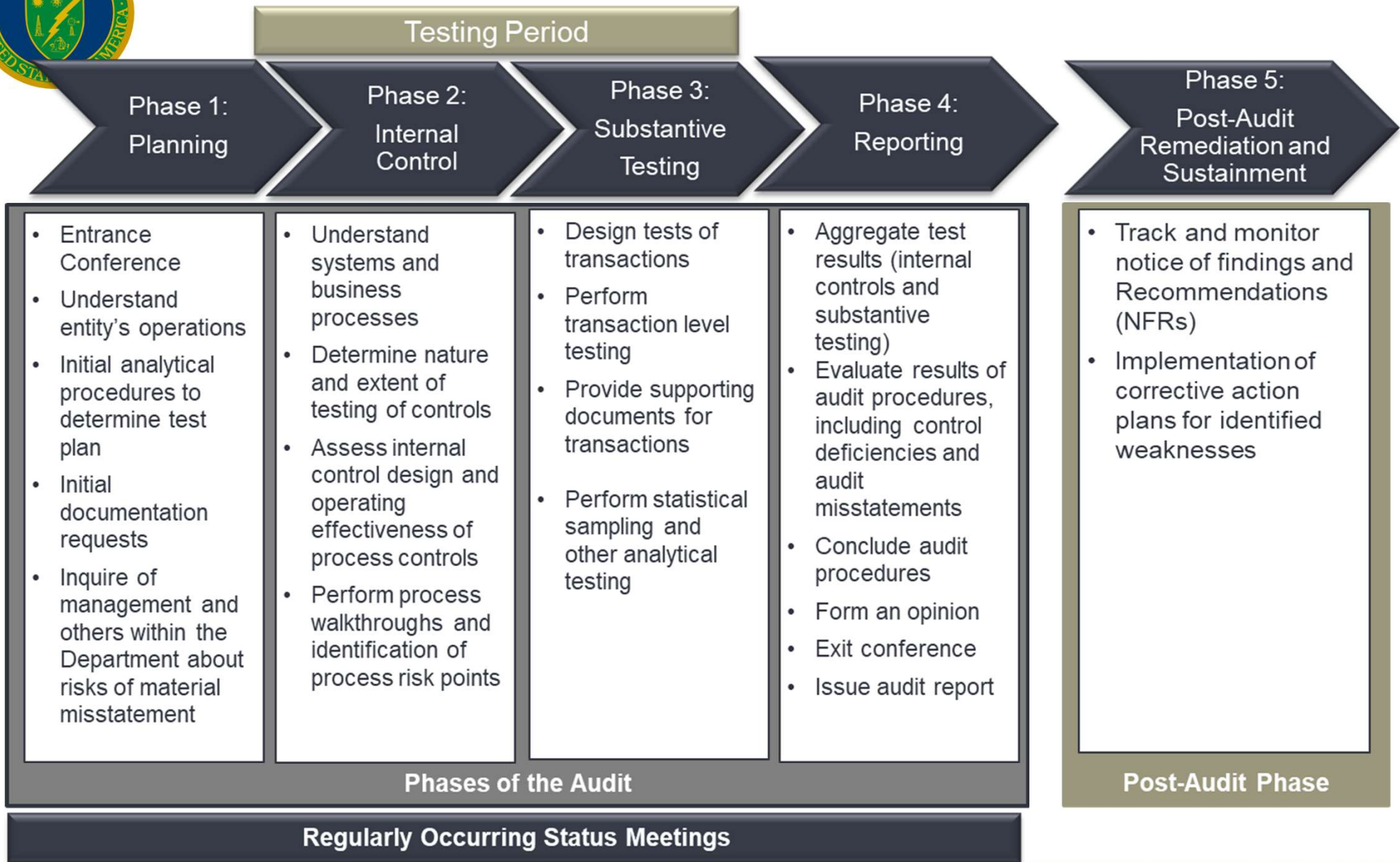
Importance

- Transparency – Visibility into how DOE accounts for funding.
- Accuracy – DOE transactions are recorded correctly and are free from error.
- Reliability – DOE processes and systems are trusted and dependable.
- Accessibility – Systems and financial data are obtainable in a timely manner to provide support for how DOE spends its funding.

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Standard Phases of an Audit



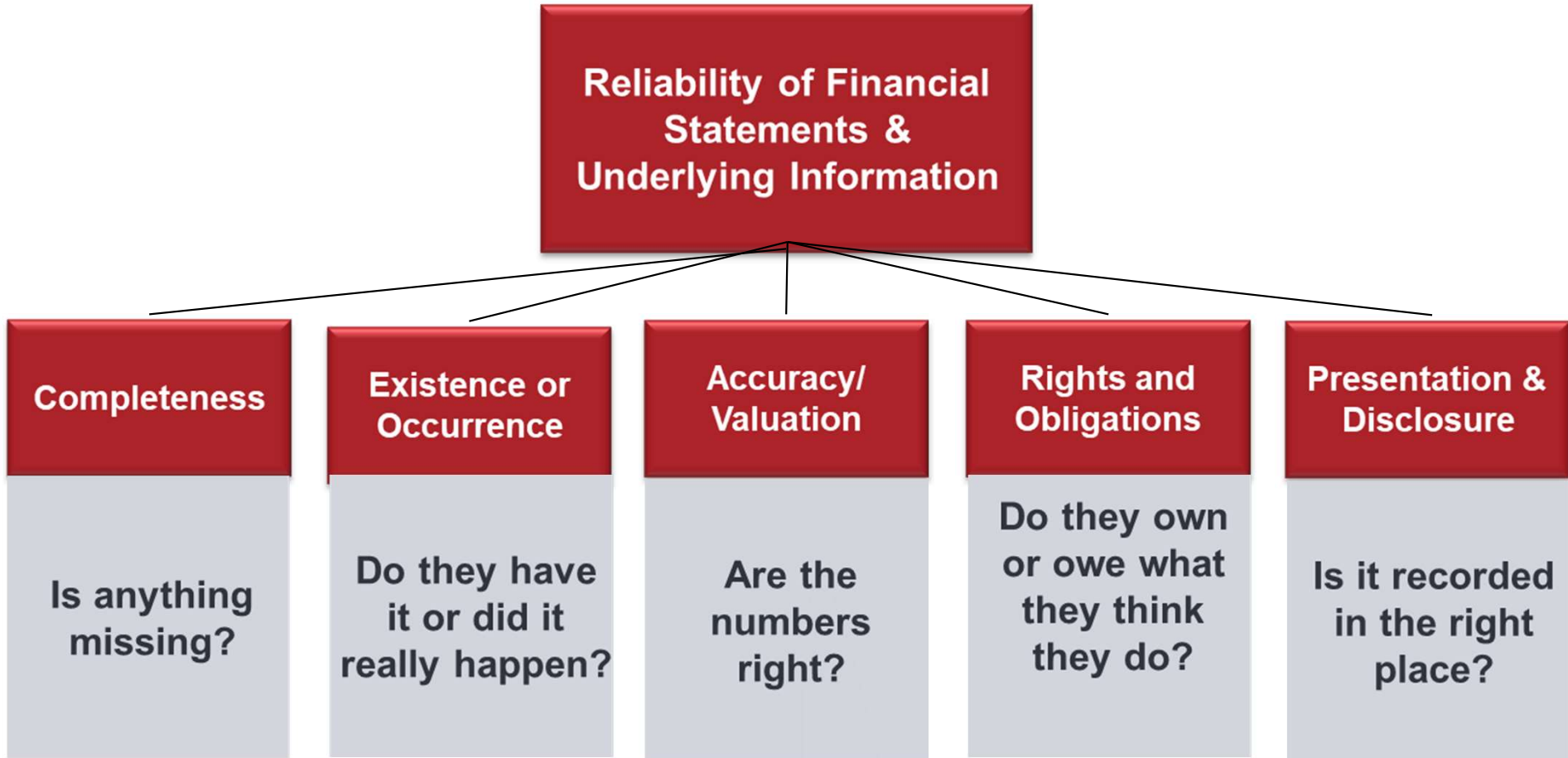
Audits will be continuous and ongoing – an annually recurring cycle

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Annual Financial Statement Audit

What the Auditors are Looking For:



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Annual Financial Statement Audit - Opinion

The final product of the financial statement audit is the audit report which contains the audit opinion on the financial statements.

Audit Opinion		Definition
Unmodified		No material or pervasive errors noted
Modified	Qualified	Material but not pervasive errors or the inability to obtain sufficient appropriate evidence
	Adverse	Misstatements are both material and pervasive
	Disclaimer	Unable to obtain appropriate evidence on which to base the opinion, and undetected misstatements could lead to errors that are both material and pervasive



DOE's Annual Financial Statement Audit

- Independent auditors (contracted by DOE's Office of Inspector General) conduct an audit of and express an opinion on DOE's financial statements.
- Environmental liabilities are extensively audited each year because of its materiality level. 78% of DOE's total liability.
- Auditors conduct site visits and review environmental liability estimates at the following sites:
 - Idaho, Richland, Office of River Protection, Oak Ridge, Savannah River, Portsmouth and Paducah
- Extensive review is conducted for all sites via:
 - questionnaires
 - walkthroughs (virtually)
 - testing (sampling, additional questions etc.)
- Environmental Liabilities added to GAO's High Risk List in 2017.



EL Audit Risks

- Changes to Active Facility Information
- Lack of Audit Support Documentation
- Omission/Duplication of Liabilities
- Errors in the Liability
- Leased Facilities for which DOE does not have any Cleanup Responsibility included
- Internal Control Weaknesses in EM's OEMS (Formerly IPABS) Change Control Process
- Errors in Contingency Estimates



DOE's FY 2023 Financial Statement Audit

DOE received "Unmodified" audit opinion

2 findings related to Environmental Liabilities:

- Ineffective Controls over the Review and Approval of the Risk Registers





Environmental Management (EM) Environmental Liabilities

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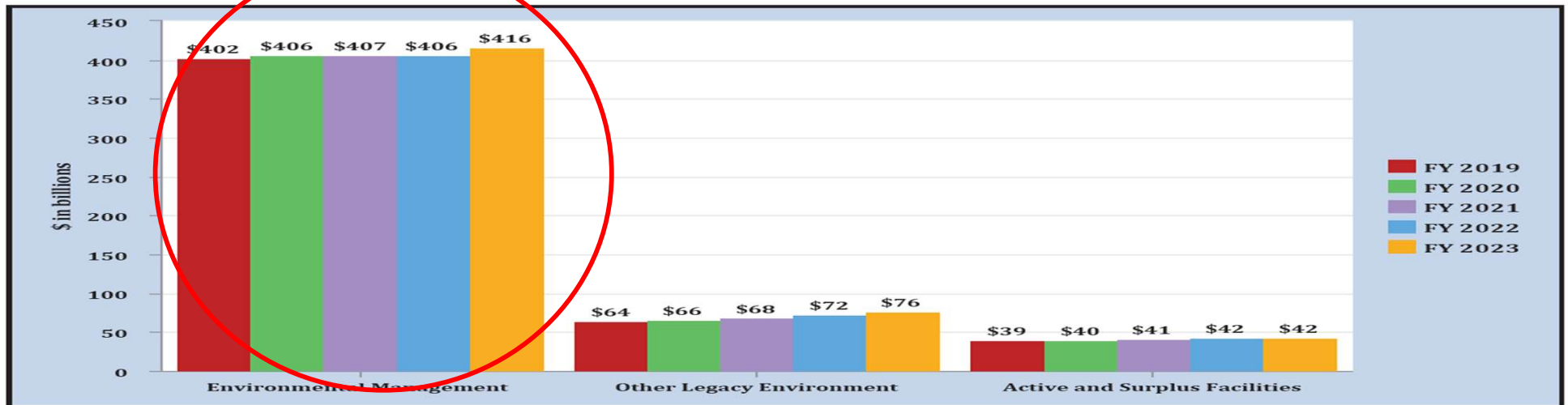


EM Environmental Liabilities Definition

- Management and disposition of wastes, SNF, and surplus nuclear materials owned by EM
- Decontamination and disposition of EM excess facilities
- Remediation of soil and groundwater that is the responsibility of EM.

In FY 2023, the total EM environmental liability totaled \$416 billion.

Chart 4: Composition of Environmental Cleanup and Disposal Liability



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EM Environmental Liabilities Components

Three components:

1. Approved baseline costs
2. Pending baseline change proposals
3. EM environmental liability (EMEL) adjustments for probable costs and/or increases for EL purposes (placeholder estimates) for:
 - New scope
 - Cost growth and/or
 - Changes in fundamental assumptions
 - Changes in end state,
 - Regulatory approach,
 - Inability to consolidate/move materials,
 - Changes in anticipated cost efficiencies, etc.



Factors Impacting Estimates

Estimates are updated based on the most current available information:

- Independent Cost Estimates,
- External Independent Reviews,
- Feasibility Studies,
- Records of Decision,
- Risk Assessments,
- Infrastructure Plans/Site/Laboratory Plans,
- Project Execution Plans,
- Reports from entities outside of DOE (National Academy of Sciences, Defense Nuclear Facilities Safety Board, Secretary of Energy Advisory Board, etc.),
- Baseline Validation Process,
- Headquarters guidance/planning documents/decisions (such as EM Environmental Liability SOPP)

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EM PBS and OEMS (Formerly IPABS)

EM EL based on Project Baseline Summaries (PBS)

- Summarize lifecycle costs at Project Level
- Categories of similar projects by site (D&D, Tank Waste, etc.)
- Multiple individual projects
- Contingency is added to each PBS to account for uncertainties

One Enterprise Management System (OEMS)

- PBS Database
- Estimates are submitted into OEMS in current dollars
- OEMS de-escalates into constant dollars



Constant vs. Current Dollars

Constant dollars – used for the Financial Statement/Environmental Liability

Current dollars – used for the Congressional Budget & Project Baselines

Data is entered into OEMS in Current dollars and converted to Constant dollars, based on the escalation rate for each year.

Example:

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Constant 2010 \$	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100
Current \$	\$100	\$102	\$104	\$106	\$108	\$110	\$113	\$115	\$117	\$120	\$122
Escalation rate	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%



Inflation Adjustments

Inflation - the increase resulting from converting last year's constant dollars to this year's constant dollars.

Example:

\$100	x	1.0134	=	\$101.34
FY22 constant\$		inflation factor		FY23 constant\$
\$101.34	-	\$100	=	\$1.34
FY23 constant\$		FY22 constant\$		Inflation adj recorded

*There may be instances where a more specific calculation should be used due to unique calculations within an estimate. This is not usual and would be identified by the program/project person providing the estimate.



Exclusions from the EM Liability

Pension/PRBs

- Part of EM baseline
- Reported in Footnote 16

Other components of EL

- Active facilities
- Other legacy

LTS

- Office of Legacy Management

ES&H

- Non-EM sites
- Reported in Footnote 14

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Flux Analysis

- Evaluation of balances from one period to another (i.e. current versus prior year).
- Part of a risk identification and mitigation process.
- Acceptable level of tolerance (i.e. 10% change) is established.



Active Facilities

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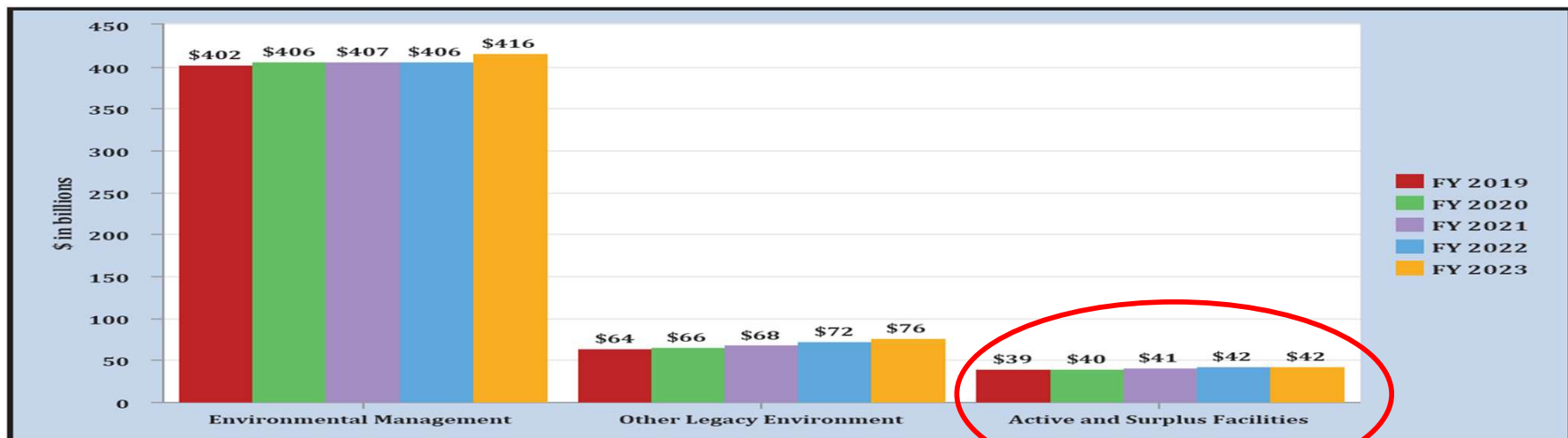


Active Facilities Liability Definition

- For contaminated facilities still in active use by active programs (active facilities) and
- For retired contaminated facilities awaiting transfer to EM (surplus facilities)

In FY 2023, the total active facilities environmental liability totaled \$42 billion.

Chart 4: Composition of Environmental Cleanup and Disposal Liability



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AFDCS Estimating Tool

The Active Facilities Data Collection System (AFDCS):

- Primary estimating tool used to calculate the cost to disposition facilities contaminated with radioactive or hazardous components and/or asbestos contamination
- Web Application
- Cost Model Workbook

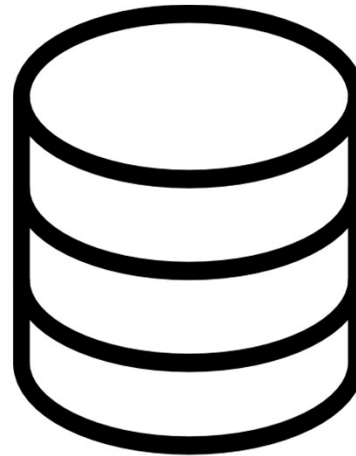
Factors Impacting the Estimates:

- The transfer of cleanup and management responsibilities for active facilities to EM from other programs;
- Changes in facility record
- Estimated cleanup costs for newly contaminated facilities or newly cleaned up facilities



Background: AFDCS Process

Field sites enter their facility data in the AFDCS web application



Site data inputs are stored in the AFDCS database



The data is loaded into the AFDCS Cost Model Workbook to generate the AFDCS liability



AFDCS Web Application

U.S. DEPARTMENT OF ENERGY

AFDCS
ACTIVE FACILITIES DATA COLLECTION SYSTEM

User: Amanda Brock [Logout](#)
Role: SDC
Site: East Tennessee Technology Park

Menu Bar

- Home
- Change Password
- Facility
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- Reports
- Special Requests
- Status Indicator
- Help
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AFDCS GUIDANCE

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- [PURPOSE OF THE ACTIVE FACILITIES DATA COLLECTION SYSTEM \(AFDCS\)?](#)
- [WHAT DATA DOES AFDCS COLLECT?](#)
- [FACILITY EDIT AND SITE SUBMISSION GUIDELINES](#)
- [LIST OF VALID BUILDING TYPE-PRINCIPAL CONTAMINANT COMBINATIONS](#)
- [SUMMARY OF FACILITY COST MODELS](#)
- DECISION RULES**
 - [Decision Tree 1: Overall Building Type/OSF Type \(BT\) Categories](#)
 - [Decision Tree 2: Rad/Chem Contaminated Buildings](#)
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Page Content

WHAT IS THE PURPOSE OF THE ACTIVE FACILITIES DATA COLLECTION SYSTEM (AFDCS)?

Active Facilities
The principal purpose of the Active Facilities Data Collection System (AFDCS) is to collect and maintain data in support of the Department of Energy's (DOE) response to the requirements of [Section 405 of the Government Management Reform Act of 1994](#) (GMRA), that requires DOE to prepare an annual, audited financial statement including assets and liabilities.

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Background: Building Type

Building Type	OSF Type
01-Plutonium SNM Facility	20-Contaminated Trailer/Shed
02-Uranium SNM Facility	21-HVAC/Utility Building
03-Hot Cells	22-Other HVAC-Filter Pits, Duct
04-Major Rad Lab	23-Waste Collection System Bldg
05-Reactor	24-STP Building/Equipment
06-Liquid Waste Processing	25-Cooling Tower
07-Solid Waste Processing	26-Waste Storage Pad
08-Manufacturing	27-Stack
09-Accelerator	28-Process Waste Tank
10-Minor Rad Lab	29-Oil Tank
11-Small Process/Assembly Facility	30-Rad/Haz Piping
12-Industrial&Office	31-Trench/Culvert/Pit/Basin
13-Asbestos Only	32-Liquid Waste OSF
14-Excluded	33-Solid Waste OSF
	34-Accelerator OSF
	35-Small Process/Assembly OSF
	36-Industrial&Office OSF



Background: Principal Contaminant

Principal Contaminant List	8-Asbestos-Friable – Incidental
1-Rad Exclusion Area – Limited	8-Asbestos-Friable – Situational
1-Rad Exclusion Area – Extensive	8-Asbestos-Friable – Extensive
2-High Rad Area – Limited	9-Asbestos-Non-Friable - Incidental
2-High Rad Area – Extensive	9-Asbestos-Non-Friable - Situational
3-High Airborne Cont Area – Limited	9-Asbestos-Non-Friable - Extensive
3-High Airborne Cont Area – Extensive	10 – N/A
4-Airborne Cont Area – Limited	
4-Airborne Cont Area - Extensive	
5-Contamination Area – Limited	
5-Contamination Area - Extensive	
6-Rad-Controlled Area – Limited	
6-Rad-Controlled Area - Extensive	
7-Chemical Contamination Area – Limited	
7-Chemical Contamination Area – Extensive	



Asbestos Guidance

- **For facilities built before 1989:**
 - Sites are to assume that Asbestos Containing Materials (ACMs) exist in these facilities UNLESS information exists that supports a determination that the facility 'more likely than not' does not contain ACMs.
- **For facilities built after 1989:**
 - Sites are to assume that ACMs do not exist in these facilities UNLESS other information, such as documentation granting the use of ACMs in construction of facilities, etc., exists that would support a determination that the facility 'more likely than not' does contain ACMs.



Estimates outside of AFDCS

- AFDCS now covers 58 sites
- Cost Model Workbook generates estimated liability for each facility
- Sites can use alternative outside estimate when it's considered a better estimate than AFDCS
- Facilities with outside estimates are excluded from AFDCS to avoid overstatement of liabilities
- Outside estimates are reported on CLNUP-Cleanup Liability Note sUpport Workbook



Active Facilities Audit Risks

- Changes in facility information
 - Building Type,
 - Principal Contaminant,
 - Square Footage,
 - Asbestos
- Lack of audit support documentation
- Omission/Duplication of liability
 - If the cleanup for the facility is covered by another responsible party, and it is documented, then it should not be included in AFDCS to avoid double counting
- Errors in the liability



Other Legacy Environmental Liabilities

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Other Legacy Environmental Liabilities

Environmental Liabilities, not under the EM program or active facilities including:

- Soil and ground water remediation
- Disposition of wastes, surplus nuclear materials, and contaminated equipment
- Long-term Stewardship
- Surplus Plutonium Disposition
- High-Level Waste and Spent Nuclear Fuel Storage

For FY 2023, total Other Legacy EL was \$76 billion.

Chart 4: Composition of Environmental Cleanup and Disposal Liability



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Long-Term Stewardship (LTS)

- Surveillance and maintenance costs after the EM cleanup scope is complete.
- After EM work is complete, the responsibility for performing LTS activities transfers to Office of Legacy Management (LM) or other Program Secretarial Offices.
- LM, or other Program Secretarial Offices, is responsible for recording the LTS liability from the expected transition date forward.
- Estimated for a 75-year period, unless otherwise stated by statute, regulation or some sort of regulatory agreement.

Where EM has an active cleanup mission:

- EM prepares a placeholder LTS estimate at some DOE sites (Office of Science and LM) based upon MOUs.
- EM does not prepare LTS estimate at NNSA sites according to the MOU.
- Ensure all LTS (EM and Non-EM) estimates are updated annually.



Surplus Plutonium Liability

- ❖ In September 2000, the U.S. and Russia signed the Plutonium Management and Disposition Agreement, which committed each country to dispose of 34 metric tons of surplus weapon-grade plutonium.
- ❖ The Department is using a Dilute and Dispose approach to dispose the 34 metric tons of surplus plutonium.
- ❖ Surplus Plutonium environmental liability was \$19 billion in FY 2023.



Defense High-Level Waste and Spent Nuclear Fuel

The Nuclear Waste Policy Act of 1982 (NWPAA) established the Department's responsibility to provide for permanent disposal of the nation's high-level waste (HLW) and Spent Nuclear Fuel (SNF).

- All owners and generators of this waste, including the Department, must pay their respective shares of the full cost of the disposition program.
- This liability reflects the Department's share of the estimated future costs of the disposal of its inventory of high-level waste and SNF.
- In FY 2023, the total HLW and SNF environmental liability totaled \$23 billion.
- The Total System Life Cycle Cost (TSLCC) Estimate of the Civilian Radioactive Waste Management Program:
 - Used to assess Nuclear Waste Fund fee adequacy;
 - Used to calculate the defense cost share of the repository



Environment, Safety & Health (ES&H) Liabilities

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ES&H Liability Definition

The Environment, Safety and Health (ES&H) liability represents cost estimate to bring facilities and operations into compliance with existing:

- ES&H laws;
- Regulations; and
- Applicable Department of Energy (Department) Orders

Includes all ES&H compliance activities funded by all Cognizant Secretarial Offices, except the Office of Environmental Management.

Sites that have been “grandfathered” in for certain regulations are considered to be in compliance with existing guidance.



ES&H Liability vs EL

- ES&H liabilities are not to be included as part of the environmental liability.
- ES&H liabilities are reported in footnote 14 Other Liabilities of the Financial Statements.
- ES&H activities under the purview of the EM program are reported as part of the environmental liability.



EL Reporting Process

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CLNUP Process - Overview

CLNUP - Cleanup Liability Note sUpport (formerly known as Note 3)

- Consolidated report of environmental liability balances for each site
- Excel spreadsheet containing separate tabs for:
 - EL components: EMF, ACF, REL, HLW, and Surplus Plutonium, where applicable
 - EL Checklist
 - Active Facilities Checklist
 - EL Forecast
 - CLNUP Review Checklist
- Supports the environmental liability entries by sites
- Allows for numerous reviews
 - Significant adjustments outside of OEMS and AFDCS
 - Duplicated or omitted EM and field site activities
 - Flux analysis
 - Ensure all amounts are in CY constant whole dollars



CLNUP workbooks(Note 3) to AFR Process

Field sites enter their data into OEMS and AFDCS



OEMS and AFDCS are used by OFA to populate the beginning balances on the CLNUP workbooks



Final CLNUP workbooks ending balances are reflected in the Audited Financial Statements



Sites adjust the CLNUP workbook's beginning balances for any adjustments to their environmental liability to arrive at their environmental liability ending balance and record the ending balances in STARS

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FY24 Environmental Liabilities Reporting Due Dates

FY 2024 3rd quarter reporting	
June 5	AFDCS Report run
June 10	EM HQ distributes OEMS (formerly IPABS) report
	EM HQ distributes CLNUP-EM workbooks to sites
June 11	OFA distributes Non-EM CLNUP workbooks to sites
June 14	Entries booked for operating and capital expenditures thru May
June 28	AFDCS entries booked
July 8	June entries for operating and capital expenditures & Unfunded to Funded booked
July 11	Final Site CLNUP-NonEM workbooks with required signatures due to OFA
July 12	Final Site CLNUP-EM workbooks (including costs) with EM HQ review complete
	Final date for EL entries



FY24 Environmental Liabilities Reporting Due Dates

FY 2024 4th quarter reporting	
September 6	AFDCS Report run
September 9	EM HQ distributes OEMS (formerly IPABS) report
	EM HQ distributes CLNUP-EM workbooks to sites
September 10	OFA distributes Non-EM CLNUP workbooks to sites
	Entries booked for operating and capital expenditures & Unfunded to Funded thru August
October 3	AFDCS entries booked
October 4	All approved EL amounts booked before SEP-24 closes
October 7	September entries for operating and capital expenditures & Unfunded to Funded booked
October 16	Final Site CLNUP (EM and NonEM) workbooks (including costs) with EM HQ review complete
	Final date for EL entries
October 18	CLNUP-EM certifications with all signatures due to OFA

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Resources

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Common Acronyms

HLW - High Level Waste	AFDCS - Active Facilities Data Collection System
SNF - Spent Nuclear Fuel	FIMS - Facility Information Management System
NNSA - National Nuclear Security Administration	NWPA - Nuclear Waste Policy Act
WIPP - Waste Isolation Pilot Plant	TSLCC - Total System Life Cycle Cost
SRS - Savannah River Site	Pu - Plutonium
EM - Office of Environmental Management	EPA - Environmental Protection Agency
PRB - Post-Retirement Benefits	CERCLA - Comprehensive Environmental Response, Compensation, and Liability Act
SOPP - Standard Operating Processes and Procedures	RCRA - Resource Conservation and Recovery Act
PBS - Project Baseline Summary	HSWA - Hazardous and Solid Waste Amendments
EL - Environmental Liability	ACM - Asbestos containing material
IPABS - Integrated Planning, Accountability, and Budgeting System	CLNUP - Clean-Up Liability Note Support
HQ - Headquarters	AFR - Agency Financial Report
OFA - Office of Finance and Accounting	FASAB - Federal Accounting Standards Advisory Board
STARS - Standard Accounting and Reporting System	ES&H - Environment, Safety and Health
LTS - Long Term Stewardship	OEMS - One Enterprise Management System
LM - Office of Legacy Management	
D&D - Decontamination and Decommissioning	
LCCE - Life Cycle Cost Estimate	



EL Standard General Ledger Accounts

Stars SGL Value	Description
17200200	Construction In Progress - Allowance For Legacy Waste Facilities
2990F500	Other Liabilities Without Related Budgetary Obligations, ES&H Liabilities, Funded
2990U100	Other Liabilities, Not Covered By Budgetary Resources - Es&H Liabilities
2995F100	Est. Cleanup Cost Liab., Em Baseline Estimate, Covered By Budg. Res.
2995F200	Est. Cleanup Cost Liab., Active And Surplus Facil., Covered By Budg. Res.
2995F300	Estimated Cleanup Cost Liability, High Level Waste Funded
2995F400	Est. Cleanup Cost Liab., Covered by Budgetary Resources - Rel
2995F900	Est. Cleanup Cost Liab., Other, Covered By Budg. Res.
2995U100	Est. Cleanup Cost Liab., EM Baseline Estimate, Not Covered By Budg. Res.
2995U200	Est. Cleanup Cost Liab., Active & Surplus Fac., Not Covered By Budg. Res.
2995U300	Est. Cleanup Cost Liab., HLW & SNF Disp., Not Covered By Budg. Res.
2995U400	Est. Cleanup Cost Liab, Legacy Other, Not Covered By Budgetary Resources
2995U900	Est. Cleanup Cost Liab., Other, Not Covered By Budg. Res.
5720A500	Financing Sources Transf. In W/O Reimb., Non-Budg- Environmental Liabilities
5730A500	Financing Sources Transferred Out W/O Reimb. Non- Budg - Environmental Liabilities
68000100	Future Funded Expenses, Financing Sources That Fund Capital Costs Of Prior Periods, Legacy Waste PP&E
6800U900	Future Funded Expenses, Unfunded Costs (Bsc 8139)
74000300	PRIOR PERIOD ADJUSTMENTS Due to Correction of Errors, ENVIRONMENTAL LIABILITIES
74050300	Prior Period Adjustments Due to Corrections of Errors - two years Prior and beyond - Environmental Liabilities

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Federal Financial Reporting Requirements

- Federal Manager's Financial Integrity Act of 1982 (FMFIA)
- Chief Financial Officer Act of 1990
- Government Management Reform Act of 1994 (GMRA)
- Federal Financial Management Improvement Act of 1996 (FFMIA)



Applicable FASAB Standards

Accounting standards associated with recognizing and measuring liabilities in federal financial reports:

- FASAB Statement of Federal Financial Accounting Standards (SFFAS)
 - No. 5, *Accounting for Liabilities of the Federal Government*
 - No. 6, *Accounting for Property, Plant and Equipment*
 - No. 12, *Recognition of Contingent Liabilities Arising from Litigation* (amendment to SFFAS No. 5)
- FASAB Technical Bulletin 2006-1, *Recognition and Measurement of Asbestos-Related Cleanup Costs*,
- FASAB Technical Bulletin 2009-1 deferred the implementation date of Technical Bulletin 2006-1,
- Federal Financial Accounting and Auditing Technical Release 2: *Determining Probable and Reasonably Estimable for Environmental Liabilities in the Federal Government*.
- See FASAB.gov for details.



CFO Guidance and Webinars

DOE Guidance:

- Unfunded Liabilities Accounting Guide - found on iPortal Department FS\E - Guidance & FORMS\12 - Unfunded Liabilities Guide
- Agency Financial Report (AFR) Guidance - found on iPortal Department FS\E - Guidance & FORMS\9 - 3Q and 4Q Guidance

CFO Webinars:

- Environmental Liability 101
- Environmental Liability - Advance
- AFDCS Cost Model Overview



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