



Department of Energy
Germantown, MD 20874-1290

JUL 01 2010

MEMORANDUM FOR DISTRIBUTION

FROM:

Richard Loyd
RICHARD LOYD, DIRECTOR
OFFICE OF FINANCIAL CONTROL AND REPORTING

SUBJECT:

Fiscal Year (FY) 2010 Financial Statements, Performance and
Accountability Reporting Guidance and Requirements

In FY 2010, the Department will produce the following three component reports: the Agency Financial Report (AFR), the Annual Performance Report (APR) and the Summary of Performance and Financial Information. The AFR presents the Department's high-level financial information, including the principal financial statements. The Department's detailed performance results are provided in the APR and transmitted with the Congressional Budget Justifications. The Summary complements these two documents by providing performance and financial information in a brief executive format.

This memorandum transmits the reporting instructions for major deliverables that support the production of the three component reports. We have consolidated what used to be several separate data calls in prior years to better integrate guidance associated with preparing the Department's financial statements. Other than consolidation of guidance, other key changes incorporated into the attached guidance include the following:

- a new analysis schedule is required that addresses the FY 2010 PP&E significant deficiency;
- the environmental liability estimate reconciliation schedule was modified to identify ongoing or near-term activities that could potentially impact the environmental liability; and
- the improper payments reporting requirements were expanded to include additional explanations for sample size methodologies and explanations for root causes for improper payments.

OMB continues to maintain aggressive deadlines for submission of the final year-end reports, which provides very little flexibility in the established milestone dates. As such, I request your continued support to ensure strict adherence to the timelines presented in the guidance. Your dedication and commitment in FY 2009 helped the Department to be one of the early AFR submitters to OMB and also earn the prestigious Certificate of Excellence in Accountability Reporting. I look forward to continued success in FY 2010 through our on-going partnership and coordination. If you have any questions regarding this guidance, please contact Lynn Harshman or Jeff Carr, Office of Financial Control and Reporting, at 301-903-2556 or 301-903-2506. Individual contacts have also been included throughout the guidance.

Attachment



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Savannah River Operations Office	Golden Field Office
Naval Reactors Laboratory Field Office	National Energy Technology Laboratory
Strategic Petroleum Reserve Project Management Office	Bonneville Power Administration
Western Area Power Administration	Southeastern Power Administration
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