



Nuclear Material Accounting Reporting Requirements Guide

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Nuclear Material Accounting Reporting Requirements Guide

Purpose

The purpose of this guide is to provide guidance for quarterly and year-end reporting requirements for nuclear material accounting. This guide references documents and systems used in processing nuclear material accounting and also provides specific reporting instructions for field offices, integrated and non-integrated contractors.

Background

As a result of a two year competitive sourcing study, Department of Energy's (DOE) financial services were organized into the Energy Finance and Accounting Service Center (EFASC) with specific responsibilities performed at three locations.

Effective Fiscal Year 2005, the National Nuclear Security Administration (NNSA) Service Center (SC) in Albuquerque, New Mexico was selected as the Most Efficient Organization (MEO) to perform and report the nuclear materials accounting for the Department.

Nuclear Material accounting includes the recording and reporting of stockpile weapons, weapon components, and nuclear material. Nuclear material accounting data is submitted to the NNSA SC in the form of a data file using the Departmental Inventory Management System (DIMS). DIMS is a classified subsidiary ledger; a database used to account for and report the nuclear weapons stockpile inventory and other stockpile material activities. DIMS files include detail entries with opening balances, summary level transactions of SGL codes, summary classification codes, asset types, element and isotopic weights and dollar amounts. The same entries are entered in total amounts without detailed cost and quantity data into the Standard Accounting and Reporting System (STARS). STARS is the Departments primary unclassified financial reporting system. The NNSA SC ensures DIMS/STARS balances agree.

NNSA Service Center Contacts

Primary Contact

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Requirements

DOE/NNSA Contractor & Naval Reactor Offices:

The DIMS report is due to the NNSA SC by the 25th business day following the completion of each quarter for the first three quarters of the fiscal year. The fourth quarter report and transfer confirmations will be due in accordance with the year-end schedule of due dates published by the EFASC Financial Reporting and Analysis Division.

The DIMS report may be provided by either of the following methods:

1. Classified E-Mail Network System – The name of the NNSA SC system is “Classified Integrated Information Resources Network (CIIRN)”, and the email address is simex@snet.doeal.gov.
2. Secure Information Management Exchange (SIMEX) – The routing indicator is “RHEGALO”.

The NNSA SC Secure Computer Center can be reached at 505-845-4586.

National Nuclear Security Administration Service Center:

The NNSA SC will provide 3rd and 4th quarter data to the Office of Financial Policy for use in conducting audit liaison for the financial statements.

Responsibilities

The NNSA SC, DOE/NNSA contractor and Naval Reactor Offices perform nuclear material accounting and reporting in accordance with DOE & other guidance (see references). Inventory change information is taken from the Weapons Information System (WIS), Nuclear Material Management and Safeguards System (NMMSS), and contractor Material Control and Accountability Systems (MC&A). The data is journalized, balanced, validated and recorded in STARS each month. The NNSA SC is responsible for performing the accounting and reporting of DOE non-integrated contractor data and DOE Federal Offices. DOE contractors and Naval Reactor Offices will transmit their DIMS data to the NNSA SC staff by the 25th business day following the completion of the quarter. NNSA SC will edit, validate, and consolidate all DIMS submissions and transmit the 3rd and 4th quarter data to the Office of Financial Policy.

References

Office of Management and Budget, Statement of Federal Financial Accounting Standards Number No. 3 (SFFAS No. 3) "Accounting for Inventory and Related Property"

DOE Order 534.1, Accounting, Chapter 9, "Accounting for Inventory and Related Property" and Chapter 15, "Cost Accounting"

National Nuclear Security Administration, Production Accounting Handbook

Departmental Inventory Management System (DIMS) v4.0 User's Guide (draft)

Attachment 1 - Checklist for Quarterly DIMS Submission

General

Is the submission on time?

Does the opening balance of each AT within each BSC equal the closing balance for the prior fiscal year?

Do any AT's within each BSC have closing credit balances?

Does the DIMS submission grand total equal the balance in the Control Account 157101?

Are materials with an STV calculated correctly?

Materials with STV's:

Thorium – 170

Uranium-233 – 179

Tritium – 190

Deuterium – 195

Lithium-6 – 200

Plutonium 239-241 – 220

Plutonium-238 – 225

Neptunium-237 – 230

Plutonium-242 – 242

Americium-243 – 245

Curium – 246

Californium-252 – 248

STV's should be used for all BSC's except:

1571-11 – Production Inventory

1571-13 – Unirradiated Material

1571- 43 – Irradiated Material Held for Processing

Is the proper element or isotopic weight reported for an AT?

Materials with Element Weight reporting:

Normal Uranium -100

Depleted Uranium -110

Enriched Uranium -130

Thorium -170

Uranium in Cascade – 189

Lithium-6 – 200
Plutonium 239-241 – 220
Neptunium-237 – 230
Plutonium – 242

Materials with Isotopic Weight reporting:

Uranium-233 – 179
Deuterium – 195
Curium – 246
Americium-243 – 245
Plutonium-238 – 225
Californium-252 – 248

Material with either Element or Isotopic Weight reporting:

Tritium – 190

Materials with no Element or Isotopic Weight reporting:

Weapons Operation Costs – 298
Weapons Depreciation Costs – 299

Other Data Anomalies:

Are there entries with inappropriate use of summary class codes?

Are there entries with no reported weights and a corresponding dollar amount?

Are there entries with weights and no corresponding dollar amount?

Are there entries with a positive weight and a corresponding negative dollar amount and/or vice versa?

Is there an unexplained large increase/decrease in office totals for nuclear materials?

Is there a large amount of unexplained activity in SGL 1571-11?

Are the quantity totals in SGL1571-71 reasonable compared to the current NMIA data for AT 220?

Attachment 2 - SGL Codes Crosswalk

DIMS Accounts:

1571 11 – Production Inventory – 1611

1571 12 – Production Byproduct Materials – 1612

1571 13 – Unirradiated Nuclear Material – 1613

1571 15 – Weapons Stockpile – 1615

1571 32 – NM Held for Future Disposition – 1632

1571 33 – NM in Research – 1631

1571 35 – NM in Process at Naval Reactors – 1635

1571 36 – NM on Loan or Lease - 1636

1571 38 – NM Under Presidential Directive – 1638

1571 43 – Irradiated Material Held for Processing – 1643

1571 71 – Allowance for Loss on Nuclear Material Stockpile Inventory - 1710

STARS Accounts:

1571 01 – Control Account – 1610

1571 28 – Variance Account, Field – 1628

1571 29 – Variance Account, Headquarters – 1629

1571 63 - Allowance for Loss on Nuclear Materials - 1763

1511 10 – Special Reactor Materials - 1671

The standard SGL title is Stockpile Materials Held in Reserve – Nuclear Materials

Attachment 3 - Transfer Confirmation Form

TRANSFER CONFIRMATION FORM – Nuclear Material

Requested by:
Phone:

Date:

Our records indicate the following year to date reciprocal activity and/or account balances with your organization as of (please check one):

August 31

September 30

Our OPI: _____

Your OPI: _____

AMOUNT PER STARS

SGL
573008

SGL
572008

572008

573008

.....

Please confirm and return to the following e-mail address: _____.

The above information is in agreement with our records and is reported in our STARS data as of the above checked date with the following exceptions (if any): _____

Confirmed by:
Phone:

Date: