A. General Support:

1. **Executive Direction** - Includes costs normally associated with the executive level of management. Examples of activities in this account may be the Laboratory Director, President, and other top level management and immediate staff (Secretary, Special Assistants, etc.), Science Advisors and Deputy Directors, Vice Presidents, etc. This category also includes total quality (TQM) type activities such as the development and administration of Total Quality Improvement Plans, Cost Savings and Reengineering Programs administration, etc.; institutional/strategic planning, including development and control; and any site specific development. All other management/supervisor activities, including related incidental costs, should be reported in the appropriate support/mission category.

2. **Human Resources** - Includes costs associated with recruiting, wage and salary administration, equal employment opportunity and diversity activities, benefits administration, employee concerns programs, central training development services (job specific training development curriculum should be included in the specific category to which it applies), industrial relations, personnel records, employee claims, adjudications, grievances, arbitration, educational programs providing for undergraduate and graduate course work, and other personnel services.

3. **Chief Financial Officer** - Includes costs associated with activities of a financial nature, such as general accounting, payroll, travel accounting, funds control, cost accounting, financial systems management, non-project/program specific budget coordination and control, such as indirects, and internal audit.

4. **Procurement** - Includes costs associated with activities related to make/buy decisions, contracting, purchasing, contract administration (including prime), and acquisition of resources to conduct activities, as well as conduct audit and cost/price analysis activities.

5. **Legal** - Includes costs associated with legal counsel support and litigation support. Includes outside legal support and ethics functions.

6. **Central Administrative Services** - Includes costs associated with clerical support pools, travel reservation support, food service, printing and graphic support services, records management, and all library-related activities. Also includes cost-per-copy contracts (convenience copiers). Does not include secretarial and clerical costs; these are in the respective category they support.

7. **Program/Project Planning & Control** - Includes cost associated with support and execution of program/project budgeting, funding requests, baseline control and preparation (including planning, scheduling, coordination, change control, reporting and analysis which is program specific). Also includes master scheduling, project management system administration, and baseline pricing and validation efforts. Does
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not include actual program/project management functions. These costs should be reported in the specific mission or support categories they relate to.

8. **Information/Outreach Activities** - Costs associated with media communication, public relations, technology transfer, technical information management, educational programs, employee outreach program, stakeholder-related outreach, activities contributing to the development of the local/regional economy, and other information or outreach activities such as HBCU and other university-related activities, including stakeholder agencies and Washington, DC liaison activities. This category includes:

**Information Outreach Activities**

- **Public Relations/Information** - Includes all costs associated with activities which provide non-technical information about the M&O Contractor, and its activities to the general public, news media, etc.
- **Technology Transfer** - Includes all costs associated with activities that encourage the further development of promising technologies; disseminate information to appropriate researchers, organizations, industry, governmental bodies, and other institutions; and other activities that assist in effecting the introduction of technologies into the marketplace.
- **Technical Information Management** - Includes all costs associated with activities to develop and make available technical information.
- **Employee Outreach Programs** - Includes all costs associated with activities by employees utilizing their technical expertise for the benefit of external stakeholders.
- **Other Information Outreach Activities** - Includes all costs associated with other outreach activities that are not defined above.

**Stakeholder-Related Outreach** - Community relations and education programs to promote enhanced understanding of the site by local and state stakeholders.

9. **Information Services** - Costs associated with Automated Data Processing (ADP) Services (central computer facilities, and service organizations, including business and scientific), Communications (mail, both electronic and hard copy including postage, subcontracted delivery services, etc.), Networking (groups of computers that communicate with each other, share peripherals, and access remote hosts or other networks), and Telecommunications Services (communication by electronic submission of impulses over telephone/optic lines including cell phones). Include pagers and related systems, but not the maintenance of these systems. Also include computer leases. Do not include computer bill-out rates in any other functional category. This category includes systems analysts/programmers; however, specific systems management and administrative costs for various business and scientific systems should be included in their respective functional categories. (Note: Dedicated scientific activities, experiments, analysis, etc., should be included in the appropriate category. Also computer hardware maintenance activities are to be reported within the maintenance category.)

B. **Mission Support:**
10. **Environmental** - Includes costs associated with the development, implementation, and maintenance of effluent controls, environmental monitoring, and surveillance, permitting, auditing and evaluation to assure environmental compliance, and pollution prevention. These activities, performed on a routine basis, are necessary to maintain compliance with Federal, State, and Local regulations, as well as applicable DOE Orders and directives. This category does not include actual waste storage or cleanup activities. The category includes:

- **Auditing and Evaluation** - These audits are done as a routine mechanism to assure environmental compliance with internal and external directives, including the National Environmental Policy Act (NEPA). Encompasses costs associated with implementation of the Environmental, Safety and Health Compliance Assessment activities (such as related "Tiger Team" activities). Also includes the development of performance objectives and environmental auditing procedures.

- **Effluent and Environmental Monitoring and Surveillance** - Monitoring activities include data base monitoring as required by DOE directive or compliance monitoring as required by the environmental regulatory authorities, such as air and water monitoring. (Note: Actual sample analysis should be included in Laboratory Support or Other Technical Support Activities.)

- **Permitting** - Includes those activities involved in reporting the results of environmental monitoring, analysis, and evaluation. These activities are necessary to obtain permits from regulatory agencies regarding plant releases and/or discharges. (Note: Environmental Impact Statement costs and related activities are to be included in the appropriate category they support.)
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- **NON-EM WASTE MANAGEMENT** - The Non-EM Waste Management functional area includes those activities addressing the treatment, storage, and disposal of wastes. Activities include characterization and certification of waste to ensure its proper treatment or disposal; waste handling and temporary storage activities, such as operation of 90-day satellite accumulation areas for the storage of hazardous waste; operation and management of all waste treatment and disposal systems; and final disposal of all wastes.

11. **Safety & Health** - Costs associated with safety and health programs, such as emergency preparedness, fire protection, industrial hygiene, industrial safety, occupational medical services, nuclear safety, work smart programs, radiation protection, transportation safety (does not include traffic management functions - include this item in logistics), and management oversight. Further definitions are as follows:

- **Emergency Preparedness** - Emergency Preparedness includes all those activities that are intended to provide personnel with a special capability to respond to incidents and accidents. Activities in this area include maintenance inspection of emergency facilities and equipment; emergency response team personnel training, drills, and exercises; maintaining and updating of current emergency plans based on site specific safety analyses; coordination with State and local authorities and Federal Agencies. Plant and equipment that are part of safety systems relied upon to prevent or mitigate accidents (HVAC process monitors, etc.) are not included in this area, but are addressed in Industrial Safety or Nuclear Safety. The physical plant and equipment provided for normal and emergency egress are addressed in Industrial Safety.

- **Fire Protection** - Fire Protection includes all those activities that are intended to prevent, detect, alert, and suppress fires. Activities in this area include fire prevention; fire detection; fire suppression systems; related inspections and testing; fire fighting and emergency response, loss prevention; operation of ambulances and fire fighting equipment; testing and inspection of fire protection equipment and alarm systems; flammable and explosive material control; training certification to NFPA, state and local requirements; review of construction and design plans for fire hazards; and mutual aid agreements with local authorities. This area excludes those fire protection activities and/or systems that are solely for the benefit or protection of nuclear systems, storage areas, and/or processes (e.g., glove box inverting systems). These excluded activities are to be included in Nuclear Safety.

- **Industrial Hygiene** - Industrial Hygiene includes all those activities that are intended to provide protection to workers from physical and physiological hazards. Activities in this area include engineered/redesign of tasks, ventilation, substitution of less hazardous materials (such as asbestos abatement program administration, but not removal), written and verbal communication of real and perceived hazards, personnel protection, radiological and non-radiological laundry services, laser protection, and physiological stress. This area does not include medical surveillance, employee medical records, and exposure of workers to radioactivity (note that non-ionizing radiation is included).
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- **Industrial Safety** - Industrial Safety includes all those activities that are intended for the protection of workers from physical trauma. Activities in this area include electrical safety; machinery and machine guarding; personnel protection; accident investigation; compressed gas and pressure system safety; hoisting, rigging, and material handling; lockout/tag-out; confined space controls; platform, man-lift and scaffolding usage; safe surfaces for walling and working; cutting, welding and boring safety; hand and portable power tool safety; explosives and hazardous material handling, storage and use; construction safety; firearms safety; and facility egress.

- **Occupational Medical Services** - Occupational Medical Services includes all those activities that are intended to provide a comprehensive occupational medical program, including employee health examinations such as pre-placement and qualification, periodic, return to work, fitness for duty, and termination examinations; diagnosis and treatment of occupational illnesses and injuries; employee health counseling (employee assistance program and wellness); maintenance of medical records; emergency medical treatment and triage; specialized medical equipment; and immunization programs.

- **Nuclear Safety** - Nuclear Safety includes activities that are intended to maintain criticality safety and nuclear operations safety. Activities in this area include control of systems and parameters within subcritical limits, and use of systems, procedures, equipment, analyses, programs, and personnel to ensure safe nuclear reactor and nuclear non-reactor operations.

- **Radiation Protection** - The Radiation Protection includes all those activities that are intended to control exposures of workers and the public to radioactivity. Activities in this area include control equipment and procedures for radiation sources; interlocks, instrumentation, and shielding for radiation-generating devices; equipment and procedures used to minimize or mitigate external exposure; personnel dosimetry, bioassay program, and ALARA programs; control of paths for inhalation or ingestion of radiation; radiation exposure records; fixed and portable instrumentation for radiation detection and measurement; and contamination control; effluent monitoring and release; and environmental monitoring and remediation.

- **Transportation Safety** - Transportation Safety includes all those activities that are intended to ensure safe packaging and transportation. Activities in this area include packaging certification; coordination of intra-building and on-site movements and transfers; off-site and international shipments; transportation (including marking and labeling) of material; maintenance inspection of transportation equipment; testing and technology of transportation operators; aviation safety; motor vehicle safety; water craft safety; and rail safety.

- **Management and Oversight** - Management and Oversight includes all those activities that are intended to coordinate, direct, integrate, and control S&H activities across multiple areas. Activities in this area include S&H documentation and
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document control activities; configuration management; S&H performance trending, analyses, and lessons learned feedback; corrective action tracking; S&H self-assessment activities; dedicated internal S&H personnel; coordination and communication with DOE, State, and local authorities; internal audits and surveillance; external S&H program reviews; operational readiness reviews; and performance and documentation of comprehensive safety analyses. Nuclear safety analyses are included in Nuclear Safety. Program elements such as quality assurance, management systems, oversight, and physical infrastructure are inherent to all areas and are intended to be accounted for in the specific areas.

12. **Facilities Management** - Costs associated with facilities and their ability to function effectively, such as plant and maintenance engineering, facilities remodeling (if it does not meet the capitalization criteria), facilities utilization analysis, modification and upgrade analysis, facilities planning and condition determinations, rental of buildings/land. **Do not include** actual building remodeling and maintenance costs, as they should be reported in the Maintenance category.

Facilities Management includes:

- **Engineering** - Activities including facility engineering such as HVAC systems, facility electrical/mechanical activities, and repair and maintenance analysis.

- **Rental of Buildings/Land** - Activities including leases, rental, and any real property third party financing agreements. Lease costs should be foot noted since they materially affect year to year trends. (Note: Include trailer leases in this category; include set-up and tear down in Maintenance.)

- **Other** - Includes all other activities involving facilities management/plant engineering not defined above.

- (Note: Leases for facilities and land are to be included, all other leases should be reported in the appropriate category.)

13. **Maintenance** - Costs associated with day-to-day work that is required to sustain property, plant, and equipment in a condition suitable for it to be used for its designated purpose and includes preventive, predictive, and corrective maintenance. This category includes all maintenance activities regardless of source of funds. (Note: All maintenance is included even though it is recognized these costs are incurred in support of other support and mission categories.)

Maintenance Activities include:

- **Preventive Maintenance** - Includes all those systematically planned and scheduled actions performed for the purpose of preventing equipment, system or facility failure.
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- **Predictive Maintenance** - Includes actions necessary to monitor, find trends, and analyze parameters associated with equipment, systems, or facilities that are indicative of decreasing performance or impending failure.

- **Corrective Maintenance** - Is the repair of failed or malfunctioning equipment, system, or facility to restore the intended function or design condition. This maintenance does not result in a significant extension of the expected useful life. Include asbestos removal and material replacement.

- **Maintenance** - Functions include supervision; planning and scheduling storage and staging of materials and supplies; calibration, care, repair, and storage of equipment used in monitoring or for the performance of maintenance work; and similar activities.

- **General Maintenance** - Includes roads and grounds activities; regularly scheduled custodial services, such as cleaning and preserving facilities and equipment, and pest control.

  (Note: Also includes computer hardware maintenance, vehicle maintenance, and utility maintenance. Cost for relocation of personnel is included in the respective category they support.)

14. **Utilities** - Costs include utility-related engineering associated with labor, operating plants and equipment, contract services for fuel, water treatment chemicals, or support needed to provide electric power, heat, steam, chilled water, potable water, process gases, and sanitary waste disposal to support business and research. This element includes all costs associated with contract services in support of utilities, such as fuel, water treatment chemicals, and control systems, (also include energy management related activities).
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Utilities include:

- **Central Steam Facility** - Including the fuel handling and storage facilities, all assigned personnel, and the main steam distribution system.

- **Central Chilled Water Facility** - Including all assigned personnel and the main chilled water distribution system.

- **Water Supply System** - Including wells, treatment facilities, storage tanks, the main distribution system, and all assigned personnel.

- **Sanitary Waste Disposal System** - Including the main collection system, refuse collection (internal as well as contracted services), treatment facilities, and all assigned personnel.

- **Electrical Power** - Distribution system including main substations and high-voltage distribution systems, and all assigned personnel, as well as all electricity purchases.

15 **Safeguards and Security** - Includes all costs associated with the development and implementation of a Safeguards and Security Program to protect nuclear materials, nuclear weapons, classified information, and government property from theft, sabotage, espionage, or other acts that may cause adverse impacts on national security or to the health and safety of the public and the employees.

Specifically includes the following:

- **Program Direction** - Includes all persons and operating costs for program management, vulnerability assessment, Safeguards and Security alarming process, professional development and training, inspections, surveys, assessments, facility approval (including Foreign Ownership, Control, or Influence), tests and evaluations, policy oversight and administration, and technology development oversight and program management, associated with the Safeguards and Security Program.

- **Protective Forces** - Includes all personnel and operating costs associated with Protective Forces. This includes such things as salaries, overtime, benefits, travel, materials and supplies, uniforms, equipment, facilities, vehicles, helicopters, training, communications, federal and contractor management, and oversight of protective forces.

- **Physical Security Protection Systems** - Includes all personnel and operating costs associated with designing, installing, performance testing, contraband detection, alarm communications and control, intrusion detection and assessment, barriers and access denial, entry and egress control, vital components tampering, and monitoring.

**Transportation** - All security-related transportation costs for transport of special nuclear materials, weapons, and other classified material. Includes such costs as personnel, equipment, facilities security upgrades to vehicles, and communications.
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Transportation costs associated with off-site shipment of wastes should be included in the Mission Category.

- **Information Security** - Includes all personnel and operating costs associated with classified documents and material, classification, unclassified controlled nuclear information, security infractions, computer security, technical surveillance countermeasures, and operations security.

- **Material Control and Accountability (MC&A)** - Includes all personnel and operating costs associated with control and accountability of special nuclear materials (SNM), nuclear weapons, test devices, and weapons components. Includes MC&A access areas, surveillance, containment, detection, assessment, testing, transfers, verifications and measurements, inventories, reconciliation, and statistical analyses.

- **Research & Development** - Includes all personnel and operating costs associated with research and development of physical security, information security, personnel security, material control and accountability, integrated systems, vulnerability assessment methods, technology application and tests, and technology transfer to users or potential vendors.

- **Personnel Security** - Includes initial investigations, reinvestigations, adjudication, security education, personnel security assurance program, visitor control, national agency checks, and administrative review activities.

16. **Logistics Support** - Costs associated with shipping, receiving, transportation (excluding maintenance which is included in the Maintenance category), warehousing, motor pools, office equipment pools, property management and excessing activities; routine inventory write-offs; and other logistic support activities. (Note: Final disposal costs for radiological/hazardous waste shipments are a Mission Direct cost.)

17. **Quality Assurance** - Costs associated with all quality assurance, reliability, and regulatory activities. Included in this category are costs for quality engineering and inspection services, quality assurance audits, occurrence reporting (such as ORPS), development of quality program plans, operational readiness review coordination and other activities related to ensuring the quality assurance of site operations and facilities. This does not include costs incurred for weapons stockpile certification.

18. **Laboratory/Tech Support** - Measurement and testing conducted within the context of sampling, field investigations, analytical chemistry, and other similar studies. Includes the cost of other technical support services/activities, such as non-destructive assay, electronics services, machine shops, etc.

19. **Other** - Costs which are not identified in another functional cost category. This includes legal settlements, workforce restructuring activities (severance, benefits, and
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outplacement services) and general company liability insurance expenditures. Specifically identify significant cost activities and provide footnotes.

C. Mission Direct:

20. Mission Direct - All costs not included in General Support, Mission Support or Site Specific categories. This section captures program activities which include scientific, engineering, production operations, decommissioning, decontamination, remediation, etc. To be categorized by the Assistant Secretary.

21. Capital/construction - Prime capital and construction costs related to line items. Capital equipment (CE) and General Plant Projects (GPP). Does not include costs that more appropriately belong in a general support, mission support or site specific categories.

D. Site Specific

22. Management/Award Fee/Incentive Fee - The management allowance is an amount paid to not-for-profit educational institutions for the equivalent of home or corporate office G&A expenses. The award and incentive fee is a fee that is paid to a contractor based on performance and includes shared savings incentive payments (such as cost savings incentives).

23. Taxes - Includes state and municipal taxes, as well as "payments in lieu of taxes." Does not include taxes which are payroll related.

24. Laboratory Directed Research and Development (LDRD) - Costs incurred in accordance with DOE Order 5000.4A for the purpose of pursuing new and innovative scientific concepts of benefit to the DOE. Also includes LDRD administrative costs.