



U.S. Department of Justice
Federal Bureau of Prisons

PROGRAM STATEMENT

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Collection of Rebates and Incentives From Energy-Saving Initiatives

/s/

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1. PURPOSE AND SCOPE

This Program Statement (PS) provides procedures for the collection of rebates and incentives as a result of energy-saving initiatives.

The United States Code (USC) has been revised, allowing Federal agencies to retain all financial incentives received from energy-saving initiatives. The incentives must be used to increase energy efficiency, conserve water, or manage electricity demand. The USC formerly allowed agencies only to keep a portion of the amount received.

a. Summary of Changes

Policy Rescinded

P4240.01 Utility Rebates (8/12/97)

This reissuance incorporates the following modifications:

- Removes the requirement to collect 50 percent of the funds received into the Treasury general miscellaneous receipts fund (153220) and allows deposit of the full amount into the Salaries and Expenses (S&E) or Buildings and Facilities (B&F) appropriation.
- Requires the collection to be processed as a reimbursement rather than a refund.

b. Program Objectives. Expected results of this program are:

- Amounts received as a result of energy-saving initiatives will be used to further increase energy efficiency within the Bureau of Prisons.

2. PROCEDURES

42 U.S.C. § 8256 allows Federal agencies to use funds received as energy-saving initiative rebates or incentives to further increase energy efficiency, conserve water, or manage electricity demand.

All utility rebates or incentives received as part of an energy-saving initiative are processed in the automated accounting system as reimbursements. The Reimbursement Control Number (RCN) of 'ENGY' is used when processing the collection entry. Since these collections are processed as reimbursements rather than refunds, institutions will not have access to the funds. The Budget Execution Branch, Central Office, will monitor the collection of funds and redistribute them in accordance with the USC.

Follow the guidelines in the Program Statement **Accounting Management Manual** for processing entries in the automated accounting system for annual estimated amounts of collection and accounts receivables for collection amounts that are known in advance but not received before the end of the accounting period.

Accounting entries must use the fund code that originally paid for the energy-saving initiative that generated the rebate or incentive. Most energy-saving initiatives are funded out of the Salaries and Expenses (S&E) appropriation; however, there are occasions when a rebate or incentive may be received for the Buildings and Facilities (B&F) appropriation.

3. AGENCY ACA ACCREDITATION PROVISIONS

- Standards for Adult Correctional Institutions, 4th Edition: 4-4031 and 4-4034
- Performance Based Standards for Adult Local Detention Facilities, 4th Edition: 4-ALDF-7D-11
- Standards for Administration of Correctional Agencies, 2nd Edition: 2-CO-1B-05

REFERENCES

Program Statements

P2000.02 Accounting Management Manual (05/25/87)

42 U.S.C. § 8256

Records Retention

Requirements and retention guidance for records and information applicable to this program are available in the Records and Information Disposition Schedule (RIDS) on Sallyport.