

# Document Level Adjustment Business Rules

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## **General Information**

To correct incorrectly recorded cost, adjustments should be made at the document or detail level to provide an adequate audit trail.

Document Level Adjustments (DLA's) should be used to correct fully disbursed obligations and no match transactions. Please note the DLA process transfers costs, not resources. The process transfers dollar amounts as paid costs. For partially disbursed obligations, modifications should be processed through the normal obligation channels (Contracts/ Grants through AGO and Legacy/ Interagency Agreements through Finance Office). Amounts in undelivered orders cannot be transferred using the DLA process.

## **Required Approvals**

**ALL DLA'S** regardless of the amount must be reviewed and approved with signatures by the Line Office/Staff Office (LO/SO)/ Staff Office Lead Budget Execution Analyst or equivalent before being submitted to AOD for posting. [See CBS Document Level Adjustment Form]

**DLA'S regardless of the amount between two different program codes or any adjustment of \$500K or more MUST** be reviewed and approved with signatures by the LO Chief Financial Officer (CFO) or Staff Office Director, **AND** the NOAA or BIS Budget Execution Office (BEX) before being submitted to AOD for posting. [See CBS Document Level Adjustment Form]

**Transfers between Organizations:** Any DLA that is transferring costs between organizations requires the signed approval of the affected organization. The originator of the DLA must obtain the signed approval form from the affected organization which contains a statement that they concur with the DLA action and it is appropriate for approval. [See CBS Document Level Adjustment Form]

## **Business Rules for Document Level Adjustments**

The following NOAA Business Rules apply when processing DLAs using the CBS Payment Management PM006- Advice of Correction Transaction Screen.

**FROM and TO Fund Code Fiscal Year must Match.** Both the 'FROM' and 'TO' sides of a transaction must cite the same Fund Code Fiscal Year (FCFY). Costs from one FCFY may not be transferred into another FCFY. For example, costs recorded against FCFY 2011 may not be transferred into FCFY 2012. The only exception is no match overruns that must be identified in the explanation, and can only move forward in the FCFY.

**The 'FROM' and 'TO' Dollar Amounts must Match.** The DLA dollar amounts must be equal on the 'FROM' and 'TO' sides of the DLA.

**Object Class Codes 31.1x and 32.xx :** DLA's that contain object class codes 31.1x will not be processed without approval from CAO/PPMB. DLA's that contain the object class code 32.xx will not be processed without approval from CAO/RPMD.

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**Prior Year Adjustments:** only changes to the object class will be made, any other changes will be made on a case by case basis.

**Over/Under Object Class Codes are Not Allowed.** DLA's will not be processed for any of the over/under distribution object class codes 77-87-89-99, 77-88-89-99, 77-89-89-99, or 77-11-89-99.

**Leave/Benefit Surcharge Object Class Codes are Not Allowed.** DLA's are not allowed for any of the following surcharge object classes: 11-60-00-00 or 12-10-00-00. Using these object classes would cause a duplication of surcharges.

**Overhead Surcharge Object Class Codes are Not Allowed.** DLA's will NOT be processed for any of the following surcharge object classes: 77-87-00-00, 77-88-00-00, 77-89-00-00, or 7711-00-00. Contact NOAA or BIS BEX for guidance on making adjustments to these object classes.

**Accounting Data must be Valid.** The system requires that each DLA transaction include active accounting data. This includes the Fund Code, Fiscal Year, Program Code, Project Code, Task Code, Organization Code, and Object Class Code.

**ALL DLA'S must have a clear crosswalk between the 'From' and 'To' side of the transaction. Only one of the following combinations will be accepted:**

- One 'From' Line Item to One 'To' Line Item
- One 'From' Line Item to Multiple 'To' Line Items:
- Transaction amounts must match the amount recorded in CBS. If partial amounts are being adjusted, the 'To' lines will reflect the amounts that change and the amounts that are not changing.

**The following document types will NOT be processed:**

- GJ
- ST
- Grants
- Labor Charges

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## **DLA Submission Package Guidance**

All DLA requests MUST be submitted to your servicing finance office; either [DLASubmissions@noaa.gov](mailto:DLASubmissions@noaa.gov) (Eastern Operations Branch) or [WOBDLASubmissions@noaa.gov](mailto:WOBDLASubmissions@noaa.gov) (Western Operations Branch). Please note **the date** in the subject line. The email **MUST** include the following supporting documentation:

**If any of the required supporting documentation is not included the entire DLA batch will be disapproved and returned.**

- Signed CBS Document Level Adjustment Form (electronic signatures will not be accepted)
- A clear and concise reason for the DLA (on the DLA form) which references the supporting documentation provided.
- Adequate supporting documentation consisting of budget reports and/or any other documentation (i.e., invoices, contracts, etc.) that provides sufficient justification for the DLA. This documentation should be available for audit by internal and external auditors when necessary.

## **Documentation Retention Requirements**

**The Office Originating the DLA and AOD Must Retain the Following Documentation:**

- Signed CBS Document Level Adjustment Form
- Adequate supporting documentation consisting of budget reports and/or any other documentation (i.e., invoices, contracts, etc.) that provides sufficient justification for the DLA. This documentation should be available for audit by internal and external auditors when necessary.