

Document Level Adjustment Business Rules

General Information

To correct incorrectly recorded costs, 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 the Finance Office). Amounts in undelivered orders cannot be transferred using the DLA process. Bankcard reconciliation errors can also be adjusted using DLAs.

Required Approvals

ALL DLA'S regardless of the amount must be reviewed and approved with signatures by the Originator's Supervisor or equivalent before being submitted to AOD for posting. [See CBS Document Level Adjustment Approval Form]

DLA'S regardless of the amount between two different fund codes and or program codes, or any document level adjustment of \$500K or more MUST be reviewed and approved with signatures by the LO/SO Budget Execution Lead **AND** 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 Approval Form]

Transfers between Organizations and/or Financial Management Centers (FMCs): Any DLA that is transferring costs between organizations and/or FMCs 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 Approval 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. See the Document Level Adjustment Standard Operating Procedures for internal finance office adjustments.

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 exceptions are:

- **FCFY Exception 1: No Match Overruns-** FCFY can only move forward from a prior FCFY to the current FCFY. [Exception must be noted in business rules violation justification]
- **FCFY Exception 2: Interest Penalties-** For **object class 43-01**, FCFY can only move forward from a prior FCFY to the current FCFY. [**This exception should be exercised if no other recourse is available.** Exception must be noted in business rules violation justification]

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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 the Office of the Chief Administrative Officer (OCAO) Project Planning and Management Division (PPMB). DLA's that contain the object class code 32.xx will not be processed without approval from the OCAO Real Property Management Division (RPMD).

Prior Year Adjustments: Only changes to the object class will be made. Any other changes will be made on a case by case basis, a request for a business rule exception along with the justification for the exception must be noted in the reason for adjustment section of the DLA approval form.

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, 77-88-79-99, 77-88-89-99, 77-89-89-99, 77-11- 89-99, or 77-12-89-99.

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, 77-88-19-00, 77-89-00-00, 77-11-00-00, 77-12-25-17, or 77-12-25-35. 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 (Eastern Operations Branch) or 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 Approval Form
- A clear and concise reason for the DLA (on the DLA Approval Form) which references the supporting documentation provided.
- Document Level Adjustment Request 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.

Documentation Retention Requirements

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

- Signed CBS Document Level Adjustment Approval Form
- Document Level Adjustment Request 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.