

Instructions for Fiscal Year 2003 Closing

This document provides instructions for closing the accounting records for the Fiscal Year (FY) ending September 30, 2003, for the Accounting Operations Division (AOD), Finance Office, and the Financial Management Divisions at each of the four Administrative Support Centers (ASC). The FY 2003 final reports will reflect all accepted accounting entries made through **October 2nd**. To ensure the FY 2003 final reports accurately reflect the status of your organization, accounting documents and adjustment requests must reach your servicing finance office by the dates indicated in these instructions.

NOTE: Throughout the year, the finance offices usually record documents in CFS within one week of receipt. At year end, we receive thousands of documents and we must record them in the accounting system within MINUTES of receiving them in order to meet accelerated year-end closing dates. It is the responsibility of the Line/Staff Offices to review reports frequently to ensure all documents that you have sent to your servicing finance office have been recorded accurately in CFS.

If you do not see a document that you sent to your servicing finance office within a reasonable time frame, contact the appropriate Service Office and/or employee who is responsible for the document as indicated on the following websites:

AOD	http://www.rdc.noaa.gov/~acod/contact.htm
EASC	http://www.easc.noaa.gov/fin/finstaff_v2.htm
CASC	http://www.rdc.noaa.gov/~casc/financial_pages/contact.htm
MASC	http://www.masc.noaa.gov/masc/fmd/staff.html
WASC	http://www.wasc.noaa.gov/services/fmd/poc.htm

ONLY SUBMIT THE ORIGINAL FORM; DO NOT SEND COPIES IF YOU DO NOT SEE THE ACCRUALS REFLECTED IN THE ACCOUNTING SYSTEM.

New for Fiscal Year 2003 Closing

The servicing finance offices are now requesting accounting information in compliance with the CAMS' Accounting Classification Code Structure (ACCS). Information on the current ACCS structure may be found at the following website:
<http://www.rdc.noaa.gov/~cams/accs.htm>

Due to an accelerated financial statement preparation schedule, we expect the number of accruals to increase and be based more on estimates, rather than actual information. Please be aware that these estimates will be subject to audit by contract auditors. **Accruals must be submitted to your servicing finance office by September 19.**

During the middle of September 2003, payroll accruals (based on pay period 17) will be established in CAMS reflecting estimated payroll expenses through September 30. These accruals will provide the Line/Staff Offices with an idea of remaining funds available for obligation or possible carryover. The majority of accruals will be replaced with actual expenses when pay period 18 is processed in CAMS at the end of September.

At the beginning of the fourth quarter of FY 2003, the funds control settings within CAMS have been tightened for funds 1, 16, 23, 24, and 25. The settings have been changed to go from the previous fund code by Line Office (LO) to fund code by LO by first level of the program code. Therefore, as your servicing finance office processes your year end obligations, it is expected that there will be a number of documents that will not be able to be processed in CAMS due to "Insufficient Funds." When and if this happens, your servicing finance office will immediately notify the LO that sent the document. The LO will then have to either 1.) coordinate with their LO and/or NOAA Budget Office contact concerning the amount of the established allotment in CAMS or 2.) prepare revised ACCS information. If the ACCS information has to be corrected, a modification should be processed through the appropriate channels.

For financial statement and cash reconciliation purposes, the servicing finance offices are not planning to make any payments from September 26th through October 3rd. If an "emergency payment" must be made during that period, it must be processed centrally through the Accounting Operations Division (AOD). An emergency payment is one which requires immediate action to avoid (1) a shut down of a NOAA mission, (2) an adverse political reaction, or (3) discontinuance of service (i.e., utility bills, etc.). All emergency payments must be certified as such by the Line/Staff Office Chief Financial Officers/Management and Budget Chiefs. For additional information concerning emergency payments and/or a copy of the Emergency Certification Form, please contact Chuck Kilgore at (301)444-2101.

Disbursements and Collections - General

All FY 2003 disbursement documents (invoices, vouchers, etc.) should be submitted as soon as possible to give the servicing finance offices time for processing and to ensure inclusion in the FY 2003 final reports. Payment documents received in FY 2003, prior to September 19, will be paid in FY 2003, if possible. Otherwise, they will be accrued in FY 2003 and processed for payment in FY 2004.

Collections received on and after October 1 will be deposited, but not recorded in CAMS until after FY 2004 opens.

Closing Actions for FY 2003

During the period September 22 through October 2, the servicing finance offices will concentrate on recording the following accounting data:

1. **Undelivered Orders** - Undelivered Orders are obligations for goods/services that have not been received.
2. **Accruals** - Accruals (accounts payable) are obligations for goods/services that have been received by September 30th, but not paid. **Accruals must be submitted by September 19.**

Auditors will be sampling our year-end accruals during their FY 2003 audit. All accruals will be scrutinized closely for propriety before they are recorded.

For further information on accruals, please view the Accruals Presentation at <http://www.rdc.noaa.gov/~acod/index.htm>

If you have invoices for services that were accrued in FY 2003, but you are not submitting the invoice to your servicing finance office until after year end closing, please make sure you write "**accrued**" on the invoice to reduce the chance of a duplicate obligation.

3. **Adjustments** - Accounting adjustments based on written advice from Financial Management Centers (FMC) such as corrections of FY 2003 accounting transactions.
 - **Labor Cost adjustments** should be sent to the Funds Management Branch, Financial Reporting Division, NFA211, by **COB September 25.**

- **Document level adjustments** should be sent to the employee identified as being responsible for the document in the website lists cited previously.

NOTE: Adjustments **below \$1,000** may be set aside and may not be entered due to the tight time constraints at year end. Another way to handle these small (or large) dollar adjustments is to roll them up to summary level wherever common organization codes, project numbers, and object classes permit.

You will need to submit **document level adjustments** for expenditures that were recorded in CFS on or before September 12 to your servicing finance office by **September 19**. **Any adjustments received after September 19 must be approved by your CFO/M&B's office and then by the Director, Finance Office/Comptroller, before your servicing finance office can record them.**

- **Summary level cost transfer adjustments involving reimbursable task numbers** should be sent to the Receivables Branch, Accounting Operations Division, NFA233.
- **All other summary level cost transfer adjustments** should be submitted to the Funds Management Branch, Financial Reporting Division, NFA211.

All cost adjustments, for expenditures that were recorded in CFS after September 12, must be dated, approved, signed, and received in the appropriate office by **September 30**. If the cost adjustments cross Line Offices/Staff Offices, both Line Offices'/Staff Offices' approvals are required.

Blanket Purchase Agreements (BPA)

Year-end accrual entries are required to reflect the estimated cost of goods and/or services ordered **and expected to be received by September 30**. For these accruals, submit to your servicing finance office by **close of business September 19** your FY 2003 purchases that have not been invoiced but expected to be received by September 30th, using the format presented on this page.

We request you use the format below because we receive thousands of documents and it helps us to organize and prioritize our work.

ACCRUALS FOR BPAs

TO: AOD - FAX number 301-413-0022 DATE:
 EASC - FAX number 757-441-3863
 CASC - FAX number 816-426-6738
 MASC - FAX number 303-497-3913
 WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SUBJECT: Accruals for BPAs

I hereby request an accrual for the following _____
 (individual document type with supporting documents attached).

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxx	03	14	XXXXXXXX	XXX	XX	XX-XX-XX-XXX
		ORGANIZATION CODE	OBJECT CLASS	AMOUNT		Item Number (If Applicable)
		XX-XXX-XXX-00-00-00	XXXX	\$X,XXX.XX		XX

TOTAL \$X,XXX.XX

Contract Observers

Year-end estimated accrual entries are required to reflect the cost of services performed through September 30 for Contract Observers. If you are issuing a new contract observer for services performed during the month of September and you won't be submitting the contract observer for payment until October, submit an accrual to your servicing finance office to be received by close of business **September 19** using the format on this page.

ACCRUALS FOR CONTRACT OBSERVERS

TO: AOD - FAX number 301-413-0022 DATE:
 EASC - FAX number 757-441-3863
 CASC - FAX number 816-426-6738
 MASC - FAX number 303-497-3913
 WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SUBJECT: Accruals for Contract Observers

I hereby request an accrual for the following _____
 (individual document type with supporting documents attached).

DOCUMENT	BUREAU	PROJECT	TASK	FUND		
NUMBER	FY	CODE	CODE	CODE	Program Code	
xxxxxxxxxx	03	14	XXXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION	OBJECT	AMOUNT	Item Number
CODE	CLASS		(If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

Contracts

Your servicing finance office must receive estimated accrual documents (e.g., invoices, performance reports, written cost estimates from the contractor, etc.) by close of business **September 19**.

If you have not received any accrual documentation from the contractor, you must estimate the amount of the contract that should be accrued for services received through Sept. 30th.

Use the form on the next page to submit this information. If you have questions on how to estimate an accrual, please contact:

AOD - Maria Eisel (301)444-2197
EASC - Frank Hewitt (757)441-6456
CASC - DeeDee Beltz (816) 426-5873 x412
MASC - Jo Shubert (303)497-6327
WASC - Leslie White (206) 526-6007

ESTIMATED CONTRACT ACCRUALS

TO: AOD - FAX number 301-427-2025 DATE:
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SOURCE REFERENCE NUMBER (document number): 3xxxxxxxxx

I request an accrual to be recorded as follows:

<u>DOCUMENT</u> <u>NUMBER</u>	<u>FY</u>	<u>BUREAU</u> <u>CODE</u>	<u>PROJECT</u> <u>CODE</u>	<u>TASK</u> <u>CODE</u>	<u>FUND</u> <u>CODE</u>	<u>Program Code</u>
xxxxxxxxxx	03	14	XXXXXXX	XXX	XX	XX-XX-XX-XXX

<u>ORGANIZATION</u> <u>CODE</u>	<u>OBJECT</u> <u>CLASS</u>	<u>AMOUNT</u>	<u>Item Number</u> <u>(If Applicable)</u>
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

The total amount was based upon the following (you must check one):

- Invoice from the Contractor/Vendor is attached.
- Performance Report from the Contractor/Vendor is attached.
- Written cost estimate from the Contractor/Vendor stating costs through September 30 is attached.
- It is a recurring monthly or quarterly bill. My calculations for the estimate for the accrual are based on previous activity. My calculations are attached.
- All** of the goods and services have been received, but I have not received an invoice, performance report, or written estimate from the Contractor/Vendor. The entire Undelivered Order for this document should be accrued.
- Some** of the goods and services have been received, but I have not received an invoice, performance report, or written estimate from the Contractor/Vendor. My calculations for determining the accrual amount are attached.

FEDSTRIP

You should fax an accrual estimate for the cost of goods or services that have not been recorded as a disbursement to MASC by **September 19** using the format below.

We request that you use the format below because we receive thousands of documents and it helps us to organize and prioritize our work.

ACCRUALS FOR FEDSTRIP

TO: MASC - FAX number 303-497-3913 DATE: _____

FROM: _____ TELEPHONE: _____

DOCUMENT TYPE: _____

SUBJECT: FEDSTRIP Accruals

I hereby request an accrual for the following FEDSTRIP orders.

EXAMPLE:

<u>DOCUMENT</u> <u>NUMBER</u>	<u>FY</u>	<u>BUREAU</u> <u>CODE</u>	<u>PROJECT</u> <u>CODE</u>	<u>TASK</u> <u>CODE</u>	<u>FUND</u> <u>CODE</u>	<u>Program Code</u>
xxxxxxxxxx	03	14	XXXXXXXX	XXX	XX	XX-XX-XX-XXX

<u>ORGANIZATION</u> <u>CODE</u>	<u>OBJECT</u> <u>CLASS</u>	<u>AMOUNT</u>	<u>Item Number</u> <u>(If Applicable)</u>
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

Government and Commercial Bills of Lading (GBLs & CBLs)

Accruals for GBLs and/or CBLs should be faxed to your servicing finance office by **close of business September 19.**

We request that you use the format below because we receive thousands of documents and it helps us to organize and prioritize our work.

ACCRUALS FOR GOVERNMENT AND/OR COMMERCIAL BILLS OF LADING

TO: AOD - FAX number 301-427-2025 DATE:
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SUBJECT: Accruals for GBLs and/or CBLs

I hereby request an accrual for the following work authorizations.

EXAMPLE:

<u>DOCUMENT</u>	<u>FY</u>	<u>BUREAU</u>	<u>PROJECT</u>	<u>TASK</u>	<u>FUND</u>	<u>Program Code</u>
<u>NUMBER</u>	<u>CODE</u>	<u>CODE</u>	<u>CODE</u>	<u>CODE</u>	<u>CODE</u>	
xxxxxxxxx	03	14	XXXXXXX	XXX	XX	XX-XX-XX-XXX

<u>ORGANIZATION</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>Item Number</u>
<u>CODE</u>	<u>CLASS</u>		<u>(If Applicable)</u>
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

Interagency Agreements - (IAGPO)

Requests for accruals must be received in your servicing finance office by close of business **September 19**. If you have not received any accrual documentation from the other Government agency, you must estimate the amount of the agreement that should be accrued. Use the following format to submit this information:

ESTIMATED INTERAGENCY AGREEMENT ACCRUALS

TO: AOD - FAX number 301-413-6998 DATE:
 EASC - FAX number 757-441-3863
 CASC - FAX number 816-426-6738
 MASC - FAX number 303-497-3913
 WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SOURCE REFERENCE NUMBER (document number): _____

I request an accrual to be recorded as follows:

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxx	03	14	XXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

The total amount was based upon the following (check one):

- Invoice from the other Government agency is attached.
- Performance Report from the other Government agency is attached.
- Written cost estimate from the other Government agency stating costs through September 30 is attached.
- It is a recurring monthly or quarterly bill. My calculations for the estimate for the accrual are based on previous activity. My calculations are attached.
- All** of the goods and services have been received, but I have not received an invoice, performance report, or written estimate from the other Government agency. The entire Undelivered Order for this document should be accrued.
- Some** of the goods and services have been received, but I have not received an invoice, performance report, or written estimate from the other Government agency. My calculations for determining the accrual amount are attached.

Leases

Accruals for leases should be reviewed to ensure the accruals plus prior disbursements reflect the expected annual cost.

For existing accounts, CFS will automatically project accruals through September 30th. New leases are not included in this projection. The new information should be submitted to your servicing finance office by **September 19** using the format as presented below.

We request you use the following form because we receive thousands of documents and it helps us to organize and prioritize our work.

ACCRUALS FOR LEASES

TO: AOD - FAX number 301-427-2025 DATE:
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-527-7502

FROM: _____ TELEPHONE: _____

SUBJECT: Accruals for Leases

I hereby request an accrual for the following leases.

EXAMPLE:

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxxx	03	14	XXXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

This Accrual covers and includes the month(s) of:

NOAA Commissioned Corps Storage

Accruals for storage should be reviewed to ensure the accruals plus disbursements reflect the expected annual cost. For existing accounts, CFS will automatically project accruals through fiscal year end. New agreements are not included in this projection, and the new information should be faxed to AOD by **September 19.**

We request that you use the format on this page because we receive thousands of documents and it helps us to organize and prioritize our work.

ACCRUALS FOR NOAA COMMISSIONED CORPS STORAGE

TO: AOD - FAX number 301-427-2025 DATE:

FROM: _____ TELEPHONE: _____

SUBJECT: Accruals for NOAA Commissioned Corps Storage

I hereby request an accrual for the following storage charges.

EXAMPLE:

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxxx	03	14	XXXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

Printing Orders

Requests for accruals must be received in your servicing finance office by close of business **September 19**.

We request that you use the format below because we receive thousands of documents and it helps us to organize and prioritize our work.

PRINTING ORDERS ACCRUALS

TO: AOD - FAX number 301-413-6998 DATE:
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-527-7573

FROM: _____ TELEPHONE: _____

SOURCE REFERENCE NUMBER (document number): _____

I request an accrual to be recorded as follows:

<u>DOCUMENT</u> <u>NUMBER</u>	<u>FY</u>	<u>BUREAU</u> <u>CODE</u>	<u>PROJECT</u> <u>CODE</u>	<u>TASK</u> <u>CODE</u>	<u>FUND</u> <u>CODE</u>	<u>Program Code</u>
xxxxxxxxxx	03	14	XXXXXXXX	XXX	XX	XX-XX-XX-XXX

<u>ORGANIZATION</u> <u>CODE</u>	<u>OBJECT</u> <u>CLASS</u>	<u>AMOUNT</u>	<u>Item Number</u> <u>(If Applicable)</u>
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

Purchase Card and Convenience Checks

Please make your purchase card purchases by cob September 24 so that payment and accrual transactions can be processed by Citibank and passed to NOAA on-time to be recorded as FY 2003 business. No manual purchase card accruals will be recorded for year-end.

At year end, there will be two purchase card statement periods with shortened reconciliation/approval periods.

The first year-end purchase card statement period will close on **September 19**. The transactions from Citibank will be entered into the Commerce Purchase Card System (CPCS) on **September 22**. Cardholders/Approving Officials will be notified when these transactions are available for reconciliation/approval and that reconciliation/approval must be completed by **6:00pm eastern time on September 24**. Transactions not reconciled by this date/time will be "Swept" and recorded under the default accounting assigned to the purchase card. These transactions for the first year-end statement period will be paid and recorded as FY 2003 disbursements.

The second year-end purchase card statement period will close on **September 30**. The transactions from Citibank will be entered into the CPCS on **October 1**. Cardholders/Approving Officials will be notified when these transactions are available for reconciliation/approval and that reconciliation/approval must be completed by **3:00pm eastern time on October 2**. Transactions not reconciled by this date/time will be "Swept" and recorded under the default accounting assigned to the purchase card. These transactions for the second year-end statement period will be recorded as FY 2003 accruals.

Reimbursable Work Authorizations

Requests for accruals must be received in your servicing finance office by **close of business September 19.**

We request that you use the format presented below because we receive thousands of documents and it helps us to organize and prioritize our work.

REIMBURSABLE WORK AUTHORIZATION ACCRUALS

TO: AOD - FAX number 301-413-6998 DATE:
 EASC - FAX number 757-441-3863
 CASC - FAX number 816-426-6738
 MASC - FAX number 303-497-3913
 WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SOURCE REFERENCE NUMBER (document number) : _____

I request an accrual to be recorded as follows:

CAMS

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxxx	03	14	XXXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

TOTAL \$X,XXX.XX

Telecommunication Charges

Accruals through September 30 for the **Government** (GSA Local Service (BAC) and FTS2001) telecommunications billings will be determined by the Telecommunications Division, reviewed by the Line/Staff Offices, and recorded by AOD. These accruals will take into account any credits. Cliff Schoenberger of the Telecommunication Division will distribute the accruals in mid-August. Please review these accruals and notify Cliff Schoenberger on (301)713-3333 x217 or at Cliff.Schoenberger@noaa.gov if you would like to change the accrual.

Telecommunications charges from commercial vendors should be reviewed to ensure the accruals plus disbursements reflect the expected annual cost. For existing accounts, CFS will automatically project accruals through September 30th. New accounts are not included in this projection, and the new information should be received in your servicing finance office by close of business September 19.

NOTE: We have received invoices for monthly services that have had prior-month charges certified. This over-certification can result in over-payment to the vendor. In order to prevent over-payment, do not certify prior month charges, only certify current-month charges.

We request that you use the following form for accruals:

ACCRUALS FOR TELECOMMUNICATION CHARGES

TO: AOD - FAX number 301-427-2025 DATE:
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SUBJECT: Accruals for Telecommunication Charges

I hereby request an accrual for the following orders.

<u>DOCUMENT</u>	<u>BUREAU</u>	<u>PROJECT</u>	<u>TASK</u>	<u>FUND</u>	<u>Program Code</u>	
<u>NUMBER</u>	<u>FY</u>	<u>CODE</u>	<u>CODE</u>	<u>CODE</u>		
xxxxxxxxxx	03	14	XXXXXXXX	XXX	XX	XX-XX-XX-XXX

<u>ORGANIZATION</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>Item Number</u>
<u>CODE</u>	<u>CLASS</u>		<u>(If Applicable)</u>
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

Total \$X,XXX.XX

This Accrual covers and includes the month(s) of:

Training

For training that is not able to be purchased with the Purchase Card and expected to take place through September 30th, you must send requests for estimated accruals to your servicing finance office by close of business **September 19**.

We request that you use the format presented below because we receive thousands of documents and it helps us to organize and prioritize our work.

TRAINING ACCRUALS

TO: AOD - FAX number 301-427-2025 DATE:
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SOURCE REFERENCE NUMBER (document number): _____

I request an accrual to be recorded as follows:

<u>DOCUMENT</u> <u>NUMBER</u>	<u>FY</u>	<u>BUREAU</u> <u>CODE</u>	<u>PROJECT</u> <u>CODE</u>	<u>TASK</u> <u>CODE</u>	<u>FUND</u> <u>CODE</u>	<u>Program Code</u>
xxxxxxxxxx	03	14	XXXXXXXX	XXX	XX	XX-XX-XX-XXX
		<u>ORGANIZATION</u> <u>CODE</u>	<u>OBJECT</u> <u>CLASS</u>		<u>AMOUNT</u>	<u>Item Number</u> <u>(If Applicable)</u>
		XX-XXX-XXX-00-00-00-00	XXXX		\$X,XXX.XX	XX
TOTAL						\$X,XXX.XX

Transportation

Accruals for transportation should be sent **based upon the criteria below.**

- If a transportation ticket (air, train, etc.) for FY 2003 travel will be **issued by the SATO office or NAVIGANT (MASC) after August 21**, send a copy of the Travel Authorization to your servicing finance office to accrue the transportation cost using the following form. Send this information as soon as the Travel Authorization is signed by the authorizing official.
- If the traveler is charging his/her transportation tickets to his/her Government issued travel card for FY 2003 and the travel is completed after **September 12**, send a copy of the Travel Authorization to your servicing finance office to accrue the transportation cost using the following form. Send this information as soon as the Travel Authorization is signed by the authorizing official.

Your servicing finance office must receive the transportation accruals, for the period covering up to and including September 12, by the close of business September 19. The last day to receive transportation accruals, for the period covering September 13 through and including September 30, will be close of business September 30. For FY 2003, accruals will be entered individually utilizing the travel order number as the document number.

We request you submit the following form with a copy of the travel authorization because we receive thousands of documents and it helps us to organize and prioritize our work.

Travel Vouchers - Permanent Change of Station (PCS)

All PCS orders issued in FY 2003 must be obligated using FY 2003 funds.

- a. For PCS orders that have not been recorded in CAMS, fax a copy of the CD-29 and the Estimated Relocation Expense Worksheet to your servicing finance office by **September 23** marked "PCS OBLIGATION."
- b. For PCS orders that are recorded but have been canceled, fax a copy of the CD-29 to your servicing finance office by **September 23** marked "PCS CANCELLATION."
- c. **All approved PCS vouchers**, with receipts attached, need to be in the servicing finance offices by **September 19** to be paid in Fiscal Year 2003. PLEASE NOTE: If the corresponding PCS travel order has not been obligated, then the CD-29 and the Estimated Relocation Expense Worksheet must accompany the PCS Voucher.

Travel Vouchers - Temporary Duty (TDY)

Travel vouchers must be promptly prepared in Travel Manager. **Year-end manual accruals will not be recorded for TDY travel.** Please notify your year-end travelers to complete and submit their travel vouchers immediately upon completion of their trip.

For travel voucher reimbursement payments to be made in FY 2003, **vouchers must be completed in Travel Manager by September 19.** Since a signed and approved voucher is also necessary for payment, immediately forward the voucher with appropriate supporting documentation (receipts) to your servicing finance office. Also, immediately fax a copy of the signed and approved voucher to your servicing finance office so that processing can be started pending the receipt of the original documents. If travel vouchers are completed in Travel Manager, and approved paper vouchers with supporting documentation are received by your servicing finance office during the period September 20 - 30, they will be accrued through an automated process as FY 2003 business and paid after year-end closing. If the recording of an FY 2003 automated accrual for travel which begins in FY 2003 and ends in FY 2004 is desired, a partial travel voucher can be completed in Travel Manager for the expenses incurred in FY 2003 and an approved paper voucher with supporting documentation must be received by your servicing finance office by COB September 30.

It is important that travel documents prepared using Travel Manager indicate the correct fiscal year. When preparing a travel document, please verify that the selected accounting code(s) appearing in the *Accounting Codes for Current Document* block cite the fiscal year in which the trip is taken. The selected accounting code will appear in the third column (*Classification Code*).

The Fiscal Year (FY) will be reflected in the first 4 positions of the accounting code. If it is necessary to change the FY in the accounting code shown on the document, perform the following:

1. In the Accounting Codes for Current Document block, highlight the Accounting Code requiring the change and click the *Update* button. The Update Accounting Code window will appear.
2. In the FY (4) field, highlight the existing fiscal year, type the correct fiscal year, and click **OK**.
3. At the prompt, "Do you want to save the accounting code and its extended accounting codes to the master list of accounting classifications? ", respond appropriately.
 - Responding "Yes" will override the accounting code in the Master Accounting Codes list.
 - Responding "No" will not save this change to the Master Accounting Codes list.

Utilities

Accruals for utilities should be reviewed to ensure the accruals plus prior disbursements reflect the expected annual cost.

An accrual must be submitted for new utility accounts ONLY where no previous invoices have been submitted for payment. These accruals should be received in your servicing finance office by September 19. For existing accounts, CFS will automatically project accruals through September 30th.

NOTE: We have received invoices for monthly services that have had prior-month charges certified. This over-certification can result in over-payment to the vendor. In order to prevent over-payment, do not certify prior month charges, only certify current-month charges.

We request that you use the following form because we receive thousands of documents and it helps us to organize and prioritize our work.

ACCRUALS FOR UTILITIES

TO: AOD - FAX number 301-427-2025 DATE:
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

FROM: _____ TELEPHONE: _____

SUBJECT: Accruals for Utilities

I hereby request an accrual for the following utility charges.

DOCUMENT NUMBER	FY	BUREAU CODE	PROJECT CODE	TASK CODE	FUND CODE	Program Code
xxxxxxxxx	03	14	XXXXXXX	XXX	XX	XX-XX-XX-XXX

ORGANIZATION CODE	OBJECT CLASS	AMOUNT	Item Number (If Applicable)
XX-XXX-XXX-00-00-00-00	XXXX	\$X,XXX.XX	XX

This Accrual covers and includes the month(s) of:

MISCELLANEOUS DOCUMENTS

Federal Express

Invoices will be downloaded and processed at least through **September 24**, if time permits. All downloads after **September 24** will be charged to FY 2004. **No client action is necessary.**

Gifts & Bequests

All CD 210's should be sent to your servicing finance office within a week after closing so they can be included in the report to DOC. Also, **NOAA adjustments for travel costs, that should be moved over to 8LP1A01 (Gifts and Bequests Fund), will be initiated by your servicing office, prior to year end closing.**

Local Travel and Employee Reimbursements

Local travel vouchers must be received by your servicing finance office by **close of business September 19** in order to meet the CFS cutoff for payment in FY 2003. **Local travel vouchers received after September 19 will be paid after NOAA's fiscal year-end close and will be charged to FY 2004.**

Motor Pool

It will not be necessary to send accruals to the CASC Financial Management Division (FMD). The last billing that is received and paid by September 30 will be used to establish accruals. Because all accruals must have a vehicle tag number as a reference, please notify CASC FMD of the tag number and the accounting information if your office acquires a GSA vehicle that does not appear on the July billing.

These accruals will be processed by CASC FMD by September 30. You may send any information to DeeAnn Matthews via electronic-mail at Dee.A.Matthews@noaa.gov. You may also reach Ms. Matthews on (816) 426-5965, ext 432.

Purchase Orders (CD-404/406)

Purchase Orders require a Receiving Report for an accrual to be recorded. In order for these types of documents to be properly accrued, the receiving reports must arrive in your servicing finance office by close of business **September 30**.

Receivables - AOD's Receivables Branch (RB) Fax #: 301-413-6999

Civil Monetary Penalties - We need a list of all cases that have legally enforceable debt but have not been transferred to the RB for collection as of **September 30**. This list should include the case number, dollar amount, Project number, and reason why the case was not forwarded.

Fund Codes "05" and "06" Reimbursable Projects - The RB must be notified prior to **September 19** of any FY 2003 advances which must be billed.

Fund Code "07" Reimbursable Projects - Checks sent directly to the Line Offices for reimbursable projects must be forwarded to and received in the RB by **September 26**.

Bills for Appropriation Refunds or Miscellaneous Purposes - We need documentation to bill for any overpayment or audit disallowance by **September 30**. This documentation should include the name, address, taxpayer identification number, dollar amount owed, award number (if applicable), CAMS ACCS, and all background information to justify sending the bill. Depending on location, please fax documentation to:
AOD - FAX number 301-413-6999
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

Bills for Inspection and Grading - All billing information through September 30 must be entered by the regions no later than close of business on **September 30**. On October 2, the bills will be prepared and the data entered into CFS.

Bills for Premiums and Outstanding Loans - We need to have all disbursement requests by **noon on September 23**. We need all receipts which should be included as part of FY 2003 business by **September 26**.

Write-offs of Uncollectible Debt - All write-offs of uncollectible debt must be received in the RB by **September 24**. We need to know if the debt is being written off because of bankruptcy (if bankruptcy, the RB needs a copy of the bankruptcy notice), and if the forgiveness of debt should be reported to the Internal Revenue Service.

FY 2003 Year End Closing Dates

September 19th

Last day to notify the Receivables Branch (NFA233) of any reimbursable advances that must be billed

Last day to submit invoices to the servicing finance office for payment in FY 2003 (invoices received after this date will be accrued)

Last day to submit requests for accruals

Last day to submit document level cost adjustments for transactions entered prior to September 12

Purchase card statement period closes (first of two)

Last day to complete FY 2003 Travel Vouchers in Travel Manager (TM) to ensure payments to be made in FY 2003.

September 23rd

Last day for loan disbursement requests

September 24th

Last day for write-offs of uncollectible debt

Last day to reconcile and approve September 19 Purchase Card Statement transactions

CPCS payment of unreconciled September 19 Statement transactions

September 25th

Last day to submit Labor Cost Adjustments to the Funds Management Branch (NFA211)

September 30th

Purchase card statement period closes (second of two)

Last day for checks to be deposited in FY 2003

September 30th (continued)

Last day to submit reimbursable task Summary Level Transfer Adjustments to the Receivables Branch (NFA233)

Last day to submit non-reimbursable task Summary Level Transfer Adjustments to the Funds Management Branch (NFA211)

Last day for receipt of Document Level Cost Adjustments in the servicing finance office for documents originally entered after September 12

Last day for receipt of Obligating Documents (UDOs and APs) in your servicing finance office

Last day for receipt of Receivable Documents in the servicing finance office

Last day for regions to enter Inspection and Grading billing information

October 2nd

Last day to reconcile and approve September 30 Purchase Card Statement transactions (complete by 3:00 PM eastern time)

CPCS sweep and accrual of unreconciled September 30 Statement transactions

Final Closing (7:00 PM Eastern Time)

Over/Under process started after 7:00 PM eastern time

Data Warehouse updated/refreshed

October 3rd

Year-end reports available for review from CAMS

October 4th (Saturday)

Last day to submit manual Obligation Adjustments to the Financial Reporting Division. (Separate instructions to be provided in September)