



NOAA CBS INTEGRATED TRAVEL MANAGER DISPATCH #10 Allocating Travel Expenses at Fiscal Year End

Updated January 2012

Should I be concerned about the Fiscal Year accounting code used to obligate funds at year-end?

Yes. The Department of Commerce (DoC) Travel Management Division provides guidance each year reiterating budgetary policy as it relates to securing travel and transportation services prior to receiving funding for the New Fiscal Year (FY). Each organization must establish adequate procedures for ensuring that all year-end obligations for travel for the Current FY and obligations for the New FY are made in accordance with the provisions of Title 31 of the United States Code and U.S. Government Accountability Office guidelines. The Subject to Availability of Funds (SAF) implementation was an automated approach to ensuring the Integrated Travel Manager (ITM) system facilitated compliance with that guidance.



System edits, pre-audits and interface enhancements were introduced in the SAF implementation to inform users when:

- Trip dates cross FY
- Expenses are allocated to a New FY Account Classification Code Structure (ACCS) code
- Expenses are allocated to a Prior Year (PY) ACCS
- An ACCS FY does not coincide with the FY of the begin and end trip dates
- Funding is obligated or suspended upon electronic approval as a result of expenses being allocated to either a Current or New FY ACCS

Initially, the system edits and pre-audits will serve as warnings in attempt to provide the user community with a conscious understanding of properly allocating expenses at fiscal year-end. Users should be mindful of the messages encountered and take the necessary steps to clear the pre-audits when applicable.

For additional guidance, it is highly recommended that users view the DoC issued memorandum in its entirety which is located on NOAA's Travel Office webpage under Year End Memo at <http://www.corporateservices.noaa.gov/finance/YE.html>.



How do I know what Fiscal Year to use when allocating Travel expenses?

The Fiscal Year in which an expense should be allocated is determined by *when* the expense is actually incurred and *is not* based upon the begin and end dates of travel.

Expenses incurred prior to October 1st must be allocated to Current FY ACCS codes. Expenses incurred on or after October 1st must be allocated to New FY ACCS codes. For example, in the instance where a trip does not begin until on or after October 1st and the traveler's transportation ticket is purchased in the Current FY, the ticket expense and associated fees would need to be allocated to Current FY and the remaining expenses would need to be allocated to the New FY.

It is extremely important to note that until a continuing resolution of appropriation providing funding for the New FY has been signed by the President, only multi-year or no-year funded ACCS codes should be utilized when purchasing transportation expenses in the Current FY for travel that begins on or after October 1st. Accordingly, to identify the availability of funds and whether an ACCS code is multi-year or no-year funded, employees are advised to check with their budget office *prior* to making any travel arrangements.

Is there anything special that is required to appear on the Travel Authorization at Fiscal Year-End?

Yes, in support of both DoC and NOAA policies, specific remarks are *required* to appear in the Comments section of the Travel Authorization. **All Travel Authorizations** prepared in the Current FY for travel beginning or ending in the New FY should annotate the following:

"Approval of travel scheduled to be accomplished on or after October 1, YYYY is contingent upon the availability of FY<NEW FY> funds."

In addition, if any of the circumstances outlined in the *Supplemental Annotations* table below are applicable, additional comments will also be required to appear in the Comments section of the Travel Authorization as well. As a result, dependent upon circumstances a Travel Authorization could require up to three (3) comments.

| <i>Supplemental Annotations</i> | |
|---|--|
| <i>Circumstance</i> | <i>Required Annotation</i> |
| Transportation expenses are incurred in the Current FY for a trip beginning on <u>or</u> after October 1 st | "Approved to purchase ticket for FY<New FY> with FY<Current FY> funds due to multiyear funding/no-year funding". |
| ITM Travel Authorization (TA) stamping routine has been turned off due to CFS being placed in "Restrictive Mode" in support of Fiscal Year End. | "System Downtime" - Time Sensitive - Obligation Information not Available". |

The Travel Management Centers (TMC) are obligated under contract to enforce the year-end policies issued by the DoC and will reject any Travel Authorization received that is not in compliance with these guidelines.

*Note: The standard comment which is required on all Travel Authorizations is established in ITM as a Preset comment and can be selected by clicking on the **Preset** button located next to the Comments window. The Supplemental Annotations must be manually entered by the user, as applicable.*

Lessons Learned

- The date an expense is incurred determines the FY ACCS the expense should be allocated against
- The travel begin date determines the FY of the Travel Authorization number
- Only multi-year or no-year funded ACCS codes should be used to fund travel and transportation expenses beyond the Current FY until a continuing resolution for the New FY has been signed by the President
- Fiscal Year-End comments, as applicable, are required to be annotated in the Comments section of the Travel Authorization or they will otherwise be rejected by the TMC

