



NOAA NATIONAL OCEANIC AND
ATMOSPHERIC ADMINISTRATION
UNITED STATES DEPARTMENT OF COMMERCE

Reimbursable Agreements Training

FY 2011 – August
V 1.0

What is a Reimbursable Agreement?



It is a agreement that ensures the cost recovery of goods and/or services provided by an entity.

– Two different types

- *Outgoing*

- NOAA is requesting an outside entity to provide goods or services they can not perform and will pay them for recovery of those costs.

- *Incoming*

- NOAA is being requested from an outside entity to provide goods and/or services and will be paid by the them.

Business Process Re-engineering (BPR)



- BPR for RAs began in 2007
- NOAA established Working Group
 - To help standardize RAs
 - Policies & Procedures
 - Forms
 - Comprised of representatives from each LO, Finance, Budget & DOC OGC

NOAA RA Working Group



Finance

**Lois Coleman, Mark St.Clair,
William Parkman**



Budget

Tom Santymire



NESDIS

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CFMD

Donna Kirkland

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Brenda Hernandez, Sheryl Trent

NOS

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Paul Johnson, Andrea Moore

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DOC OGC

Angelia Talbert-Duarte



Reimbursable Work



NOAA only accepts if:

- Necessary legal authority exists
 - Appendix A – Reimbursable Policy
- Does not adversely affect regular NOAA Programs

Work unrelated to normal functions

- May ONLY be accepted if:
 - Project cannot be performed economically by requesting entity
 - Performance of project by NOAA
 - Allowable by statute/law
 - In Federal Government's best interest (Need an "example")

Reimbursable Forms



Customer Profile Form

- Needed if it's a new customer
- Needed if you need to update customer information

Project Code Request Form

- Needed for all new agreements
- Needed for any agreement that is past the five (5) years

Reimbursable Project Allotment/UCO Request Form

- Needed for any new agreements
- Needed for any agreements that have monetary changes

Reimbursable Agreement Models



NOAA Reimbursable Agreement Model

- Appendix C Reimbursable Policy
- Contains:
 - Cover Sheet with generic model
 - Minimum information required
 - Additional clauses may be needed

OGC's Model Agreements

- Website: <http://www.commerce.gov/os/ogc/model-agreements>
- Required by Specific Legislation
- Use NOAA's model coversheet

NEW Inter Agency Agreement (IAA)

- Website: <http://www.fms.treas.gov/finstandard/forms.html>
- Use wherever possible
- No coversheet needed

Reimbursable Planning & Management



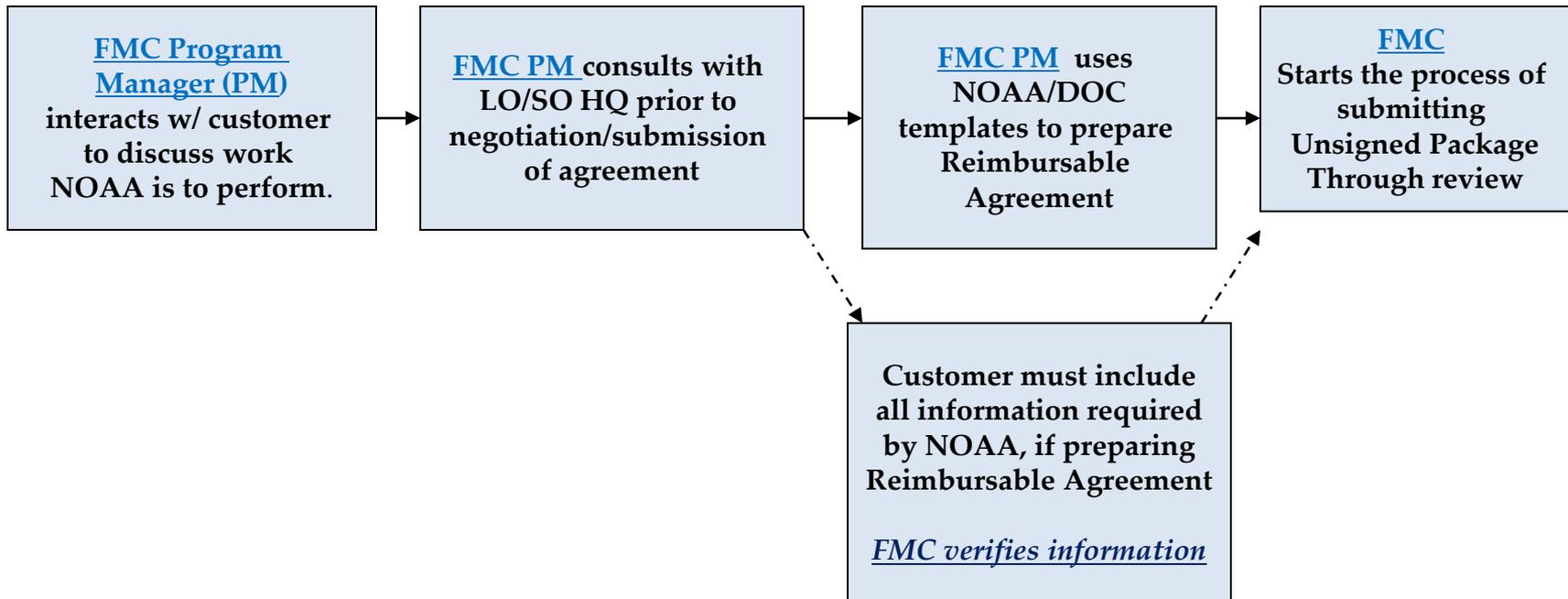
Reimbursable Planning

- Need to determine:
 - NOAA Policy
 - Requirements for accepting reimbursable work
 - Consistency with legislative authority
 - Who the program manager will be

Program Manager

- Responsible for:
 - Serving as project contact with all parties
 - Budget, Finance, & Customer
 - Overall supervision & coordination of work

Reimbursable Agreement Preparation



Reimbursable Agreement Preparation Cont'd



FMC Program
Manager (PM)

interacts w/ customer
to discuss work
NOAA is to perform.

Time Frame Varies

The **FMC program manager** interacts with the customer to discuss the work NOAA is being requested to perform.

Those discussions should include:

- ✓ Does NOAA have the legal authority to receive the funds from the customer?
- ✓ Does NOAA have the programmatic authority?
- ✓ Does NOAA have the necessary resources to complete the work if the customer provides adequate funding?
- ✓ Will waiver requests for advance payments and/or overhead need to be prepared/submitted for approval?
 - ✓ *{If applicable, refer to sub-section with waiver procedures}*

Note: *The items indicated above are not an all inclusive list.*

Reimbursable Agreement Preparation Cont'd



FMC PM consults with
LO/SO HQ prior to
negotiation/submission
of agreement

The ***FMC program manager*** must consult with his/her LO/SO HQ office prior to negotiation and submission of an agreement for signature in order to avoid delays in completing agreement preparation and review and to ensure that the program office is making proper determinations regarding the legal basis for an agreement.

Time Frame Varies

Reimbursable Agreement Preparation Cont'd



FMC PM uses NOAA/DOC templates to prepare Reimbursable Agreement

Time Frame Varies

If NOAA prepares the reimbursable agreement, the **FMC** prepares the NOAA reimbursable agreement using one of the types of models we've already covered.

Within this agreement it should include:

- ✓ A comprehensive description of the terms between NOAA and the customer(s)
- ✓ For agreements covering more than one year, a provision for periodic review should be included in order to determine if revisions, renewals, or cancellations apply.

Note: Questions regarding financial information, billing address, etc. can be addressed with the LO/SO HQ at this point in order to avoid delays in approving the reimbursable agreement package.

Reimbursable Agreement Preparation Cont'd



Customer must include
all information required
by NOAA, if preparing
Reimbursable Agreement

FMC verifies information

If the customer prepares the reimbursable agreement, the **FMC** verifies that all information required by the NOAA model is included (refer to previous step).

Note: This step does not apply for NOAA-prepared agreements.

Time Frame Varies

Reimbursable Agreement Preparation Cont'd



FMC

Starts the process of
submitting
Unsigned Package
through review

The **FMC** then starts the process of submitting the Unsigned Package through the review process

Time to Complete:
1-3 days

Including Internal Review

Unsigned Reimbursable Agreement Package Contents



- **Transmittal Memorandum**
- **Unsigned Reimbursable Agreement**
 - *Coversheet*
 - Not required with IAA form
 - Data may not be complete
 - Funding
- **Approved Waivers**
 - *Advance/Overhead* (if applicable)
 - May not be practical until after approval
 - Needs to be submitted prior to requesting Project Code
- **Customer Profile Form**
 - If needed/required



Agreements



- **Must contain**
 - Specific Legal Authority
 - Payment Policy
 - Billing Frequency
 - Payment Requirements
 - No shorter than quarterly
 - Late Payment Consequences
 - Provides for recovery of total costs
 - Indicates amount or costs listed therein are estimated and actual costs will be billed for the project

Agreements Cont'd



- **Can be in various forms**
 - MIPRs, models, etc.
- **Must be in existence prior to performing work**
 - Temporary Work Authority (TWA)
 - Letter of Intent
 - Guidance found in Chapter 10
- **Payment plans**
 - cannot mix Advance and Non-advance funding

Agreements Types



Advance Agreements

- Based on estimate of actual cost of goods/services to be performed
 - Paid in Advance
 - Unless Approved Advance Waiver
- Non Federal Customers

Non-Advance Agreements

- Paid after costs are accrued
 - Paid quarterly
- Federal Customers
 - Unless authorized by a specific appropriation or law (31 USC 3324)

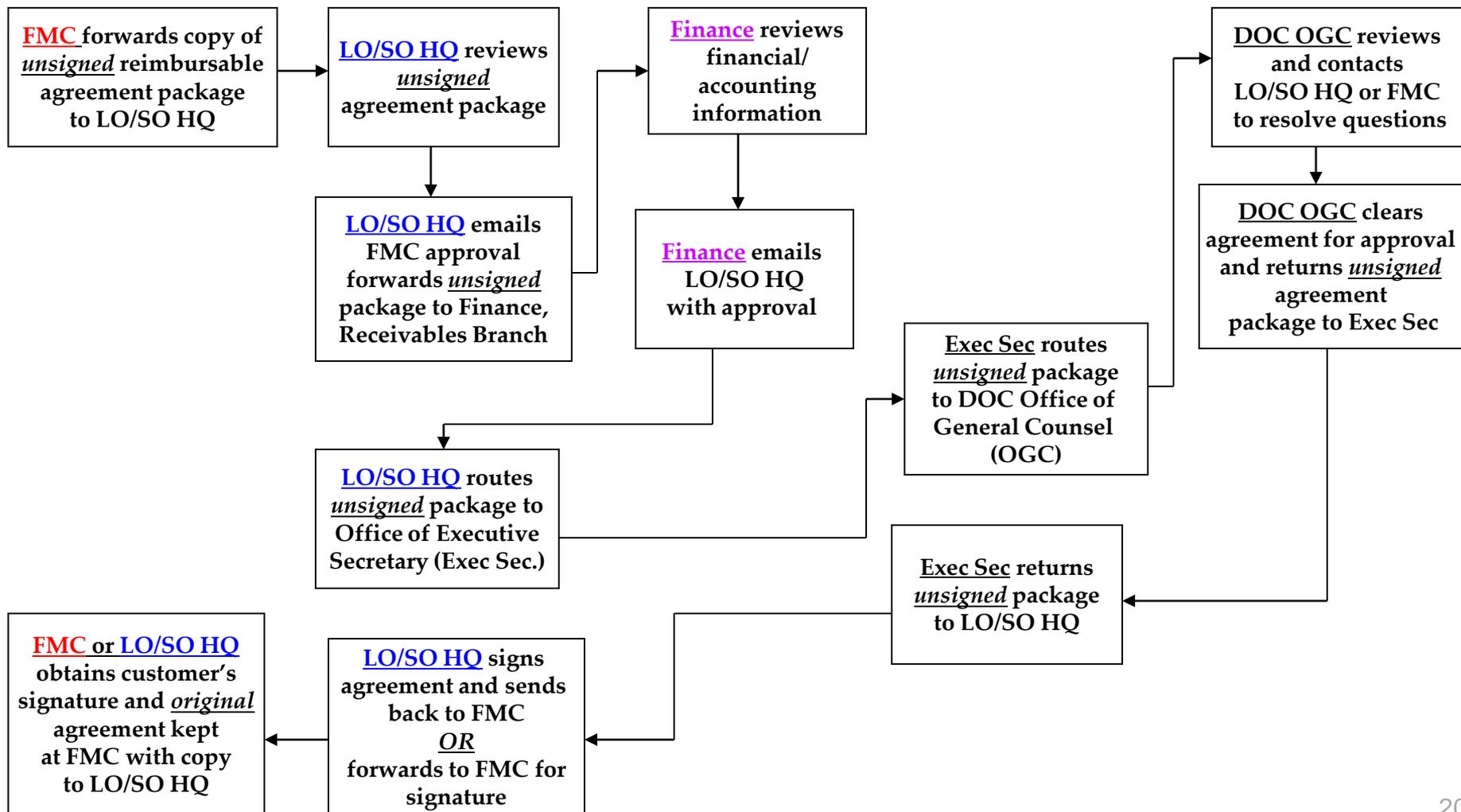
Agreements Types Cont'd



Reimbursable Sales/Fixed Fee (RSFF)

- Based on a fixed price for a product or service
 - Customers not billed on actual accrued costs
 - May or may not have formal contract/agreements
- Not Recorded in Core Financial System (CFS)
- Can be Advance
- Can be Non-Advance

Review/Approval of Reimbursable Agreements



Review/Approval of Reimbursable Agreements Cont'd



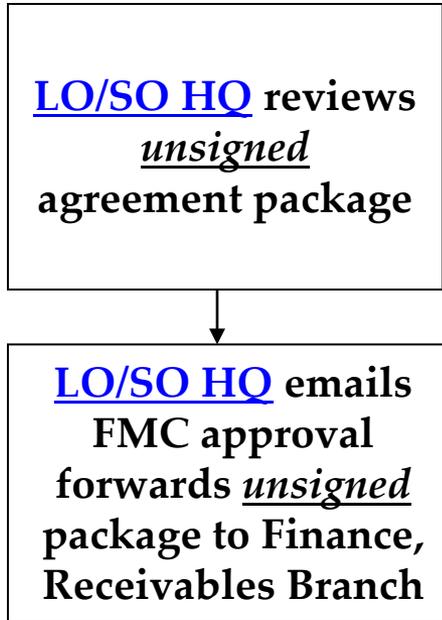
FMC forwards copy of unsigned reimbursable agreement package to LO/SO HQ

Time to Complete:
1 day

The **FMC** forwards a soft and/or hard copy of the unsigned agreement, Reimbursable Agreement Cover Sheet, approved waiver requests, Transmittal Memorandum, and the Customer Profile Form (for new customers/contacts) to the LO/SO HQ for review. This documentation is referred to as the unsigned reimbursable agreement package.

Note: Email submission of the required information is preferable.

Review/Approval of Reimbursable Agreements Cont'd



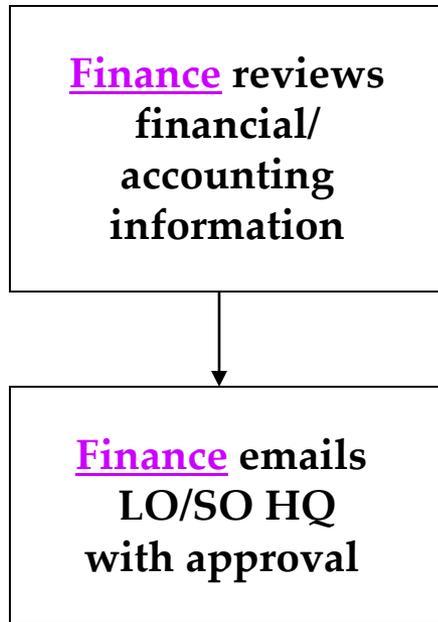
The **LO/SO HQ** reviews the unsigned reimbursable agreement package for required information and adherence to policy. The LO/SO HQ returns the unsigned reimbursable agreement package to the FMC for modification, if necessary, or indicates approval via email.

If revisions are requested, the **FMC** makes necessary changes and forwards the updated documentation to the LO/SO HQ for a final review.

The **LO/SO HQ** forwards the unsigned reimbursable agreement package to the Finance Office, Receivables Branch, for review.

Time to Complete:
1-3 days
Revisions:
1-3 days

Review/Approval of Reimbursable Agreements Cont'd



The Finance Office reviews financial/accounting information and responds to the LO/SO HQ with suggested modifications, if necessary, **or** indicates concurrence via email and provides the following information:

- Fund code
- Advance / Non-advance
- Billing Terms
- Customer/contact#

Note: Changes may be required if the agreement and funding document do not agree.

Time to Complete:

1-3 days

Revisions:

1-3 days

Review/Approval of Reimbursable Agreements Cont'd



LO/SO HQ routes unsigned package to Office of Executive Secretary (Exec Sec.)



Exec Sec routes unsigned package to DOC Office of General Counsel (OGC)

The **LO/SO HQ** routes the unsigned reimbursable agreement package to the Office of the Executive Secretary (Exec Sec).

Exec Sec routes the unsigned reimbursable agreement package to the DOC Office of General Counsel (OGC).

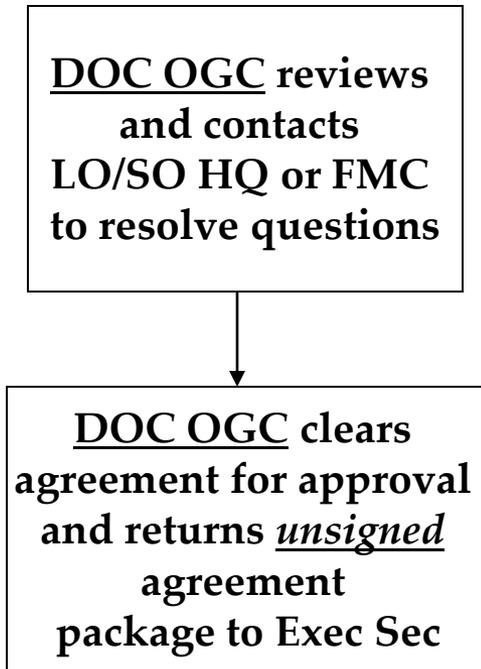
LO Routing:

1-2 days

Exec Sec Routing:

1-3 days

Review/Approval of Reimbursable Agreements Cont'd

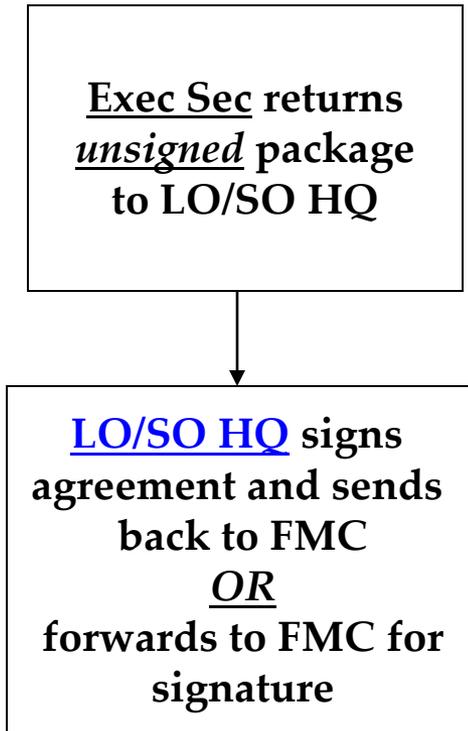


The **DOC OGC** reviews and clears the agreement for approval and contacts the LO Headquarters/FMC as appropriate to resolve questions/issues.

The **DOC OGC** returns the cleared unsigned reimbursable agreement package to Exec Sec who returns it to the LO/SO HQ.

**Time to Complete:
Varies
Average – 1 month**

Review/Approval of Reimbursable Agreements Cont'd



Exec Sec routes the unsigned reimbursable agreement package back to the Line/Staff Office

The **LO/SO HQ** signs the agreement.

OR

Forwards the agreement to the FMC for signature.

Exec Sec Routing:

1-2 days

LO Routing/Signing:

1-2 days

Review/Approval of Reimbursable Agreements Cont'd



FMC or **LO/SO HQ**
obtains customer's
signature and *original*
agreement kept
at FMC with copy
to LO/SO HQ

The **LO/SO HQ** obtains the customer's signature on the reimbursable agreement.

OR

FMC obtains the customer's signature on the reimbursable agreement.

Time to Complete:
Varies
Average 3-5 days

The original agreement is returned to or kept at the FMC. A copy is kept at the LO/SO HQ.

Funding Documents



May not always be included while drafting the agreement

- Must be received prior:
 - Recording the Agreement in CFS
 - Beginning work on the project
- If not part of the agreement
 - FMC to contact customer to obtain required funding document

Funding Documents can be

- Military Interdepartmental Purchase Request (MIPR)
- Purchase Request
- Purchase Order
- Contract

Funding Authority



Accounting Citation (funding)

- Composed of:
 - Agency Code
 - Fiscal Year
 - Treasury Account Symbol
- Citation: **13X1450**
 - 13 = Department of Commerce
 - X = No Year Funds
 - 1450 = Treasury Symbol for NOAA ORF fund
 - *Reimbursable Authority is only authorized under this citation*
- Citation: **131/21450**
 - “X” replaced by 1/2
 - Appropriated in FY11
 - Expires in FY12
 - This may be seen on sponsor’s funding document

Funding Availability



NOAA's use of Federal funding

- Subject to same time period as the customer for obligations/expenditure purpose unless authorizing legislation provides otherwise
- LO/SO staff need to pay close attention to funding documents for Federal customers

Agreement periods can exceed funds availability period

One year funds

- Available only for specific fiscal year cited in the accounting (fund) citation of customer agency
- Expire for obligation purposes on September 30th

Contact DOC OGC for questions on availability of funding provided by federal customers

- OGC must approve exceptions for conducting activity & expending funds beyond the period of availability

Funding Availability Cont'd



NOAA can use funds for:

- Activities performed during period of funds availability
- Activity performed after period of availability with OGC approval
 - *Example: Overrun, unless Bona Fide Need*

NOAA limited to five years to use funding for Federal customers after appropriation has expired (31 USC 1552 & 1553)

- Customer funding expired 2006
- Undelivered Orders (UDO) expended until 2011
 - *After 2011, Treasury will not recognize customer's appropriation so NOAA will be unable to collect*

Important to track outstanding UDOs for Federal customers

- After 5 years, remaining UDOs must be de-obligated

Reimbursable Agreements - Projects



Reimbursable Projects limited to 5 years

- Anything over 5 years requires a new project code

Time of year important when entering into new agreements

- Need to be negotiating/processing new agreements early
 - OGC must have new agreements by June 30th for review
- TWA Guidance in Chapter 10

Remember

- Work cannot be performed until:
 - Approvals obtained
 - Project Code established

Note: Finance uses the timeframes listed in the SOP along with the First In First Out (FIFO) system to ensure all agreements are entered into Commerce Business System (CBS) timely.

Reimbursable Sales/Fixed Fee (RSFF) Projects



Based on a Fixed Price

- For a product or service

Customers are not billed on actual accrued costs

May or may not have formal contracts or agreements

Not recorded in CBS

Reimbursable Project Codes



- Tied to One Agreement & One Customer
- Tied to One Funding Source
 - Agreement has mixed funding
 - *2 different project codes & RADG002 transactions*
- One LO/SO owns
- Entered on CM004 screen in CBS
 - Finance Office Approves/Activates
- Controls Costs
- Not for Internal NOAA Purposes
- Task Codes
 - Not recommended for tracking activity
 - *Finance Office & CBS Reports only down to the Project Level*

Project Code Information



- **Advance Projects**

- Project Type

- **REIMBA** (*REIMBURSABLE WITH ADVANCE*)

- Fund Codes

- **0006** (*ADVANCES - MULTI OR NO YEAR REIMBURSABLE*)

- 2nd Field of Project Code

- **"B"** for Fund Code 0006

- **Non-Advance Projects**

- Project Type

- **REIMBW** (*REIMBURSABLE WITHOUT ADVANCE*)

- Fund Codes

- **0007** (*REIMBURSABLE*)

- 2nd Field of Project Code

- **"R"** for Fund Code 0007

Project Code Information (Cont'd)



- **RSFF Advance Projects**

- Project Type

- **AOTHER** (*OTHER REIMBURSABLE ADVANCES(NO AGREEMENT)*)

- Fund Codes

- **0096** (*ADV - MULT/NO YEAR REIMB - RSFF NON-WIP*)

- 2nd Field of Project Code

- **“6”** for Fund Code 0096

- **RSFF Non-Advance Projects**

- Project Type

- **ROTHER** (*OTHER REIMBURSABLE W/O ADVANCE(NO AGREEMENT)*)

- Fund Codes

- **0097** (*REIMBURSABLE - RSFF NON-WIP W/OUT ADV*)

- 2nd Field of Project Code

- **“7”** for Fund Code 0097

Waivers



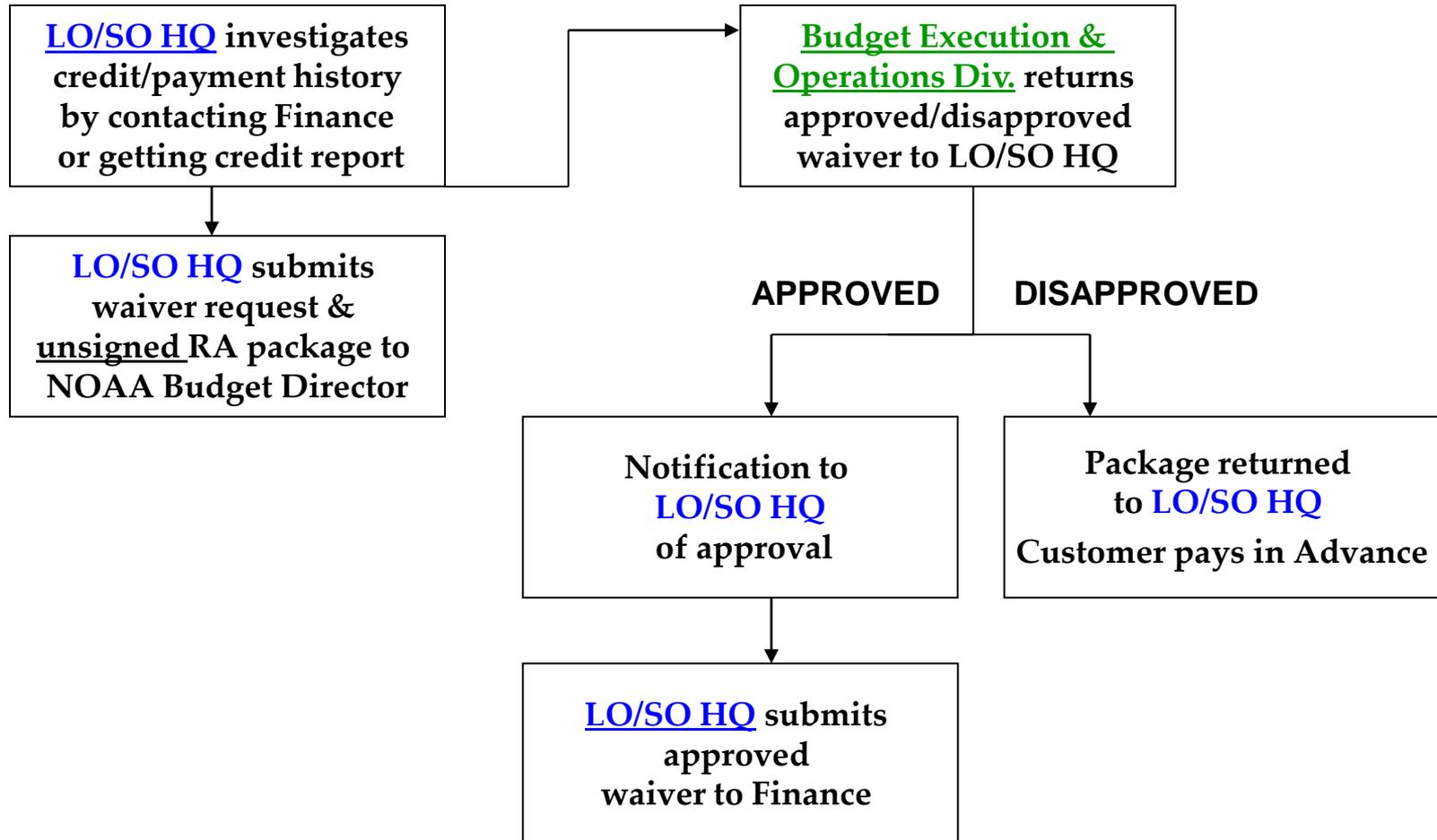
- Types associated with Reimbursable Projects
 - Advance
 - Overhead

Advance Waivers



- **Definition**
 - To allow an entity to not pay in advance.
- **Non-Federal Customers required to pay in advance of doing reimbursable work**
 - Unless:
 - Waived in writing by NOAA Budget Director
 - Waiver prepared by Office in responsible for doing work
 - Work performed without payment in advance to be justified
 - Has to be approved prior to accepting reimbursable work
 - Legal Authority states CANNOT be waived
 - Special Studies Authority (15 USC 1525)

Advance Waiver Request Process



Advance Waiver Request Process Cont'd



LO/SO HQ investigates credit/payment history by contacting Finance or getting credit report



LO/SO HQ submits waiver request & unsigned RA package to NOAA Budget Director

Time to Complete:
1-3 days

Based on FMC requests, the ***LO/SO HQ*** investigates the credit and payment history of the new customer to the maximum extent possible. LO/SOs should contact the NOAA Finance Office Receivables Branch regarding their experience, if any, on the payment history of the proposed customer. If this information is not available, a credit report should be obtained prior to proceeding with a waiver request.

Based on FMC requests, the ***LO/SO HQ*** submits the waiver request, with the unsigned reimbursable agreement package, to the NOAA Budget Director for review.

Advance Waiver Request Process Cont'd



Budget Execution &
Operations Div. returns
approved/disapproved
waiver to LO/SO HQ

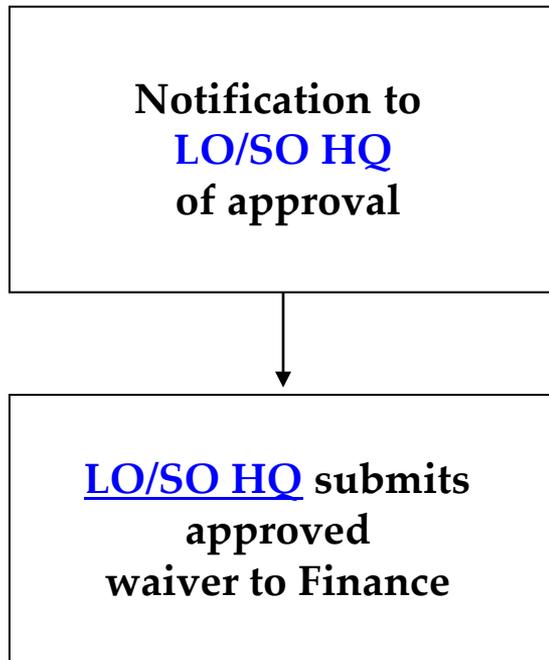
The ***NOAA Budget Director***
approves/disapproves the waiver and
returns it to LO/SO HQ.

Time to Complete:
3-5 days

Advance Waiver Request Process Cont'd



APPROVED



The **LO/SO HQ** is responsible for submitting the approved waiver to the Finance Office as part of the reimbursable agreement package.

Advance Waiver Request Process Cont'd



DISAPPROVED

The ***Customer*** must pay in advance for a disapproved waiver.

Package returned
to **LO/SO HQ**
Customer pays in Advance

Full Cost Recovery



- **Definition**
 - To get back all costs, both directly and indirectly, related to the reimbursable work done for others.
- **Direct Costs**
 - Personnel
 - Equipment
- **Indirect Costs**
 - Overheads
 - NOAA Surcharges (Object Class 7787)
 - LO Surcharges (Object Class 7788)
 - FMC Surcharges (Object Class 7789)

Full Cost Recovery Cont'd



- NOAA's Policy
 - To recover full costs
 - Unless legislation provides otherwise
- Legal Authority for Entering into Reimbursable Agreements
 - Must include statement with requirements for full cost recovery.
- Costs Charged to Reimbursable Project
 - Not include charges for resources not actually used to accomplish the project

Full Cost Recovery Cont'd



- **Costs to be recorded**
 - When work is performed and resources expended against appropriate projects
 - When not practical/possible:
 - Accurate Supporting Documentation must be maintained – which subsequent Summary Level Transfers (SLTs) can be based
 - Included information – direct labor hours, cost of equipment, supplies & other acquisitions to the benefiting project
 - All provisions of the agreement must be adhered to including equipment disposition & ownership
 - » Joint Ownership prohibited
- **No Waivers of any Direct/Indirect Cost**
 - Without Prior Approval

Overhead Waivers



- **Definition**
 - To allow an entity to not pay for overhead costs.
- **Costs eligible for waiver as prescribed above include:**
 - Distributed costs that make up NOAA support
 - NOAA overhead surcharge, Line Office overhead surcharge, and FMC overhead surcharge
 - Waiver requests for work in non-NOAA sites must be limited to 60% of any rate in effect
 - Depreciation distributed directly to a reimbursable project
 - Only waived when customer provides equipment for project
 - GSA rent
 - Normally waived only if services are performed in facilities not provided or owned by NOAA

Overhead Waivers Cont'd



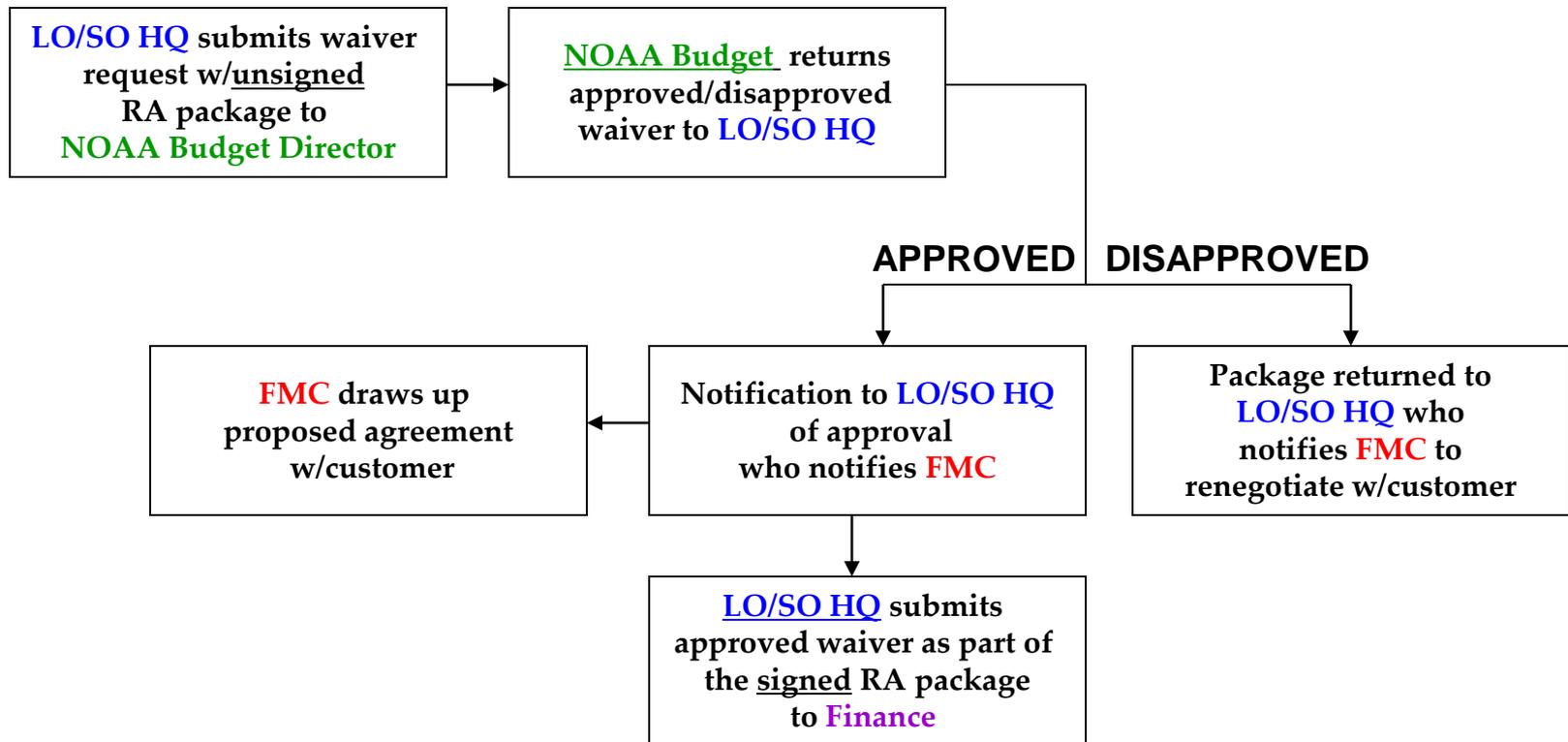
- **Depends on Reimbursable Agreement's legal authority**
 - Cannot be waived under those authorities which require full cost recovery
 - Economy Act, (31 USC 1535)
 - Special Studies Authority, (15 USC 1525)
- **Waived in writing by NOAA Budget Director**
 - Approved Waiver is applicable to entire project
 - Waiving costs reduces Reimbursable earnings
 - Fully justified in writing

Overhead Waiver Requests



- Submitted prior to negotiating agreement
 - Otherwise waiver request submitted directly after agreement is negotiated and prior to requesting project code
- Includes amount requested for waiver
- Contains direct project number charged for waived costs
 - Yearly updates of direct project offsets required
 - Must be submitted to Finance Office by November 30th each year in order to continue waiving cost in next fiscal year
- LO/SO submits approved waiver as part of *Signed* package to Finance
 - Submitted for all revised agreements and modifications

Overhead Waiver Request Process



Advance Waiver Request Process Cont'd



LO/SO HQ submits waiver
request w/unsigned
RA package to
NOAA Budget Director

Based on FMC requests, the **LO/SO HQ** submits the waiver request, with the unsigned reimbursable agreement package, to the NOAA Budget Director for review.

Note: Requests for waivers of distributed costs must be fully justified in writing and must include the amount requested to be waived.

**Time to Complete:
1-3 days**

Advance Waiver Request Process Cont'd



NOAA Budget returns
approved/disapproved
waiver to **LO/SO HQ**

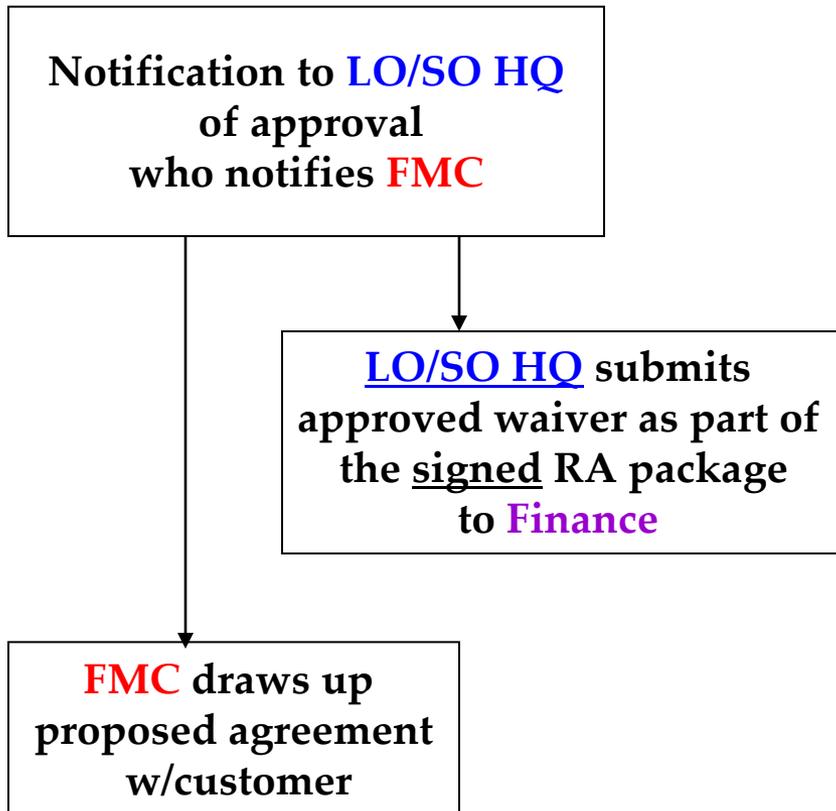
The ***NOAA Budget Director***
approves/disapproves the waiver and
returns it to LO/SO HQ.

Time to Complete:
3-5 days

Advance Waiver Request Process Cont'd



APPROVED



If approved, the **NOAA Budget Office** notifies the **LO/SO HQ** via email and returns the approved waiver request. The **LO/SO HQ** notifies the **FMC**.

The **LO/SO HQ** is responsible for submitting the approved waiver to the Finance Office as part of the signed reimbursable agreement package.

Advance Waiver Request Process Cont'd



DISAPPROVED

Package returned to
LO/SO HQ who
notifies **FMC** to
renegotiate w/customer

If approved, the **NOAA Budget Office** notifies the LO/SO HQ via email and returns the approved waiver request. The **LO/SO HQ** notifies the FMC.

Unfilled Customer Orders (UCO) & Allotments



LO with primary responsibility

- Requests UCO & Allotments
 - Fills out & Signs
 - Reimbursable Allotment/UCO Request form
- BOP process used to transfer funding to participating LOs

Finance Office records UCO (RADG003)

- Based off the form submitted by LO
 - Represents funding obligated by customer
 - Recorded at 1st Level of the Organization Code

Unfilled Customer Orders (UCO) & Allotments Cont'd



Budget Office records Allotment (FM063)

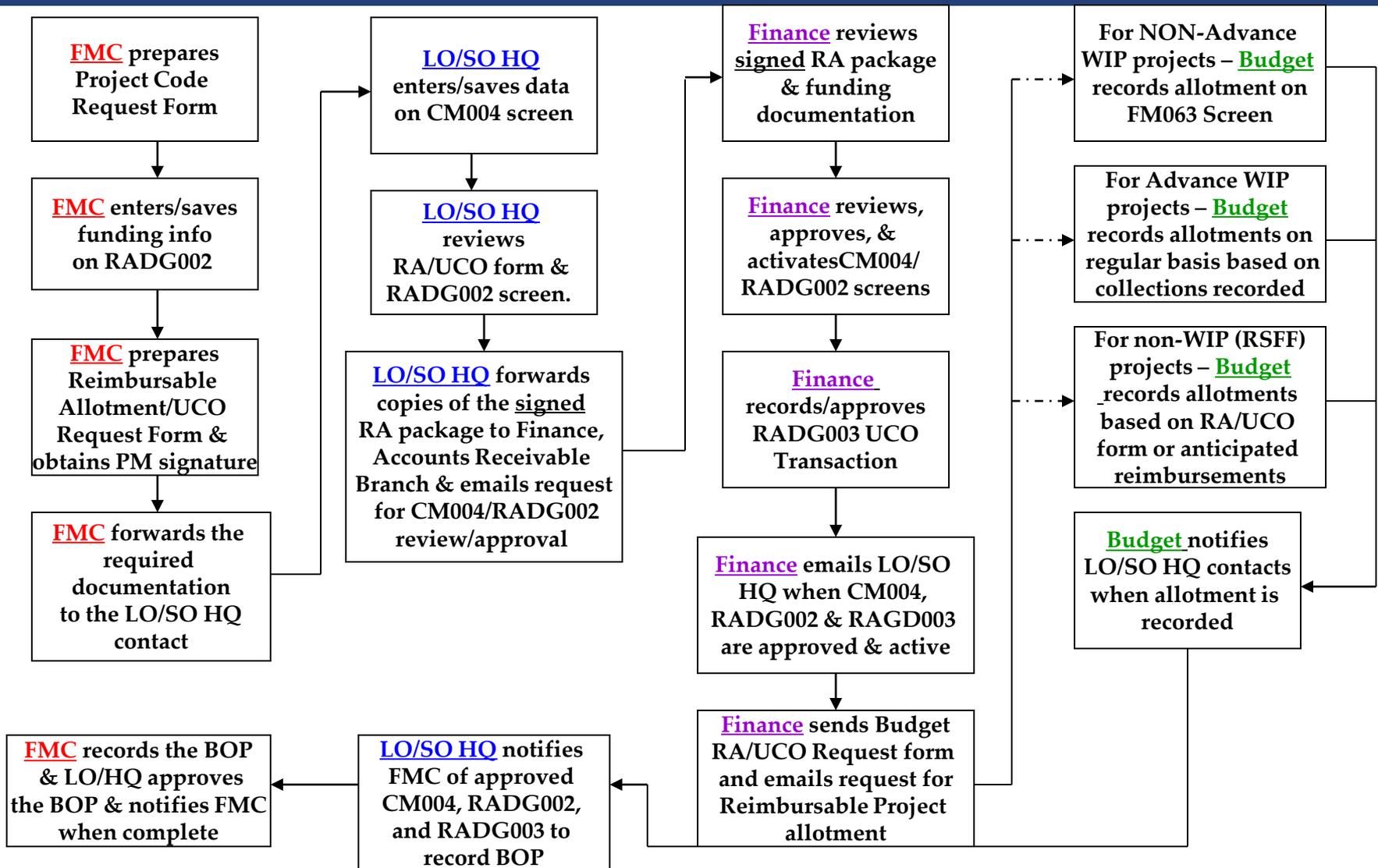
- Based off the form information
- Funds Control for Reimbursables Allotments
 - Set at the *Project* and *2nd* Level of the Organization
- Advance Projects
 - Allotments recorded after Advance is collected
- Non-Advance Projects
 - Allotments based on Collections made
- RSFF Projects
 - Based on anticipated reimbursements

Signed Reimbursable Agreements Package Contents



- Project Code Request Form
- Reimbursable Agreement Sheet
 - Not required for IAA
 - All data must be complete and correct
- Signed/Accepted Agreement
- Funding Document
 - Federal Customers
- OGC Clearance Memo
- Signed/Dated Reimbursable Allotment/UCO Request Form
- Approved Waivers Requests
 - If applicable
 - Soft Copy preferred, but not required
- All Modifications/Amendments and must be in order by sequence

Establish New Projects & Record Agreements



Establish New Projects & Record Agreements Cont'd



**FMC prepares
Project Code
Request Form**

The FMC user prepares the CBS Project/Task Request Form with the information required to establish the new reimbursable project code requested.

**FMC enters/saves
funding info
on RADG002**

The FMC user enters the funding information into the RADG002 Reimbursable Agreement Screen and saves, but does not approve transaction.

**Time to Complete:
1 day**

Note: The RADG002 screen is not required for non-WIP projects within Fund Codes 96 and 97.

Establish New Projects & Record Agreements Cont'd



FMC prepares Reimbursable Allotment/UCO Request Form & obtains PM signature

FMC forwards the required documentation to the LO/SO HQ contact

The FMC user prepares the Reimbursable Allotment/UCO Request Form and obtains the program manager's signature.

The FMC user forwards the CBS Project/Task Request Form, the Reimbursable Allotment/UCO Request Form, and any other required documentation (e.g., funding document for federal customers, Customer Profile Form, etc.) to their LO/SO HQ reimbursable contact, and notifies them that the RADG002 screen is ready for review.

Note: As noted above, the RADG002 screen does not apply to non-WIP projects within Fund Codes 96 and 97.

**Time to Complete:
1-2 days**

Establish New Projects & Record Agreements Cont'd



[LO/SO HQ](#)
enters/saves data
on CM004 screen

The LO/SO HQ reimbursable contact enters data on the CM004 Project Code Maintenance Screen, but does not approve.

[LO/SO HQ](#)
reviews
RA/UCO form &
RADG002 screen.

The LO/SO HQ reimbursable contact reviews the Reimbursable Allotment/UCO Request Form and the RADG002 screen and resolves any issues with the FMC user. If changes are made, the LO HQ sends a copy of the updated Allotment/UCO Request Form to the FMC and notifies them of changes to the RADG002 screen.

Establish New Projects & Record Agreements Cont'd



LO/SO HQ forwards copies of the signed RA package to Finance, Accounts Receivable Branch & emails request for CM004/RADG002 review/approval

The LO/SO HQ reimbursable contact sends a copy of the signed reimbursable agreement package to the Finance Office, Accounts Receivable Branch.

The LO/SO HQ reimbursable contact sends an email to Finance requesting review and approval of the CM004 and RADG002 screens. The email should provide the project code, the agreement number, and the RADG002 control number and indicate what documentation was submitted; whether it was attached to the email, faxed, or mailed; and the date submitted (if not attached).

**Time to Complete:
1-3 days***

Establish New Projects & Record Agreements Cont'd



**Finance reviews
signed RA package
& funding
documentation**

**Finance reviews,
approves, &
activates CM004/
RADG002 screens**

**Finance
records/approves
RADG003 UCO
Transaction**

The Finance Office reviews the signed reimbursable agreement package and the CM004 and RADG002 screens and notifies the LO/SO HQ contact if any changes are required.

The Finance Office reviews, approves, and activates the CM004 screen and the RADG002 screen. Finance makes, and notifies the LO/SO HQ of, any minor changes before approving the transaction. If there are questions or any significant changes are required, Finance emails the LO/SO HQ requesting revisions to be made.

Note: The RADG003 screen is not required for non-WIP projects within Fund Codes 96 and 97.

The Finance Office records and approves the RADG003 Unfilled Customer Order transaction.

Establish New Projects & Record Agreements Cont'd



Finance emails LO/SO HQ when CM004, RADG002 & RAGD003 are approved & active

The Finance Office notifies the LO/SO HQ reimbursable contact via email, when the CM004, RADG002, and RADG003 transactions are approved and active.

Finance sends Budget RA/UCO Request form and emails request for Reimbursable Project allotment

The Finance Office sends the approved Reimbursable Allotment/UCO Request form to the NOAA Budget Office via email attachment requesting an allotment for the reimbursable project.

Note: The NOAA Budget Office does not accept Reimbursable Allotment/UCO Request forms or reimbursable allotment requests from any source other than the Finance Office.

Time to Complete:
3-5 days*

Establish New Projects & Record Agreements Cont'd



For NON-Advance
WIP projects – Budget
records allotment on
FM063 Screen

For non-advance WIP projects, the NOAA Budget Office records the full amount of the allotment on the FM063 screen upon receipt of the Reimbursable Allotment/UCO Request form from Finance and notifies the LO/SO HQ contacts when the allotment is recorded. If necessary, NOAA Budget contacts the Finance Office for additional documentation.

Note: This step also applies to non-advance non-WIP (RSFF) projects with formal agreements.

Time to Complete:
1-5 days

Establish New Projects & Record Agreements Cont'd



For Advance WIP projects – Budget records allotments on regular basis based on collections recorded

For advance WIP projects, the NOAA Budget Office records allotments after the Advance is collected by the Finance Office and notifies the LO/SO HQ contact when the allotment is recorded. If necessary, NOAA Budget contacts the Finance Office for additional documentation.

Note: This step also applies to advance non-WIP (RSFF) projects with formal agreements.

**Time to Complete:
Ongoing; Weekly**

Establish New Projects & Record Agreements Cont'd



For non-WIP (RSFF) projects – Budget records allotments based on RA/UCO form or anticipated reimbursements

For advance and non-advance non-WIP (RSFF) projects, the NOAA Budget Office records allotments based on anticipated reimbursements or actual collections based on Finance Office review and approval of the Reimbursable Allotment/UCO Request form. The NOAA Budget Office notifies the LO/SO HQ contact when the allotment is recorded.

Note: The FMC performs a quarterly review of RSFF project activity and works with the LO/SO HQ to determine whether any allotment adjustments are necessary.

Time to Complete:
1-5 days

Establish New Projects & Record Agreements Cont'd



Budget notifies
LO/SO HQ contacts
when allotment is
recorded

LO/SO HQ notifies
FMC of approved
CM004, RADG002,
and RADG003 to
record BOP

FMC records the BOP
& LO/HQ approves
the BOP & notifies FMC
when complete

The NOAA Budget Office notifies the LO/SO HQ contact when the allotment is recorded.

The LO/SO HQ reimbursable contact notifies the FMC that the CM004, RADG002, and RADG003 transactions are approved and active, and that the allotment is available and the BOP can be recorded.

The FMC Budget Analyst records the BOP and notifies the LO/SO HQ when complete.

The LO/SO HQ Budget Analyst approves the BOP and notifies the FMC when complete.

Time to Complete:
1-4 days

Funding Terminology



- **ALC** = Agency Location Code
- **TAC** = Treasury Agency Code
- **TAS** = Treasury Accounting Symbol
- **BETC** = Business Event Type Code –
 - Two most used:
 - **DISB** = Disbursement (giving money)
 - **COLL** = Collection (getting money)
- **BPN** = Business Partner Network (Similar to the DUNS)



Agreement Drafting

Scenario #1



The Department's International Trade Administration wants to work with NOAA's AGO office to have them provide them with acquisition support.

Scenario #1 - Questions



- What type of agreement is this?
 - Advance
 - Non-Advance
- What type of agreement do we use?
 - IAA
 - NOAA's
 - DOC/OGC
- Do we need a coversheet?
 - Yes
 - No



Quick Quiz!!

Scenario #1 – Unsigned Package - Questions



- What order does the package get sent to?
 - (a) LO/SO, Finance, OGC
 - (b) LO/SO, OGC, Finance
 - (c) Finance, OGC, LO/SO
 - (d) OGC, LO/SO, Finance
- In this scenario, are there any waivers being requested?
 - (a) Yes
 - (b) No



Scenario #1 - Steps

- Validate Customer Number:
 - AR071
 - Using ALC/TAC if have
 - By Name
- Create/Fill out:
 - Project Code Form
 - Customer Profile Form (if needed)
 - IAA Form
 - UCO/Allotment
 - RADG002



Exercise #1 & 2

Scenario #2



North Carolina Department of Natural Resources(DNR) wants NOAA's National Ocean Service (NOS) to provide topographical data to support their coastal study.

Scenario #2 - Questions



- What type of agreement is this?
 - Advance
 - Non-Advance
- What type of agreement do we use?
 - IAA
 - NOAA's
 - DOC/OGC
- Do we need a coversheet?
 - Yes
 - No



Quick Quiz!!

Scenario # –Signed Package - Questions



- What order does the package get sent to?
 - (a) LO/SO, OGC, Finance
 - (b) Finance, Budget, LO/SO
 - (c) LO/SO, Finance, Budget
 - (d) OGC, LO/SO, Finance
- If the other non-federal entity wrote the agreement, do you need the coversheet?
 - Yes
 - No

Scenario #2 - Steps



- Validate Customer Number:
 - AR071
 - Using ALC/TAC if have
 - By Name
- Create/Fill out:
 - Project Code Form
 - Customer Profile Form (if needed)
 - NOAA Coversheet
 - UCO/Allotment
 - RADG002



Exercise #3

Scenario #3



The Department of Defense Air Force wants to work with OAR on the NEXRAD project – this is a new funding document for an existing agreement.



Exercise #4



Day 2



Billing & Collection

Reimbursable Billing



- In accordance with terms within the project/agreement
- On a prompt and timely basis
- Quarterly Bills
 - Non-Federal Customers w/advance waiver
 - Federal Customers
- Request for exceptions to the quarterly basis must be justified in writing and approved by the NOAA CFO
- Billing Cycle can be longer – but not shorter

Reimbursable Billing Process



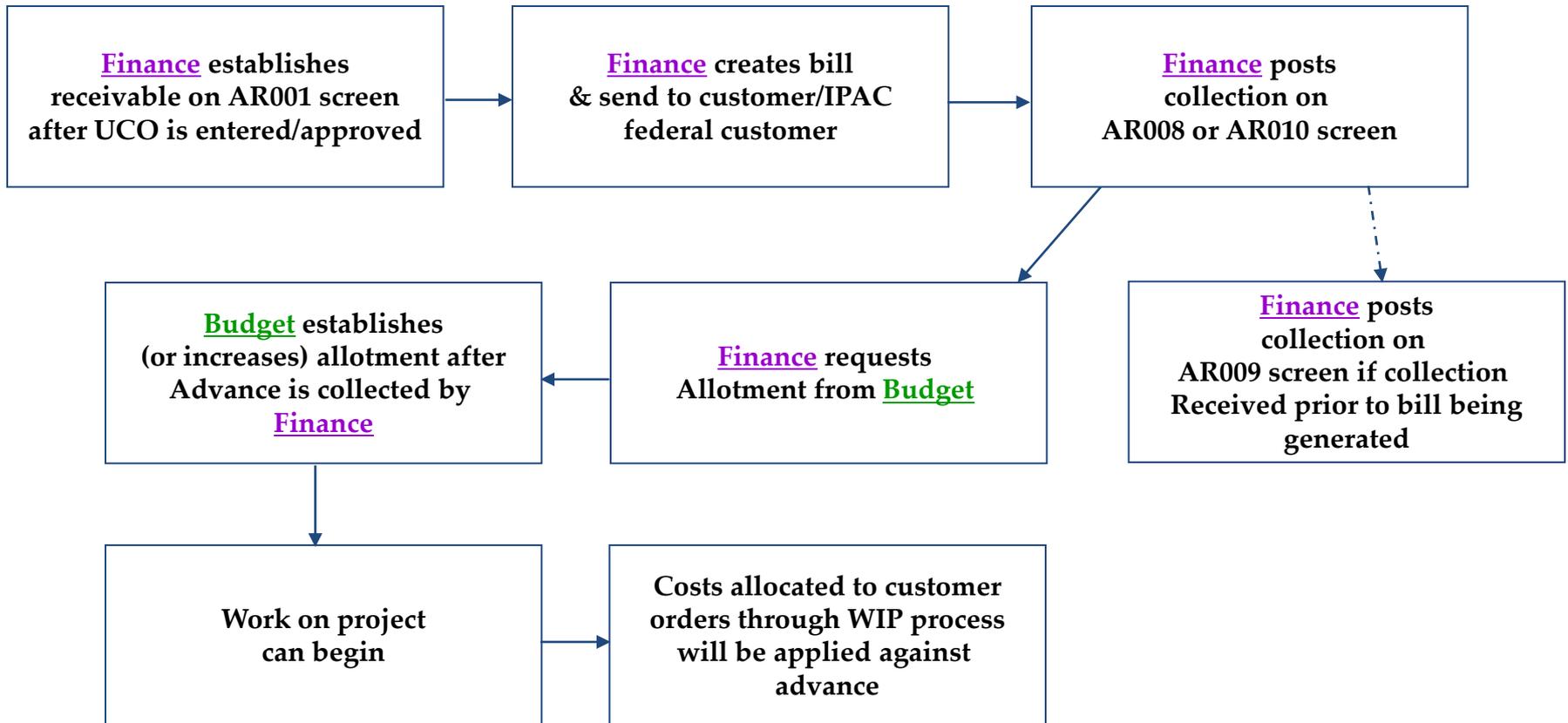
- Advance Bills
 - Issued upon receipt of Allotment/UCO Request Form
 - RADG002 Agreement & RADG003 UCO must be approved
- Non-Advance Bills
 - Issued after Intra-Governmental Payment and Collection (IPAC) process
- FMC/LO Users can:
 - View billing costs on RADG002
 - View/Print copies of the bills from AR002 Bills Screen
 - Run/Print RADG107 or QR068 Unmatched Cost Report
 - Run Data Warehouse Report AR540D

Collection of Bills

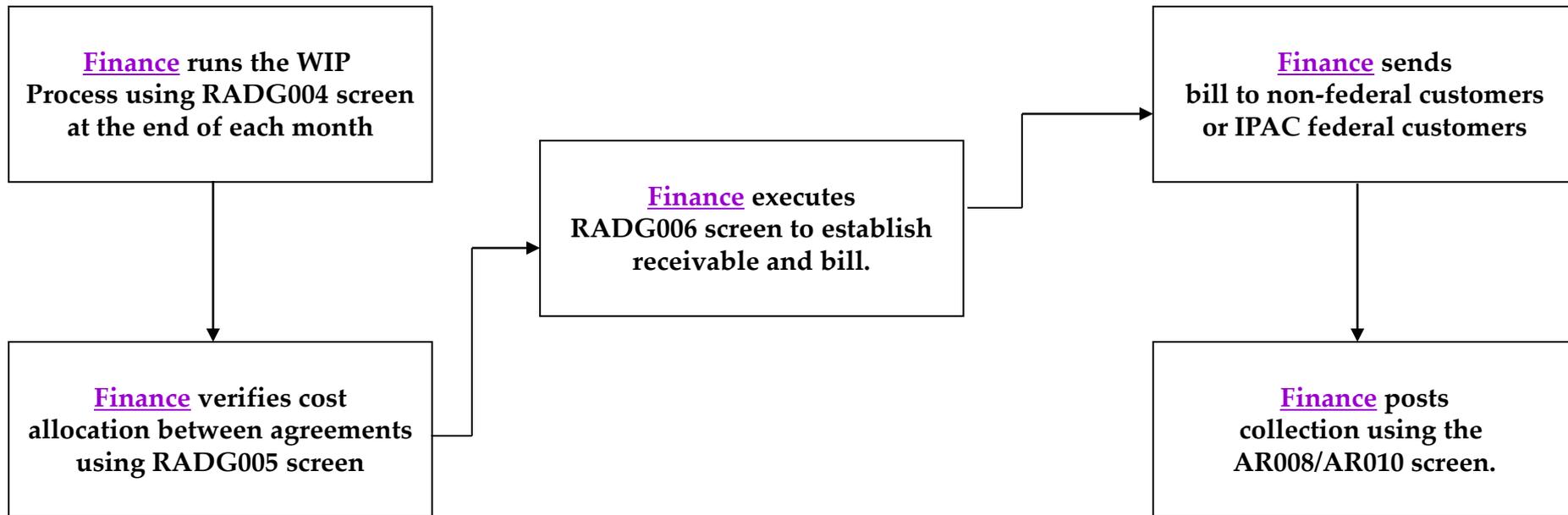


- Non-Federal Customers
 - Need to pay in full within 30 days of billing date
 - Failure to pay within 90 days of bill date
 - Requires stopping work until all outstanding bills related to the agreement are paid in full.
 - Finance will notify NOAA's Program Manager when 60 day follow-up notice of delinquent bill has been sent
 - » Program Manager must help resolve
 - By cancelling or getting them paid prior to work continuing

Bill/Collect – WIP Advance



Bill/Collect – WIP Non-Advance

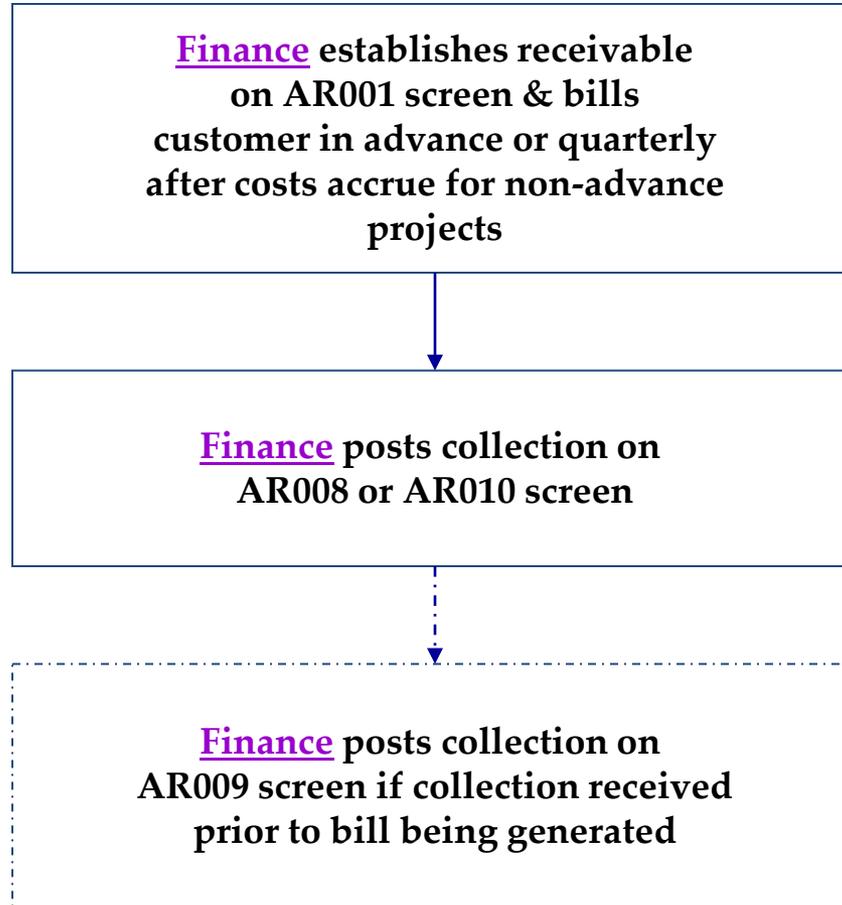


RSFF Billing & Collection



- Non-WIP Projects do not represent “typical” Reimbursable Agreement or Memorandum of Understanding/Agreement (MOU/A)
 - Many have multiple non-federal customers
 - Transactions are managed similar to over-the-counter sales
- Data Sales, other types of sales & special use projects fitting this category are managed under the following guidelines:
 - LO uses projects in Fund Codes 0096 & 0097 for activities listed above
 - Federal & Non-Federal customers continue to be tracked separately by unique project number
 - Avoid mixing federal & non-federal activity on individual projects
- Fund Code 0096 -- Collected or billed in advance for services or products
- Fund Code 0097 – Billed by Finance or LO/SO after providing product/service

Bill/Collect - RSFF



Reimbursable –Check Submission



- All checks for reimbursable projects are sent to NOAA's lockbox for deposit
 - Agreements must be written in accordance with available templates to ensure proper check submission
 - NOAA's reimbursable lockbox address:

U.S. Department of Commerce – NOAA
Receipts for Reimbursable Projects
P.O. Box 979008
St. Louis, MO 63197-9000



- Exception -- checks are deposited at designated locations for:
 - *National Climatic Data Center, Asheville, North Carolina*
 - *National Geophysical Data Center, Boulder, Colorado*

Check Submitted to LO/SO



- Customers should not send checks directly to LO/SO
- Checks for reimbursable projects mistakenly sent to LO/SOs should be mailed to the NOAA Finance Office:



U.S. Department of Commerce – NOAA
ATTN: Check Log
20020 Century Boulevard
Germantown, MD 20874



Delinquent Accounts



- Finance maintains appropriate aging records for delinquent accounts
 - 1st follow-up notice sent after 60 days from the invoiced date
 - 2nd follow-up notice sent after 90 days from the invoiced date
 - After this 2nd notice being sent out Finance will contact LO of non-payment
- Delinquent bills for Non-Federal Customers
 - Subject to interest, penalties and administrative charges
 - May be referred to Treasury for debt collection if unpaid for 180 days
 - Program Managers may need to assist with collection efforts



Examples of Bills



Unmatched Cost process

Reasons for Unmatched Costs



- Active, approved RADG002 Agreement missing
 - Ensure agreement package was received by LO/SO HQ & Finance
- Exceeded Order Balance for Fund Code Fiscal Year (FCFY)
 - Incorrect charges or cost overrun
 - Undelivered Orders (UDOs) accrued for more than amount of established order
- No RADG003 Order for FCFY
 - Unmatched costs can be positive or negative

Resources for Unmatched Costs



- Identifying Unmatched Costs
 - CFS - RADG107 Unmatched Cost Report
 - Quick Report - QR0068 Summary of Unmatched Costs
 - Data Warehouse - RA504D Reimbursable Unmatched Report
 - Provide unmatched cost totals by project & FCFY
- Resolving Unmatched Costs
 - CFS:
 - RADG002 Agreements Screen
 - RADG102 Reimbursable Agreements History Report
 - RADG108 Unfilled Customer Orders by POP Report
 - Data Warehouse:
 - RA502D Reimbursable Agreement Summary Report
 - RA503D Reimbursable Project Summary Report
 - Confirm agreements & orders are approved and active
 - Discoverer:
 - RA-Detail Workbook
 - Research accrued cost transactions

Resolving Unmatched Costs



- RADG002 Agreement is not recorded or incorrect
 - Enter or correct RADG002 transaction
- RADG003 is not recorded or incorrect
 - Ensure agreement package was received by LO/SO HQ and Finance
 - Contact Finance via LO/SO HQ to record RADG003
- Costs charged to project erroneously
 - Contact Finance to correct payment transaction
- Accrued costs exceed agreement/order amount
 - Request additional funding from Customer
 - OR
 - Do a Summary Level Transfer (SLT) to move the unmatched costs to related direct project



Unmatched Costs Reports



Cost Adjustments, Control & Overruns

Cost Adjustments



- Can only be done within the current FCFY
- No prior year adjustments or adjustments of billed/collected costs
 - Without PRIOR approval from Finance/Receivables Branch
 - Exception:
 - Clearing prior year cost overruns
- Undocumented/improper adjustments
 - Must be adjusted to a Direct Project Code

Cost Control -- Overruns



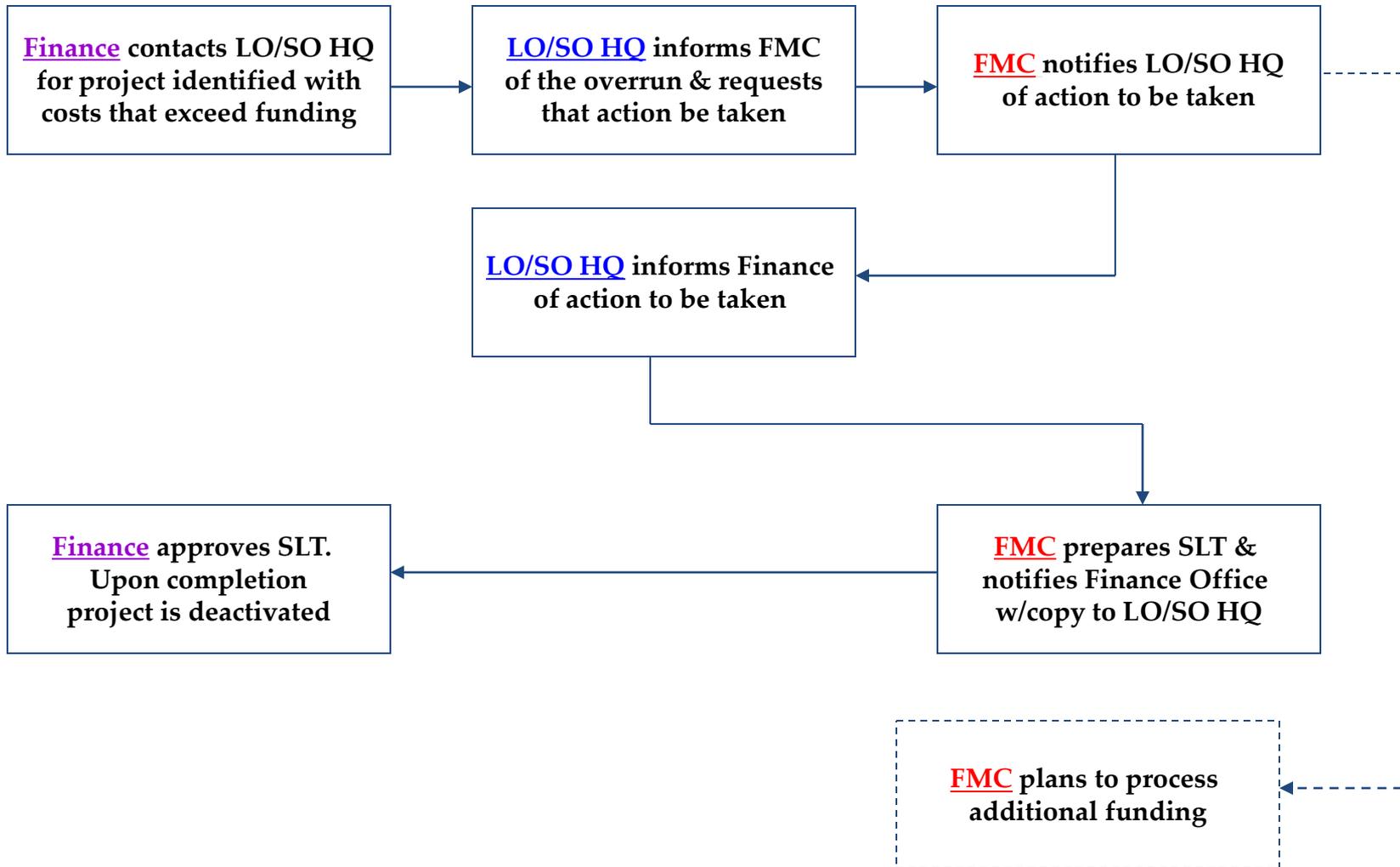
- LO/SO responsibility for establishing controls in FMCs to preclude cost overruns on reimbursable projects
- Finance bills and attempts to collect for all costs up to funding document unless
 - Agreement was negotiated for Fixed Price
 - Written (OH) waiver approved by the Budget Office Director (OFA3)
- Finance identifies project where costs exceed available funding recorded in CFS and notifies LO/SO
 - LO/SO does not remedy in 30 days
 - Charged to Program Office's direct funds
 - Customer does not pay overrun w/in **180** days
 - Charged to Program Office's direct funds

Cost Control



- Program Manager's responsibility for ensuring costs do not overrun funding document
 - Cost overrun is defined as:
 - Cost in excess of funding document, or
 - Cost incurred after project expiration
- Projects with cost overruns may result in:
 - Violations of Anti-Deficiency Act ([31 USC 1341](#)).
 - Audit Findings
 - Inspector General Investigations
- Projects cannot be completed within available resources (time/funding)
 - Project Managers negotiate with customers to ensure availability of additional time and/or funds
 - Prior to completion/ expiration of project

Cost Overrun Process





Carryover

Carryover



- Money that is not used up in current year maybe carried over into the new year.
 - However, if the agreement has an expired period of performance end date it's ineligible for carryover
- Auto carryover process is done on the first business day of November

Carryover Cont'd



- CBS Reimbursable Agreement module can perform carryover process on WIP projects only
 - System calculation cannot account for unmatched cost
- Non-WIP projects must be done manually
 - LOs must maintain complete files on individual projects
 - Including up to date collection/billing activity
 - Using Data Warehouse Reports (AR540D & RA500D)

Unfilled Customer Orders (UCO) & Allotments



- LO with primary responsibility for an Agreement/Project requests the Unfilled Customer Order and Allotment
 - Use BOP process to transfer funding to participating LOs
- Finance Office records the Unfilled Customer Orders (RADG003)
- Unfilled Customer Orders are based on the Reimbursable Allotment/UCO Request Form
 - Represents funding obligated by customer
 - Recorded at the 1st level (LO) of the Organization code
- Budget Office records the Allotments (FM063)
- Funds control for reimbursable funds is based on Allotments
 - Set at the Project and Line Office/FMC (Org2) level

Unfilled Customer Orders (UCO) & Allotments



- Carryover Unfilled Customer Orders & Allotments
 - Fund 0006 (multi-year advances) -- Based on cash balances at end of fiscal year and Period of Performance end dates in the system
 - Fund 0007 (non-advance) -- Based on balance of funding authority at end of fiscal year and Period of Performance end dates in the system

System Calculation – Order Carryover



- Carryover for WIP projects is calculated by agreement and order
 - Orders are recorded by FCFY

Total Unfilled Customer Order Amount

- **Billed Amount**
- **Unreleased Cost (allocated/not yet billed)**
- **Unliquidated Obligations (UDOs)**
- **Unallocated Cost (accrued/not yet billed)**
- =** **Order Balance Available for Carryover**

System Calculation – Advance Carryover



- Advance carryover amounts for WIP projects are calculated as follows:

Cumulative Advance Amount

- **Billed Amount**
- **Unreleased Cost (allocated/not yet billed)**
- **Unliquidated Obligations (UDOs)**
- **Unallocated Cost (accrued/not yet billed)**
- ≡ Advance Balance Available for Carryover**

WIP Carryover Point to Remember



- Before contacting your LO/SO HQ or Finance to validate system calculated carryover, review the following:
 - Check the agreement's period of performance end date on RADG002
 - Does the funding carry over?
 - Are UCO amounts for agreement/project correct?
 - If not, submit a request to make the correction
 - Does the project have unmatched costs?
 - If so, this amount will not be included in system carryover calculation and your carryover allotment may be overstated
 - Review and resolve unmatched costs prior to fiscal year end
 - Unmatched Cost reports (QR0068 and RA504D) should be run and filed in early October each year
 - Data cannot be recreated after October WIP is run
 - Did you use the correct formulas to calculate carryover?
 - Remember: Allotment (funds) balances at fiscal year-end **do not** factor into reimbursable carryover calculations at all!

RSFF Non-Advance Carryover



- Non-Advance projects under Fund Code 0097
 - With no formal agreements
 - No carryover authority
 - Allotments for the new year are based on estimated reimbursements
 - With formal agreements
 - Manual calculation is performed by FCFY for each funding document that is eligible for carryover:

Funding Authority
– Total Obligations
= Carryover Authority

RSFF Advance Carryover



- Current RSFF Advance Projects are in Fund 0096
- At fiscal year end, Finance runs a cash carryover query for all reimbursable projects with RSFF advance project type using the following calculation:
 - $\text{Advance Collections Balance (Account 4222)}$
 - $- \text{Undelivered Orders (Account 48xx)}$
 - $= \text{Carryover Amount}$
- Finance reviews this spreadsheet for projects with expired funding
- The following manual calculation can be performed using the Data Warehouse Reports RA500D and/or RA503D to verify cash carryover amounts for each eligible project:
 - Applies to RSFF Advance Projects with or without formal agreements
 - Collections
 - $- \text{Total Obligations}$
 - $= \text{Cash Carryover}$



Agreement Termination & Project Close-Out

Refunds of Expired Funding



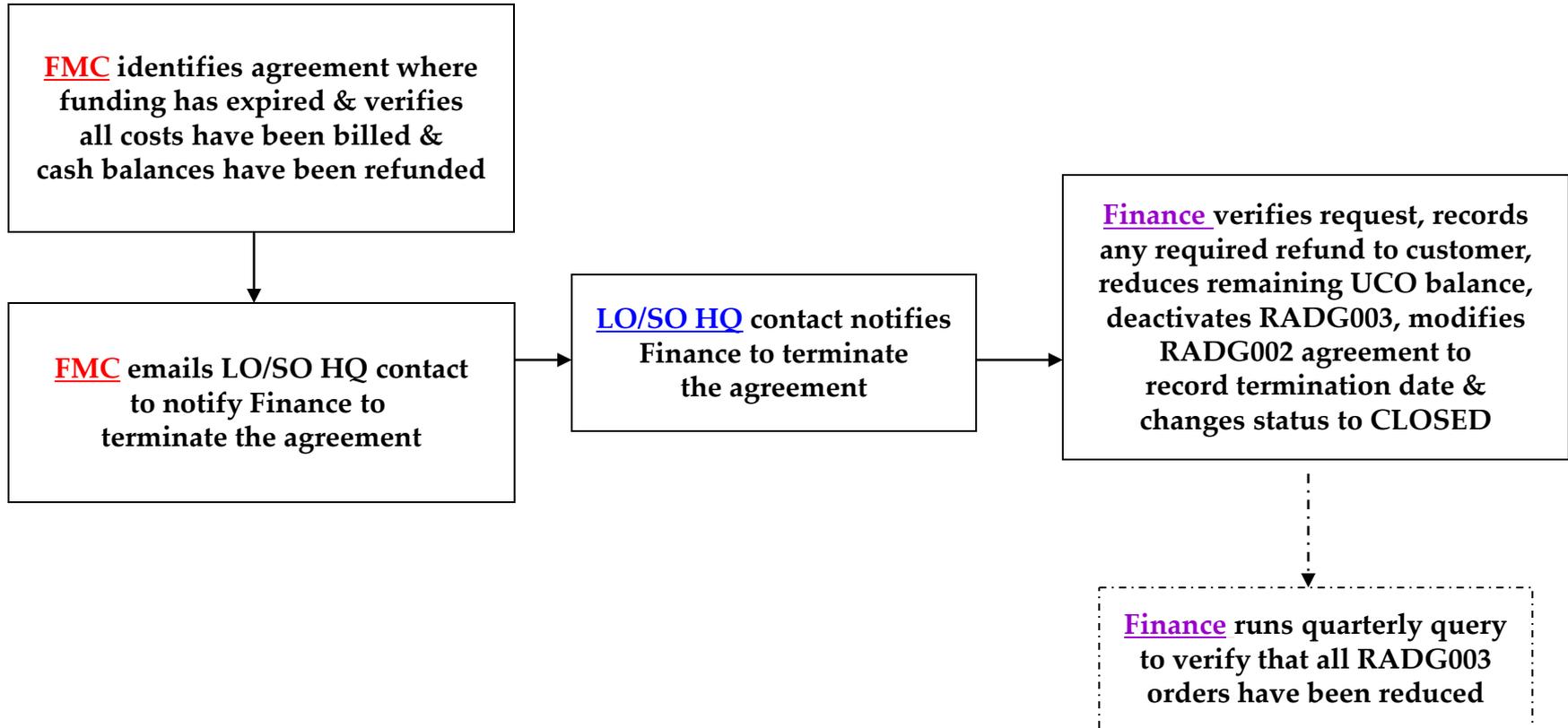
- Six months after expiration of agreement/funding for all reimbursable projects with advance or positive cash balances:
 - *Advance/positive cash amounts will be refunded to customer*
 - OR
 - *Given to Treasury as a miscellaneous receipt (31 U.S.C. 1552 & 1553)*
- This practice will preclude audit findings and increase accuracy of NOAA's financial statement report

Agreement Termination



- Criteria:
 - Funding has expired
 - No additional funding expected
 - No time extensions expected
 - All costs have been billed
 - No UDOs
 - Cash balances have been refunded

Agreement Termination Process

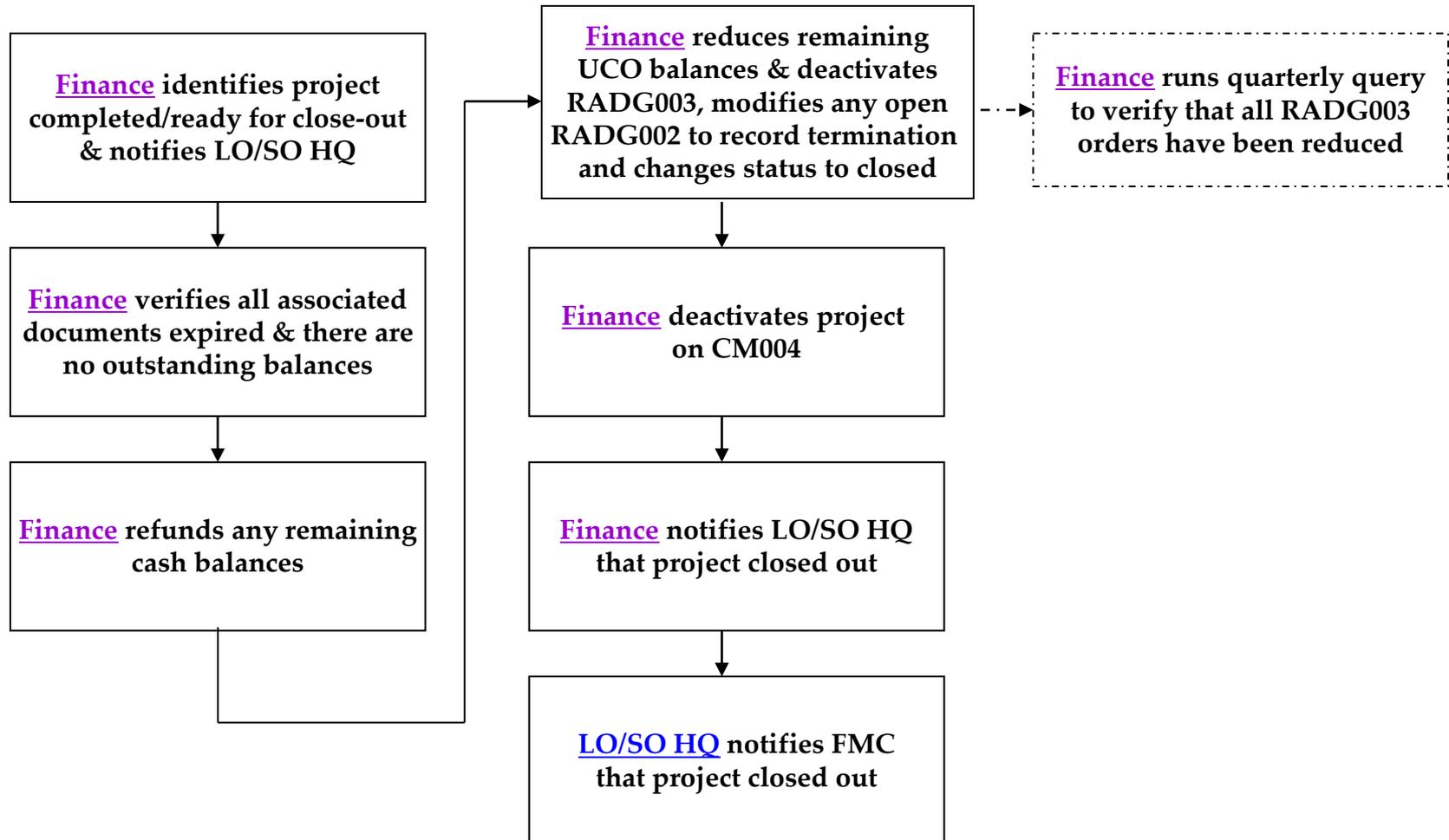


Project Close-Out



- Criteria:
 - Funding expired
 - RADG002 terminated
 - DW RA500D – Billing Report
 - UDOs = 0
 - Accrued Cost = Collections
 - Unpaid Accrued = 0
 - Advances/Unbilled Cost = 0
 - Billed Amount = 0

Project Close-Out Process



RADG002 – Prior to Close-out



Reimbursable Agreement (RADG002 VER-3.0.0.37)

Bureau	14	Customer No	372	Name	DFAS-DENVER	Control No	4809		
Fund	0007	Customer Ref No	F3HRA10060G002		Bureau Ref No	5RN2D20			
Formal Agreement	<input checked="" type="checkbox"/>	RA/Contract No	F3HRA10060G002		Mod No	000	Admin Chg No	000	
		TWA No			Mod No		Admin Chg No		
		Trans Amount	155,000.00	Extramural Support					
		TWA Level 1		TWA Level 2				Entry Type	DIRECT

Document Customer Note FY Funding Print Orders Projects Mod/Admin Chg

Performance

Period From	01-OCT-2009	Period To	30-SEP-2010	Quarterly Billing	<input checked="" type="checkbox"/>	Hold Billing	<input type="checkbox"/>	
TWA Date		Termination Date		Reallocate Unreleased Cost	<input checked="" type="checkbox"/>			
Acceptance Date		Organization	40 03 0001 00 00 00 00	Fiscal Year	All Years			
Contract Type		Work Type		Agreement Amt	155,000.00			
Acceptance Text	5RN2D20 - FY10 AFWA portion of Shared Processing Program Satellite Data and Products				Orders Accepted	155,000.00		
Status		RA Status	OPEN	Date	09-SEP-2010			
Economy Act	<input checked="" type="checkbox"/>	Active Status	<input checked="" type="checkbox"/>	Date	10-SEP-2010			
		Date	10-SEP-2010	Notify Employee				
				Unreleased WIP	0.00			
				Total WIP	155,000.00			

Approval By STOKES, MICHAEL THOMAS Date 10-SEP-2010

CM004 – Prior to Close-out



Project Code Maintenance (CM004 VER-3.0.0.60)

Interface:

Bureau Code: Name:

Project Code: Title:

Type: Descr:

Fund Code: Title:

Program: Name:

D/R Flag: Eff Dates: to Notes:

WP: Fixed: < > < >

Codes: Fields of Science: NSF: Production: Goal:

Project Leader:

Manager: Techrep:

Admin: CO/POC:

Project: Created by Organization: Work Site:

Base/Non-Base: Funding Source Organization:

Prior Code: Budget Initiative No:

Tasks: < > Category: < > Other: < >

Approval: By: Active: Status:

Project Tasks

Task	Title	Effective Dates		Notes
		Begin	End	
<input type="text" value="P00"/>	<input type="text" value="NO TASK"/>	<input type="text" value="01-OCT-2007"/>	<input type="text" value="30-SEP-2011"/>	<input type="text" value="T"/>
Flags:	BE <input type="text" value="Y"/>	PR <input type="text" value="Y"/>	PO <input type="text" value="Y"/>	AP <input type="text" value="Y"/>
	AR <input type="text" value="Y"/>	GJ <input type="text" value="Y"/>	LB <input type="text" value="Y"/>	
Active:	Status: <input type="text" value="Y"/>	Date: <input type="text" value="17-FEB-2011"/>		

RADG002 – After Close-out



Reimbursable Agreement (RADG002 VER-3.0.0.37)

Bureau	14	Customer No	401	Name	ENVIRONMENTAL PROTECTION AGENCY	Control No	4814
Fund	0007	Customer Ref No	DW-13-92323101-0			Bureau Ref No	2RLEFNK
Formal Agreement	<input checked="" type="checkbox"/>	RA/Contract No	DW-13-92323101-0			Mod No	001 Admin Chg No 000
		TWA No				Mod No	Admin Chg No
		Trans Amount	0.00	Extramural Support			
		TWA Level 1			TWA Level 2		
					Entry Type	DIRECT	

Document Customer Note FY Funding Print Orders Projects Mod/Admin Chg

Performance

Period From	08-SEP-2010	Period To	31-DEC-2010	Quarterly Billing	<input checked="" type="checkbox"/>	Hold Billing	<input type="checkbox"/>
TWA Date		Termination Date	01-MAR-2011	Reallocate Unreleased Cost	<input checked="" type="checkbox"/>		
Acceptance Date	08-SEP-2010	Organization	30 41 0000 00 00 00 00	Fiscal Year	All Years		
Contract Type		Work Type					
Acceptance Text	Puget Sound Chinook and Coho Salmon Indicators EPA NWC-504 2RLEFNK closed project per email from ST						

Status

Economy Act	<input checked="" type="checkbox"/>	RA Status	CLOSED	Date	01-MAR-2011
Active Status	<input type="checkbox"/>	Date	01-MAR-2011	Notify Employee	NOLTING, MARY L

Approval By DUNN, DIANE P Date 01-MAR-2011

Approve Update Order Create Mod Create Chg

CM004 – After Close-out



Project Code Maintenance (CM004 VER- 3.0.0.60)

Interface	<input type="text"/>	Name	NOAA
Bureau Code	14	Title	FISH MIGRATION SURVIVAL STUDY
Project Code	2RLEFTU	Descr	REIMBURSABLE W/THOUT ADVANCE
Type	REMBW	Title	REIMBURSABLE
Fund Code	0007	Name	FISH
Program	02 - 21 - 01 - 000	Eff Dates	01-OCT-2009 to 30-SEP-2011 Notes < 50 >
D/R Flag	R	WP	Y Fixed N < Fixed > < W/P Hist >

Codes: Fields of Science 51 NSF 2 Production Y Goal 11

Project Leader PHIL RONI

Manager 999999 NO SPECIFIC EMPLOYEE NO Techrep 999999 NO SPECIFIC EMPLOYEE NO

Admin 999999 NO SPECIFIC EMPLOYEE NO CO/POC 999999 NO SPECIFIC EMPLOYEE NO

Project: Created by Organization 30 - 18 - 0001 - 00 - 00 - 00 - 00 Work Site

Base/Non-Base N Funding Source Organization 30 - 41 - 0000 - 00 - 00 - 00 - 00

Prior Code 2RLEFFS Budget Initiative No 5000

Tasks < > Category < > 2011-A Other < >

Approval: Y By D P DUNN 01-SEP-2010 Active: Status Y 01-SEP-2010

Project Tasks

Task	Title	Effective Dates		Notes
		Begin	End	
P00	FISH MIGRATION SURVIVAL STUDY	01-OCT-2009	30-SEP-2011	< T >
Flags: BE N PR N PO N AP N AR N GJ N LB N				
Active: Status N Date 01-AUG-2011				

Accept Cancel



Reports

CFS Reports



- **RADG100 –Economy Act Report**
- **RADG102 – Reimbursable Agreements History Report**
- **RADG104 – Reimbursable Agreements Accepted Report**
- **RADG107 - Reimbursable Agreement Unmatched Cost Report**
- **RADG108 – Unfilled Customer Orders by Period of Performance Report**

CFS – Quick Reports



- **QR0059 – RA Active and Approved RADG002 Records Query**
- **QR0061 – RA Unfilled Customer Order Query**
- **QR0062 – RA – RAs With No Unfilled Customer Orders Report**
- **QR0068 - Summary Unmatched Cost Report**

Data Warehouse Reports



- **RA500D – Reimbursable Project Status Billing Report**
- **RA502D – Reimbursable Agreement Summary Report**
- **RA503D – Reimbursable Project Summary Report**
- **RA504D - Reimbursable Unmatched Costs Report**
- **RA505D – RA Allotment to UCO Comparison**
- **AR540D – Collection Amount by Project**