



FY 2016

Year-End Closing

Information and Instructions



October 13, 2016

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FY 2016 Year-End Closing Instructions

Most current documentation can be found at the following website (NOAA Finance Office Financial Reporting Division's website):

<http://www.corporateservices.noaa.gov/~finance/yearend.html>

Please contact **Tricia Mancuso** at **301-444-2828** for questions or additional information regarding the Year-End closing instructions.

Please contact **Diana Carpenter** at **301-444-2778** for document specific questions.

FY 2016 Important Year-End Closing Dates

Monday, July 25, 2016

- Last day for award submissions to WFM for FY 2016 processing

Wednesday, July 27, 2016

- Deadline for FSD Budget to Complete ACCS Rollover Process

Friday, July 29, 2016

- Travelers begin using FY2017 Accounting Codes on Travel Authorizations for SAF processing

Tuesday, August 2, 2016

- GSA Telecommunications accrual files to LO/SO for review/update

Wednesday, August 17, 2016

- July CA Over/Under reversal posted in CBS
- LO/SO return reviewed/updated GSA Telecommunications accrual file

Tuesday, August 30, 2016

- Final August Month End Surcharge Process

Wednesday, August 31, 2016

- August CA Over/Under Process

Thursday, September 1, 2016

- Reverse August Month End Estimate

Friday, September 2, 2016

- August CA Over/Under reversal posted in CBS
- CWIP Reconciliations as of August 31, 2016 due to FO
- PP17 Preliminary Estimate of Labor Processing and Surcharges –PP17 (100% of PP16)
- PP18 Preliminary Estimate of Labor Processing and Surcharges –PP18 (100% of PP16)
- PP19 Final Year-End Estimate of Labor Processing and Surcharges – PP19 (100% of PP16)

Tuesday, September 6, 2016

- PP16 Residue Labor Processing
- CPCS Invoice Load and Sweep – (Will cover 8/4 – 9/3 transactions; loaded and immediately swept to default accounting)

Wednesday, September 7, 2016

- FO-FSD distributes preliminary data for September CA O/U process to LO/SOs. Preliminary data will be distributed throughout the month of September
- PP16 Residue Labor Surcharges

Thursday, September 8, 2016

- Checks sent directly to the LO for reimbursable projects must be received
- CWIP Reconciliations as of August 31, 2016 due to FO

Friday, September 9, 2016

- Miscellaneous employee reimbursements and imprest fund reimbursement vouchers received in the servicing FO to ensure payment in FY 2016
- GSA Rent accrual SLT entered in CBS
- Last day to notify FO of reimbursable advances that must be billed
- FO will distribute a listing of projected accrual transactions for Recurring Payments (Utilities, Commercial Telephones) to the LO/SOs

Monday, September 12, 2016

- Reversal of September preliminary Month-end Estimate (PP17 EST) of Labor Processing and Surcharges
- PP17 Labor Processing and Surcharges

Tuesday, September 13, 2016

- Manual YE Labor Accrual Adjustments – see specific guidance

Wednesday, September 14, 2016

- Last day UPS charges will be downloaded in CBS. Any cost incurred after the 14th may be charged to FY2016.
- Last day to submit foreign disbursement documents to ensure disbursements in FY 2016.

Thursday, September 15, 2016

- Local and TDY Travel Vouchers must be completed and approved in Travel Manager for reimbursements to be made in FY 2016

Friday, September 16, 2016

- CWIP Reconciliations as of September 16, 2016 due to FO
- All Document Level Adjustments (DLAs) are due to servicing Finance Office
- PCS Travel Authorizations received in the servicing FO
- Last day for reimbursable packages submission
- LO/SOs will make appropriate adjustments to Recurring Payments (Utilities, Commercial Telephones) listing for items over \$100 and return the list to the servicing FO

Monday, September 19, 2016

- Last day ASAP Authorizer can release ASAP Profile/Authorizations in CBS (noon)
- ASAP Authorizer suspends ASAP awards in ASAP.gov at COB
- Last day to process obligation/deobligation/close outs for awards in GOL
- PP17 Residue Labor Processing and Surcharges

Wednesday, September 21, 2016

- All checks sent to the Line Office must be received for reimbursable projects
- CPCS Invoice Load and Sweep – Partial 1 Invoice (Will cover 9/4 – 9/20 transactions; loaded and immediately swept to default accounting)

Thursday, September 22, 2016

- Last day for GSA Rent Accruals
- EDA Grant Reservations cut off September 22

Friday, September 23, 2016

- Last day to submit documentation to bill for any overpayment or audit disallowance
- Last day for disbursement requests for bills, premiums, and outstanding loans (12:00 PM Deadline)
- Last day to receive write-offs of uncollectable debts
- Last day to submit list of legally enforceable debt but have not been transferred to the Receivable Branch for collection
- Last day for collections to be received to ensure recorded in CBS in FY 2016
- September NOAA Corps and Surcharges
- Last day to submit obligating documents to Finance Office
- Last day to submit disbursement documents to ensure disbursements in FY2016.
- Last day for receipts to be received in the Receivables Branch to be included in FY2016
- Last day to submit PY recovery requests to AOD for FY2016
- Last day for FY 2016 C.SUITE transactions to interface with CBS (5:00 PM ET)
- Summary level cost adjustments (complete packages) received in the Funds Management Branch (6:00 PM ET)
- Labor cost adjustments received in the Funds Management Branch (6:00 pm ET)
- Recommended last day to use CPCS purchase card for FY 2016

Monday, September 26, 2016

- Reversal of September preliminary Month-end Estimate (PP18 EST) of Labor Processing and Surcharges
- PP18 Labor Processing and Surcharges
- *Special* DW Refresh/Update

Tuesday, September 27, 2016

- Final Disbursements

Wednesday, September 28, 2016

- Final Surcharge Process
- CPCS J.P. Morgan purchase card statement period closes – COB
- Last day for cardholders and approving officials to reconcile/approve Purchase Card transactions

Thursday, September 29, 2016

- GSA Rent SLT file (delta between August actuals and September actuals) recorded in CBS
- FSD distributes preliminary data for final FY2016 CA Over/Under process to LOs and SOs
- CPCS unavailable
- CPCS Invoice Load and Sweep - Partial 2 Invoice (Will cover 9/21 - 9/28 transactions; loaded and immediately swept to default accounting) NOTE: Users will be able to reconcile their swept transactions once CPCS becomes available on October 4, 2016

Friday, September 30, 2016

- CPCS unavailable
- **NOON ET** – PY Recovery Funding GJs – Last day to submit requests for adjustments with transaction date of September 29, 2016 (*no guarantees – adjustments will be based on materiality)
- Travel authorizations must be entered in Travel Manager and interfaced into CFS to record undelivered orders for FY 2016 (must be interfaced by 11:00 AM)
- Last day GOL users can perform validations in GOL for FY2016
- 12:00 Noon ET - CFS Access Restricted to limited FO staff
- 12:00 Noon ET- Final FY 2016 Cost Accumulation Over/Under Process (Part A and B post - Will **not** be reversed in FY 2016)
- 12:00 Noon ET – CFS Access Restricted to limited FO staff to complete YE closing processes; DW available
- 12:30 PM – Reimbursable WIP Process
- PM – YE Stage 1 Process
- *Special* DW Refresh/Update (Time refreshed/updated adjusted around YE activities)
- All CD 210 packets (including SF326 and travel checklist) should be received in the servicing FO
- *1:00PM ET* – Support, including contracts, purchase orders, etc., for all Manual YE Obligation Adjustments for Category B Over-Obligations from LOs to Budget Execution Office; if Finance Office-Financial Reporting Division (Tricia Mancuso) does not have supporting documentation, manual YE adjustments will not be accepted (do not submit supporting documentation for adjustments to correct PPA over-obligation adjustments) – see specific guidance provided

TBD – September Activities

- LOs and select SOs submit information requested in the year-end financial statement information requirements schedule (“year-end data call”)

Saturday, October 1, 2016

- **6:00 AM ET (or earlier) – DW refreshed/updated with complete FY 2016 YE data**
- CFS Access Restricted; DW available
- CPCS unavailable
- FY 2016 Reimbursable Carryover Process for Budget Carryover Amounts
- FSD Stored Accounting Process will be executed to update the project code crosswalk table for the new FY (*The schedule for individual applications will be communicated separately.*)
- Emergency C.SUITE On-Top Award requests due to BEX and FO for emergency awards on 9/30 – see specific guidance provided
- Normal DW Refresh/Update (normal DW Refreshes/Updates scheduled 10/2 and subsequent)
- TBD: Update Transaction Codes (TC’s) for ACOFFS [Everyone must be out of the system]

Monday, October 3, 2016

6:00 AM ET – CBS Open for FY 2017 Business

- CFS Restricted Access Lifted – CFS and DW available to all CBS users
- 1st FY 2017 Disbursement process completed
- CPCS unavailable
- LOs and select SOs submit information requested in the year-end financial statement information requirements schedule (“year-end data call”) for items with a September 30, 2016 cut-off date (Includes RSSI)
- CWIP Reconciliations as of September 30, 2016 due to FO
- Trial balance data, financial statement and footnote data, RSI, RSSI, erroneous payments data and closing package data due to DOC OFM
- DLCA restriction for PP19 from Oct 3 through Oct 29
- Grant recipients may begin drawing down funds for FY17

Tuesday, October 4, 2016

- CPCS Invoice Load and Sweep – Partial 3 Invoice (will cover 9/29 – 10/3 transactions; loaded and immediately swept to default accounting)
- CWIP Reconciliations as of September 30, 2016 due to FO

Wednesday, October 5, 2016

- Begin SAF Approved TA Batch Processing

Thursday, October 6, 2016

- DOC Review Checklist Part 1 due to DOC OFM
- Intra-governmental TDR and Intragovernmental Checklist Part I due to DOC OFM

Tuesday, October 11, 2016

- DOC Review Checklist Part II due to DOC OFM

Tuesday, October 18, 2015

- Treasury Report on Receivables (TROR) due to DOC OFM

Thursday, October 27, 2016

- CFS Access Restricted to process approved Manual YE Obligation adjustments (6:00 AM ET – 2:30 PM ET); DW available
- Audit adjusted intra-governmental TDR and Intragovernmental Checklist Part II due to DOC OFM

Wednesday, November 2, 2016

- DOC Review Checklist Part III signed by NOAA and BIS CFO due to DOC OFM

Monday, November 7, 2016

- TROR due to Treasury

Tuesday, November 15, 2016

- CFS Access Restricted to process approved Manual YE Obligation adjustments (6:00 AM ET – 2:30 PM ET); DW available

TBD – November Activities

- Management representation letter due to DOC DCFO
- Fieldwork ends for audits of stand-alone and consolidated bureaus
- Consolidated IPA provides OFM with draft summary of material weaknesses, reportable conditions, and compliance matters
- Fieldwork ends for audits at the Department-level
- Consolidated IPA issues draft audit report to OIG and OFM
- Department's CFO submits to OMB and Congress Department's final Performance and Accountability Report
- Final Close of CBS FY2016 GL Period

45 days after Issuance of Final Audit Report

- Draft corrective action plans due to DOC OFM

60 days after Issuance of Final Audit Report

- DOC submits to OIG Department's final corrective action plans

FY 2016 Year-End CBS System “ACCESS” Dates

Friday, September 30, 2016 @ 12 PM (Noon) ET

- Access to CBS restricted (Group 1)
 - *Note – Group 1 access will be limited to those processing YE closing activities in CBS Production Environment*
- Over Under process Part A and B
- Reimbursable WIP process
- Sept GL Preliminary Closing Activities (includes Stage 1)
- PM – DW Refresh begins w/ complete YE data
- PM – Access to CBS restricted (Group 2)

Saturday, October 1, 2016

- Access to CBS restricted (Disbursements/Reimb CarryOver) – RESTRICTED ACCESS METHOD
- DW available w/ complete YE data

Monday, October 3, 2016 (6:00 AM ET)

- Open for FY 2017 Business
- CFS Restricted Access Lifted – CFS and DW available to all CBS users

TBD

- Access to CBS restricted (Group 3) – Reopening September for NOAA’s Approved Manual On-Top Adjustments (Stage 1 adjustments) – RESTRICTED ACCESS METHOD

FY 2016 Year-End Closing Instructions

These instructions are for closing the accounting records for the Fiscal Year (FY) ending September 30, 2016. The FY 2016 final reports will reflect all accepted accounting entries made through **September 29**.

To ensure the FY 2016 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. All accounting documents and adjustment requests received in your servicing finance office after the dates indicated in these instructions must be sent through your respective Line/Staff CFO Office for pre-approval.

It is the responsibility of the LOs/SOs to review reports frequently to ensure all documents that you have sent to your servicing finance office have been recorded accurately in the Commerce Business System (CBS).

If you send a document to your servicing finance office and do not see the transaction on your reports within a reasonable time frame, contact the appropriate servicing finance office or employee who is responsible for the document as indicated on the following website:

[ACCOUNTING OPERATIONS DIVISION](#)

IMPORTANT DATES

Undelivered Orders

Undelivered orders are obligations for goods/services that have been ordered but have not been received. Obligating documents must be sent to the servicing finance office as soon as they are completed.

Obligating documents for undelivered orders must be received by your servicing finance office by **September 23**. Your servicing finance office will not be able to enter **new obligations** or **modifications** to obligations previously interfaced. Those must be processed through C- Suite. Please allow ample time to ensure funding availability.

EDA Grant Reservations cut off **September 22**.

Disbursements

Disbursement documents (invoices, vouchers, etc.) should be submitted as soon as they are received.

To ensure that a disbursement occurs in FY 2016, disbursement documents must be received in your servicing finance office by **September 23**. If a disbursement document is received after **September 23**, it will be accrued and processed for payment in FY 2017.

If an emergency payment is required after **September 23**, it must be processed by the Accounting Operations Division. To qualify as an emergency payment, it must require immediate action to avoid (1) a shutdown of a NOAA mission; (2) an adverse political reaction; or (3) discontinuance of a service (i.e., utilities, telephone, etc.). All emergency payments must be certified by the Line/Staff Office Chief Financial Officers.

For questions related to emergency payments and/or copies of the Emergency Certification Form, please contact **Diana Carpenter** at **301-444-2778**.

Collections

Collections must be received by **September 23** to ensure they are recorded in CBS in FY 2016.

Collections received in your servicing finance office after **September 23** will be deposited, but may not be recorded in CBS until FY 2017. The Financial Reporting Division will review deposits for material dollar amounts occurring **September 27**, and determine if a manual on-top adjustment to the FY 2016 accounting records is necessary.

Adjustments

DLAs for transactions must be submitted to your servicing finance office by **September 16**. Anything after **September 16** must be approved by the Commercial Payments Branch Chief in the Eastern Operations Branch or by the Western Operations Branch Chief.

DLAs should be sent to the DLA Submission e-mail box. All adjustments made should be in compliance with the DLA Business rules at this link:

[DLA Business Rules](#)

Accruals

Accruals for all obligated documents will no longer be done at a document level. Do not submit accruals for individual obligated documents.

Recur “no match” phone bills and utilities will be accrued and those files will be provided for review as done in the past. See *Recurring Payments (Utilities, Commercial Telephones)*.

SPECIAL YEAR END INSTRUCTIONS

UPS and FedEx

Accruals will not be accepted for UPS and FedEx charges. Invoices will be downloaded and processed at least through **September 16**. Costs incurred after September 17 may be charged to FY 2017.

Gifts and Bequests

All CD 210 packets (including SF326 and travel checklist) should be received by your servicing finance office so they can be included in the report to DOC by **September 30**. Also, NOAA adjustments for travel costs that should be moved over to 8LP1A01 (Gifts and Bequests Fund) will be initiated by your servicing finance office prior to year end closing.

GSA Telecommunication Charges

The Finance Office will create accruals using the June invoice for July, August, and September. The Telecommunications Division will distribute for review a telecommunications accrual file for the same months to the LOs/SOs. Questions concerning the file should be directed to Shirley Kick on (301) 628-5760 or mail to: shirley.a.kick@noaa.gov

LOs/SOs offices will return the file with material corrections/adjustments that exceed \$100 to the Telecommunications Division and to the Eastern Operations Branch. The Eastern Operations Branch will make updates based on the corrections/adjustments submitted by the line offices.

Interagency Agreements (IAGPO)

Accruals will not be accepted for Interagency Agreements.

Leases

Accruals for leases should be reviewed to ensure the accruals plus prior disbursements reflect the expected annual cost by **September 23**.

For existing accounts, CBS will automatically project accruals through September 30th. New leases are not included in this projection. Submit accruals for new leases to your servicing finance office.

Local Travel and Employee Reimbursements

Accruals will not be accepted for local travel vouchers and miscellaneous employee reimbursements. Local travel vouchers and miscellaneous employee reimbursements must be completed and approved by **September 14** to ensure payment in FY 2016. If these are received after **September 14**, they will be paid in FY 2017.

Motor Pool

It will not be necessary to send accruals to the Eastern Operations Branch. The last billing that is received and paid by **September 20** will be used to establish accruals. There is a very short time to process the August billing; therefore it is imperative that you forward any GSA Miscellaneous Billing Form 2559 directly to Eastern Operations Branch as soon as you receive it.

Because all accruals must have a vehicle tag number as a reference, please notify Eastern Operations Branch of the tag number and the accounting information if your office acquires a GSA vehicle that does not appear on the July billing.

Payroll

In early September, three payroll accruals based on Pay Period 16 will be established in CBS to reflect estimated payroll expenses through September 30. These accruals will provide Line/Staff Offices with an idea of remaining funds available for obligation or possible carryover. The estimates will be reversed and replaced with actual expenses as follows:

Pay Period 17 is scheduled to be processed on September 12, 2016.

Pay Period 18 is scheduled to be processed on September 26, 2016.

Pay Period 19 will be processed in October, 2016.

Purchase Card and Convenience Checks

CBS Client Services will notify Cardholders/Approving Officials by email when they are able to reconcile these transactions. Notification will also be posted on the CBS website: [CPCS](#).

Manual accruals will not be accepted for purchases that are not included in transaction files received on **September 29, 2016** (9/28 closing statement). These purchases will be charged to FY 2017. The Finance Offices will not be accruing expenses for Fleet purchase cards.

Recurring Payments (Utilities, Commercial Telephones)

FO-FSD generates a listing of projected accruals through September 30 and sends to the servicing Finance Offices. The servicing Finance Offices will distribute a listing of projected accrual transactions to the LOs/SOs by **September 12**. LOs/SOs will review the list to ensure the accruals plus prior disbursements reflect the expected annual cost.

LOs/SOs will make appropriate adjustments for items over \$100 and return the list to the servicing Finance Offices by **September 19**.

Travel Authorizations

Travel authorizations to record undelivered orders for FY 2016 travel and common carrier (GTA) expenses must be entered in Travel Manager and interfaced into CFS by Friday, **September 30**. Please allow ample time to ensure funding ability. Preparers should contact their LO Budget Office to obtain the correct reimbursable project or new project ACCS for use on travel authorizations that begin or end in the new fiscal year. This includes determining if the project code is activated in the CFS to minimize any delay during initial SAF processing as well as after October 1 when the SAF Approved Travel Authorization Batch processing runs to obligate FY 2017 funds.

Travel Vouchers - Permanent Change of Station (PCS)

PCS orders issued in FY 2016 must be obligated using FY 2016 funds.

To obligate a PCS order, submit a CD-29, Travel Authorization and the Estimated Relocation Expense Worksheet to the Western Operations Branch by **September 23**. Indicate on the travel authorization "PCS OBLIGATION".

Travel Vouchers - Temporary Duty (TDY)

Local and TDY travel vouchers must be completed and approved in Travel Manager by

September 15, to ensure reimbursements are made in FY 2016. Vouchers received after **September 15** will be paid during the first disbursement of FY 2017. Procedures for submitting routing and non-routing travel vouchers remain the same.

Receivables: Receivables Branch Fax #: 301-413-6999

Civil Monetary Penalties

Submit a list of all cases that have legally enforceable debt but have not been transferred to the Receivables Branch for collection by **September 22**. This list should include the case number, dollar amount, Project number, and reason why the case was not forwarded.

Fund Codes “06” and “96” Reimbursable Projects

Notify the Reimbursable Branch of any FY 2016 advances which must be billed by **September 9**.

Fund Code “07” and “97” Reimbursable Projects

Checks sent directly to the Line Offices for reimbursable projects must be received by **September 21**.

Bills for Appropriation Refunds or Miscellaneous Purposes

Submit documentation to bill for any overpayment or audit disallowance by **September 23**. This documentation should include the name, address, taxpayer identification number, dollar amount owed, award number (if applicable), CBS ACCS, and all background information to justify sending the bill.

Depending on location, please fax documentation to:

EASTERN OPERATIONS BRANCH - FAX number 301-413-6999
WESTERN OPERATIONS BRANCH - FAX number 206-526-6672

Bills for Premiums and Outstanding Loans

Disbursement requests must be received by COB, **September 23**. Vendor Profiles and Pay Proceed letters must be received by COB, September 18.

Receipts, which should be included as part of FY 2016 business, must be received in the Receivables Branch by **September 25**.

Write-offs of Uncollectible Debt

Write-offs of uncollectible debt must be received by **September 18**. We need to know if the

debt is being written off because of bankruptcy (if bankruptcy, submit a copy of the bankruptcy notice), and if the forgiveness of debt should be reported to the Internal Revenue Service.

FY 2016 Manual YE Labor Accrual Adjustments PRE-Close Guidelines

PURPOSE:

To ensure obligations are recorded properly in the correct fiscal year for specific labor activity that is not reported in time from NFC to be included in the proper fiscal year.

REQUIRED DOCUMENTATION, DUE DATES and SYSTEM ENTRY:

- LO/FMC should email a PDF memo and required supporting documentation (no faxed documents, please) to Financial Reporting Division (FRD), Attention: Karin Weeden, Subject: “FY 2016 Manual YE Labor Accrual Adjustment Request”; all requests must be approved by and submitted by the LO Budget Headquarters Office staff, requesting the adjustment.
 - PDF files emailed to Karin Weeden at Karin.Weeden@noaa.gov
 - This adjustment request process is the same as the PY Recovery GJ Fix Request process
- Due Date – Memos must be received in FRD by COB on Monday, September 19, 2016
 - Late submissions may not be accepted/processed
- Entered into CBS prior to Wednesday, September 21, 2016 (included in YE surcharge process)
- Posted as a “temporary” (reversing) General Journal entry to September GL period (FCFY 2016) and a reversal entry in the October GL period (FCFY 2017); funding automatically applied to the funds balance table for the ACCS of the adjustment and should offset the actual transaction cost charged
- LOs will be notified of all accepted requests when entered and approved in CBS

ADJUSTMENTS ACCEPTED FOR:

- Adjustments requested prior to YE close; separate from the manual YE on-top obligation adjustments (on-top adjustments for over-obligations, etc.)
 - Outside of SLTs and DLCAs – this is a manual process, by GJ
- Labor adjustments within Object Class range 11xx thru 12xx (Adjustment requests for surcharge object classes 1160 and 1210 will not be accepted)
- Manual YE labor adjustments to adjust YE accrual process or YE accruals for specific items not included in the YE accrual:
 - Accrue OT or Adjust OT – support/justification required
 - Accrue Lump Sum Leave Payments – support/justification (i.e., SF-52 w/ retirement date, etc.) required for employees who will retire have left Federal Government prior to Sept 30
 - Other adjustments will be considered on a case-by-case basis

REQUIRED INFORMATION:

- Manual YE labor adjustments to adjust YE accrual process or YE accruals for specific items not included in the YE accrual:
 - Support/justification required
 - Full ACCS required (FCFY, FC, Project/Task, Organization 1-7, Object Class 1-4)
- All adjustments must include a current funds balance report (Quick Report QR009 – BE Funds Balance Report) from CBS stating funds availability; if any adjustments are requested for reimbursable projects, funds availability must be proven at the project code level

NOTE:

Please ensure submissions are complete and accurate – incomplete submissions may prevent the request from being processed. Depending on the demand for these adjustments and other YE activities, LOs may or may not be notified of incomplete requests.

RESTRICTIONS:

- No correction of PPA-level or over-obligation adjustments will be accepted in this process
- Adjustments will be accepted for amounts in Reimbursable funds
- Adjustments will be accepted for amounts in the Internal Fund (CBS Fund Code 02); Restriction – only for projects within program codes 09-01-XX-XX
 - Reason for allowing the adjustments (where they are restricted for on-top manual YE obligation adjustments) – all obligations in these funds will be included in the YE surcharge and over/under processes and redistributed to operating projects.
- No adjustments will be accepted for overhead (77xx) or surcharge (1160 and 1210) object classes

DOLLAR THRESHOLD FOR ALL ADJUSTMENTS:

- Adjustments can be made at the Category B level and/or the PPA level
- All adjustments, at the individual transaction level, regardless of the level being requested, must exceed **\$10,000** for each line item/adjustment

ADJUSTMENT APPROVALS:

- All requests must have LO CFO Office Approval
- FRD will accept adjustment requests from the LO Headquarters Office only, with a signed memo and appropriate justification included

DISCLAIMER:

Requests will be processed on a first come first serve basis, providing the submission is complete, with all required supporting documentation – acceptance is not noted until a complete submission is received. Not all requests can be guaranteed. Larger adjustments (materiality) will be prioritized and processed first.

FY 2016 Manual YE On-Top Obligation adjustments POST-Close Guidelines

ADJUSTMENTS ACCEPTED FOR:

- Corrections of over-obligation of funds at the appropriation level – No PPA adjustments unless adjustment crosses Fund Codes – and/or Category B level, regardless of dollar amount
- Corrections of erroneous obligations (i.e., double obligations, etc.), if the adjustments meet appropriate dollar thresholds (see below)
- Obligations not posted in CBS, if the adjustments meet appropriate dollar threshold (see below) – only if appropriate supporting documentation (contract documentation, etc.) is received by the cutoff (see above)
 - Includes Emergency C.SUITE On-Top awards

DUE DATES, SYSTEM ENTRY and NOTIFICATION:

- **From LOs to John Longenecker john.k.longenecker@noaa.gov NOAA Budget Execution Office and Tricia Mancuso tricia.l.mancuso@noaa.gov NOAA Finance by 1:00 PM ET on Monday, October 3, 2016**
 - Copies of all manual on-top obligation adjustment requests and all supporting documentation (contract documents, etc.) must also be forwarded to Tricia Mancuso (301-444-2828) on tricia.l.mancuso@noaa.gov or faxed to 301-444-3406.
 - Late submissions will not be accepted, nor processed.
- All LOs will be notified of adjustments that have not been accepted.

RESTRICTIONS:

- No adjustments will be accepted for:
 - Anything within the Internal Fund (CBS Fund Code 02.)
 - Reason for this restriction – all obligations in this fund would need to be redistributed to operating projects, which cannot occur in the timeframes allowed by the accelerated Treasury reporting dates.
 - Labor or overhead object classes (11xx thru 12xx).
 - Overhead (77xx) object classes, unless the adjustment zeros out within the object classes and fund code.

DOLLAR THRESHOLD FOR ALL ADJUSTMENTS:

- Amounts for **individual transactions** must be **over \$100,000**
 - Exception – Corrections for obligations at the appropriation level and/or Category B level

ADJUSTMENT APPROVALS:

- All requests must have Line Office (LO) CFO Approval
- FRD will only accept adjustment submissions from the NOAA Budget Execution Office. All LO/SOs must submit adjustments and supporting documentation to NOAA Budget Execution Office by **1:00 PM ET cutoff**.

NOTE: ALL adjustment requests must be submitted to and approved by the NOAA Budget Execution Office (contact John Longenecker on 202-482-3939) from the appropriate Line/Staff Office impacted.)

EMERGENCY C.SUITE ON-TOP AWARD REQUESTS:

- Qualification - Emergency action required to avoid one of the following:
 - Shutdown of a NOAA mission
 - Discontinuance of a service (i.e., utilities, telephone, etc.)
 - An adverse impact to NOAA, as determined by the Line Office CFO or Staff Office Director
- Process for Emergency Awards:
 - Paper-based
 - If funding is available, prepare a paper CD-435 *NOTE: C.Requests will not pass to CBS as FY 2016 transaction; close-out in CBS.*
 - Prepare/Issue award in C.Award
- Adjustment submissions will only be accepted from Line/Staff Headquarters Office; AGO staff must communicate with Line/Staff Headquarters Office
- The same restrictions as the Manual YE On-Tops apply to Emergency C.SUITE On-Top Awards
 - See 'RESTRICTIONS' above
- All emergency on-top requests must have Line Office CFO or Staff Office Director approval
- **LO/SO Headquarters Office** submits adjustment request to John Longenecker john.k.longenecker@noaa.gov from the NOAA Budget Execution Office, Tricia Mancuso tricia.l.mancuso@noaa.gov from the NOAA Finance Office, on the same day as the award is processed
- Copies of all emergency obligation adjustment requests and all supporting documentation (CD-435, obligating/award document, etc.) must also be forwarded to Tricia Mancuso tricia.l.mancuso@noaa.gov
- C.SUITE obligations will not interface to CBS for FY 2016 when September GL period is reopened (will come through in FY 2017)
- Finance will record FY 2016 obligation in CBS a “temporary” (reversing) General Journal entry to September GL period and a reversal entry in the October GL period
- LOs will be notified of all accepted requests when entered and approved in CBS
- In FY 2016, LO/SO **must** follow-up/communicate with AGO to ensure obligation gets processed and passed to CBS

CBS Help Desk Hours

September 2016

All Times are Eastern Time

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				1	2	3
4	5 Labor Day	6	7	8	9	10
11	12 CBS HELP DESK 7AM – 6PM CSuite HELP DESK 7AM – 6PM	13 CBS HELP DESK 7AM – 6PM CSuite HELP DESK 7AM – 6PM	14 CBS HELP DESK 7AM – 6PM CSuite HELP DESK 7AM – 6PM	15 CBS HELP DESK 7AM – 6PM CSuite HELP DESK 7AM – 6PM	16 CBS HELP DESK 7AM – 6PM CSuite HELP DESK 7AM – 6PM	17 CBS HELP DESK 9AM – 12Noon (On Call)
18	19 CBS HELP DESK 7AM – 6PM CSuite HELP DESK 7AM – 8PM	20 CBS HELP DESK 7AM – 6PM CSuite HELP DESK 7AM – 8PM	21 CBS HELP DESK 7AM – 6PM CSuite HELP DESK 7AM – 8PM	22 CBS HELP DESK 7AM – 6PM CSuite HELP DESK 7AM – 10PM	23 CBS HELP DESK 7AM – 6PM CSuite HELP DESK 7AM – 5PM	24 CBS HELP DESK 9AM – 12Noon (On Call)
25	26 CBS HELP DESK 7AM – 6PM	27 CBS HELP DESK 7AM – 6PM	28 CBS HELP DESK 7AM – 6PM	29 CBS HELP DESK 7AM – 6PM	30 CBS HELP DESK 7AM – 6PM	

October 2016

All Times are Eastern Time

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1 CBS HELP DESK 9AM - 12Noon (On Call)
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

List of Acronyms used in this document

ACCS	Accounting Classification Code Structure
AFF	Asset Forfeiture Funds
AGO	Acquisitions and Grants Office
ASAP	Automated Standard Application for Payment
BEX	Budget Execution Division
BIS	Bureau of Industry and Security
CA O/U	Cost Accumulation Over/Under
CBS	Commerce Business System
CFO	Chief Financial Officer
CFS	Core Financial System
COB	Close of Business
CPCS	Commerce Purchase Card System
C.SUITE	Comprizon.Suite (C.Request and C.Award)
CWIP	Construction Work-in-Process
DLA	Document Level Adjustment
DLCA	Detailed Labor Cost Adjustment
DOC OFM	Department of Commerce – Office of Finance and Management
DW	Data Warehouse
EDA	Economic Development Administration
EST	Estimate
ET	Eastern Time
FC	Fund Code
FCFY	Fund Code Fiscal Year
FO	Finance Office
FO-FPCD	Finance Office – Financial Policy and Compliance Division
FO-FSD	Finance Office – Financial Systems Division
FRD	Financial Reporting Division
FY	Fiscal Year
GJ	General Journal
GL	General Ledger
GOL	Grants Online
GSA	General Services Administration
GTA	Government Travel Account Interface
I & G	Inspections and Grading
LO/SO	Line Office/Staff Office
NOAA	National Oceanic and Atmospheric Administration
OIG	Office of Inspector General
OT	Over Time
PCS	Permanent Change of Station
PP	Pay Period

PPA	Program, Project, and Activity
PY	Prior Year
RSI	Required Supplemental Information
RSSI	Required Supplementary Stewardship Information
SAF	Subject to Availability of Funds
SLT	Summary Level Transfer
TDR	Treasury Deposit Receipts
TDY	Temporary Duty
TROR	Treasury Report on Receivables
UPS	United Postal Service
WFM	Work Force Management
WIP	Work In Process
YE	Year End

Summary of Changes:

- 10/13/2016 – pg. 9 CFS Access Restricted to process approved Manual YE Obligation adjustments (6:00 AM ET – 2:30 PM ET); DW available. Date changed from 10/13/2016 to 10/27/2016

Pg. 9 Final Close of CBS FY 2016 GL Period. Date change from 11/10/2016 to TBD - November Activities

Pg. 9 Added 11/15/2016 CFS Access Restricted to process approved Manual YE Obligation adjustments (6:00 AM ET – 2:30 PM ET); DW available.

- 9/8/2016 – pg 15 Recurring Payments (Utilities, Commercial Telephones). Date change:
FO-FSD generates a listing of projected accruals through September 30 and sends to the servicing Finance Offices. The servicing Finance Offices will distribute a listing of projected accrual transactions to the LOs/SOs by **September 12**. LOs/SOs will review the list to ensure the accruals plus prior disbursements reflect the expected annual cost.

LOs/SOs will make appropriate adjustments for items over \$100 and return the list to the servicing Finance Offices by **September 19**.

- 8/22/2016 – Added Summary of Changes
- 8/11/2016 – Added “Last day to submit foreign disbursement documents to ensure disbursements in FY 2016.”
- 8/9/2016 - CBS Help Desk coverage calendar added
- 7/21/2016 – Moved “Local and TDY Travel Vouchers must be completed and approved in Travel Manager for reimbursements to be made in FY 2016” from September 26 to September 15.