



FY 2009

Year-End Closing

Information & Instructions



As of September 14, 2009
Final

Summary of Changes

Date	Description of Change
September 14, 2009	<ul style="list-style-type: none"> On Page 10, added 'CPCS Citibank Negative Invoice Load' on Tuesday, 10/6
September 1, 2009	<ul style="list-style-type: none"> On Page 5, replaced Lois Coleman with Maria Eisel as Year-End closing instructions contact On Page 16, updated contact information for Central Finance Office
August 28, 2009	<ul style="list-style-type: none"> On Page 28, added statement of restrictions to Emergency C-STARS On-Top Awards
August 17, 2009	<ul style="list-style-type: none"> On Page 5, added 'July CA Over/Under reversal posted in CBS' on Tuesday, 8/19
August 14, 2009	<ul style="list-style-type: none"> On Pages 10 and 28, change due date of Manual YE PPA SLT Adjustment to NOAA Budget Execution Office from Thursday, 10/15 to Monday, 10/19 Corrected due date of Certifications of Obligations Due from Tuesday, 9/8 to Friday, 8/7
August 11, 2009	<ul style="list-style-type: none"> On Page 6, added 'CPCS available, BY REGION' to Thursday, 9/17. CPCS available, <u>BY REGION</u>, for reconciling & approving purchase card by region on 9/17, 9/18 and 9/21.
August 10, 2009	<ul style="list-style-type: none"> On Page 5, Changed distribution date of list of documents with undelivered order balances greater than \$100,000 to the LO/SO from 8/14 to 8/21. On Page 6, moved 'CPCS available, BY REGION' from Thursday, 9/17 to Friday, 9/18 and Monday, 9/21 On Page 16, changed start date of Collections reviewed by FRD from 9/19 to 9/21 On Page 18, 19 and 20, condensed Accrual submission form and instructions to one page
August 4, 2009	<ul style="list-style-type: none"> On Pages 26 and 29, replaced references to Candi Myers with Mark P. Miller. Candi will be on detail during FY09 Year-End Close. Mark Miller will be Acting Division Chief On Page 28, inserted exception of PPA adjustment to Manual YE On-Top Adjustments On Page 30, inserted exception of PPA adjustment crossing Fund Codes to YE PPA SLT Adjustments
July 13, 2009	<ul style="list-style-type: none"> On page 9, incorporated Emergency C-STARS Awards Requests into the Year-End Closing Dates On page 29, incorporated Emergency C- STARS Awards Requests into the Manual YE On-Top Obligation Adjustments Rules
July 8, 2009	<ul style="list-style-type: none"> On page 23, changed statement date from 9/17 to 9/22 for purchases to be charged to FY 2010
June 30, 2009	<ul style="list-style-type: none"> On page 6, moved CPCS Invoice Load and Sweep - Partial 1 Invoice from Tuesday, 9/15 to Wednesday, 9/16 and adjusted transaction dates from 9/4 - 9/14 to 9/4 - 9/15 On page 7, moved 'CPCS available, BY REGION' from Wednesday, 9/16 to Thursday, 9/17 On page 8, adjusted transaction dates from 9/15 - 9/21 to 9/16 - 9/21 for CPCS Invoice Load and Sweep - Partial 2 Invoice

	<ul style="list-style-type: none"> On page 9, adjusted transaction dates from 9/22 - 10/2 to 9/22 – 10/3 for CPCS Invoice Load & Sweep on Monday, 10/5
June 10, 2009	<ul style="list-style-type: none"> On page 7, revised ‘Obligating documents received in the servicing FO ‘ to ‘Obligating documents received in the servicing FO (non-CSTARS obligating docs)’ and moved from Tuesday, 9/22 to Monday, 9/21
February 19, 2009	<ul style="list-style-type: none"> Initial FY09 Draft

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FY 2009 Year-End Closing Instructions

Most current documentation can be found on following website (Finance Office Accounting Operation Division's website):

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

Please contact Maria Eisel on 301-444-2197 for questions or additional information regarding Year-End closing instructions.

FY 2009 Important Year-End Closing Dates

Friday, July 17 2009

- Last day for award submissions to WFM for FY 2009 processing

Tuesday, August 4 2009

- 7/31/2009 CWIP NF 37-6s due to FO

Friday, August 7 2009

- 7/31/2009 CWIP Reconciliations due to FO
- Certification of Obligations Due

Monday, August 10 2009

- PY Recovery Funding GJs – Last day to submit requests for adjustments with transaction dates earlier than July 31 2009
- FO-FSD generates a listing of projected accruals through September 30 and sends to the FOs

Tuesday, August 11 2009

- Telecommunications accrual file to LO/SO for review/update
- Servicing FOs distribute listing of projected accruals for recurring payments to LO/SO

Tuesday, August 18 2009

- July CA Over/Under reversal posted in CBS

Friday, August 21 2009

- List of documents with undelivered order balances greater than \$100,000 distributed to the LO/SO

Friday, August 28 2009

- LO/SO return reviewed/updated Telecommunications accrual file
- LO/SO return recurring payments accruals to servicing FO

Monday, August 31 2009

- PY Recovery Funding GJs – Last day to submit requests for adjustments with transaction dates between August 1 2009 and August 15 2009

Tuesday, September 1 2009

- Telecommunications accruals created using CBS

Wednesday, September 2 2009

- 8/31/2009 CWIP NF 37-6s due to FO
- Rent file (August actuals) recorded in CBS (2-sided)

Friday, September 4 2009

- CPCS Invoice Load and sweep – (Will cover 8/5 – 9/3 transactions; loaded & immediately swept to default accounting)

Tuesday, September 8 2009

- PY Recovery Funding GJs – Last day to submit for adjustments with transaction dates between August 16 2009 and August 31 2009
- 8/31/2009 CWIP Reconciliations due to FO
- PP17 labor processing & surcharges

Wednesday, September 9 2009

- PP18 preliminary estimate of labor processing & surcharges (100% of PP17)
- PP19 *final* estimate of labor processing & surcharges (130% of PP17)

Friday, September 11 2009

- PY Recovery Funding GJs – Last day to submit requests for adjustments with transaction dates between September 1 2009 and September 9 2009
- Miscellaneous employee reimbursements & imprest fund reimbursement vouchers received in the servicing FO to ensure payment in FY 2009
- Local and TDY Travel Vouchers must be completed and approved in Travel Manager for reimbursements to be made in FY 2009
- Last day to notify FO of reimbursable advances that must be billed
- Last day for loan disbursement requests

Monday, September 14 2009

- August CA Over/Under reversal posted in CBS

Tuesday, September 15 2009

- Manual YE Labor Accrual Adjustments – see specific guidance
- FO-FSD distributes preliminary data for September CA O/U process to LO/SOs
- Recommended last day to use CPCS purchase card for FY 2009

Wednesday, September 16 2009

- Last day for write-offs of uncollectible debt
- CPCS Invoice Load and Sweep - Partial 1 Invoice (Will cover 9/4 - 9/15 transactions; loaded & immediately swept to default accounting)
- LOs & select SOs submit information requested in the year-end financial statement information requirements schedule (“year-end data call”) for items with a September 12, 2009 cut-off date.

Thursday, September 17 2009

- Checks sent directly to the LO for reimbursable projects must be received
- CPCS available, BY REGION, for reconciling & approving purchase card transactions:
 - Eastern 9:00 am – 11:00 am
 - Central 10:00 am – 12:00 pm
 - Mountain 11:00 am – 1:00 pm
 - Pacific 12:00 pm – 2:00 pm

NOTE: All users may access CPCS before 9:00 am ET or anytime after 5:00 pm ET up until 11:00 pm ET

Friday, September 18 2009

- Requests for Receiving reports received in servicing FO
- Requests for Accruals received in servicing FO
- PCS Travel Authorizations received in the servicing FO
- Document level cost adjustments received in the servicing FO
- PY Recovery Funding GJs – Last day to submit requests for adjustments with transaction dates between September 10 2009 and September 16 2009
- CPCS available, BY REGION, for reconciling & approving purchase card transactions:
 - Eastern 9:00 am – 11:00 am
 - Central 10:00 am – 12:00 pm
 - Mountain 11:00 am – 1:00 pm
 - Pacific 12:00 pm – 2:00 pm

NOTE: All users may access CPCS before 9:00 am ET or anytime after 5:00 pm ET up until 11:00 pm ET

- Collections received to ensure recorded in CBS in FY 2009
- Last day to submit documentation to bill for any overpayment or audit disallowance

Saturday, September 19 2009

- CPCS available for reconciling & approving purchase card transactions
- Rent file (delta between August actuals & September actuals) recorded in CBS
- Normal DW Refresh/Update (normal DW Refreshes/Updates schedule 9/19 & prior)

Sunday, September 20 2009

- CPCS available for reconciling & approving purchase card transactions
- Reversal of PP18 preliminary estimate of labor processing & surcharges (Note: PP19 *final* estimate will not be reversed)
- PP18 labor processing & surcharges
- *Special* DW Refresh/Update (Time refreshed/updated adjusted around YE activities)

Monday, September 21 2009

- PY Recovery Funding GJs – Last day to submit requests for adjustments with transaction dates between September 17 2009 and September 20 2009
- CPCS available, BY REGION, for reconciling & approving purchase card transactions:
 - Eastern 9:00 am – 11:00 am
 - Central 10:00 am – 12:00 pm
 - Mountain 11:00 am – 1:00 pm
 - Pacific 12:00 pm – 2:00 pm

NOTE: All users may access CPCS before 9:00 am ET or anytime after 5:00 pm ET up until 11:00 pm ET

- CPCS Citibank purchase card statement period closes - COB
- Obligating documents received in the servicing FO (**non-CSTARS obligating docs**)
- Summary level cost adjustments received in the Funds Management Branch (6:00 PM ET)
- Labor cost adjustments received in the Funds Management Branch (6:00 PM ET)
- Travel authorizations must be entered in Travel Manager and interfaced into CFS to record undelivered orders for FY 2009

- Last day to enter Inspection & Grading billing information
- Normal DW Refresh/Update

Tuesday, September 22 2009

- **NOON ET** – PY Recovery Funding GJs – Last day to submit requests for adjustments with transaction date of September 21 2009 (*no guarantees – adjustments will be based on materiality)
- **NOON ET** – Last day for FY09 CSTARS transactions to interface with CBS
- CPCS Invoice Load and Sweep - Partial 2 Invoice (Will cover 9/16 - 9/21 transactions; loaded & immediately swept to default accounting)
NOTE: Users will be able to reconcile their swept transactions once CPCS becomes available in October (Date TBD).
- Normal DW Refresh/Update

Wednesday, September 23 2009

- CPCS unavailable
- 9/12/2009 CWIP Reconciliations due to FO
- **11:00 AM ET – CBS Closed for FY 2009 Business**
- 11:00 AM ET – CFS Access Restricted to limited FO staff to complete YE closing processes; DW available
- PM – Cost Accumulation Over/Under Process (Part A & B post)
- PM – Reimbursable WIP Process
- PM – YE Stage 1 Process
- *Special* DW Refresh/Update (Time refreshed/updated adjusted around YE activities)

Thursday, September 24 2009

- CFS Access Restricted; DW available
- CPCS unavailable
- **6:00 AM ET (or earlier) – DW refreshed/updated with complete FY 2009 YE data**
- DW Refresh/Update CANCELLED

Friday, September 25 2009

- CFS Access Restricted; DW available
- CPCS unavailable
- ***11:00 AM ET*** – Manual YE Obligation Adjustments for Category B Over-Obligations from LOs to Budget Execution Office & Finance Office-Financial Reporting Division (does not include PPA over-obligation adjustments, unless @ Category B level) – see specific guidance provided
- ***12:00 NOON 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 (N. Eadie) 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
- DW Refresh/Update CANCELLED

Saturday, September 26 2009

- CFS Access Restricted; DW available
- CPCS unavailable
- DW Refresh/Update CANCELLED

Sunday, September 27 2009

- CFS Access Restricted; DW available
- CPCS unavailable

Monday, September 28 2009

- Emergency C-STARS On-Top Award requests due to BEX and FO for emergency awards thru 9/28 – see specific guidance provided
- CFS Access Restricted; DW available
- CPCS unavailable
- DW Refresh/Update CANCELLED

Tuesday, September 29 2009

- Emergency C-STARS On-Top Award requests due to BEX and FO for emergency awards on 9/29 – see specific guidance provided
- CFS Access Restricted; DW available
- CPCS unavailable
- DW Refresh/Update CANCELLED

Wednesday, September 30 2009

- Emergency C-STARS On-Top Award requests due to BEX and FO for emergency awards on 9/30 – see specific guidance provided
- CFS Access Restricted; DW available
- CPCS unavailable
- DW Refresh/Update CANCELLED

Thursday, October 1 2009

- FY 2010 Reimbursable Carryover Process for Budget Carryover Amounts (by NOON ET)
- CFS Restricted Access Lifted – CFS & DW available to all CBS users
- **12:00 NOON ET – CBS Open for FY 2010 Business**
- 1st FY 2010 Disbursement process completed
- CPCS unavailable
- Normal DW Refresh/Update (normal DW Refreshes/Updates scheduled 10/1 & subsequent)

Friday, October 2 2009

- CPCS unavailable
- LOs & select SOs submit information requested in the year-end financial statement information requirements schedule (“year-end data call”) for items with a September 30, 2009 cut-off date (Includes RSSI).
- 9/30/2009 CWIP Reconciliations due to FO

- All CD 210 packets (including SF326 and travel checklist) should be received in the servicing FO

Saturday, October 3 2009

- CFS Access Restricted to process EDA & NOAA YE adjustments (8:30 AM ET – 2:00 PM ET); DW available

Monday, October 5 2009

- CPCS Invoice Load & Sweep – (Will cover 9/22 – 10/3 transactions; loaded & immediately swept to default accounting)

Tuesday, October 6 2009

- CPCS Citibank Negative Invoice Load.

Thursday, October 8 2009

- Unasserted claims as of 9/30/2009 due to FO-FPCD

Sunday, October 11 2009

- Trial balance data, financial statement & footnote data, RSI, RSSI, erroneous payments data & FACTS I closing package data due to DoC OFM

Tuesday, October 13 2009

- Intra-governmental TDR & Intragovernmental Checklist Part I due to DoC OFM

Wednesday, October 14 2009

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

Friday, October 16 2009

- DoC Review Checklist Part I signed by NOAA & BIS CFO due to DoC OFM

Monday, October 19 2009

- Manual YE PPA SLT Adjustments to NOAA Budget Execution Office – see specific guidance

Wednesday, October 21 2009

- *9:00 AM ET* – Manual YE PPA SLT Adjustments to NOAA FO from Budget Execution Office (in SLT file format)
- Accepted Manual YE PPA SLT Adjustments submitted into SLT screen – see specific guidance provided

Thursday, October 22 2009

- CFS Access Restricted to process approved PPA YE Obligation adjustments (6:00 AM ET – 12:00 NOON ET); DW available (reserve the right to restrict future dates, if needed for YE adjustments)

Monday, October 26 2009

- Audit adjusted intra-governmental TDR & Intragovernmental Checklist Part II due to DoC OFM

Friday, November 6 2009

- DoC Review Checklist Part II signed by NOAA & BIS CFO due to DoC OFM

TBD

- Management representation letter through November 7, 2009 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

Monday, November 16 2009

- Department's CFO submits to OMB & Congress Department's final Performance & Accountability Report
- Treasury Report on Receivables (TROR) due to Treasury

Wednesday, November 18 2009

- Final Close of CBS FY 2009 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 2009 YE CBS System “ACCESS” Dates

- Wednesday, September 23 2009 @ 11:00 AM ET
 - Access to CBS restricted (Group 1) – **ALTERNATIVE CBS ACCESS METHOD**
 - *Note – Group 1 access will be limited to those processing YE closing activities in CBS Production Environment*
 - CA O/U process (Part A & 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) – **RESTRICTED ACCESS METHOD**

- Thursday, September 24 2009 (All day)
 - Access to CBS restricted (Group 2) – **RESTRICTED ACCESS METHOD**
 - AM – DW available w/ complete YE data
 - DW Available

- Friday, September 25 2009 through Wednesday, September 30 2009 (All day each day)
 - Access to CBS restricted (Group 2) – **RESTRICTED ACCESS METHOD**
 - DW Available

- Thursday, October 1 2009
 - CBS available to all users (includes DW)

- Saturday, October 3 2009 (8:30 AM – 2:00 PM ET)
 - Access to CBS restricted (Group 3) – Reopening September for EDA Stage 1 adjustments – **RESTRICTED ACCESS METHOD**

- Wednesday, October 14 2009 (6:00 AM – 2:30 PM ET)
 - AM – Access to CBS restricted (Group 4) – Reopening September for NOAA’s Approved Manual On-Top Adjustments (Stage 1 adjustments) – **RESTRICTED ACCESS METHOD**

- Thursday, October 22 2009 (6:00 AM – 12:00 NOON ET)
 - Access to CBS restricted (Group 5) – Reopening September for NOAA’s Approved PPA Adjustments (Stage 1 SLT adjustments) – **RESTRICTED ACCESS METHOD**

September 2009 Calendar

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4 System Maintenance unavailable @ 8pm – 12am	5
6	HDAY 7	8	9	10	11 System Maintenance unavailable @ 8pm – 12am (RESCHEDULE)	12
13	14 CBS HELP DESK 6AM – 6PM	15 CBS HELP DESK 6AM – 6PM	16 CBS HELP DESK 6AM – 6PM	17 CBS HELP DESK 6AM – 6PM	18 CBS HELP DESK 6AM – 6PM	19 Normal DW Refresh CBS HELP DESK 7AM – 5PM
20 Special DW Refresh CBS HELP DESK 7AM – 5PM	21 Normal DW Refresh CBS HELP DESK 6AM – 6PM	22 Normal DW Refresh CBS HELP DESK 6AM – 6PM	23 Special DW Refresh 11:00 AM ET – FY09 CFS Closed 11:00 AM ET – Access to Production CFS Restricted (DW Available) CBS HELP DESK 6AM – 6PM	24 Cancel DW Refresh 6:00 AM ET – FY09 YE Data Available in DW All Day – Access to Production CFS Restricted (DW Available) CBS HELP DESK 6AM – 6PM	25 Cancel DW Refresh All Day – Access to Production CFS Restricted (DW Available) CBS HELP DESK 6AM – 6PM	26 Cancel DW Refresh All Day – Access to Production CFS Restricted (DW Available) CBS HELP DESK 7AM – 5PM
27 All Day – Access to Production CFS Restricted (DW Available) CBS HELP DESK 7AM – 5PM	28 Cancel DW Refresh All Day – Access to Production CFS Restricted (DW Available) CBS HELP DESK 6AM – 6PM	29 Cancel DW Refresh All Day – Access to Production CFS Restricted (DW Available) CBS HELP DESK 6AM – 6PM	30 Cancel DW Refresh All Day – Access to Production CFS Restricted (DW Available) CBS HELP DESK 6AM – 6PM			

October 2009 Calendar

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 Normal DW Refresh NOON ET – CFS Opened for FY 2010 CBS HELP DESK 6AM – 6PM	2 System Maintenance unavailable @ 8pm – 12am CBS HELP DESK 6AM – 6PM	3 ***8:30 AM ET – 2:00 PM ET – Access to Production CFS Restricted (DW Available) CBS HELP DESK 8AM – 4PM
4 CBS HELP DESK 8AM – 4PM	5 CBS HELP DESK 6AM – 6PM	6 CBS HELP DESK 6AM – 6PM	7 CBS HELP DESK 6AM – 6PM	8 CBS HELP DESK 6AM – 6PM	9 CBS HELP DESK 6AM – 6PM	10
11	HDAY 12	13	14 ***6:00 AM ET – 2:30 PM ET – Access to Production CFS Restricted (DW Available)	15	16 System Maintenance unavailable @ 8pm – 12am	17
18	19	20	21	22 ***6:00 AM ET – 12:00 PM ET – Access to Production CFS Restricted (DW Available)	23	24
25	26	27	28	29	30 System Maintenance unavailable @ 8pm – 12am	31

***** 10/22 – Additional Dates may be required**

FY 2009 Year-End Closing Instructions

These instructions are for closing the accounting records for the Fiscal Year (FY) ending September 30, 2009. The FY 2009 final reports will reflect all accepted accounting entries made through **September 22**.

To ensure the FY 2009 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 Line/Staff Offices to review reports frequently to ensure all documents that you have sent to your servicing finance office have been recorded accurately in 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 websites:

ACCOUNTING OPERATIONS DIVISION:

www.corporateservices.noaa.gov/~finance/contact%20for%20AOD.html

EASTERN FINANCE BRANCH:

www.easc.noaa.gov/fin/finstaff_v2.htm

CENTRAL FINANCE BRANCH:

www.corporateservices.noaa.gov/~finance/staff%20directory%20lines%20Central.xls

MOUNTAIN FINANCE BRANCH:

www.masc.noaa.gov/masc/fmd/staff.html

WESTERN FINANCE BRANCH:

www.rdc.noaa.gov/~finance/FOWFB.html

IMPORTANT DATES

Undelivered Orders

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

Obligor documents for undelivered orders must be received by your servicing finance office by **September 22**. Your servicing finance office will not be able to enter **new** obligations or **modifications** to obligations previously interfaced. Those will need to be processed through C-Request, C-Buy, and the ORSI interface. Please allow ample time to ensure funding availability.

Disbursements

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

To ensure that a disbursement occurs in FY 2009, disbursement documents must be received in your servicing finance office by **September 11**. If a disbursement document is received after **September 11**, it will be accrued and processed for payment in FY 2010.

If an emergency payment is required after **September 11**, 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 Karen Green at 301-444-2105.

Collections

Collections must be received to ensure they are recorded in CBS in FY 2009 by **September 18**.

Collections received in your servicing finance office after September 18 will be deposited, but not recorded in CBS until FY 2010. The Financial Reporting Division will review deposits for material dollar amounts occurring September 21 through September 30 and determine if a manual on-top adjustment to the FY 2009 accounting records is necessary.

Adjustments

Document level adjustments for transactions must be submitted to your servicing finance office by **September 18**.

Document level adjustments should be sent to the responsible employee identified in your servicing finance office's website listed on page 14. Line/Staff Offices should consider processing small dollar adjustments as summary level adjustments whenever possible.

Adjustments below \$1,000 may not be processed due to tight time constraints at year end.

Accruals

Accruals are obligations for goods/services that will be received by September 30, but have not been paid. For further information, please view the accruals presentation at

<http://www.corporateservices.noaa.gov/~finance/Accrual%20Presentation%202009.ppt>

Auditors will be sampling the validity of year end accruals. It is the responsibility of the Line/Staff Office submitting the accrual to maintain proper documentation to support the accrual.

Accruals must be received by your servicing finance office to ensure they are recorded in CBS in FY 2009 by **September 18**.

If you submit an invoice after year end closing for a document that you accrued in FY 2009, please write **Accrued** on the invoice so that finance staff will know to reduce the accrual when paying the invoice.

When submitting accruals, please use the form on page 18.

General Accrual Instructions

The following document types do not have any special year end instructions. Submit year end accruals for these document types using the form on page 18 by **September 20**.

Blanket Purchase Agreements

- Contract Observers

- FEDSTRIP (submit to MOUNTAIN FINANCE only)

- Printing Orders

- Reimbursable Work Authorizations

- Unemployment Compensation

- NOAA Commissioned Corps Storage

ACCRUAL FORM

TO: _____

(See below for fax numbers)

FROM: _____

TELEPHONE: _____

I request an accrual for Affected Reference Number: _____ Affected Document Type: _____

Affected Document Number	Affected Release Number	Affected Item Number	FY	Project Code	Task Code	Organization Code	Object Code	Amount

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

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

Use the following fax numbers to submit documentation and accrual forms to your servicing finance office. Please use the fax number associated with appropriate document type:

<u>ORGANIZATION:</u>	<u>DOCUMENT TYPE:</u>	<u>FAX NUMBER:</u>
Accounting Operations:	Contracts & Purchase Orders Team	301-413-0022, 301-427-2025
	Government & Grants Team	301-528-3675
	Travel & Transportation Team	301-427-3242
Eastern Finance:	ALL Document Types	757-441-3863
Central Finance:	ALL Document Types	816-274-6992
Mountain Finance:	Transportation for Travelers	303-497-7649
	ALL OTHER document types	303-497-3913
Western Finance:	Transportation for Travelers	206-527-7397
	ALL OTHER document types	206-526-6672

SPECIAL YEAR END INSTRUCTIONS

Contracts/Purchase Orders

Submit year end accruals to your servicing finance office using the form on Page 18 by **September 18**. If you have not received any accrual documentation from the contractor, you will need to estimate the amount of the contract that should be accrued for services that will be received through September 30.

If you have questions on how to estimate an accrual, please contact:

ACCOUNTING OPERATIONS DIVISION – Maria Eisel (301) 444-2197

EASTERN FINANCE – Frank Hewitt (757) 441-6456

CENTRAL FINANCE – Janet Solomon (816) 426-7830 or Debbie Ferrara (816) 426-7822

MOUNTAIN FINANCE – Jo Shubert (303) 497-6327

WESTERN FINANCE – Angela Hunter (206) 526-6041

Federal Express

Accruals will not be accepted for Federal Express charges. Invoices will be downloaded and processed at least through **September 11**. Costs incurred after September 11 may be charged to FY 2010.

Gifts & 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 **October 2**. 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.

Government and Commercial Bills of Lading (GBLs & CBLs)

Submit year end accruals for GBLs and/or CBLs to your servicing finance office using the form at page 18 by **September 18**. On the accrual request, please include the name of the shipping company providing the service in the Remarks column.

GSA Telecommunication Charges

The Finance Office will create accruals using the May invoice for June, July, August and September. The Telecommunications Division will distribute for review a telecommunications accrual file for the same months to the Line/Staff Offices. Questions concerning the file should be directed to Cliff Schoenberger on (301) 713-3333 x217 or Cliff.Schoenberger@noaa.gov.

Line/staff offices will return the file with corrections/adjustments to the Telecommunications Division and to the Finance Office. The Finance Office will make updates based on the corrections/adjustments submitted by the line offices.

Interagency Agreements – (IAGPO)

Submit year end accruals to your servicing finance office using the form at page 18 by

September 18. If you have not received any accrual documentation from the other Government agency, you must estimate the amount of the agreement that should be accrued for services that will be received through September 30.

Leases

Accruals for leases should be reviewed to ensure the accruals plus prior disbursements reflect the expected annual cost by **September 18**.

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 by using the form at page 18.

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 received in the servicing finance office by **September 11** to ensure payment in FY 2009. If these are received after **September 11**, they will be paid in FY 2010.

Motor Pool

It will not be necessary to send accruals to the Central Finance Branch. The last billing that is received and paid by September 18 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 Central Finance Branch as soon as you receive it.

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

These accruals will be processed by Central Finance Branch by September 18. You may send any information to Janet Solomon via electronic-mail at Janet.G.Solomon@noaa.gov. You may also reach Ms. Solomon on (816) 426-7830.

Payroll

During the middle of September, payroll accruals based on Pay Period 17 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. Fifty percent of the accruals will be replaced with actual expenses when Pay Period 18 is processed in CBS.

Purchase Card and Convenience Checks

CBS Bankcard team will notify Cardholders/Approving Officials by email when they are able to reconcile these transactions. Notification will also be posted on the CBS website:
<http://www.corporateservices.noaa.gov/~cbs/cpcs.htm>

Manual accruals will not be accepted for purchases that are not on the September 22 statement. These purchases will be charged to FY 2010.

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 Line/Staff Offices by **August 11**. Line/Staff Offices will review the list to ensure the accruals plus prior disbursements reflect the expected annual cost.

Line/Staff Offices will make appropriate adjustments and return the list to the servicing Finance Offices by **August 28**.

Manual year end accruals should only be submitted for new accounts where no previous invoices have been paid.

Submit year end accruals for new accounts to your servicing finance office using the form at page 18 by **September 18**.

Training

Submit year end accruals to your servicing finance office using the form at page 18 by **September 18**.

These accruals should only include training that cannot be purchased with the Purchase Card and will take place by September 30.

Travel Authorizations

Travel authorizations to record undelivered orders for FY 2009 travel and common carrier (GTA) expenses must be entered in Travel Manager and interfaced into CFS by Monday, September 21. Please allow ample time to ensure funding ability

Travel Vouchers - Permanent Change of Station (PCS)

PCS orders issued in FY 2009 must be obligated using FY 2009 funds.

To obligate a PCS order, submit a CD-29, Travel Authorization and the Estimated Relocation Expense Worksheet to your servicing finance office by **September 18**. Indicate on the travel authorization "PCS OBLIGATION".

Travel Vouchers - Temporary Duty (TDY)

Year end manual accruals will not be recorded for TDY travel.

Local and TDY travel vouchers must be completed and approved in Travel Manager by **September 11**, to ensure reimbursements are made in FY 2009.

A signed voucher is necessary for payment; therefore, immediately forward the appropriate supporting documents to your servicing finance office. If you cannot provide the original documents in time, a fax will be acceptable; however, ensure you follow your servicing finance office guidelines for submittal of vouchers.

Local and TDY travel vouchers received between September 12 and by close of business September 18 will be processed as FY 2009 business and paid after year-end closing. The vouchers must be completed and approved in Travel Manager.

An approved paper voucher with supporting documentation must be received by your servicing finance office by **September 18**, in order for the system to record an accrual for the travel expenses.

If the recording of a FY 2009 accrual for travel which begins in FY 2009 and ends in FY 2010 is desired, a partial travel voucher can be completed in Travel Manager for travel expenses incurred in FY 2009.

Example: Dates of travel: September 1, 2009 through October 8, 2009

- 1) Partial Voucher 9/1/09 – 9/11/09. If received by 9/11/09, payment will be in FY 2009.
- 2) Partial Voucher 9/12/09 – 9/18/09. If received by COB 9/18/09, voucher accrued in FY 2009, payment in FY 2010 as FY 2009 business
- 3) Partial voucher 9/19/09 – 10/8/09. If received after 9/18/09:
 - a. **9/19/09 – 9/30/09** – Payment will be made in FY 2010 but you must use FY 2009 Accounting Classification Code Structure(ACCS)
 - b. **10/1/09 – 10/8/09** – Payment will be made in FY 2010 and you must use FY 2010 ACCS.

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 21**. This list should include the case number, dollar amount, Project number, and reason why the case was not forwarded.

Fund Codes “05”, “06” and “96” Reimbursable Projects

Notify the Receivables Branch of any FY 2009 advances which must be billed by **September 11**.

Fund Code “07” and “97” Reimbursable Projects

Checks sent directly to the Line Offices for reimbursable projects must be received by **September 17**.

Bills for Appropriation Refunds or Miscellaneous Purposes

Submit documentation to bill for any overpayment or audit disallowance by **September 18**. 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:

ACCOUNTING OPERATIONS DIVISION - FAX number 301-413-6999

EASTERN FINANCE - FAX number 757-441-3863

CENTRAL FINANCE - FAX number 816-274-6992

MOUNTAIN FINANCE - FAX number 303-497-3913

WESTERN FINANCE - FAX number 206-526-6672

Bills for Inspection and Grading

All billing information through September 30 must be entered by the regions no later than **September 21**. On October 2, the bills will be prepared and the data entered into CBS.

Bills for Premiums and Outstanding Loans

Disbursement requests must be received by **NOON, September 11**. Vendor Profiles and Pay Proceed letters must be received by COB, September 14.

Receipts, which should be included as part of FY 2009 business, must be received in the Receivables Branch by **September 18**.

Write-offs of Uncollectible Debt

Write-offs of uncollectible debt must be received by **September 16**. 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 2009 Manual YE Labor Accrual Adjustments PRE-Close “Rules”

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 & SYSTEM ENTRY:

- LO/FMC should email a PDF memo & required supporting documentation (no faxed documents, please) to Financial Reporting Division (FRD), Attention: Mark P. Miller (C/O Katy Carmel), Subject: “FY 2009 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 Mark.P.Miller@noaa.gov and Katy.Carmel@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 Tuesday, September 15, 2009
 - Late submissions may not be accepted/processed
- Entered into CBS prior to Friday, September 18, 2009 (included in YE surcharge process)
- Posted as a “temporary” (reversing) General Journal entry to September GL period (FCFY 2009) and a reversal entry in the October GL period (FCFY 2009); 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 & 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.) & the manual YE PPA SLT adjustments
 - Outside of Summary Level Transfers & Detailed Labor Cost Adjustments – this is a manual process, by GJ
- Labor adjustments within Object Class range 11xx thru 12xx (Adjustment requests for surcharge object classes 1160 & 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 (i.e., OT worked for hurricane not included in PP19 YE accrual, OT worked in PP17, which was used for YE accrual but should not be included in PP19 YE accrual, etc.)
 - 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 & 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 not be accepted for amounts in Business Management Fund (CBS Fund Code 48)
- 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 & redistributed to operating projects.
- No adjustments will be accepted for overhead (77xx) or surcharge (1160 & 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 **\$10K** for each line item/adjustment

ADJUSTMENT APPROVALS:

- All requests must have Line Office (LO) CFO Office Approval
- FRD will accept adjustment requests from the LO Headquarters Office only, with a signed memo & 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 2009 Manual YE On-Top Obligation Adjustments POST-Close “Rules”

DUE DATES, SYSTEM ENTRY & NOTIFICATION:

- **From LOs to NOAA Budget Execution Office** by **11:00 AM ET** on Friday, September 25 2009
 - Copies of all manual on-top obligation adjustment requests & all supporting documentation (contract documents, etc.) must also be forwarded to Nancy Eadie (301-444-2755) on Nancy.Eadie@noaa.gov or faxed to Nancy on 301-413-8515 (Deadline for supporting documentation to Nancy Eadie is 12:00 NOON ET)
 - Late submissions will not be accepted, nor processed
- **From NOAA Budget Execution Office to NOAA Finance Office**-Financial Reporting Division by **2:00 PM ET** on Friday, September 25 2009
 - NOAA Finance will only accept obligation adjustments from the NOAA Budget Execution Office & for those adjustments included on the 2:00 PM ET listing from the NOAA Budget Execution Office
 - All manual on-top obligation adjustments included on the 2:00 PM ET listing submitted from the NOAA Budget Execution Office for which the appropriate supporting documentation (contract documents, etc.) has not already been received in our office (to Nancy Eadie by 12:00 NOON ET) will automatically be **excluded** from the FY 2009 YE manual on-top obligation adjustment process and will not be considered for an on-top adjustment.
- All Manual YE Obligation Adjustments will be tracked by Nancy Eadie (FRD-FMB) – all LOs will be notified of:
 - the adjustments that have been accepted
 - when the adjustments have been entered into CBS
- Entered into CBS on Wednesday, October 14 2009

ADJUSTMENTS ACCEPTED FOR:

- Corrections of over-obligation of funds at the appropriation – Not 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-Stars On-Top awards

RESTRICTIONS:

- No adjustments will be accepted for:
 - Correction of PPA-level SLT adjustments will be accepted in this submission.
 - Exception – PPA adjustments that cross Fund Codes
 - Anything within the Internal Fund (CBS Fund Code 02), or the Business Management Fund (CBS Fund Code 48).
 - Reason for this restriction – all obligations in these funds 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 \$100K**
 - Exception – Correction for over-obligations, at the appropriation and/or Category B level

ADJUSTMENT APPROVALS:

- All requests must have Line Office (LO) CFO Approval
- Financial Reporting Division will only accept adjustment submissions from the NOAA Budget Execution Office (all LO/SOs must submit adjustments to NOAA Budget Execution Office by 11:00 AM ET cutoff & support documentation to Nancy Eadie by 12:00 NOON ET cutoff)

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

NOAA BUDGET EXECUTION OFFICE VERIFICATION NEEDED (Prior to submission to FO):

- NOAA Budget Execution Office should verify valid & active ACCS information for all adjustments
- NOAA Budget Execution Office should verify sufficient funds availability for all adjustments
 - Any requests that fail (manual or automated) funds control checks should not be included
- NOAA Budget Execution Office should include all adjustments submitted with valid & active ACCS information and with sufficient funds availability (do not include those with invalid or inactive ACCS information or insufficient funds availability); NOAA FO will review adjustments for inclusion in the FY 2009 Year-End process.

EMERGENCY C-STARS 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 FY09 transaction; close-out in CBS.*
 - Prepare/Issue award in C.Buy
- 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-Stars 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 Jim LeDuc (James.LeDuc@noaa.gov), from the NOAA Budget Execution Office, Mark P. Miller (Mark.P.Miller@noaa.gov) and Katy Carmel (Katy.Carmel@noaa.gov), both from the NOAA Finance Office, on the same day as the award is processed.
- Copies of all emergency obligation adjustment requests & all supporting documentation (CD-435, obligating/award document, etc.) must also be forwarded to Nancy Eadie (Nancy.Eadie@noaa.gov).
- CSTARS obligations will not interface to CBS for FY09 when September GL period is re-opened (will come through in FY10).
- Finance will record FY09 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 & approved in CBS.
- In FY10, LO/SO **must** follow-up/communicate with AGO to ensure obligation gets processed & passed to CBS.

FY 2009 YE PPA SLT Adjustments

POST-Close “Rules”

DUE DATES & SYSTEM ENTRY:

- From LOs to NOAA Budget Execution Office by Thursday, October 19 2009
- From NOAA Budget Execution Office to NOAA Finance Office-Financial Reporting Division by 9:00 AM ET on Wednesday, October 21 2009
 - PPA SLT Adjustments must be in SLT file format
- Submitted into SLT screens by COB, Wednesday, October 21 2009
- Approved in CBS on Thursday, October 22 2009

ADJUSTMENTS ACCEPTED FOR:

- PPA-level adjustments, regardless of dollar amount (not crossing Category Bs)
 - No crossing of Fund Codes

RESTRICTIONS:

- All PPA SLTs adjustments must \$0 out at the Fund Code & Category B level (cannot change obligations within a Fund Code & Category B)
 - PPA-level adjustments will only adjust amounts **within** Category Bs (so Category B obligations do not change) – do not cross Category Bs
 - No crossing of Fund Codes
- No CWIP to NON-CWIP PPA-level adjustments will be accepted
 - Reason for this restriction – adjustments cause issues with the roll-forwards on the NOAA financial statements
- No adjustments will be accepted for anything within the Internal Fund (CBS Fund Code 02) or the Business Management Fund (CBS Fund Code 48)
 - Reason for this restriction – all obligations in these funds would need to be redistributed to operating projects, which cannot occur in the timeframes allowed by the accelerated Treasury reporting dates.
- No adjustments will be accepted for labor (11xx thru 12xx) or overhead (77xx) object classes, unless the adjustment zeros out within the object classes and fund code.

DOLLAR THRESHOLD FOR ALL ADJUSTMENTS:

- None

ADJUSTMENT APPROVALS:

- All requests must have Line Office (LO) CFO Office Approval
- PPA-Level adjustments will only be accepted from the NOAA Budget Execution Office

NOAA BUDGET EXECUTION OFFICE VERIFICATION NEEDED:

- LO/SO should verify valid & active ACCS information for all adjustments
- NOAA Budget Execution Office should verify that each PPA SLT adjustment zeros out at the Category B level and no reported Category B obligations are changed
- NOAA Budget Execution Office should verify that no CWIP to NON-CWIP adjustments are included in the PPA-level adjustments