



NOAA CBS E2 Solutions DISPATCH #1 Allocating Travel Expenses at Fiscal Year End August 2018

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

Yes. The Department of Commerce (DoC) Travel Management Division provides guidance each year reiterating budgetary policy as it relates to securing travel and transportation services prior to receiving funding for the New Fiscal Year (FY). Each organization must establish adequate procedures for ensuring that all year-end obligations for travel for the Current FY and obligations for the New FY are made in accordance with the provisions of Title 31 of the United States Code and U.S. Government Accountability Office guidelines. The TDY Year End process implementation is an automated approach to ensure the E2 Solutions travel system and DOC E2 Interface facilitate compliance with that guidance.



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

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

The Fiscal Year in which an expense should be allocated is determined by *when* the expense is actually incurred.

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

It is extremely important to note that until a continuing resolution of appropriation providing funding for the New FY has been signed by the President, only multi-year or no-year funded ACCS codes should be utilized when purchasing transportation expenses in the

Current FY for travel that begins on or after October 1st. Accordingly, to identify the availability of funds and whether an ACCS code is multi-year or no-year funded, employees are advised to check with their budget office *prior* to making any travel arrangements.

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

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

“Approval of travel scheduled to be accomplished on or after October 1, YYYY, is contingent upon the availability of FY<NEW FY> funds. No such travel may be undertaken or fiscal obligations related to such travel may be incurred until such funds have been appropriated and become legally available for obligation.”

“Approved to purchase ticket for FY<New FY> with FY<Current FY> funds due to multiyear funding/no-year funding”.

Lessons Learned

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

