

**CBS Prior Year
Recovery GJ “Fix”
Adjustment Requests**

**Line Office/Financial
Management Center and Staff
Office**

Revised 2/1/2022

Summary –Prior Year (PY) Recovery GJ “Fix” Adjustment Entries Page

TYPE	DOLLAR THRESHOLD	Line Office (LO) Staff Office (SO) Financial Management Center (FMC) ACTION	CRITERIA
PY Recovery Adjustments	No threshold	Identify & submit request by the due dates to Financial Reporting Division (FRD) through the LO/SO/FMC Headquarters (HQ)	<ol style="list-style-type: none"> 1. Source Reference field (Affected Reference Field) <u>must</u> “match up” between the PY upward & PY downward accounts. 2. FCFYs and FC’s <u>must</u> “match up” between the PY upward & PY downward accounts. 3. Request must be forwarded to FRD for approval. 4. Requests must be received in FRD for processing by the distributed due dates to the LO/SO/FMC.

USSGL Accounts

406000 = Anticipated Collections from Non-Federal Sources (debit)

431000 = Anticipated Recoveries of Prior-year Obligations (debit)

461000 = Allotments – Realized Resources (credit)

465000 = Allotments – Expired Authority (credit)

480100 = Obligations, Undelivered Orders (credit)

487100 = Obligations, Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Recoveries (debit)

488100 = Obligations, Upward Adjustments of Prior-Year Undelivered Orders - Unpaid (credit)

480200 = Undelivered Orders - Obligations, Prepaid/Advanced (credit)

487200 = Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected (debit)

488200 = Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced (credit)

490100 = Obligations, Delivered Orders - Unpaid (credit)

497100 = Obligations, Downward Adjustments of Prior-Year Unpaid Delivered Orders - Recoveries (debit)

498100 = Obligations, Upward Adjustments of Prior-Year Delivered Orders - Unpaid (credit)

490200 = Obligations, Delivered Orders - Paid (credit)

497200 = Obligations, Downward Adjustments of Prior-Year Paid Delivered Orders, Refunds Collected (debit)

498200 = Obligations, Upward Adjustments of Prior-Year Delivered Orders - Paid (credit)

PY Funding Requests for NOAA Finance Office – Financial Reporting Division

PY Recovery GJ “Fix” Adjustments Requests

****DO NOT include Internal FC’s 02, 1040, 1041 and 1047****

- Change in period of performance on a contract
- Accidental deobligations of PY documents (on documents w/ a closed status in CBS)*
- ACCS data element changes (on documents w/ a closed status in CBS)*
- Source Reference changes (on documents w/ a closed status in CBS)*
- Change or modification of a contract or vendor (mistaken vendor coding correction or change in vendor code for a grant recipient changing universities)
- PY Cash Collections in the AR module (497200 and 487200) against PY Disbursements in the AP module (498200 and 488200)
- Transactions properly entered into CBS between current & prior FCFYs
- PY Recovery transactions from a prior FY

*Exception for the obligation documents generated through ASAP as the status remains OPEN for the de-obligations in CBS.

General Rules for PY Recovery GJ “Fix” Adjustments

- ALL requests must be submitted by or through the LO/SO/FMC Budget HQ Office.
 - No requests will be accepted directly from any LO/SO/FMC.
 - No requests will be accepted from any payment offices.
- No requests for GJ “fix” entries will be accepted for Reimbursable funds because reimbursable funds do not post to Prior Year (PY) downward accounts.
- No requests will be processed to post the GJ “fix” to a CBS FC other than the FC in which the PY downward account was originally posted (no crossing of CBS FCs)
- All transactions must be entered into CBS correctly before FRD can make any GJ “fix” entries for the LO/SO/FMC.
- All **cash** PY recoveries in SGL Accounts 497200 and 487200 and **non-cash** PY recoveries in SGL Accounts 497100 and 487100 will only be adjusted if it meets the criteria, and if the LO/SO/FMC deems it necessary to make the request for an adjustment through the PY recovery process.
- It is acceptable to have an exception to submit the request for the de-obligation which hit 480100/461000 instead of 487100/431000 along with re-obligation which hit the upward adjustment (461000/488100).
- PY recovery adjustment requests must include transactions that include BOTH the PY downward (4x7x00) and PY upward (4x8x00) accounts, with the exception of 490200 replacing 498200 in some instances for transactions.

LO/SO/FMC Questions

- ALL questions should be directed to the LO/SO/FMC Budget HQ Staff.
 - All LO/SO/FMC questions should only come to FRD through the LO/SO/FMC Budget HQ Office, not directly from any LO/SO/FMC.
 - ONLY LO/SO/FMC Budget HQ Office staff should contact FRD with questions for their LO/SO/FMC regarding specific PY recovery GJ requests.
- ALL questions pertaining to correcting PY documents in the system, including error messages received when trying to correct the system document, should be forwarded to the Finance Office (FO), AOD Director, Scott Glenn. He will assist in correcting the PY document in the CBS system.
- ALL questions pertaining to re-allowing of PY funds that do not specifically meet the criteria for a GJ “fix” entry should be forwarded to NOAA Budget Office (NBO), Budget Execution and Operations Division, Branch Chief, Donna Rivelli.

Submissions

- LO/SO/FMC should review the Checklist included in this procedure document for all information necessary for each request.
- LO/SO/FMC should review the established Due Dates posted on FO website.
- LO/SO/FMC should email the request and required supporting documentation to the LO/SO/FMC Budget HQ Office for review and approvals.
- LO/SO/FMC HQ should email the request with the cover memo to the FO, FRD Division Director.
 - Type “PY Recovery Adjustment Request” in the Subject field
 - Email to FO, FRD Acting Director, Kristy Miers (kristy.miers@noaa.gov)
 - CC: to Melvin Spencer (Melvin.l.spencer@noaa.gov) and Eleanor Brown (Eleanor.m.brown@noaa.gov)

LO/SO/FMC Checklist for Adjustment Requests

PY Recovery Adjustment Requests – Information Required:

(Must be submitted & approved by the LO/SO/FMC Budget HQ Office requesting the PY Recovery Adjustment from FRD)

- Cover Memo from the LO/SO/FMC HQ Office emailed to FRD Director (Subject: PY Recovery Adjustment Request) including:
 - **Name & Email Address** and **phone number** of person to contact if there are questions
 - **CBS Original Document Numbers** for PY downward & upward account adjustments being requested
 - **Source Reference No** field (DW Affected Reference No field) – must match up between the PY upward & PY downward account hits
 - **Brief Explanation** of what happened
For example: "In Oct 2020, we were billed again through IPAC. The charge & the reverse charge were processed in CBS with two different document numbers ##### and #####...etc.," where applicable.
- **CBS Reports include Item/MDL report from the Budget & Execution Application** (B&E Application) in the CBS Data Warehouse under the Expense tab supporting **BOTH** the **PY downward account & the PY upward account transactions**.
 - The **Item/MDL report** for **BOTH** the PY downward account & the PY upward account transactions **must** be provided.
 - All requests that do not provide the required Item/MDL report supporting documentation of both the PY deobligation transaction accounts & the PY Re-obligation transaction accounts from the DW will not be accepted for GJ “fix” entries.
 - Screen prints of CBS production screens from payment office are NOT necessary.
- Please only forward the requested information above to FRD for requests; excess information is not necessary or used.

NOAA OCFO Contacts

FO Financial Reporting Division (FRD)

Kristy Miers, Acting Director

Kristy.Miers@noaa.gov

301-444-2803

1-302-858-0841

FO Accounting Operations Division (AOD)

Scott Glenn, Director

Scott.Glenn@noaa.gov

301-444-2778

1-302-827-7704

NBO Budget Execution & Operations Division (BEX)

Donna Rivelli, Branch Chief

Donna.Rivelli@noa.gov

240-533-9035

1-202-936-5620

NOAA OCFO Public website

[OCFO](#)

This document is updated by the Financial Reporting Division/Funds Management Branch (FMB).

Line/Staff Office FY2022 Due Dates

“Specific” PY Recovery GJ “fix” Adjustment Requests

Fiscal Year – “Qtr 1” Due Dates

- **January 31st** – Last Day to submit “Specific” PY Recovery Requests for current FY transactions in CFS with transaction date from October 1st thru December 31st
 - Whenever possible, the GJ “fix” adjustments will be entered into CBS by February GL closing

Fiscal Year – “Qtr 2” Due Dates

- **April 30th** – Last Day to submit “Specific” PY Recovery Requests for current FY transactions in CFS with transaction date from January 1st thru March 31st
 - Whenever possible, the GJ “fix” adjustments will be entered into CBS by May GL closing

Fiscal Year – “Qtr 3” Due Dates

- **June 15th** – Last Day to submit “Specific” PY Recovery Requests for current FY transactions in CFS with transaction date from April 1st thru May 31st
 - Whenever possible, the GJ “fix” adjustments will be entered into CBS by June GL closing

*** NOTE***

As of June 15th, **ALL** LO requests for FY 2022 transactions with CBS transaction date thru May 31st should already be LO Headquarters approved, forwarded to & received by the FO, if the LO wants a FY 2022 GJ adjustment considered for entry.

Fiscal Year – “Qtr 4-JULY for June Transactions” Due Dates

- **July 13th** – Last Day to submit “Specific” PY Recovery Requests for current FY transactions in CFS with transaction date from June 1st thru June 30th
 - Whenever possible, the GJ “fix” adjustments will be entered into CBS by July GL closing

Fiscal Year – “Qtr 4-AUGUST Part 1 for July Transactions” Due Dates

- **August 10th** – Last Day to submit “Specific” PY Recovery Requests for current FY transactions in CFS with transaction date from July 1st thru July 31st
 - Whenever possible, the GJ “fix” adjustments will be entered into CBS by August GL closing

Fiscal Year – “Qtr 4-AUGUST Part 2 for August Transactions” Due Dates

- **August 29th** – Last Day to submit “Specific” PY Recovery Requests for current FY transactions in CFS with transaction date from August 1st thru August 15th
 - Whenever possible, the GJ “fix” adjustments will be entered into CBS by September GL closing

FOR ALL “Qtr 4-September ...” submissions, whenever possible, the GJ “fix” Adjustments will be entered into CBS by September GL closing

Fiscal Year – “Qtr 4-SEPTEMBER Part 1 for August Transactions” Due Dates

- **September 7th** – Last Day to submit “Specific” PY Recovery Requests for current FY transactions in CFS with transaction date from August 16th thru August 31st

Fiscal Year – “Qtr 4-SEPTEMBER Part 2 for September Transactions” Due Dates

- **September 7th** – Last Day to submit “Specific” PY Recovery Requests for current FY transactions in CFS with transaction date from September 1st thru September 6th

Fiscal Year – “Qtr 4-SEPTEMBER Part 3 for September Transactions” Due Dates

- **September 14th** – Last Day to submit “Specific” PY Recovery Requests for current FY transactions in CFS with transaction date from September 7th thru September 13th

Fiscal Year – “Qtr 4-SEPTEMBER Part 4 for September Transactions” Due Dates

- **September 21th** – Last Day to submit “Specific” PY Recovery Requests for current fiscal year transactions in CFS with transaction date from September 14th thru September 20th

Fiscal Year – “Qtr 4-SEPTEMBER Part 5 for September Transactions” Due Dates

- **September 28th** – Last Day to submit “Specific” PY Recovery Requests for current fiscal year transactions in CFS with transaction date from September 21st thru September 27th

Fiscal Year – “Qtr 4-SEPTEMBER Part 6 for September Transactions” Due Dates

- **September 29th NOON** – Last Day to submit “Specific” PY Recovery Requests for current fiscal year transactions in CFS with transaction date of September 28th and/or 29th

NOTE:

NOAA Finance-FRD, working with NOAA Budget-BEX, reserves the right to reject any requests that are not received from the LO HQ by the published due date.

Point of Contact:

Finance Office, Financial Reporting Division, Funds Management Branch

Eleanor Brown, FMB Accountant, Eleanor.M.Brown@noaa.gov
Maria King, FMB Branch Chief, Maria.King@noaa.gov

