

Summary Level Transfer Business Rules

General Information

To correct erroneously recorded cost and obligation data, adjustments should be made at the document or detail level to provide an adequate audit trail. In limited situations, (e.g., if the organization or project/task codes were modified during the year) the NOAA Line/Staff Office, FMC, or cross-serviced agency may request adjustments to line items of summary data using the Summary Level Transfer (SLT) process.

SLT's should be used as a means to correct erroneous obligations once **ALL other methods** have been utilized. [Other methods include, but are not limited to: WEB T&A Corrections, Grants On-Line Administrative Correction, Requisition for Change to Correct ACCS through CSTARS, Monthly Bankcard Reconciliation; Document Level Adjustments through the FM040; Advice of Correction through the PM006, etc...]

The SLT process transfers costs, not resources. The process transfers dollar amounts as paid costs. Only amounts which have been expended to date should be included in SLT's. Amounts in undelivered orders should not be transferred using the SLT process.

SLT transactions are not posted into the Core Financial System (CFS) until the batch has been approved by Line Office/Staff Office (LO/SO) Official(s) and the financial posting is processed by the Financial Reporting Division (FRD)/NOAA Finance Office.

Required Approvals

ALL SLT's regardless of the amount must be reviewed and approved with signatures by the Line Office/Staff Office (LO/SO)/ Staff Office Lead Budget Execution Analyst or equivalent before being submitted to FRD for posting. [See attached Approval Form.]

SLT's regardless of the amount between two different program codes, fund codes, or any adjustment of \$500K or more MUST be reviewed and approved with signatures by the LO Chief Financial Officer (CFO) or Staff Office Director, **AND** the respective bureau Budget Office before being submitted to FRD for posting. [See attached Approval Form.]

Transfers between Financial Management Centers (FMC): Any SLT that is transferring costs between FMCs also requires the signed approval of the affected FMC. The originator of the SLT must obtain the signed approval form from the affected FMC which contains a statement that they concur with the SLT action and it is appropriate for approval. [See attached Approval Form.]

Substitute signatures will not be accepted on the SLT approval form.

- **Substitute Signature Exception 1:** In the case of extended leave (1 or more weeks), substitute signatures will be accepted given that the submitter provides a copy of the email identifying the acting individual and the timeframe of the delegation.
- **Substitute Signature Exception 2:** In the case of an urgent SLT that must be processed prior to the return of the approver (when the approver is out of the office but not on extended leave), the submitter should provide a justification describing the reason for the

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urgency of the request. The Finance Office will then elevate the request to Finance Office Management for approval of the substitute signature.

Business Rules for SLT's

The SLT business rules are either Systematic or Administrative. The Systematic rules are enforced by systemic controls that have been programmed into the SLT module: exceptions are NOT allowed. The Administrative rules are NOAA-specific and have been agreed to by the NOAA Business Rules Working Group. Administrative rules do not have systemic controls and some of the rules include exceptions.

The following NOAA Business Rules apply when processing SLTs using the CBS Summary Level Transfer STDG005 – Two-Sided Transfer Entry and the STDG022 – SLT Interface Screens.

Systematic Rules – No Exceptions

The 'FROM' and 'TO' Dollar and Hour Amounts must Match. The SLT dollar and hour amounts must be equal on the 'FROM' and 'TO' sides of the SLT Batch.

The Value Sign for Dollars and Hours must Match. The SLT program requires that the dollar and hour amount on the transaction line have matching value signs (i.e., "+" or "-"). The system will not process positive dollars and negative hours on the same transaction line. [Note: Positive amounts do not require the plus sign. However, negative amounts must be indicated by the minus sign.]

Object Class Codes 31.1x and 32.xx are Not Allowed. SLT's that contain object class codes 31.1x and 32.xx (capitalized personal and real property) will not be processed. Using these object class codes would cause problems in the tracking of property. Contact FRD personnel for guidance on making adjustments to these object classes.

Over/Under Object Class Codes are Not Allowed. SLT's will not be processed for any of the over/under distribution object class codes 77-xx-89-99.

Leave/Benefit Surcharge Object Class Codes are Not Allowed. SLT's are not allowed for any of the following surcharge object classes: 11-60-00-00 or 12-10-00-00. Using these object classes would cause a duplication of surcharges.

Overhead Surcharge Object Class Codes are Not Allowed. SLT's will NOT be processed for any surcharge object classes 77-xx-xx-xx. Contact FRD personnel for guidance on making adjustments to these object classes.

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Accounting Data must be Valid. The system requires that each SLT transaction include active accounting data. This includes the Fund Code, Fiscal Year, Program Code, Project Code, Task Code, Organization Code, and Object Class Code.

Funds Checking. The SLT process performs real-time funds checking. Resources must be available to incur the cost transferred on the 'TO' side of the transaction. Negative amounts shown on the 'FROM' side of the transaction are also subject to the funds checking procedure.

Administrative Rules – Some Exceptions Apply

ALL SLT's must have a clear crosswalk between the 'From' and 'To' side of the transaction. Only one of the following combinations will be accepted:

- One 'From' Line Item to One 'To' Line Item
- One 'From' Line Item to Many 'To' Line Items
- Many 'From' Line Items to One 'To' Line Items

Labor Object Class Codes Must Include Hours. Transfers of labor object classes (i.e., those object classes that contain the value '11' in the first two positions of the object class code) must include the appropriate number of hours when the dollars are greater than \$10.00.

- **Labor Hours Exception 1:** Transfers of labor object classes for an amount of less than \$10.00 do not have to include the associated number of hours. [Exception must be noted in Business Rules Violation justification.]
- **Labor Hours Exception 2:** Labor dollars citing object class 11-52-00-00, 11-54-00-00, 11-56-00-00, 11-59-00-00, 11-71-00-00, 11-72-00-00, 11-73-00-00, 11-75-00-00, 11-76-00-00, 11-77-00-00 and 11-78-00-00 do not have to include the associated number of hours. [Exception must be noted in Business Rules Violation justification.]

Object Classes Must Match. A transfer must have the same object class on both the "FROM" and "TO" side of the SLT

- **Object Class Exception:** Correction of an error. Justification of the required correction must be provided with the supporting documentation. [Exception must be noted in Business Rules Violation justification.]

Surcharge Object Classes. SLT's will NOT be processed for the surcharge object class 23-19-20-00 on reimbursable project codes.

- **Surcharge Object Class Exception:** Transfers using object class 23-19-20-00 for reimbursable projects may only be made by the Reimbursable staff where approved rent waiver(s) exist. [Supporting documentation is required. Exception must be noted in Business Rules Violation justification.]

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Surcharge Offset Project Codes. SLTs will not be processed for any of the surcharge offset project codes 09WE0FF, 09WG0FF, 09WG0FL, 09WL0FF, 09P10FF, 69P1B0F, 66P1FFS, and 66P1PRT. **NO EXCEPTIONS.**

Leave and Benefit Projects. The following rules apply to the leave and benefit projects 09WLVxx and 09WEC70:

- SLT's using the leave and benefit projects 09WLVxx or 09WEC70 'FROM' or 'TO' another project will not be processed. **NO EXCEPTIONS.**
- Transfers changing the organization codes for transactions using the leave and benefit projects are allowed.

FROM and TO Fund Code Fiscal Year must Match. Both the 'FROM' and 'TO' sides of a transaction must cite the same Fund Code Fiscal Year (FCFY). Costs from one FCFY may not be transferred into another FCFY. For example, costs recorded against FCFY 2011 may not be transferred into FCFY 2012. The only exceptions are:

- **FCFY Exception 1:** No Match Overruns- FCFY can only move forward from a prior FCFY to the current FCFY. [Exception must be noted in business rules violation justification]
- **FCFY Exception 2:** Interest Penalties- For **object class 43-01**, per 31 USC 3902(f), the FCFY should be updated to available funding at the time the interest penalty occurred. However, if the funds are no longer available, then the payment needs to be made out of current year funds appropriate for the same purpose in accordance with 31 USC 1553. [Exception must be noted in business rules violation justification]

Ensure Resource Availability. The FMC entering and submitting the SLT is responsible for ensuring that all transfers have adequate resources available for them. The 'funds check' performed by the SLT process is based on the status of the CBS Funds Balance table at the exact time the batch is Submitted and Approved.

NOAA Business Violations & Error Report, STDGERR

Every SLT Originator **MUST** process their batch using the NOAA Business Violations & Error Report - STDGERR screen **BEFORE** they submit their batch for posting.

When initially creating the SLT, use the 'controlled error' (leave the control total Amount field blank). The 'controlled error' will allow the batch to be submitted on the STDG005 screen to check for system edits. However, it will prevent the batch from successfully submitting for posting by FRD.

After submitting the batch with the controlled error (i.e., the Submission Status = N) run the batch in the STDGERR screen to check for business violations.

To generate STDGERR Report enter the batch and modification number separated by a dash (-). The entry format is the batch number followed by a dash followed by the modification number (i.e., the modification number will be a zero unless the batch has been amended). A sample entry appears as follows: 5123-0

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SLT Submission Package Guidance

All SLT requests MUST be submitted to slt.notification@noaa.gov. SLT's will NOT be posted by FRD unless they are submitted via email. Please note the SLT batch number in the subject line of the email. The email to FRD **MUST** include the following supporting documentation in one complete Adobe.pdf file to maintain electronic signatures.

If any of the required supporting documentation is not included the entire SLT batch will be disapproved.

- Signed Approval Form.
- SLT Certification Form (STDG102).
- A clear and concise reason for the SLT which references the supporting documentation provided and includes a statement explaining why the correction could not be processed using other methods.
- NOAA Business Violations & Error report (STDGERR).
- If a Business Rule Violation occurs, the report must be accompanied with a written justification referencing the specific rule being violated.
- Documents are clearly legible, and oriented properly within the file, so that they can be reviewed efficiently (e.g. copying the pages within a package multiple times can distort the content and make the details difficult to read).
- Adequate supporting documentation consisting of budget reports and/or any other documentation (i.e., invoices, contracts, etc.) that provides sufficient justification for the SLT. This documentation should be available for audit by internal and external auditors when necessary.

NOTE: If MARS reports are submitted in the package, CBS reports **MUST** be included for the package to be considered for approval. If you need assistance in pulling CBS reports, the following resources are available:

- Data Warehouse report DWM001 – Budget and Expenditures Query report
 - The '*User's Guide for New BE Daily Transactions Quick Report*' [QR0083] found on the Finance Office website:
<https://www.corporateservices.noaa.gov/finance/budgetinfo.html>
- Reimbursable Waiver, if applicable.

SLT Submission Review Criteria

All SLT requests will be reviewed and approved by FRD/FMB to ensure:

- All required approvals are documented per Pages 1-2 of this document; and
- All adjustments adhere to the Business Rules explained on Pages 2-4 of this document.

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Additionally, SLT requests requiring BEX approval will be reviewed to ensure:

- All packages include a “CURRENT” Funds Balance report (e.g. within 1-2 days of submission to BEX) for the accounting line where the costs are being transferred “TO”, proving enough funds are available to account for the adjustment.
 - The report is a Quick Report found under Production within CBS: ‘*BE Funds Balance Report*’ [QR0009].

Documentation Retention Requirements

The Office Originating the SLT and FRD Must Retain the Following Documentation:

- Signed Approval Form.
- SLT Certification Form (STDG102).
- NOAA Business Violations & Error report (STDGERR).
- If a Business Rule Violation occurs, the report must be accompanied with a written justification referencing the specific rule being violated.
- Adequate supporting documentation consisting of budget reports and/or any other documentation (i.e., invoices, contracts, etc.) that provides sufficient justification for the SLT. This documentation should be available for audit by internal and external auditors when necessary.

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<https://www.corporateservices.noaa.gov/finance/budgetinfo.html>
- Reimbursable Waiver if applicable.
 - FRD must also maintain a signed copy of the Internal FRD Checklist for SLT Posting.