

## Appendix B: Glossary

**Accepted Date** -The date on which NOAA signs the reimbursable agreement. For a modification, use the date on which the modification is signed.

**Advances** - Amounts collected in advance for goods or services to be performed in accordance with the reimbursable agreement. This type of transaction differs from a reimbursement only in that the paying agency makes cash available to the performing agency prior to the incurring of expenses by that agency. This type is normally used only when the performing agency does not, for legal or other reasons, have the cash resources to make the payments and recover the funds after the fact.

**(1) Non-Federal Customers.** Non-Federal customers will be billed and pay in advance. Agreements may provide for a single payment or progress payments. NOAA requires an advance for all commercial customers unless the Line Office has requested and received a waiver from the NOAA Budget Office. All non-Federal customers will make payment in advance of the actual cost of the services on an estimated basis. Advanced payment from Non-Federal customers is mandatory unless a waiver is approved by the Director, Budget Office (OFA3) in writing. Work performed for Non-Federal sponsors without an advanced payment requires the head of the Program Office responsible for performing the work to fully justify the action and request, in writing, a waiver of the advance payment policy from the Office of Finance and Administration, Director, Budget Office (OFA3), prior to accepting the reimbursable work.

**(2) Federal Customers.** Federal customers are not required to be billed in advance for work or services to be performed.

**Allocation** - Approval to incur obligations up to a set level of funding.

**Accrued Costs** - Costs incurred for the fiscal year; Dollar amount of orders for goods or services received for which payment is due or payment has been made. Balance equals sum of accounts 4901, 4902, 4971, 4972, 4981, and 4982.

**Actual (Cash) Carryover** - Cash advance balance remaining at the end of current fiscal year to be used in next fiscal year. The project supported with actual (cash) carryover are in Fund Code 06 in CBS.

**Adjusted Allotment Amount** - The difference between the estimated carryover and the actual carryover.

**Allotment Amount** - Funds provided for obligations for a particular project.

**Allotment Distribution** - For each quarter, the amount the Budget Office should establish as the allotment for the project.

**Apportionment** – Sum total of allocations plus reserves of an appropriation.

**Appropriation** – Level of funding authorized by Congress.

**Billed Costs** - Bills sent to the customer funding the reimbursable order, excluding bills for advances. Balance is the sum of accounts 1310.00, 1310.20, 1340.00 and 1340.20.

**Budget Operating Plan (BOP)** - Plan developed within each Line Office based upon the stated allocation or allotment. BOPs should be entered by Object Class and quarter in CBS.

**Bureau Code** - The code within the ACCS structure that uniquely identifies a bureau within the Department of Commerce.

**CBS Implementation Team** - The CBS Implementation Team is made up of government personnel and contractors responsible for the overall implementation of the CBS.

**CBS Support Center (CSC)** - The CBS Support Center is responsible for the day-to-day management of the DOC CBS development, maintenance, and support to the Bureau implementation efforts.

**Change** - The correction of incorrect or erroneous information not requiring modification of material terms on the Reimbursable Agreements (RADG002) Screen or the Unfilled Customer Order (RADG003) Screen.

**Collected Amount** - Cumulative amount collected from the customer. Balance is the sum of accounts 4222.00 and 4252.00.

**Carryover Amount**- Cash funding for reimbursable allotments not used in Purchase Orders. Calculated using the following formula:  $\text{New Funding} + \text{Prior Year Carryover} - \text{Accrued Costs} - \text{Undelivered Orders}$ .

**Carryover Authority** - Amount of obligation authority remaining on an agreement for work not yet completed. Projects supported with carryover authority are in Fund Code 07 in CBS.

**Customer** - the name of the organization (sponsor) who has issued the Letter of Intent or the reimbursable agreement.

**D/R Flag** – This is a field in CFS that indicates whether the project funding is direct or reimbursable.

**Direct Project** - FY 2005 costs that are in excess of the actual carryover amount will be charged to this project. A direct funded project that closely relates to the reimbursable work being performed must be cited. In the event that a reimbursable agreement is not formalized, this project will be responsible for covering the cost of the work performed.

**Direct Sales Projects** - Goods or services provided for a fixed fee.

**Dunning Notices** – Notification of a delinquent invoice.

**Economy Act** - Authorizes Federal agencies to perform work or furnish materials to each other on a reimbursable basis. The performing agency may incur obligations or expenditures for another agency after a reimbursable agreement is executed and before payment is received.

**Federal Agency Code (FAC)** - Identification number of the agency providing reimbursable funding.

**Fixed Fees** - Reimbursable Tasks for Federal agencies or Non-Federal customers, estimated to be less than \$15,000, may be done at a fixed price. The price must be mutually agreed upon by both parties prior to the acceptance of the agreement. The agreement must specifically state that the work will be accomplished for a fixed price. Agreements covering fixed-price Tasks must provide for recovery of total estimated costs as do regular reimbursable agreements. Bills will be rendered for the agreed-on fixed price with no breakout of cost elements in the billing. Fixed price agreements are not authorized to be used for recurring services, where the agreement must be amended from time to time to provide for additional services. Cost overruns for fixed-price Tasks must be charged to the Task manager's direct funds and excess collections over costs will be deposited to miscellaneous receipts of the Treasury at the close of the fiscal year.

**Fund Code** — The code within the ACCS structure that identifies the type of funding to be used (e.g. one year reimbursable fund, multi-year reimbursable fund, multi-year advance fund).

**Fund Code Fiscal Year (FCFY)** - Fiscal year in which costs were accumulated.

**General Journal (GJ)** — A GJ is a manual journal voucher entry to the General Ledger.

**General Ledger (GL)** - The GL is the system of record for NOAA that manually captures financial data at a summary level by account number.

**Interagency Agreement**- A written agreement entered into by NOAA and another Federal agency to furnish goods or accomplish a specific task in support of the other agency's mission. The interagency agreement will provide funding, billing, and payment data in support of the reimbursable work.

**Intergovernmental Cooperation Act** - Authorizes Federal agencies to provide specialized technical services to State or local governments. Under Federal regulations, a Federal Agency must receive a valid reimbursable agreement and advance payment before incurring obligations and expenditures.

**Matched Documents** - Indicates the cross-referencing required by the system in order to process a payment for a particular document.

*No-way match document:* Invoice does not require any matching prior to payment.

- *2-way match document:* Requires invoice to be matched with a purchase order for payment to occur.
- *3-way match document:* Requires invoice to be matched with a purchase order AND a receiving ticket for payment to occur.
- *4-way match document:* Requires invoice to be matched with a purchase order, receiving ticket AND acceptance transaction for payment to occur.

**Mod** - A contractual modification to a reimbursable agreement or unfilled customer order.

**Mod Amount** - For a modification to a reimbursable agreement, enter the incremental amount of the modification that is currently being accepted. If the modification is shared by multiple Line Offices, the total amount of the modification is entered in this field.

**Obligation** - Amount of an order placed, contract awarded, service received, or similar transaction, which requires payment at the same or a later time.

**Object Class Code** – A code within the ACCS structure that identifies the type of expense.

**Order Date** - the date on the reimbursable agreement/modification document. The original order and each modification will have a different date.

**Organization Code** – A code within the ACCS structure that uniquely identifies an organization within a bureau.

**Period of Performance** - the period of time that is covered by the TWA or reimbursable agreement funding increment being accepted. For those reimbursable agreements that do not state an end date or clearly state an indefinite period of performance, the availability of the funding provided on the document will determine the end of the period of performance.

**Program Code** - A code within the ACCS structure that refers the agency's programs based on their budget submissions.

**Project Code** - A code within the ACCS structure that accumulates cost in the CFS application; within the RA module, the CBS project code supported by the reimbursable agreement.

**Project Type** - Parameter utilized for further defining or categorizing projects.

**RA/TWA Acceptance Data Sheet** - A form completed by the Line Office each time a reimbursable agreement is formalized or modified, or TWA is established. The form is a

summary of the TWA or RA and is submitted to the Budget Office for use in establishing the allotment. A copy is also sent to the Finance Office for billing purposes. To be discontinued in FY 2005.

**Reimbursement** -The performing agency incurs obligations and makes payments from its own accounts subject to recovery from the paying agency of actual costs incurred.

**Reimbursable Agreement (RA)** -A written agreement to perform work or provide a service for another Federal agency or a non-Federal customer. Reimbursable work for other Federal agencies requires an interagency agreement. A written agreement between the performing NOAA organization and the Customer must be in existence prior to the performance of reimbursable work. Agreements may be an exchange of correspondence, a contract, a purchase order with documentary acceptance, or a memorandum of understanding. An agreement with a non-Federal sponsor for a reimbursable or a trust fund account must contain the payment policy applicable to the agreement. Included in the payment policy will be specific information on how often bills are prepared, payment requirements, and the consequences for payments not received within 30 days of the date of the bills.

**Reimbursable Authority** - Authority to incur obligations in accomplishing reimbursable work if a budgetary resource—either a reimbursable agreement from a Federal customer or an advance from a non-Federal customer—is also available. This authority can be acquired only by obtaining an allotment through the Budget Office.

**Reimbursable Work** - refers to work or services performed or to be performed for another Federal or non-Federal customer.

**Sponsoring Agency** - The Federal agency or other organization that is transferring the funds to NOAA (referred to as the Customer in the RA Module).

**Standard General Ledger (SGL)** - The United States SGL provides a uniform Chart of Accounts and technical guidance to be used in standardizing Federal agency accounting, which supports the preparation of standard external reports required by central agencies.

**Temporary Work Authority (TWA)** - Work performed before a formal agreement has been fully negotiated and accepted. A Letter of Intent or certification by Line Office CFO serves as a TWA in order to establish the project and begin work while the agreement process continues on to its conclusion in the formally accepted reimbursable agreement.

**Termination Date** - This is the ending date of the reimbursable agreement. For single year agreements, use the same date as the ending date for the period of performance. For multi-year agreements, some will note the entire period at the start of the agreement while others will have the termination date extended with each modification.

**Total Obligations** - The sum of undelivered orders and accrued costs.

**Unbilled Cost** - Balance of Accrued cost - Billed Cost - Collected Amount.

**Undelivered Orders (UDO)** - Dollar amount of orders for goods or services placed but not yet received. Balance equals the sum of accounts 4801, 4802, 4871, 4872, 4881, 4882.

**Unfilled Customer Order (UCO)** - Amount available to spend on a reimbursable agreement.

**Unmatched Cost** - Costs for the reimbursable project that exceed the UCO amount. These costs will not be allocated to the RA or UCO during the WIP run.

**Unreleased Cost** - Costs that will not be billed after running the WIP program. For TWA's, billing is held until the agreement is formalized.

**Work in Process (WIP)** - Process of allocating incurred costs to a reimbursable project.