



FY 2011

Year-End Closing

Information and Instructions



As of September 7, 2011

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FY 2011 Year-End Closing Instructions

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

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

Please contact Kim Darling on 301-444-2806 for questions or additional information regarding Year-End closing instructions.

FY 2011 Important Year-End Closing Dates

Friday, July 15 2011

- Last day for award submissions to WFM for FY 2011 processing

Friday, July 29 2011

- Deadline for FSD Budget to Complete ACCS Rollover Process

Monday, August 1 2011

- Travelers begin using FY2012 Accounting Codes on Travel Authorizations for SAF processing

Monday, August 8 2011

- PY Recovery Funding GJs – Last day to submit requests for adjustments with transaction dates earlier than July 31 2011
- FO-FSD generates a listing of projected accruals through September 30 and sends to the FOs

Tuesday, August 9 2011

- Telecommunications accrual file to LO/SO for review/update

Friday, August 26 2011

- LO/SO return reviewed/updated Telecommunications accrual file

Monday, August 29 2011

- July CA Over/Under reversal posted in CBS

Tuesday, August 30 2011

- Telecommunications accruals created using CBS
- Final August Month End Surcharge Process

Wednesday, August 31 2011

- August CA Over/Under Process
- PY Recovery Funding GJs – Last day to submit requests for adjustments with transaction dates between August 1 2011 and August 15 2011

Friday, September 2 2011

- List of documents with undelivered order balances greater than \$100,000 distributed to the LO/SO
- Servicing FOs distribute listing of projected accruals for recurring payments to LO/SO

Tuesday, September 6 2011

- CPCS Invoice Load and Sweep – (Will cover 8/4 – 9/3 transactions; loaded and immediately swept to default accounting)
- PY Recovery Funding GJs – Last day to submit for adjustments with transaction dates between August 16 2011 and August 31 2011
- PP17 Labor Processing

Wednesday, September 7 2011

- CWIP Reconciliations as of August 31 2011 due to FO
- PP17 Surcharges

Thursday, September 8 2011

- PP18 Preliminary Estimate of Labor Processing and Surcharges (100% of PP17)
- PP19 *Final* Estimate of Labor Processing and Surcharges (150% of PP17)
- Rent accrual entered in CBS
- LOs and select SOs submit information requested in the year-end financial statement information requirements schedule (“year-end data call”)

Friday, September 9 2011

- PY Recovery Funding GJs – Last day to submit requests for adjustments with transaction dates between September 1 2011 and September 7 2011

Monday, September 12 2011

- August CA Over/Under reversal posted in CBS
- PP17 Residue Labor Processing and Surcharges

Tuesday, September 13 2011

- FO-FSD distributes preliminary data for September CA O/U process to LO/SOs
- Recommended last day to use CPCS purchase card for FY 2011

Thursday, September 15 2011

- Checks sent directly to the LO for reimbursable projects must be received
- LO/SO return recurring payments accruals to servicing FO
- LOs and select SOs submit information requested in the year-end financial statement information requirements schedule (“year-end data call”)

Friday, September 16 2011

- Requests for Receiving reports received in servicing FO
- PCS Travel Authorizations received in the servicing FO

- PY Recovery Funding GJs – Last day to submit requests for adjustments with transaction dates between September 8 2011 and September 14 2011
- Last day to submit documentation to bill for any overpayment or audit disallowance
- Local and TDY Travel Vouchers must be completed and approved in Travel Manager for reimbursements to be made in FY 2011
- Miscellaneous employee reimbursements and imprest fund reimbursement vouchers received in the servicing FO to ensure payment in FY 2011
- Last day to notify FO of reimbursable advances that must be billed

Saturday, September 17 2011

- CPCS available for reconciling and approving purchase card transactions
- Normal DW Refresh/Update (normal DW Refreshes/Updates schedule 9/18 and prior)

Sunday, September 18 2011

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

Monday, September 19 2011

- Last day to enter Inspection and Grading billing information
- Normal DW Refresh/Update
- Last day for loan disbursement requests

Tuesday, September 20 2011

- Manual YE Labor Accrual Adjustments – see specific guidance

Wednesday, September 21 2011

- CPCS Invoice Load and Sweep – Partial 1 Invoice (Will cover 9/3 – 9/20 transactions; loaded and immediately swept to default accounting)
- Last day for write-offs of uncollectible debt

Thursday, September 22 2011

- CWIP Reconciliations as of September 13 2011 due to FO
- LOs and select SOs submit information requested in the year-end financial statement information requirements schedule (“year-end data call”)
- CPCS available, BY REGION, for reconciling and 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

- September NOAA Corps Surcharges

Friday, September 23 2011

- Obligating documents received in the servicing FO (**non-CSTARS obligating docs**)
- Collections received to ensure recorded in CBS in FY 2011
- Requests for Accruals received in 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 15 2011 and September 21 2011
- CPCS available, BY REGION, for reconciling and 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

Monday, September 26 2011

- PP18 Residue Labor Processing and Surcharges
- Last day to enter Inspection and Grading billing information
- CPCS available, BY REGION, for reconciling and 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

Tuesday, September 27 2011

- **NOON ET** – Last day for FY 2011 CSTARS transactions to interface with CBS
- CPCS available, BY REGION, for reconciling and 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 J.P. Morgan purchase card statement period closes - COB
- 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)
- PY Recovery Funding GJs – Last day to submit requests for adjustments with transaction dates between September 22 2011 and September 26 2011 (*no guarantees – adjustments will be based on materiality)
- Rent file (delta between August actuals and September actuals) recorded in CBS

Wednesday, September 28 2011

- Final FY 2011 Surcharge Process
- **NOON ET** – PY Recovery Funding GJs – Last day to submit requests for adjustments with transaction date of September 27 2011 (*no guarantees – adjustments will be based on materiality)
- CPCS Invoice Load and Sweep - Partial 2 Invoice (Will cover 9/21 - 9/27 transactions; loaded and immediately swept to default accounting)
NOTE: Users will be able to reconcile their swept transactions once CPCS becomes available in October (Date TBD).
- Travel authorizations must be entered in Travel Manager and interfaced into CFS to record undelivered orders for FY 2011 (must be interfaced by 10:00 PM)
- Normal DW Refresh/Update
- FSD distributes preliminary data for final FY 2011 CA Over/Under process to LOs and SOs

Thursday, September 29 2011

- **6:30 AM ET – CBS Closed for FY 2011 Business**
- 6:30 AM ET – CFS Access Restricted to limited FO staff to complete YE closing processes; DW available
- AM – Final FY 2011 Cost Accumulation Over/Under Process (Part A and B post - Will **not** be reversed in FY 2011)
- AM – Reimbursable WIP Process
- PM – YE Stage 1 Process
- *Special* DW Refresh/Update (Time refreshed/updated adjusted around YE activities)
- CPCS unavailable
- CFS Access Restricted; DW available

Friday, September 30 2011

- **6:00 AM ET (or earlier) – DW refreshed/updated with complete FY 2011 YE data**
- CFS Access Restricted; DW available
- CPCS unavailable
- All CD 210 packets (including SF326 and travel checklist) should be received in the servicing FO
- DW Refresh/Update CANCELLED (Normal DW Refresh resumes on Oct 3, 2011)

Saturday, October 1 2011

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

Monday, October 3 2011

- FY 2012 Reimbursable Carryover Process for Budget Carryover Amounts
- 1st FY 2012 Disbursement process completed
- CPCS unavailable

- **11:00 AM ET** – Manual YE Obligation Adjustments for Category B Over-Obligations from LOs to Budget Execution Office and 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
- Emergency C-STARS On-Top Award requests due to BEX and FO for emergency awards on 9/30 – see specific guidance provided
- Normal DW Refresh/Update (normal DW Refreshes/Updates scheduled 10/3 and subsequent)

Tuesday, October 4 2011

- **6:00 AM ET – CBS Open for FY 2012 Business**
- CFS Restricted Access Lifted – CFS and DW available to all CBS users
- LOs and select SOs submit information requested in the year-end financial statement information requirements schedule (“year-end data call”) for items with a September 30, 2011 cut-off date (Includes RSSI).
- CWIP Reconciliations as of September 30 2011 due to FO
- CPCS Invoice Load and Sweep – Partial 3 Invoice (will cover 9/28 – 10/3 transactions; loaded and immediately swept to default accounting)

Wednesday, October 5 2011

- Begin SAF Approved TA Batch Processing

Thursday, October 6 2011

- Unasserted claims as of 9/30/2011 due to FO-FPCD

Tuesday, October 11 2011

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

Wednesday, October 12 2011

- CFS Access Restricted to process approved Manual YE Obligation adjustments (6:00 AM ET – 2:30 PM ET); DW available
- DoC Review Checklist Part 1 due to Doc OFM
- Intra-governmental TDR and Intragovernmental Checklist Part I due to DoC OFM

Thursday, October 13 2011

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

Monday, October 17 2011

- DoC Review Checklist Part II due to DoC OFM

Tuesday, October 18 2011

- *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 20 2011

- 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)
- Treasury Report on Receivables (TROR) due to Doc OFM

Thursday, October 27 2011

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

Monday, November 7 2011

- DoC Review Checklist Part III signed by NOAA and BIS CFO due to DoC OFM

TBD

- Management representation letter through November 9 2011 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
- Department's CFO submits to OMB and Congress Department's final Performance and Accountability Report

Monday, November 14 2011

- Treasury Report on Receivables (TROR) due to Treasury

Wednesday, November 16 2011

- Final Close of CBS FY 2011 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 2011 Year-End CBS System “ACCESS” Dates

- Thursday, September 29 2011 @ 6:30 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 and 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
- Friday, September 30 2011 (All day)
 - Access to CBS restricted (Group 2) –METHOD RESTRICTED ACCESS
 - AM – DW available w/ complete YE data
 - DW Available
- Saturday, October 1 2011 (8:30 AM – 2:00 PM ET)
 - Access to CBS restricted (Group 3) – Reopening September for Stage 1 adjustments – RESTRICTED ACCESS METHOD
- Monday, October 3 2011
 - Access to CBS restricted (Reimb CarryOver/1st FY2011 Disb) – RESTRICTED ACCESS METHOD
- Tuesday, October 4 2011 (6:00 AM)
 - Opened for FY 2012
- Wednesday, October 12 2011 (6:00 AM – 2:30 PM ET)
 - Access to CBS restricted (Group 4) – Reopening September for NOAA’s Approved Manual On-Top Adjustments (Stage 1 adjustments) – RESTRICTED ACCESS METHOD
- Thursday, October 20 2011 (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 2011 Calendar

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2 System Maintenance unavailable @ 8pm – 12am	3
4	HDAY 5	6	7	8	9 System Maintenance unavailable @ 8pm – 12am (RESCHEDULE)	10
11	12 CBS HELP DESK 6AM – 6PM	13 CBS HELP DESK 6AM – 6PM	14 CBS HELP DESK 6AM – 6PM	15 CBS HELP DESK 6AM – 6PM	16 CBS HELP DESK 6AM – 6PM	17 Normal DW Refresh CBS HELP DESK 9AM – 3 PM
18 Special DW Refresh CBS HELP DESK 9AM – 3PM	19 Normal DW Refresh CBS HELP DESK 6AM – 6PM	20 Normal DW Refresh CBS HELP DESK 6AM – 6PM	21 Normal DW Refresh CBS HELP DESK 6AM – 6PM	22 Normal DW Refresh CBS HELP DESK 6AM – 6PM	23 Normal DW Refresh CBS HELP DESK 6AM – 6PM	24 Normal DW Refresh CBS HELP DESK 9 AM – 3PM
25 Special DW Refresh CBS HELP DESK 9AM – 3PM	26 Normal DW Refresh CBS HELP DESK 6AM – 6PM	27 Normal DW Refresh CBS HELP DESK 6AM – 6PM	28 Normal DW Refresh CBS HELP DESK 6AM – 6PM	29 Special DW Refresh 6:00 AM ET –FY11 CFS Closed 6:00 AM ET – 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 2011 Calendar

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1 CBS HELP DESK 9AM – 3PM
2 CBS HELP DESK 9AM – 3PM	3 CBS HELP DESK 6AM – 6PM	4 6:00 AM ET – CFS Opened for FY 2012 CBS HELP DESK 6AM – 6PM	5 CBS HELP DESK 6AM – 6PM	6 CBS HELP DESK 6AM – 6PM	7 CBS HELP DESK 6AM – 6PM	8 CBS HELP DESK 9AM – 3PM
9	HDAY 10	11 CBS HELP DESK 6AM – 6PM	12 ***6:00 AM ET – 2:30 PM ET – Access to Production CFS Restricted (DW Available)	13	14 System Maintenance unavailable @ 8pm – 12am	15
16	17	18	19	20 ***6:00 AM ET – 12:00 PM ET – Access to Production CFS Restricted (DW Available)	21	22
23	24	25	26	27	28 System Maintenance unavailable @ 8pm – 12am	29
30	31					

***** 10/20 – Additional Dates may be required**

FY 2011 Year-End Closing Instructions

These instructions are for closing the accounting records for the Fiscal Year (FY) ending September 30, 2011. The FY 2011 final reports will reflect all accepted accounting entries made through **September 28**.

To ensure the FY 2011 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:

EASTERN OPERATIONS BRANCH

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

WESTERN OPERATIONS 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. Obligating documents should be sent to the servicing finance office as soon as they are completed.

Obligating documents for undelivered orders must be received by your servicing finance office by **September 23**. 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 2011, disbursement documents must be received in your servicing finance office by **September 23**. If a disbursement document is received after **September 23**, it will be accrued and processed for payment in FY 2012.

If an emergency payment is required after **September 26**, 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 2011 by **September 23**.

Collections received in your servicing finance office after September 26 will be deposited, but may not be recorded in CBS until FY 2012. The Financial Reporting Division will review deposits for material dollar amounts occurring September 29 and September 30, and determine if a manual on-top adjustment to the FY 2011 accounting records is necessary.

Adjustments

Document level adjustments for transactions must be submitted to your servicing finance office by **September 23**.

Document level adjustments should be sent to the responsible employee identified in your servicing finance office's website listed on page 15. 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 2011 by **September 23**.

If you submit an invoice after year end closing for a document that you accrued in FY 2011, 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 23**.

Blanket Purchase Agreements

- Contract Observers

- FEDSTRIP (submit to WESTERN OPERATIONS BRANCH 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. **(Receiving Report must be attached)**
- 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. **(Receiving Report must be attached)**

All backup documentation will be reviewed. Backup documentation must be included for an accrual to be entered into the system. No accruals will be done on non-obligated documents with the exception of telecommunications and utilities. 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>
Eastern Finance:	Commercial Payment Team	301-413-0022, 301-427-2025
	Government & Grants Team	301-528-3675
	Travel & Transportation Team	301-427-3242
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 23**. 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:

EASTERN OPERATIONS BRANCH – Maria Eisel (301) 444-2197
WESTERN OPERATIONS BRANCH – Angela Hunter (206) 526-6041

UPS

Accruals will not be accepted for UPS charges. Invoices will be downloaded and processed at least through **September 19**. Costs incurred after September 19 may be charged to FY 2012.

Gifts and 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 1**. 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 and CBLs)

Submit year end accruals for GBLs and/or CBLs to your servicing finance office using the form on page 18 by **September 23**. 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 B (IAGPO)

Submit year end accruals to your servicing finance office using the form on page 18 by **September 23**. 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 23**.

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 on 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 16** to ensure payment in FY 2011. If these are received after **September 16**, they will be paid in FY 2012.

Motor Pool

It will not be necessary to send accruals to the Eastern Operations Branch. The last billing that is received and paid by September 23 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 Eastern Operations Branch as soon as you receive it.

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

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 27 statement. These purchases will be charged to FY 2012.

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 **September 2**. 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 **September 15**.

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 on page 18 by **September 23**.

Training

Submit year end accruals to your servicing finance office using the form on page 18 by **September 23**.

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 2011 travel and common carrier (GTA) expenses must be entered in Travel Manager and interfaced into CFS by Wednesday, September 28. Please allow ample time to ensure funding ability. Preparers should contact their LO Budget Office to obtain the correct reimbursable project or new project ACCS for use on travel authorizations that begin or end in the new fiscal year. This includes determining if the project code is activated in the Core Financial System (CFS) to minimize any delay during initial SAF processing as well as after October 1 when the SAF Approved Travel Authorization Batch processing runs to obligate FY 2012 funds.

Travel Vouchers - Permanent Change of Station (PCS)

PCS orders issued in FY 2011 must be obligated using FY 2011 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 23**. 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 16**, to ensure reimbursements are made in FY 2011.

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.

An approved paper voucher with supporting documentation must be received by your servicing finance office by **September 23**, in order for the system to record an accrual for the travel expenses.

If the recording of a FY 2011 accrual for travel which begins in FY 2011 and ends in FY 2012 is desired, a partial travel voucher can be completed in Travel Manager for travel expenses incurred in FY 2011.

Example: Dates of travel: September 1, 2011 through October 8, 2011

- 1) Partial Voucher 9/1/11 – 9/16/11. If received by 9/16/11, payment will be in FY 2011.
- 2) Partial Voucher 9/17/11 – 9/23/11. If received by COB 9/23/11, voucher accrued in FY 2011, payment in FY 2012 as FY 2011 business
- 3) Partial voucher 9/24/11 – 10/8/11. If received after 9/23/11:
 - a. **9/24/11 – 9/30/11** – Payment will be made in FY 2012 but you must use FY 2011 Accounting Classification Code Structure (ACCS)
 - b. **10/1/12 – 10/8/12** – Payment will be made in FY 2012 and you must use FY 2012 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 26**. 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 2011 advances which must be billed by **September 16**.

Fund Code "07" and "97" Reimbursable Projects

Checks sent directly to the Line Offices for reimbursable projects must be received by **September 23**.

Bills for Appropriation Refunds or Miscellaneous Purposes

Submit documentation to bill for any overpayment or audit disallowance by **September 23**. 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:

EASTERN OPERATIONS BRANCH - FAX number 301-413-6999
WESTERN OPERATIONS BRANCH - 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 26**.

Bills for Premiums and Outstanding Loans

Disbursement requests must be received by **NOON, September 19**. Vendor Profiles and Pay Proceed letters must be received by COB, September 15.

Receipts, which should be included as part of FY 2011 business, must be received in the Receivables Branch by **September 23**.

Write-offs of Uncollectible Debt

Write-offs of uncollectible debt must be received by **September 21**. 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 2011 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 and SYSTEM ENTRY:

- LO/FMC should email a PDF memo and required supporting documentation (no faxed documents, please) to Financial Reporting Division (FRD), Attention: Kim Darling, Subject: “FY 2011 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 Kim.Darling@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 20, 2011
 - Late submissions may not be accepted/processed
- Entered into CBS prior to Friday, September 23, 2011 (included in YE surcharge process)
- Posted as a “temporary” (reversing) General Journal entry to September GL period (FCFY 2011) and a reversal entry in the October GL period (FCFY 2011); 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 and 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.) and the manual YE PPA SLT adjustments
 - Outside of Summary Level Transfers and 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 and 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
 - 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 and 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 and redistributed to operating projects.
- No adjustments will be accepted for overhead (77xx) or surcharge (1160 and 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 and 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 2011 Manual YE On-Top Obligation Adjustments POST-Close “Rules”

DUE DATES, SYSTEM ENTRY and NOTIFICATION:

- **From LOs to NOAA Budget Execution Office** by **11:00 AM ET** on Monday, October 3 2011
 - Copies of all manual on-top obligation adjustment requests and 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 301-444-3406 (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 Monday, October 3 2011
 - NOAA Finance will only accept obligation adjustments from the NOAA Budget Execution Office and 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 2011 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 12 2011

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.

- Transactions associated with Permanent Change of Station (PCS) Travel – Document Type = PCSTRV
 - Reason for this restriction – PCS transactions are legally binding and must be entered in accordance with the transfer agreements, PCS transactions cannot be deobligated without the approval of the authorizing official.
- 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 and 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 Stephen Smith 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 and 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 and 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 2011 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 FY 2011 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 Stephen Smith (Stephen.L.Smith@noaa.gov), from the NOAA Budget Execution Office, Kim Darling Kim Darling [Kim.Darling@noaa.gov] from the NOAA Finance Office, on the same day as the award is processed.
- Copies of all emergency obligation adjustment requests and 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 FY 2011 when September GL period is re-opened (will come through in FY 2012).
- Finance will record FY 2011 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 and approved in CBS.
- In FY 2012, LO/SO **must** follow-up/communicate with AGO to ensure obligation gets processed and passed to CBS.

FY 2011 YE PPA SLT Adjustments

POST-Close “Rules”

DUE DATES and SYSTEM ENTRY:

- From LOs to NOAA Budget Execution Office by Thursday, October 13 2011
- From NOAA Budget Execution Office to NOAA Finance Office-Financial Reporting Division by 9:00 AM ET on Wednesday, October 19 2011
 - PPA SLT Adjustments must be in SLT file format
- Submitted into SLT screens by COB, Wednesday, October 19 2011
- Approved in CBS on Thursday, October 20 2011

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 and Category B level (cannot change obligations within a Fund Code and 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 and 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

List of Acronyms used in this document

ACCS	Accounting Classification Code Structure
AGO	Acquisitions Grant Office
BEX	Budget Execution Division
BIS	Bureau of Industry and Security
CA O/U	Cost Accumulation Over/Under
CBS	Commerce Business System
CFO	Chief Financial Officer
CFS	Core Financial System
CPCS	Commerce Purchase Card System
CSTARS	Commerce Standard Acquisition and Reporting System
CWIP	Construction Work-in-Process
DoC OFM	Department of Commerce – Office of Finance and Management
DW	Data Warehouse
FO	Finance Office
FO-FSD	Finance Office – Financial Systems Division
FRD	Financial Reporting Division
LO/SO	Line Office/Staff Office
OIG	Office of Inspector General
PCS	Permanent Change of Station
PPA	Program, Project, and Activity
RSSI	Required Supplementary Stewardship Information
SAF	Subject to Availability of Funds
SLT	Summary Level Transfer
TDY	Temporary Duty
TROR	Treasury Report on Receivables
WFM	Work Force Management
YE	Year End