

FY 2008 to FY 2009 Reimbursable Carryover Time Line

Automated Carryover for WIP Projects (NOAA Funds 06 & 07)

August 2008

- NOAA Budget Execution (BEX) requests estimated reimbursable carryover and anticipated reimbursements by program from Line Offices (LOs).
- LOs submit requested data.

September 2008

- LOs/FMCs review their reimbursable agreement data in CBS for accuracy.
 - ▶ The RA502D Reimbursable Agreement Summary Report and the RA503D Reimbursable Project Summary Report will be helpful for this.
- Finance, Financial Systems Division, Reimbursable Team (FSD) runs a query and posts a spreadsheet with final (year end) unmatched cost amounts by project and FCFY to the CBS reimbursable web page. An advisory will be distributed to all reimbursable users.

October 2008

- **Oct. 1:** Finance (FSD) runs initial automated carryover process before system is opened for FY 2009 transactions.
- **Oct. 1:** Finance (FSD) calculates and provides expired carryover amounts to the Financial Reporting Division for reporting purposes.
- **Oct. 2 – 7:** Finance (FSD) distributes results to LO/SO reimbursable contacts.
 - ▶ LOs/FMCs review the results of the carryover reports.
 - ▶ LOs work with Finance, Accounting Operations Division, Accounts Receivable Branch (AOD) to resolve agreement and UCO issues before final carryover is run and posted in November.
- **Oct. 2 – 7:** Finance (FSD) prepares and distributes carryover allotment spreadsheet to BEX, with a copy to LO/SO reimbursable contacts and AOD. The spreadsheet will include columns for allotment breakout by FMC and quarter. The spreadsheet will be sorted by fund code, program code, and then project code. Subtotals will not be hard coded on the spreadsheet.
- **Oct. 8:** BEX forwards carryover spreadsheet to LOs for completion of allotment breakout by FMC and quarter.
- **Oct. 8 – 14:** LOs update allotment spreadsheet to include FMCs and quarterly amounts.
- **Oct. 15 – 22:** BEX records allotments based on October 1st carryover results.
 - ▶ Amounts will be recorded at 100%.
 - ▶ Finance will work with LOs and BEX to resolve any allotment issues.
- **Oct. 31:** Finance (AOD) runs October WIP Billing Process as part of month end closing.

FY 2008 to FY 2009 Reimbursable Carryover Time Line

November 2008

- **Nov. 3:** Finance runs final automated carryover process and posts approved results.
 - ▶ Orders are recorded by FCFY (for billing purposes).
 - ▶ Automated process calculates carryover by agreements and order as follows:

$$\begin{array}{l} \text{Total Unfilled Customer Order Amount} \\ - \text{ Billed Amount} \\ - \text{ Unreleased Cost (allocated/not yet billed)} \\ - \text{ Unliquidated Obligations (UDOs)} \\ - \text{ Unallocated Cost (accrued/not yet allocated or billed)} \\ = \text{ Order Balance Available for Carryover} \end{array}$$
 - ▶ Advance carryover amounts are calculated the same as orders using the cumulative advance amount as the starting point.
 - ▶ Agreements with expired period of performance end dates are ineligible for carryover.

- **Nov. 17:** Finance (FSD) distributes final WIP carryover spreadsheet with carryover order and advance amounts, as well as allotted amounts, to LOs, Finance (AOD) and Finance, Financial Reporting Division (FRD).
 - ▶ FMC questions, issues, or disputes related to automated carryover calculations should be directed to the LO/SO reimbursable contact.
 - ▶ LO/SO reimbursable contacts should direct any unresolved questions, issues, or disputes related to automated carryover calculations to their billing contact in Finance (AOD), Accounts Receivable Branch.

FY 2008 to FY 2009 Reimbursable Carryover Time Line

Carryover/Funding for RSFF Projects (NOAA Funds 96 & 97)

August 2008 – FY 2009 Estimates

- NOAA Budget Execution (BEX) requests estimated reimbursable carryover and anticipated reimbursements by program from Line Offices (LOs).
- LOs submit requested data.
- BEX distributes spreadsheet and requests LOs to provide FY 2009 anticipated reimbursement amounts by project. Columns will be included to identify FMC (Org 2) and FY 2009 quarterly allotment amounts. An additional column will also be included for LOs to identify (Yes/No) by project whether BEX should allot the full FY 2009 anticipated reimbursement amount at the beginning of FY 2009. A project with a response of “No” will be allotted as requested by Finance, Accounting Operations Division (AOD), either based on cash receipts (fund 96) or receipt of non-advance formal agreements (fund 97).
- Line Offices provide requested data to BEX by **September 5th**.

September 2008 – FY 2009 Estimates

- BEX provides FY 2009 anticipated reimbursements spreadsheets by project to Finance (FSD & AOD) by **September 12th**.
- Finance (AOD) reviews and tracks projects where FY 2009 funding will be allotted at their request. If any allotment issues are identified, AOD will work with the LOs and BEX to resolve them.
 - ▶ *Note: Allotments are not recorded for FY 2009 anticipated reimbursements for RSFF non-advance projects (Fund 97) with formal agreements. Allotments for these projects will be based on approved carryover and/or new FY 2009 funding documentation (submitted as part of a signed reimbursable agreement package).*
- BEX records reimbursable allotments for FY 2009 anticipated reimbursements for those projects the LOs identified for full allotment at the beginning of FY 2009.

1. RSFF Carryover for Advance Projects (Funds 06 & 96):

- **Sept. 8 – 11:** Finance (FSD) prepares a spreadsheet of RSFF projects with advance balances for AOD to review and identify expiring agreements.
- **Sept. 12 – 19:** Finance (AOD) identifies projects/agreements where funding will expire at the end of the fiscal year and returns updated spreadsheet to FSD.
 - ▶ LOs must have documentation on file to support the legal authority for the project and the funding period of availability. If Finance cannot find it in their files, they will request it from the LO.
- **Sept. 25:** Finance (FSD) runs cash carryover query for RSFF advance projects and prepares an Excel spreadsheet with results. This spreadsheet is

FY 2008 to FY 2009 Reimbursable Carryover Time Line

provided to Financial Reporting Division (FRD) along with expired totals by fund code.

- **Sept. 26 – Oct. 3:** Finance (FSD) finalizes carryover spreadsheet for RSFF advance funds, including modifying spreadsheet to include columns for allotment break down by FMC and quarter, and forwards to AOD and BEX. The spreadsheet will be sorted by fund code, program code, and then project code. Subtotals will not be hard coded on the spreadsheet.
- BEX forwards carryover spreadsheet to LOs for completion of allotment breakout by FMC and quarter.
- BEX records carryover allotments.
- AOD moves available cash balances to FY 2009.
- FMC questions, issues, or disputes related to RSFF advance carryover calculations should be directed to the LO/SO reimbursable contact.
- LO/SO reimbursable contacts should direct any unresolved questions, issues, or disputes related to RSFF advance carryover calculations to their billing contact in Finance (AOD), Accounts Receivable Branch.

2. RSFF Carryover for Non-Advance Projects without Formal Agreements (Fund 97):

- Non-advance RSFF projects without formal agreements do not have carryover authority

3. RSFF Carryover for Non-Advance Projects with Formal Agreements (Fund 97):

October 2008

- FMCs submit Reimbursable Allotment/UCO Request forms and Carryover Certification forms to their Line Office reimbursable contact for non-advance RSFF projects with multi-year formal agreements and periods of performance extending into FY 2009.
- LOs review these submissions and forward approved forms to Finance (AOD).
- LOs must have documentation on file to support the legal authority for the project and the funding period of availability. If Finance cannot find it in their files, they will request it from the LO.
- LOs must identify the purpose of the request in the Special Requirements section of the Reimbursable Allotment/UCO Request form, e.g., Carryover Request.

FY 2008 to FY 2009 Reimbursable Carryover Time Line

November 2008

- AOD reviews carryover submissions. If they do not have documentation in their files related to funding authority and availability, they will request this from the LO before approving carryover.
- AOD notifies LO reimbursable contacts of final carryover calculations.
 - ▶ FMC questions, issues, or disputes related to RSFF non-advance carryover calculations should be directed to the LO/SO reimbursable contact.
 - ▶ LO/SO reimbursable contacts should direct any unresolved questions, issues, or disputes related to RSFF non-advance carryover calculations to their billing contact in Finance (AOD), Accounts Receivable Branch.
- AOD sends emails and Reimbursable Allotment/UCO Request forms to BEX requesting carryover allotments as each project's carryover review is completed (*AOD will specify that the allotment is for carryover*).
- BEX records carryover allotments.