



# NOAA

NATIONAL OCEANIC AND  
ATMOSPHERIC ADMINISTRATION  
UNITED STATES DEPARTMENT OF COMMERCE

# FY 2009 YE Closing

Finance Office Workshop with Line/Staff Offices

April 30, 2009

*Candi Myers*



- Major System Close-Out Dates (Tentative)
- YE CWIP Dates
- YE Financial Statement & Audit Dates
- CBS Systems Access
- Manual On-Top Obligation Adjustments
- Emergency CSTARS On-Top Awards
- PPA Adjustments
- YE Closing Website
- Next Steps

# Major System Close-Out Dates (Tentative)



*Note – this listing is not complete – please refer to the FO website for a complete listing of action items and due dates*

- August thru Tuesday, September 22
  - Various data submissions from Line/Staff Offices
    - Accruals
    - Vouchers (travel, etc.)
    - Bills & collections (including reimbursables and loans)
    - Summary and Document Level Cost Adjustments
    - Obligating documents
- Tuesday, September 8
  - PP17 labor processing and surcharges



# Major System Close-Out Dates (Tentative)

*Note – this listing is not complete – please refer to the FO website for a complete listing of action items and due dates*

- Wednesday, September 9
  - PP18 \*preliminary\* labor estimate and surcharges (100% of PP17)
  - PP19 \*final\* labor estimate and surcharges (130% of PP17)
- Monday, September 14
  - August CA Over/Under reversal posted in CBS
- Tuesday, September 15
  - Manual YE Labor Accrual Adjustments
  - Recommended last day to use CPCS purchase card for FY09

# Major System Close-Out Dates (Tentative)



*Note – this listing is not complete – please refer to the FO website for a complete listing of action items and due dates*

- **Sunday, September 20**
  - Reversal of PP18 \*preliminary\* labor estimate and surcharges
  - Actual PP18 labor and surcharges
- **Tuesday, September 22**
  - Last day for FY09 CSTARs transactions to interface with CBS (12:00 NOON ET)
  - Obligating documents received in the servicing FO



# Major System Close-Out Dates (Tentative)

*Note – this listing is not complete – please refer to the FO website for a complete listing of action items and due dates*

- Wednesday, September 23
  - \*\* 11:00 AM ET \*\* – CBS Closed for FY 2009 Business
  - CA Over/Under Process (Part A & B post)
  - Reimbursable WIP Process
  - YE Stage 1 Closing Process
- Thursday, September 24
  - \*\* 6:00 AM ET (or earlier) \*\* – Complete YE data available in DW for FY 2009

# Major System Close-Out Dates (Tentative)



*Note – this listing is not complete – please refer to the FO website for a complete listing of action items and due dates*

- Friday, September 25
  - **\*\* 11:00 AM ET \*\*** – Manual YE Obligation Adjustments to NOAA Budget Execution Office (CFO-approved)
    - Category B Over-obligations (not PPA level, unless crosses FCs)
    - Additional valid FY 2009 obligations, meeting dollar threshold
  - **\*\* 12:00 NOON ET \*\*** – Support, including contracts, POs, etc. for all Manual YE Obligation Adjustments

# Major System Close-Out Dates (Tentative)



*Note – this listing is not complete – please refer to the FO website for a complete listing of action items and due dates*

- Thursday, October 1
  - FY 2010 Reimbursable Carryover Process
  - \*\* 12:00 NOON ET – *Estimated* \*\* – CBS Open for FY 2010 Business (notification required)
  - 1<sup>st</sup> FY 2010 Disbursement Process
- Wednesday, October 14
  - Manual YE Obligations (from 9/25) entered into CBS (FY 2009)



# Major System Close-Out Dates (Tentative)

*Note – this listing is not complete – please refer to the FO website for a complete listing of action items and due dates*

- Thursday, October 22
  - YE PPA Adjustments entered into CBS (FY 2009)
- Wednesday, November 18
  - \*Final Close\* of CBS FY 2009 GL Period
  - \*Final Close\* of CBS FY 2010 October GL Period



- Tuesday, August 4
  - 7/31 CWIP NF 37-6s
- Friday, August 7
  - 7/31 CWIP Reconciliations
- Wednesday, September 2
  - 8/31 CWIP NF 37-6s
- Tuesday, September 8
  - 8/31 CWIP Reconciliations
- Wednesday, September 16
  - 9/12 CWIP NF 37-6s
- Wednesday, September 23
  - 9/12 CWIP Reconciliations
- Friday, October 2
  - 9/30 CWIP NF 37-6s
  - 9/30 CWIP Reconciliations



- Thursday, September 17 thru Monday, November 16
  - LO/SO availability to provide audit information and answer questions (including fluctuations, audit testing, etc.)
- Wednesday, September 16
  - Financial Statement & Stewardship “Data Call” submissions (9/12)
- Friday, October 2
  - Financial Statement & Stewardship “Data Call” submissions (9/30)
- Monday, November 16
  - DoC CFO submits final Performance & Accountability Report (PAR) to OMB & Congress



- 45 days after issuance of Final Audit Report
  - Draft Corrective Action Plans (CAPs) due to DoC
- 60 days after issuance of Final Audit Reports
  - DoC submits to OIG Final CAPs



- Wednesday, September 23 @ 11:00 AM ET – CBS Restricted to users (YE Closing Activities)
  - Data Warehouse and Discoverer available
- Thursday, September 24 thru Thursday, October 1 @ Time TBD – CBS Restricted to users (YE Closing Activities)
  - Data Warehouse and Discoverer available
- Thursday, October 1 @ Time TBD – CBS made available to users for FY 2010 activity



- Saturday, October 3 @ 8:30 AM ET – 2:00 PM ET – CBS  
Restricted to users (EDA YE Adjustments)
  - Data Warehouse and Discoverer available
- Wednesday, October 14 @ 6:00 AM ET – 2:30 PM ET –  
CBS Restricted to users (NOAA YE Manual Adjustments)
  - Data Warehouse and Discoverer available
- Thursday, October 22 @ 6:00 AM ET – 12:00 NOON ET  
– CBS Restricted to users (NOAA YE PPA Adjustments)



- 11:00 AM ET Friday, September 25
  - Adjustment request (LO-CFO/SO-Director approved) DUE from LO/SOs to NOAA Budget Execution Office
    - Requests only accepted from Headquarters Line/Staff Office
- 12:00 NOON ET Friday, September 25
  - Adjustment \*supporting documentation\* DUE from LO/SOs to NOAA Finance Office (Nancy Eadie)
    - Not accepted without appropriate supporting documentation



# Manual On-Top Obligation Adjustments

- Adjustments accepted for (funds must be available):
  - Corrections of over-obligations (Fund Code or Category B) (no threshold)
    - Not for PPA level over-obligations, unless adjustment is *between CBS fund codes*
  - Corrections of erroneous obligations (i.e., double posting, etc.) (meet \$100k threshold – individual transactions)
  - Obligations not posted in CBS, with appropriate supporting documentation, including CSTARs transactions (meet \$100k threshold – individual transactions)
  - 1221s from State Department (added by Finance)
  - Emergency CSTARs awards (September 23-30)



- CBS Entry of Accepted Adjustments (excludes CSTARs documents):
  - October 14 entry to CBS into modules (SLT, UDO-FM040, AP accrual, AR, etc.)
    - Reflected in Data Warehouse on October 15
  - General Journal (GJ) entries for 1221s (temporary reversing)



- Qualify as “emergency” action, circumstances requiring immediate action should be to avoid one of the following:
  - A 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
- All emergency on-top requests must have Line Office CFO or Staff Office Director approval



- Process for Sept 23-30 Emergency Awards:
  - Paper-based
  - Coordination required between LO and AGO for emergency awards
  - Prepare paper CD-435 (if funding is available)
    - C. Requests will not pass to CBS as FY**09** transaction; close-out in CBS
  - Prepare/Issue award in C.Buy



- Process for Sept 23-30 Emergency Awards, *continued*:
  - LO Headquarters Office submit adjustment request (LO-CFO/SO-Director approved) & supporting documentation (CD-435, obligating/award document, etc.) to:
    - Adjustment request from LO/SO to Jim LeDuc (NOAA Budget Execution Office) and Candi Myers (NOAA Finance Office)
    - Adjustment \*supporting documentation\* from LO/SOs to Nancy Eadie (NOAA Finance Office) – cannot be accepted without appropriate supporting documentation
    - Requests only accepted from Line/Staff Headquarters Office; AGO staff must communicate with Line/Staff Headquarters Office



- Process for Sept 23-30 Emergency Awards, *continued*:
  - CSTARS obligation will not interface to CBS for FY09 when September GL period is re-opened (will come through in FY10)
  - Finance will record FY09 obligation in CBS **via GJ**
    - Temporary GJ to “reserve” funding for obligation on FY09 reports – entered into CBS on October 3, 14 or 22
      - Reflected in DW the following day
    - GJ will automatically reverse in October GL period (FY10) (at time of FY09 GJ approval)
    - Finance’s piece is complete



- Process for Sept 23-30 Emergency Awards, *continued*:
  - In FY10, LO/SO must follow-up/communicate with AGO to ensure obligation gets processed & passed to CBS
    - Push obligate button
      - Funding available & approved, or
      - Insufficient funding-contact Karen Green
    - C.Buy transaction has prior FCFY and ACCS information of FY09 adjustment request
    - CBS interfaced CSTARS obligation transaction with prior FCFY/ACCS information (should exactly offset GJ reversal), as FY10 transaction



- Thursday, October 15
  - Adjustment request DUE from LO/SOs to NOAA Budget Execution Office
    - Requests only accepted from Headquarters Line/Staff Office
- CBS Entry of Accepted Adjustments
  - October 22 entry into CBS – reflected in Data Warehouse on October 23
- Adjustments accepted for:
  - PPA over-obligations (no threshold)
    - Exception – PPA over-obligations *between CBS fund codes* – must be submitted for *manual on-top adjustment process on Friday, September 25*



- RULES:
  - Cannot cross CBS Fund Codes or Category Bs
  - Within Fund Code, adjustment must zero out (net to \$0)
  - Within Category B, adjustment must zero out (net to \$0)
  - No CWIP to Non-CWIP adjustments – watch project codes used in PPA adjustments to ensure “like” project types are used (adjustments will offset)
    - Adjustments cause roll-forward issues on NOAA’s financial statements
  - No Internal Fund (FC 02) or Business Management Fund (FC 48) adjustments
    - Obligations have already been redistributed during September’s Over/Under process
  - Labor (11xx thru 12xx) & overhead (77xx) adjustments must zero out (net to \$0)
  - Include valid & active ACCS information/codes



All information regarding CBS FY 2009  
YE Close-Out and schedules can be found  
on the Finance Office website at:

<http://www.corporateservices.noaa.gov/~finance/Sl.Year%20End%20Memo>



- Inform organizations of YE submissions and due dates
  - Ensure all requests and data call due dates are met
- Line/Staff Office representation at NOAA Finance Committee Meeting to discuss YE closing and instructions
  - August 13, 2009 (1:00-3:00 PM ET) @ SSMC2, Rm 2358
- Finalize YE close-out documentation
  - After August Finance Committee Meeting
- Obtain contact information of LO/SO staff for YE operations (document processing), audit and financial statement support



**QUESTIONS?**