



# **FY 2008**

## **Year-End**

## **Manual**

## **Adjustments**



**As of August 12 2008**

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# FY 2008 Manual YE Labor Accrual Adjustments

## “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 & SYSTEM ENTRY:**

- LO/FMC should fax a PDF file (email is also acceptable) of a memo & required supporting documentation to Financial Reporting Division (FRD), Attention: Candi Myers (C/O Katy Carmel), on 301-427-2040, Subject: “FY 2008 Manual YE Labor Accrual Adjustment Request”; all requests must be approved by and come from the LO Budget Headquarters Office staff, requesting the adjustment (please follow-up any fax requests with an email notification of faxed request to Candi Myers and Katy Carmel)
  - Preferred Method – PDF files emailed to [Candi.L.Myers@noaa.gov](mailto:Candi.L.Myers@noaa.gov) and [Katy.Carmel@noaa.gov](mailto:Katy.Carmel@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 12:00 NOON ET on Monday, September 15, 2008
  - Late submissions will not be accepted, nor processed
- Entered into CBS prior to Friday, September 19, 2008 (included in YE surcharge process)
- Posted as a “temporary” (reversing) General Journal entry to September GL period (FCFY 2008) and a reversal entry in the October GL period (FCFY 2008); 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 & approved in CBS

### **ADJUSTMENTS ACCEPTED FOR:**

- Adjustments requested prior to YE close and are separate from the manual YE obligation adjustments (on-top adjustments for over-obligations, etc.) & the manual YE PPA SLT adjustments
  - Outside of Summary Level Transfers & 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 & 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 (i.e., OT worked for hurricane not included in PP19 YE accrual, OT worked in PP17, which was used for YE accrual but should not be included in PP19 YE accrual, etc.)
  - 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 & 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. If time does not permit, FRD staff will move on to other complete submissions first.

**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 & redistributed to operating projects.
- No adjustments will be accepted for overhead (77xx) or surcharge (1160 & 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 only accept adjustment requests from the LO Headquarters Office, with a signed memo & appropriate justification included

**DISCLAIMER:**

Since this is the second year we're trying this, we are unsure of the number of requests we'll receive. Therefore, 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 2008 Manual YE Obligation Adjustments “Rules”

## **DUE DATES, SYSTEM ENTRY & NOTIFICATION:**

- **From LOs to NOAA Budget Office** by **11:00 AM ET** on Friday, September 26 2008
  - Copies of all manual on-top obligation adjustment requests & all supporting documentation (contract documents, etc.) must also be forwarded to Nancy Eadie (301-444-2755) on [Nancy.Eadie@noaa.gov](mailto:Nancy.Eadie@noaa.gov) or faxed to Nancy on 301-413-8515 (Deadline for supporting documentation to Nancy Eadie is 12:00 NOON ET)
  - Late submissions will not be accepted, nor processed
- **From NOAA Budget Office to NOAA Finance Office-Financial Reporting Division** by **2:00 PM ET** on Friday, September 26 2008
  - NOAA Finance will only accept obligation adjustments from the NOAA Budget Office & for those adjustments included on the 2:00 PM ET listing from the NOAA Budget Office
  - All manual on-top obligation adjustments included on the 2:00 PM ET listing submitted from the NOAA Budget 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 2008 YE manual on-top obligation adjustments 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
  - what adjustments have been accepted
  - after adjustments have been entered into CBS
- Entered into CBS on Tuesday, October 14 2008

## **ADJUSTMENTS ACCEPTED FOR:**

- Corrections of over-obligation of funds at the appropriation 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 entered into 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)
  - No manual on-top adjustments will be accepted for CSTARS related documents

## **RESTRICTIONS:**

- No adjustments will be accepted for:
  - Correction of PPA-level SLT adjustments will be accepted in this submission.
  - 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.
  - 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 Office Approval
- Financial Reporting Division will only accept adjustments from the NOAA Budget Office (all LO/SOs must submit adjustments to NOAA Budget Office by 11:00 AM ET cutoff & support documentation to Nancy Eadie by 12:00 NOON ET cutoff)

**NOAA BUDGET OFFICE (BO) VERIFICATION NEEDED (Prior to submission to FO):**

- NOAA BO should verify valid & active ACCS information for all adjustments
- NOAA BO should verify sufficient funds availability for all adjustments
  - Any requests that fail (manual or automated) funds control checks should not be included
- NOAA BO should include all adjustments submitted with valid & 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 2008 Manual YE Obligation Adjustments process

# FY 2008 YE PPA SLT Adjustments

## *“Rules”*

### **DUE DATES & SYSTEM ENTRY:**

- From LOs to NOAA Budget Office by Thursday, October 16 2008
- Submitted into SLT screens by COB, Wednesday, October 22 2008
- Approved in CBS on Thursday, October 23 2008

### **ADJUSTMENTS ACCEPTED FOR:**

- PPA-level adjustments, regardless of dollar amount

### **RESTRICTIONS:**

- All PPA SLTs adjustments must \$0 out at the Fund Code & Category B level (cannot change obligations within a Fund Code & 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 CWIP to NON-CWIP PPA-level adjustments will be accepted (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 Office

### **NOAA BUDGET OFFICE (BO) VERIFICATION NEEDED:**

- LO/SO should verify valid & active ACCS information for all adjustments
- NOAA BO should verify that each PPA SLT adjustment zeros out at the Category B level and no reported Category B obligations are changed
- NOAA BO should verify that no CWIP to NON-CWIP adjustments are included in the PPA-level adjustments