
International Trade Administration Fiscal Year 2002 Year End Close Financial Procedures

Prepared for ITA
by NBC July, 2002

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1. TERMINOLOGY

DEFINITIONS

Accruals. Expenses incurred for goods and services received, but for which the payment has not yet taken place. An accrual is not the same as an obligation, since an obligation takes place when the goods or services have been ordered but not received. If an obligation is already recorded on the books when an accrual for the same item is entered into FFS, the accrual will change the obligation from ordered-not yet received to received-not yet paid status, and will have no impact on budget authority availability. In other words the obligation (UDO) will be eliminated and an accounts payable will be created. An accrual that has not been previously obligated will decrease the budget authority availability when the accounts payable is created. Recording accruals is very important to auditors and ITA's financial statements, since expenses need to be recorded in the accounting period they are incurred.

Adjustments. Corrections to the accounting data. These are normally made using an 'Advice of Correction' form.

Annual Budget. This represents the current spending authority that has been earmarked for spending by a particular organization for goods or services (budget object class).

Cost Center. Cost center is an organizational entity to which program responsibilities are assigned and to which cost reports are directed. A cost center may be assigned responsibilities for more than one project.

De-Obligation. This represents a request made to remove an obligation from the accounting system. Procedures for de-obligations of domestic obligations can be found in the ITA launchpad.

E-Menu System. This is the system used by USFCS office worldwide to track all financial information. TD and MAC also use E-Menu to track financial information on Trade Events and Information Products.

Expenditures. Expenditures represent the outlays of authority for which the goods or services have been received.

Fiscal Year (FY). The fiscal year is tied to the Treasury fiscal year and always begins October 1 and ends September 30. On September 30, the fiscal year is closed and cannot be accessed in the future.

Obligations. For the purpose of ITA financial reports, obligations are the undelivered orders. They are entered in the financial system using transaction codes; GO, MO, MS, or TO (see the ITA Document Transaction Codes Section).

Organization or ORGN. The Organization is another name for the Cost Center associated with the information.

Outlays of Authority. The total cost incurred against the budget.

Program. The Program is another name for the ITA project code.

Requisition. A requisition is a request sent to the procurement offices for them to initiate a procurement action. Requisitions are not entered into FFS.

Revenue. This is the term used for collections made for trade events, information product sales and reimbursable agreements. Revenues must be recognized in the accounting period that they are earned.

Spending. ITA identifies the total outlays (Undelivered Orders, Accruals and Expenditures) as 'spending'.

State Department File. This is the file received from the Department of State that contains all financial transactions processed in ITA overseas post locations.

Travel Order. A travel authorization creates a travel order in FFS. A travel order can be for one trip, which is referred to as a “trip specific” travel order or it can be for several trips taken throughout the year, which is referred to as a “blanket” travel order.

Undelivered Orders. Undelivered Orders or UDO's represent outlays of authority for which the goods or services have not yet been received.

Unliquidated Balance. This is the amount of an obligation that is still outstanding. When partial payments are made against an obligation, the amount not paid is referred to as the unliquidated balance.

Undisclosed Obligation. An obligation that should be recorded in FFS, but is not.

ACRONYMS

DOC Department of Commerce

FCS Foreign Commercial Service

FFS Federal Financial System

IPAC Internet Payment and Collection system

ITA International Trade Administration

NBC Department of Interior's National Business Center

NOAA National Oceanic and Atmospheric Administration

OOMS Office of Organization and Management Support

TRANSACTION CODES

Use the ITA Webpage launchpad for a more detailed explanation of transaction codes and their uses.

PV Payment Voucher

RC Receiver Document

TO Travel Authorization

TV Travel Voucher

YE Year End Accrual

2. FUND CONTROLS OVERVIEW

All open obligations (contracts, purchase orders, travel authorizations, etc.) should be reviewed and monitored by **Resource Coordinators** to determine the validity of the obligated balances and unliquidated balances reported on the fund/management reports from the accounting system (FFS).

Supporting documentation must be available for each entry in FFS as of September 30, 2002. This includes any year-end accruals for those goods and services received during FY 2002. Specifically for year end, this includes any items for which formal obligation documents are not normally issued, such as credit card purchases, and items that have been received but not yet billed, such as service contracts billed after the end of the month.

Undisclosed obligations are a concern to the Auditors. It is essential that each **Resource Coordinator** ensure that obligating documents are properly recorded in FY 2002. This will avoid upward adjustments in FY 2003.

The ITA503, No Year Financial Summary Report should be used to verify the status of obligations and available balances. The ITA143, Unliquidated Obligations By Organization Certification Report and the ITA673, Accruals by Organization Certification Report, should be used to review obligations and accruals for validity. These reports are monthly reports, but will be run weekly the first three weeks in September and daily until the closing.

Identification and processing of year-end adjustments, including expenditures and revenues must be promptly processed.

All changes to budget apportionments and allotments by **ITA Budget Personnel** must be received at NBC-Denver by Wednesday, September 25. To ensure processing by September 30, fax **daily** any changes.

3. OBLIGATIONS- NON TRAVEL

All obligating documents or requests for de-obligations must be received from NOAA procurement offices by NBC-Denver by Thursday, October 3. ITA **Resource Coordinators** need to work with their respective NOAA procurement offices to ensure that all FY 2002 requirements are met. **NOAA procurement offices** must overnight **daily** any obligations starting Wednesday, September 25.

Obligations will not be established for requisitions, for which the procurement offices did not make awards by September 30, 2002. A requisition is NOT valid documentation to establish an accrual or obligation. An accrual is for goods or services received but the vendor has not invoiced ITA. Goods and services have not been received if the procurement action is only in the requisition stage.

4. TRAVEL

Trip specific and Blanket Travel Orders, which are still open, may remain obligated through September 30, 2002. The last voucher submitted by **travelers** under either of these orders should be clearly noted as **final**, so that the obligation can be properly liquidated. If the traveler will not be traveling again before September 30 and the obligation is still outstanding, de-obligations need to be forwarded by **Resource Coordinators** to NBC-Denver no later than Friday, October 4. A list of open travel vouchers can be found in the ITA143 Unliquidated Obligations By Organization Certification Report.

Resource Coordinators should encourage program personnel to submit travel vouchers within 5 days after travel to avoid the delay in recording the expenditure in FFS. **NO** 'Year End Accrual' forms should be completed for **TDY** travel. The travel obligations will be automatically accrued in FFS. This procedure will apply to all travel orders where travel will begin prior to September 30, 2002. The automated accrual process will be based upon FY 2002 outstanding TDY travel orders and will accrue only the portion of the travel that will occur through September 30. For TDY Blanket Travel Orders, the obligation amount might need to be increased to cover travel cost that will not be vouchered until after the end of the fiscal year. The accrual once processed in FFS will be recorded as a "Year End (YE)" document type. The document number will be the ITA assigned travel order number. These transactions will reduce the obligation amount and establish an accrual or accounts payable amount.

For **PCS** (Permanent Change of Station) travel costs that are incurred prior to September 30, 2002 but the travel voucher will not be received by NBC-Denver by Friday, September 13, a 'Year End Accrual' form needs to be completed by **Resource Coordinators**. This requirement will apply to all PCS travel orders where the travel will occur in FY 2002. The accrual, once processed in FFS, will be recorded as a "Year End (YE)" document type. The document number will be the ITA assigned travel order

number. These transactions will reduce the obligation amount and establish an accrual or accounts payable amount.

Travel orders prepared during the latter part of September for travel that will occur after September 30, 2002, will be obligated in FFS under FY 2003 business.

5. YEAR-END ACCRUALS – PAYROLL

On Tuesday, September 24, the NBC-Denver will record actual expenses for pay period 0217, dates August 25, 2002 to September 7, 2002. The payroll interface will also post a payroll accrual at 160% of pay period 0217 to reflect labor cost through the end of September. The 160% accrual represents the last 16 workdays of the fiscal year. The accrued amount will be reflected in the September close reports run on October 4, 2002 and will be the final accrual for regular payroll.

NEW PROCEDURE. Cash award accruals will be based on the remaining amount of each Deputy Assistant Secretary's approved cash award pool after pay period 0217 is processed. *ITA Headquarters Personnel Office* will provide to *ITA Budget Personnel* by Friday, September 20, the 'Cash Award Report'. The *ITA Budget Personnel* will work with the *Resource Coordinators* to determine the accounting codes to assign each cash award accrual listed on the 'Cash Award Report', and submit the data to NBC-Denver by Monday, September 30.

ITA Headquarters Personnel Office must report to the NBC-Denver the dollar amount of the Annual Leave Liability. This can be obtained after pay period 0217. To ensure the proper entries into FFS are made, the calculation must be forwarded to NBC-Denver by Friday, September 27.

6. YEAR-END ACCRUALS – NON-PAYROLL

AMOUNT TO ACCRUE IS ALREADY OBLIGATED IN FFS

NEW PROCEDURE. Non-payroll orders for purchasing goods or services that a formal obligating document is prepared, the accrual will be established one of two ways. A formal obligating document would be a contract, purchase order, training order, memorandum of understanding, and/or reimbursable agreement.

1) *Resource Coordinators and Division Directors* must establish accruals for those goods and services ordered during FY2002 that are recorded as an unliquidated obligation on the ITA143 Unliquidated Obligations by Organization Certification Report, as of June 30, 2002. This will be accomplished during the Annual Unliquidated Obligations Certification. Coordinators should estimate the dollar amount of each obligation that will be received by September 30, 2002 and record that amount on the Unliquidated Obligations by Organization Certification Report, ITA143. The completed

certifications should be completed by Friday, August 2 and sent to Roxanna Allen, Room 4113 HCHB, phone 202-482-8363.

2) ***NBC - Denver*** will establish accruals for those good and services ordered from July 1, 2002 through September 30, 2002. This will be accomplished by reviewing the contract, purchase order, training order, memorandum of understanding, and/or reimbursable agreement for terms of delivery and estimating the amount of each obligation that will be received by September 30, 2002. ***Resource Coordinators and Division Directors*** will not have to complete any accrual documentation for any obligation they certified on their ITA143 report.

AMOUNT TO ACCRUE IS NOT OBLIGATED IN FFS

Resource Coordinators and OOMS Personnel must establish accruals for those goods and services ordered during FY 2002, for which formal obligation documents are not issued, that have been received by September 30, but not yet paid. Examples of these type of items are: federal express bills, utilities, courier bills, medical payments, storage. The 'Year End Accrual' form must be completed for these accruals and received by Friday, October 4. To ensure processing by the NBC-Denver by that date, overnight **daily** any 'Year End Accrual' forms starting Friday, September 27. All accrual forms must be submitted through your division's budget analyst. The accrual, once processed in FFS, will be recorded as a "Payment Voucher (PV)", "Receiver (RC)", or "Year End (YE)" document type.

CITIBANK - CREDIT CARD PURCHASES

The NBC-Denver will process in FFS the September 21 Citibank credit card invoice by September 30 using the cardholders existing default cost account. The September 21 Citibank invoice will include all purchases (both domestic and overseas) made by midnight on September 21, 2002. **Do not complete a 'Year End Accrual' form for the September 21 Citibank statement.**

NEW PROCEDURE. Credit card purchases (both domestic and overseas) made September 22 through September 30 will be automatically accrued using the cardholders existing default cost account, if the purchase was posted by Citibank to their account by Monday, September 30. The accrual will be reflected in the October 4, 2002 Document Direct reports. Purchases not posted to the cardholders account by Monday, September 30, must be accrued by ***Resource Coordinators and OOMS Personnel*** since these purchases will not be automatically accrued by ***NBC-Denver***. Cardholders can review their credit card statements on-line using CITIDIRECT to ensure all purchases made prior to September 30, 2002 were posted to their account. The 'Year End Accrual' form must be completed for ONLY for purchases made prior to September 30, 2002, but not posted to the cardholders on-line statement by September 30, 2002. The 'Year End Accrual' form 'Obligation/PCS Trvl Order #/Credit Card#:' field **must** contain the cardholders Citibank card number and the "Vendor/Traveler Name/Cardholder Name:"

field **must** contain the cardholders name. The dollar amount of purchases should be aggregated on the accrual form and be greater than \$1,000. NBC-Denver must receive the 'Year End Accrual' forms by Friday, October 4. All accrual forms must be submitted through your division's budget analyst. The accrual, once processed in FFS, will be recorded as a "Year End (YE)" document type.

If a purchase made on the September 21 Citibank invoice needs to be moved from the default cost account to another cost account, then **approving officials** will need to submit the September 21 Cardholder Statements to the NBC-Denver by Friday, October 4 to ensure the adjustments are entered in the financial system. Statements received after the October 4 deadline will be processed in FY 2003 business. To ensure processing by the NBC-Denver by that date, overnight **daily** Cardholder Statements starting Wednesday, September 25. Cardholders who experience delays in receiving their Citibank statement by mail, may need to access their September 21 statement via CitiDirect to meet the Friday, October 4th deadline.

If a purchase made September 22 through September 30, automatically accrued by NBC, needs to be moved from the default cost account to another cost account, then the **Cardholder** must print from CitiDirect, the purchases made on these dates, annotate on the printed statement next to each purchase the proper accounting code and sign the printed statement. The printed statement needs to be submitted to the NBC-Denver by Friday, October 4 to ensure the adjustments are entered in the financial system.

PAYMENTS

Resource Coordinators and OOMS Personnel must ensure vendor invoices (along with the appropriate receiving report) are received by NBC-Denver by Wednesday, September 18 in order to process the payment in FY 2002. If documents are being sent by Federal Express, then a 2 day lead time should be sufficient to reach NBC-Denver by the cutoff. If documents are mailed in regular mail, more lead time will be required.

7. ADVICE OF CORRECTIONS

All Advice of Corrections documents must be received at NBC-Denver by Friday, October 4. To ensure processing by the NBC-Denver by that date, overnight **daily** any Advice of Corrections starting Friday, September 27.

8. INTERAGENCY AGREEMENTS

Resource Coordinators and ITA Budget Personnel must ensure that all Interagency Agreements, where ITA is the receiving agency and represent a use of funds, have been properly prepared, assigned an agreement number, and obligated in FFS.

Resource Coordinators and ITA Budget Personnel must review all current Interagency

Reimbursable Agreements, where ITA is the servicing agency and represent a source of funds, to ensure the appropriate reimbursable authority. Agreements must be reviewed to ensure all charges are valid and the agreement amounts have not been overexpended. If agreements have been overexpended, either modifications to agreements to obtain additional funding must be done, or the overexpended charges will need to be moved to another funding source. Those responsible must also ensure that copies of the signed agreements have been forwarded no later than Wednesday, September 25 to NBC-Denver. If additional funding will not be received, adjustments to move to another funding source must be received by NBC-Denver by Friday, October 4.

9. INTERNET PAYMENT AND COLLECTION SYSTEM (IPAC) CHARGES

NBC will process all IPAC charges through September 30, 2002. IPAC refers to any type of cost or service that is provided to ITA by another Federal Agency. Examples are: Department of Commerce Working Capital Fund, Work Orders, ICASS, Government Printing Office, GSA telephones, GSA rent, OPM training. All charges will liquidate the referenced obligation document number, if the order has been obligated. In those instances where a valid obligation reference has not been provided with the bill, charges will be posted to the designated default code suspense account. From September 3 through September 30, 2002, NBC will be in telephone contact ***with Resource Coordinators, ITA OOMS Personnel and ITA accounting Personnel*** to identify and distribute current undistributed IPAC charges. All undistributed IPAC charges must be cleared by Friday, October 4. Detail data needs to be provided in a timely manner to ensure proper posting.

Resource Coordinators and OOMS Personnel must establish accruals for IPAC charges that were obligated as of June 30, 2002, but will not be billed by other Federal Agencies by September 30, 2002. NBC-Denver will be estimating accruals for any Federal orders established July 1, 2000 - September 30, 2002. (This is the same procedure as for #6. YEAR-END ACCRUALS – NON-PAYROLL: AMOUNT TO ACCRUE IS ALREADY OBLIGATED IN FFS)

10. BILLINGS/ACCOUNTS RECEIVABLE/UNEARNED REVENUE

Resource Coordinators and OOMS Personnel must ensure all miscellaneous FY 2002 billing documents, (i.e., Debit Vouchers, Gifts & Bequests), are received in the NBC-Denver office by COB Wednesday, September 25.

Amounts (accounts receivable) due from external parties for Trade Events and Information Products will be obtained from the E-Menu System. To ensure the most accurate accounts receivable figure, all collections received in Headquarters, field offices or by foreign posts through COB on September 30, 2002 must be posted in E-Menu no later than Friday, October 4. The ***Headquarters FCS Export Promotion Services Office*** must ensure that the E-Menu Accounts Receivable Report is received in the NBC-Denver office by COB Friday, October 11. FCS and Trade Development must work together so that the information from E-Menu is current and accurate.

E-Menu will also be used to determine year-end Unearned Revenues amounts.

Headquarters FCS Export Promotion Services Office must review all fiscal year 2002 financial activities and ensure all activity is reflected in E-Menu no later than Friday, October 4. ***Headquarters FCS Export Promotion Services Office*** must ensure that the E-Menu FY 2002 Collections Report is received in the NBC-Denver office by COB Friday, October 11.

11. COLLECTIONS

Resource Coordinators must ensure that the few collections not being made by credit card or lockbox are received at NBC-Denver by Tuesday, September 24. The majority of the collections sent to the lockbox must arrive at the lockbox by Monday, September 30. These September dates will ensure a correct balance with Treasury at year end.

12. CAPITALIZED PROPERTY

NBC-Denver will continue to review the property reports for any current year purchases of capitalized equipment, mostly vehicles, or leasehold improvements. NBC-Denver has been contacting *Property managers, ITA OOMS Personnel, ITA FCS Headquarters and Accounting Personnel* requesting missing documentation to support current year capital purchases. Beginning in August NBC-Denver will begin requesting the documentation on a weekly basis. At the end of September, NBC-Denver will be in contact daily requesting missing documentation. Supporting documentation for purchases made prior to September needs to be received by NBC-Denver by September 9, 2002. Supporting documentation for September purchases needs to be received by NBC-Denver no later than Friday, October 4, 2002.

13. FY 2003 BUSINESS

Beginning Thursday, October 3, 2002, FFS will be available for data entry of FY 2003 obligations and payments.

The year-end FFS closing process withdraws unobligated authority for no-year funds from FY 2002 and posts a carryover to FY 2003. Those funds must be redistributed at the start of FY 2003. The amounts usually appear in the appropriation table (APPR Table) by the end of October.

It should be noted that this carryover process zeroes out any prior years funding, thus negating any availability for prior year spending. Further, the withdraw and carryover process is at the appropriation (APPR Table) level only, so the lower budget level tables (SALT, ALCT, etc.) reflect the budget availability as of September 30, 2002.

14. YEAR END ACCRUAL FORM INSTRUCTIONS

The 'Year End Accrual' form must be used to record year end accrual information for PCS travel and non-obligated payments. **ACCRUAL FORMS SHOULD ONLY BE COMPLETED FOR AMOUNTS GREATER THAN \$1,000. ALL FIELDS MUST BE COMPLETED TO ENSURE THE ACCRUAL IS PROPERLY ENTERED INTO FFS.** Accrual form is attached.

OBLIGATION/PCS TRAVEL ORDER#/ CREDIT CARD #:

For PCS travel, the transaction number of the obligation must be used. Enter that number in this field.

If the accrual is for a credit card, then enter the cardholder's credit card number in this field.

If there is not an obligation, then write in the space "NOT OBLIGATED" or ITA ***Resource Coordinators and OOMS Personnel*** might want to assign their own number for tracking in FFS. If no number is assigned, NBC-Denver will assign a sequential numerical number. If each ***Resource Coordinators and OOMS Personnel*** uses their cost center number in the beginning of the 'Obligation or Travel Order #:' field, duplicates can be avoided. FFS will not accept duplicated document numbers.

VENDOR/TRAVELER NAME/CARDHOLDER NAME:

For PCS travel, record the name on the obligation in this field.

If it is for a Credit Card Accrual, record the name of the cardholder in this field.

If not obligated, then record the Government Agency for Federal vendors and MISC for Public vendors.

TOTAL \$ AMOUNT OF ACCRUAL: Record the total amount to be accrued.

MONTH INVOICE/CHARGES EXPECTED TO BE RECEIVED: Enter the month that the invoice or charges will be received and submitted to the NBC-Denver.

COST STRUCTURE/ LINE NO: Enter the appropriate cost structure to be charged. The accruals can be aggregated at the major budget object class, i.e., 2500 versus 2501, 2502, 2503, etc....

DESCRIPTION OF OBLIGATION/ACCRUAL: Enter a brief description of the goods or services being accrued. EX.... ATT telephone bills on account 303-236-0390 for the period August 18 through September 30.

SIGNATURE/TITLE/PHONE NUMBER/DATE: Must be signed by the appropriate Resource Coordinator and Budget Analyst.

INTERNATIONAL TRADE ADMINISTRATION
YEAR-END ACCRUAL SHEET
FISCAL YEAR 2002

OBLIGATION/ PCS TRVL ORDER #/ CREDIT CARD #: _____ VENDOR/TRAVELER NAME/CARDHOLDER NAME: _____
TOTAL \$ AMOUNT OF ACCRUAL: _____
MONTH INVOICE/CHARGES EXPECTED TO BE RECEIVED: _____
COST STRUCTURE (S):

LINE NO	APPR CODE	ORGN	PROJ/PERF MEASURE	BOC	\$ AMOUNT
001					
002					
003					
004					
005					
006					
007					
008					
009					
010					

DESCRIPTION OF OBLIGATION/ACCRUAL:

SIGNATURE: _____ TITLE: _____

PHONE NUMBER: _____ DATE: _____

ITA Budget Analyst: _____ DATE: _____

Send completed form to your Division's Budget Analyst, for review and signoff. The budget analyst will fax the completed form to NBC-Denver at 303-969-7075 (**DO NOT** send the original, maintain the original for your records.)

15. DENVER-NBC ADDRESS

The overnight mailing address for NBC-Denver is:

National Business Center
Products and Services
Mail Stop - D-2761 ITA
7301 W. Mansfield Avenue
Lakewood, CO 80235-2230

The FAX# for NBC-Denver is:

303-969-7075

16. DENVER-NBC CONTACTS

Area	Name	Phone Number
Budget	Barbara Campbell	303-969-7780X2409
Obligations	Debbie Maier	303-969-7780X2552
Travel	Chris Barned	303-969-7780X2407
Payroll Accruals	Tammy Goracke	303-969-7780X2514
Non-Payroll Accruals	Wendy Fark	303-969-7780X2468
Advice of Corrections	Wendy Fark	303-969-7780X2468
Citibank Statements	Debbie Maier	303-969-7780X2552
Interagency Agreements	Billie Kramer	303-969-7780X2528
OPAC Charges	Michaela Macklin	303-969-7780X2546
Miscellaneous Receivables	Kendra Hogan	303-969-7780X2519
Trade Event Receivables	Kendra Hogan	303-969-7780X2519
Unearned Revenue	Kendra Hogan	303-969-7780X2519
Collections	Karen Hall	303-969-7780X2515
Property	Judi Lombardi	303-969-7780X2535
General	Barbara Eaton	303-969-7780X2464

17. SCHEDULE OF EVENTS BY DATE AND RESPONSIBLE PARTY

Date	Procedure Description	#/Pg	Responsible Party	Done
8/2/2002 - Friday	Last day to complete the Unliquidated Obligations Certification, ITA143 and associated accruals. Due to Roxanna Allen Room 4113, HCHB.	#6 Pg 6	Resource Coordinators	
9/3/2002 - Tuesday	NBC will be contacting ITA personnel on clearing all undistributed OPAC Charges.	#9 Pg 9	Resource Coordinators OOMS Personnel ITA - OFM	
9/9/2002 - Monday	Last day for supporting documentation for FY 2002 capital purchases made prior to September to be received by NBC-Denver.	#10 Pg 10	Property Managers OOMS Personnel FCS Personnel ITA - OFM	
9/18/2002 - Wednesday	Last day for vendor payments to be received by NBC-Denver to be paid in FY 2002.	#6 Pg 8	Resource Coordinator OOMS Personnel	
9/20/2002- Friday	'Cash Award Accrual' report need to be completed	#5 Pg 6	Hdqtrs Personnel Office	
9/24/2002 - Tuesday	Pay period 2002 17 will be posted and a payroll accrual for September 10 through September 30 will be posted.	#5 Pg 6	NBC	
	Non credit card or lockbox collections sent to Denver, must be received by this date.	#11 Pg 10	Resource Coordinators	
9/25/2002 - Wednesday	Last day for budget changes to apportionments, allotments or allocations.	#2 Pg 4	Budget Personnel	
	Last day to enter changes to Interagency Reimbursable Agreement, where ITA is the servicing Agency.	#8 Pg 8	Resource Coordinators Budget Personnel	
	All miscellaneous billing requests must be received by NBC-Denver.	#10 Pg 9	Resource Coordinators OOMS Personnel	
9/27/2002 -	Annual Leave Liability	#5	Hdqtrs Personnel	

Date	Procedure Description	#/Pg	Responsible Party	Done
Friday	calculation to NBC-Denver.	Pg 6	Office	
9/30/2002 - Monday	Last day for collections to be received at the Lockbox. 'Cash Award Accrual' report to be submitted to NBC-Denver with accounting codes.	#11 Pg 10 #4 Pg 6	Resource Coordinators ITA Budget Personnel Resource Coordinators	
10/01/2002 - Tuesday	Last day IPAC billings will be received by NBC-Denver.	#9 Pg 9	NBC	
10/03/2002 - Thursday	ITA FFS open for FY 2003 business. Last day for FY 2002 obligations to be received by NBC-Denver.	#13 Pg 10 #3 Pg 5	NBC Resource Coordinators NOAA Procurement	
10/04/2002 - Friday	Last day for 'Year End Accrual Form' to be received by NBC-Denver for goods and services, not obligated, but received by 9/30/2002 and not paid. Last day for 'Year End Accrual' forms for Citibank Credit Card purchases not posted to cardholders statements by 10/02/02. Last day for '9/21/01' Citibank Cardholder statements to be received by NBC-Denver for transfers from default cost account. Last day for account code changes for automated Citibank accruals. Last day for undistributed IPAC to be cleared to proper cost structure.	#6 Pg 7 #6 Pg 7 #6 Pg 8 #6 Rev Proc #9 Pg 9	Resource Coordinators OOMS Personnel Budget Personnel Cardholders Resource Coordinators OOMS Personnel Budget Personnel Cardholders Resource Coordinators OOMS Personnel Budget Personnel Cardholders Resource Coordinators OOMS Personnel Resource Coordinators OOMS Personnel ITA - OFM	
10/04/2002 - Friday (cont.)	Last day for Advice of Corrections to be received by	#7 Pg 8	Resource Coordinators OOMS Personnel	

Date	Procedure Description	#/Pg	Responsible Party	Done
	NBC-Denver. Last day to post collections and accounts receivable entries into the E-Menu System. Last day to receive supporting documentation for September 2002 Capital purchases. Last day for domestic de-obligations requests for travel obligations to be received by NBC-Denver.	#10 Pg 9 #12 Pg 10 #4 Pg 5	Budget Personnel FCS Export Promotion Service Office Property Managers OOMS Personnel FCS Personnel ITA - OFM Resource Coordinators	
10/11/2002 - Friday	E-Menu Accounts Receivable report must be received by NBC-Denver. E-Menu Unearned Revenue report must be received by NBC-Denver.	#10 Pg 9 #10 Pg 9	FCS Export Promotion Service Office FCS Export Promotion Service Office	

17. LISTING OF REQUIRED ACCRUALS

Accrual	Time frame	Responsible Party	Basis of accrual
Regular Salary	Monthly	NBC	NFC Interface
Overtime Salary	Monthly	NBC	NFC Interface
Annual Leave	Quarterly	ITA - Office of Human Resources	Annual Leave Report
Pensions & Other Retirement	Semi-annually	NBC - DOC/OFM	DOC guidance
FSN - Regular Salary	Semi-annually	NBC	DOS Interface file
Federal Employee Contribution Act	Semi-annually	NBC	DOC guidance
CAPPS Payroll	Semi-annually	NBC	DOS Interface file
Cash Awards	Annually	ITA - Office of Human Resources	Annual Leave Report
FSN - Separation Pay	Annually	NBC	DOS data request
Purchase Orders	Annually	ITA Personnel and NBC	UDO Certification and NBC review of purchase order terms
Federal Orders	Annually	ITA Personnel and NBC	UDO Certification and NBC review of agreement terms
Credit Card Purchase	Annually	ITA Personnel and NBC	Citibank file and Year End Accrual Forms
Travel Obligations	Annually	ITA Personnel and NBC	TDY - Automated accrual PCS - Year End Accrual Forms
Unobligated Purchases	Annually	ITA Personnel and NBC	Varies - Year End Accrual Forms, review of payment logs
Overseas Accruals	Annually	ITA FCS Personnel and NBC	Analysis of prior year accruals, applied percentages.