

International Trade Administration Fiscal Year 2003 Year End Close Financial Procedures

Prepared for ITA
by NBC April, 2003

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1. TERMINOLOGY

DEFINITIONS

Accruals. Expenses incurred for goods and services received, but for which payment has not yet taken place.¹ 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 previously entered in the financial system. These are normally made using an 'Advice of Correction' form.

Advice of Correction. Form used to advise NBC-Denver of corrections to accounting codes entered in the financial system. This form can be found at: http://www.ita.doc.gov/ofm_guidance/AOC.htm

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

Cost Center. The 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 financial system. Procedures for de-obligations of domestic obligations can be found at: http://www.ita.doc.gov/ofm_guidance/DEOBLIG.htm

E-Menu System. This is the system used by USFCS offices worldwide to track 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. Obligations are goods or services that have been ordered but have not been received. They are entered in the financial system using transaction codes; GO,

¹ An accrual differs from an obligation because an obligation occurs when goods or services have been ordered but have not been received. If an obligation is already recorded on the books and an accrual for the same item is received, the accrual information is entered into the financial system. The accrual will change the status of the obligation from ordered-not yet received status to received-not yet paid status. This accrual will have no impact on the budget authority availability. In other words the obligation (UDO) will be eliminated and an accounts payable will be created. However, an accrual that has not been previously obligated will decrease the budget authority availability when the accounts payable is created.

MO, MS, or TO (see the ITA Document Transaction Codes Section at: http://www.ita.doc.gov/ofm_guidance/DOCTRANS.html).

Open Obligations. Open Obligations are goods or services that have been ordered but the balance has not been fully liquidated (paid). Therefore the request has not been closed in the financial system.

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

Outlays of Authority. The amount of money the government actually spends in a given fiscal year.

Program. The title of a plan or system under which action is taken towards an agency goal..

Requisition. A requisition is a request sent to the procurement office to initiate a procurement action. Requisitions are not entered into the financial system.

Resource Coordinator. A Resource Coordinator is the central finance contact person within each program area.

Revenue. This is the term used for collections made from 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 by the Department of State, for ITA overseas post locations.

Travel Order. A travel authorization creates a travel order in the financial system. A one trip travel order is referred to as a “trip specific” travel order, and a travel order for several trips taken throughout the year is referred to as a “blanket” travel order.

Undelivered Orders. Undelivered Orders (UDOs) 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 the financial system but it 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

RESOURCE COORDINATORS

The current Resource Coordinators are:

Administration

Office of the Chief Information Office

Foreign Commercial Services

Import Administration

Market Access and Compliance

Trade Development

Anjali Lunai

Sharon Barrus

Noel Negretti

Robert Goodyear

Cherie Rusnak

Robert Pearson

TRANSACTION CODES

Refer to the internet for a more detailed explanation of transaction codes and their uses, which can be found at:

http://www.ita.doc.gov/ofm_guidance/DOCTRANS.html

PV Payment Voucher

RC Receiver Document

TO Travel Authorization

TV Travel Voucher

YE Year End Accrual

2. FUND CONTROLS OVERVIEW

All open obligations² (contracts, purchase orders, travel authorizations, etc.) should be reviewed and monitored by the Resource Coordinators to determine the validity of the obligated balances and unliquidated balances reported on the fund/management reports from the accounting system (FFS).

² Open Obligations are goods or services that have been ordered but the balance has not been fully liquidated (paid). Therefore the request has not been closed in the financial system.

Supporting documentation (invoices, travel orders, etc.) must be available for each entry in FFS as of September 30, 2003. This includes any year-end accruals for those goods and services received during FY 2003. 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 2003. This will avoid upward adjustments in FY 2004.

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 after that 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 no later than Wednesday, September 24, 2003. To ensure processing by September 30, 2003, fax **daily** any changes to NBC-Denver.

3. OBLIGATIONS - NON TRAVEL

All obligating documents or requests for de-obligations must be received from NOAA procurement offices at NBC-Denver by Friday, October 3, 2003. ITA Resource Coordinators will need to work with their respective NOAA procurement offices to ensure that all FY 2003 requirements are met. NOAA procurement offices must overnight **daily** to NBC-Denver any obligations starting Wednesday, September 24, 2003.

Obligations will not be established for requisitions that the procurement offices did not make awards for by September 30, 2003. **A requisition is NOT valid documentation to establish an accrual or obligation.** An accrual is for goods or services received but not yet paid. 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 (including those in Travel Manager), which are still open, may remain obligated through September 30, 2003. 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, 2003, and the obligation is still outstanding, de-obligations need to be forwarded by Resource Coordinators to NBC-Denver no later than Friday, October 3, 2003. 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, 2003. The automated accrual process will be based upon FY 2003 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 may need to be increased to cover travel cost that will not be vouchered until after the end of the fiscal year. Once processed in FFS, the accrual 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.

Resource Coordinators must establish accruals for Permanent Change of Station (PCS) travel costs that are incurred prior to September 30, 2003, but the travel voucher will not be received by NBC-Denver by Friday, September 12. Using the ITA143 Unliquidated Obligations by Organization Certification Report, as of August 31, 2003, coordinators should estimate the dollar amount of each PCS obligation that will be received by September 30, 2003, and record that amount on the Unliquidated Obligations by Organization Certification Report, ITA143. The certifications should be completed by Friday, September 26 and faxed to NBC, attention: Wendy Fark at (303) 969-7075 or 7195. This requirement will apply to all PCS travel orders where the travel will occur in FY 2003. 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, 2003, will be obligated in FFS under FY 2004 business.

5. YEAR-END ACCRUALS – PAYROLL

On Monday, September 22, 2003, the NBC-Denver will record actual expenses for pay period 0317, dates August 24, 2003 to September 6, 2003. The payroll interface will also post a payroll accrual at 170% of pay period 0317 to reflect labor cost through the end of September. The 170% accrual represents the last 17 workdays of the fiscal year.

On Friday, October 3, 2003, the NBC-Denver will reverse the payroll accrual of 170% for pay period 0317, and record actual expenses for pay period 0318, dates September 7, 2003 to September 20, 2003. The payroll interface will also post a payroll accrual at 70% of pay period 0318 to reflect labor cost through the end of September. The 70% accrual represents the last 7 workdays of the fiscal year. The

accrued amount will be reflected in the September close reports run on October 6, 2003, and will be the final accrual for regular payroll.

Cash award accruals will be based on the remaining amount of each Deputy Assistant Secretary's approved cash award pool after pay period 0317 is processed. ITA Headquarters Personnel Office will provide to ITA Budget Personnel by Friday, September 19, 2003, 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 Tuesday, September 30, 2003.

After pay period 0318 has been recorded on October 3, 2003, ITA Budget Personnel will need to determine if an adjustment to the 'Cash Award Report', which was based on pay period 0317, is required. If an adjustment is needed, it will need to be submitted to NBC by Wednesday, October 8, 2003.

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 0317. To ensure the proper entries into FFS are made, the calculation must be forwarded to NBC-Denver by Friday, September 26, 2003.

6. YEAR-END ACCRUALS – NON-PAYROLL

AMOUNT TO ACCRUE IS ALREADY OBLIGATED IN FFS

An accrual can be established two ways for non-payroll orders of goods or services purchases that a formal obligating document is prepared. A formal obligating document would be a contract, purchase order, training order, memorandum of understanding, and/or reimbursable agreement.

- 1) Resource Coordinators must establish accruals for those goods and services ordered during FY2003 that are recorded as an unliquidated obligation on the ITA143 Unliquidated Obligations by Organization Certification Report, as of June 30, 2003. 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, 2003 and record that amount on the Unliquidated Obligations by Organization Certification Report, ITA143. The completed certifications should be completed by Friday, August 1, 2003, and sent to the ITA Accounting Division, HCHB Room 4113. The contact person is Crystal Bush, (202) 482-8365, email: Crystal_Bush@ita.doc.gov or Roxanna Allen, (202) 482-8364, email: Roxanna_Allen@ita.doc.gov, who will maintain a controlled file for these accruals.
- 2) NBC - Denver will establish accruals for those good and services ordered from July 1, 2003 through September 30, 2003. 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, 2003. Resource Coordinators 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 2003, for which formal obligation documents are **not** issued that have been received by September 30, 2003, but not yet paid. Examples of these types of items are: utilities, courier bills, medical payments, and storage. The 'Year End Accrual' form must be completed for these accruals and received by Friday, October 3, 2003. To ensure processing by the NBC-Denver by that date, fax daily any 'Year End Accrual' forms starting Friday, September 26, 2003. 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, 2003 Citibank credit card invoice by September 30, 2003, using the cardholders existing default cost account³. The September 21, 2003 Citibank invoice will include all purchases (both domestic and overseas) made by midnight on September 21, 2003. **Do not complete a 'Year End Accrual' form for the September 21 Citibank statement.**

Credit card purchases (both domestic and overseas) made September 22, 2003 through September 30, 2003, will be automatically accrued using the cardholders existing default cost account, if the purchase was posted by Citibank to their account by Thursday, October 2, 2003. The accrual will be reflected in the October 6, 2003, Document Direct reports. Purchases not posted to the cardholders account by Wednesday, October 2, 2003, 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, 2003, were posted to their account. The 'Year End Accrual' form must be completed ONLY for purchases made prior to September 30, 2003, but not posted to the cardholder's on-line statement by October 2, 2003. The 'Year End Accrual' forms '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 cardholder's 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 3, 2003. 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.

³ All purchase cardholders have a unique default cost account set up with Citibank. Initially, all charges are sent to each cardholders default cost account for Citibank purchases. The cardholder indicates on their statement which account code should be charged for line items on the statement. NBC then moves the charges from the default cost account to the correct account code.

If a purchase made on the September 21, 2003, 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, 2003, Cardholder Statements to the NBC-Denver by Friday, October 3, 2003, to ensure the adjustments are entered in the financial system. Statements received after the October 3, 2003, deadline will be processed in FY 2004 business. To ensure processing by the NBC-Denver by that date, overnight **daily** Cardholder Statements starting Wednesday, September 24, 2003, should be done.

PAYMENTS

Resource Coordinators and OOMS Personnel must ensure vendor invoices (along with the appropriate receiving report) are received by NBC-Denver by Friday, September 19, 2003, in order to process the payment in FY 2003. If documents are transmitted via Federal Express, 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 3. To ensure processing by the NBC-Denver by that date, overnight **daily** any Advice of Corrections starting Friday, September 26.

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 over expended. If agreements have been over expended, either modifications to agreements to obtain additional funding must be done, or the over expended 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 24, 2003, 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 3, 2003.

9. INTERNET PAYMENT AND COLLECTION SYSTEM (IPAC) CHARGES

NBC will process all IPAC charges through September 30, 2003. 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 2 through September 30, 2003, 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 3, 2003. 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, 2003, but will not be billed by other Federal Agencies by September 30, 2003. The interagency agreements indicates period of performance. The Resource Coordinator's will be responsible for looking at the obligations with other government agencies and see if goods or services are to be provided or have already been provided on or before September 30, 2003, that have not been IPAC yet. NBC-Denver will be estimating accruals for any Federal orders established July 1, 2003 - September 30, 2003. (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 2003 billing documents, (i.e., Debit Vouchers, Gifts & Bequests), are received in the NBC-Denver office by COB Wednesday, September 24, 2003. Amounts (accounts receivable) due from external parties for Trade Events and Information Products will be obtained from the E-Menu System. The FCS point of contact for the E-Menu System is Jerry Jones, (202) 482-2107, HCHB Room 2004, fax (202) 482-5398, and email: jerry.jones@mail.doc.gov. To ensure the most accurate accounts receivable figure, all collections received in Headquarters, field offices or by foreign posts through COB on September 30, 2003 must be posted in E-Menu no later than Friday, October 3, 2003. 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 Wednesday, October 8, 2003. 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 FY 2003 financial activities and ensure all activity is reflected in E-Menu no later than Friday, October 3, 2003. Headquarters FCS Export Promotion Services Office must ensure that the E-Menu FY 2003 Collections Report is received in the NBC-Denver office by COB Wednesday, October 8.

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 23, 2003. The majority of the collections sent to the lockbox must arrive at the lockbox by Tuesday, September 30, 2003. 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 8, 2003. Supporting documentation for September purchases needs to be received by NBC-Denver no later than Friday, October 3, 2003.

13. FY 2004 BUSINESS

Beginning Monday, October 6, 2003, FFS will be available for data entry of FY 2004 obligations and payments.

The year-end FFS closing process withdraws unobligated authority for no-year funds from FY 2003 and posts a carryover to FY 2004. Those funds must be redistributed at the start of FY 2004. 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, 2003.

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 name of the vendor.

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 2003

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 sign off. 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	Kristine Rogers	303-969-7780X2637
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	Tammy Goracke	303-969-7780X2514

17. SCHEDULE OF EVENTS BY DATE AND RESPONSIBLE PARTY

Date	Procedure Description	#/Pg	Responsible Party	Done
8/1/2003 - Friday	Last day to complete the Unliquidated Obligations Certification, ITA143 and associated accruals. Due to Crystal Bush or Roxanna Allen Room 4113, HCHB.	#6 Pg 7	Resource Coordinators	
9/2/2003 - Tuesday	NBC will be contacting ITA personnel on clearing all undistributed OPAC Charges.	#9 Pg 9	Resource Coordinators OOMS Personnel ITA - OFM	
9/8/2003 - Monday	Last day for supporting documentation for FY 2003 capital purchases made prior to September to be received by NBC-Denver.	#12 Pg 10	Property Managers OOMS Personnel FCS Personnel ITA - OFM	
9/19/2003 - Friday	Last day for vendor payments to be received by NBC-Denver to be paid in FY 2003. 'Cash Award Accrual' report needs to be completed.	#6 Pg 8 #5 Pg 6	Resource Coordinator OOMS Personnel Hdqtrs Personnel Office	
9/22/2003 - Monday	Pay period 2003 17 will be posted and a payroll accrual for September 7 through September 30 will be posted.	#5 Pg 6	NBC	
9/23/2003 - Tuesday	Non credit card or lockbox collections sent to Denver, must be received by this date.	#11 Pg 10	Resource Coordinators	
9/24/2003 - Wednesday	Last day for budget changes to apportionments, allotments or allocations. Last day to enter changes to Interagency Reimbursable Agreements, where ITA is the servicing Agency.	#2 Pg 4 #8 Pg 9	Budget Personnel Resource Coordinators Budget Personnel	

9/24/2003 - Wednesday	All miscellaneous billing requests must be received by NBC-Denver.	#10 Pg 9	Resource Coordinators OOMS Personnel	
9/26/2003 - Friday	Annual Leave Liability calculation to NBC-Denver. Last day to complete PCS accruals from ITA 143 as of August 31, 2003	#5 Pg 6 #4 Pg 5	Hdqtrs Personnel Office Resource Coordinators	
9/30/2003 - Tuesday	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 #5 Pg 6	Resource Coordinators ITA Budget Personnel Resource Coordinators	
10/01/2003 - Wednesday	Last day IPAC billings will be received by NBC-Denver.	#9 Pg 9	NBC	

10/03/2003 - Friday	Last day for FY 2003 obligations to be received by NBC-Denver.	#3 Pg 4	Resource Coordinators OOMS Personnel Budget Personnel	
	Last day for 'Year End Accrual Form' to be received by NBC-Denver for goods and services, not obligated, but received by 9/30/2003 and not paid.	#6 Pg 7	Resource Coordinators OOMS Personnel Budget Personnel	
	Last day for 'Year End Accrual' forms for Citibank Credit Card purchases not posted to cardholders statements by 10/02/03.	#6 Pg 8	Cardholders Resource Coordinators OOMS Personnel Budget Personnel	
	Last day for '9/21/03' Citibank Cardholder statements to be received by NBC-Denver for transfers from default cost account.	#6 Pg 8	Cardholders Resource Coordinators OOMS Personnel Budget Personnel	
	Last day for undistributed IPAC to be cleared to proper cost structure.	#9 Pg 9	Resource Coordinators OOMS Personnel Budget Personnel	

10/03/2003 - Friday	Last day for Advice of Corrections to be received by NBC-Denver	#7 Pg 8	Resource Coordinators OOMS Personnel Budget Personnel	
	Last day to post collections and accounts receivable entries into the E-Menu System	#10 Pg 9	FCS Export Promotion Service Office	
	Last day to receive supporting documentation for September 2003 Capital purchases	#12 Pg 10	Property Managers OOMS Personnel FCS Personnel ITA-OFM	
	Last day for domestic de-obligation requests for travel obligations to be received by NBC-Denver	#4 Pg 5	Resource Coordinators	
	Payroll accrual for September 7 through September 30 will be reversed.	#5 Pg 6	NBC	
	Pay period 2003 18 will be posted and a payroll accrual for September 21 through September 30 will be posted.	#5 Pg 6	NBC	
10/08/2003 - Wednesday	Adjustment to 'Cash Award Report' if necessary	#5 Pg 6	ITA Budget Personnel	
	E-Menu Accounts Receivable report must be received by NBC-Denver.	#10 Pg 9	FCS Export Promotion Service Office	
	E-Menu Unearned Revenue report must be received by NBC-Denver.	#10 Pg 9	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	Quarterly	NBC - DOC/OFM	DOC guidance
FSN - Regular Salary	Quarterly	NBC	DOS Interface file
Federal Employee Compensation Act	Quarterly	NBC	DOC guidance
CAPPS Payroll	Quarterly	NBC	DOS Interface file
Cash Awards	Annually	ITA - Office of Human Resources	Annual Leave Report
FSN - Separation Pay	Quarterly	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.

