

MEMORANDUM FOR: NOAA Financial Management Centers

Barry Keckler
Bureau of Export Administration

FROM: Sandra R. Walters
Chief, Accounting Operations Division

SUBJECT: Instructions for Fiscal Year 1999 Closing

This memorandum provides instructions for closing the accounting records for the fiscal year (FY) ending September 30, 1999. The FY 1999 final reports will reflect all accepted accounting entries made through October 5. To ensure that the FY 1999 final reports accurately reflect the status of your organization, accounting documents and adjustment requests must reach the Contracts and Government Branch (CAGB) or Travel and Purchases Branch (TAPB) by the dates indicated.

The Finance Office (FO) will have preliminary closings on September 17, September 24, and September 30. Just like the final FY 1999 closing on October 5, these preliminary closings will provide full sets of reports for NOAA Line Offices to review, giving your offices time to adjust and re-check open documents and accruals, etc. Please review these preliminary closing reports closely and make any adjustments as quickly as possible after reviewing each set of reports.

Disbursements and Collections - General

All FY 1999 disbursement documents (invoices, vouchers, etc.) should be submitted as soon as possible to give us time for processing and to ensure inclusion in the FY 1999 final reports. Payment documents received in FY 1999 after September 24 will be accrued and processed for payment in FY 2000. Collections received in October will be deposited but not recorded until after the closing of FY 1999.

Closing Actions for FY 1999

During the period September 27 through October 1, we will concentrate on recording the following accounting data:

1. **Accruals** - Accruals (accounts payable) are based on certified invoices and receiving reports including accruals on documents normally handled as direct disbursements such as Blanket Purchase Agreements (BPAs), Purchase Card, Working Capital Fund (WCF) charges, etc.

Accruals must be based on certified invoices and receiving reports or goods and services received on or before September 30. Auditors from KPMG Peat Marwick will be sampling our year-end accruals in their final FY 1999 audit. All accruals will be scrutinized closely for propriety before they are recorded in FIMA.

2. **Undelivered Orders** - Undelivered Orders of FY 1999 funds not previously recorded (i.e., training, grants, contracts, printing, work authorizations, foreign, etc.).
3. **Adjustments** - Accounting adjustments based on written advice from Financial Management Centers (FMC) such as corrections of FY 1999 accounting transactions. Summary level cost adjustments are submitted to the Funds Management Branch, FO.

NOTE: Adjustments **below \$1,000** will be set aside and probably not entered due to the tight time constraints this year end. Another way to handle these small (or large) dollar adjustments is to roll them up to summary level wherever common organization codes and task numbers permit.

Information Required from the FMCs

Please submit all required documentation to the person identified in **Attachment 1**.

1. **Travel - Temporary Duty (TDY) (Blanket and Party) - (Type 20 and 27)**

The cost of all TDY travel performed in FY 1999 must be accrued or paid prior to the cut-off for FY 1999 business.

For all travel that will be completed by September 30, you must:

- a. Submit completed Travel Vouchers (CD-370) to the TAPB by September 30.
- b. If completed Travel Vouchers (CD-370) are not submitted for payment before or on September 30, submit a copy of each Travel Order (CD-29) to the TAPB, indicating the estimated cost, no later than September 30. Fill out the form on **Attachment 2** and attach the CD-29 to it.

NOTE: We will reverse accruals entered on the basis of these orders in October.

2. Travel - Permanent Change of Station (PCS) (Type 26)

All PCS orders issued in FY 1999 must be obligated using FY 1999 funds.

- a. For PCS orders which have not been recorded, submit a copy of each CD-29 to the TAPB by September 30 marked "PCS OBLIGATION." Use the form on **Attachment 3** to submit these obligations.
- b. For PCS orders which are recorded but have been canceled, submit a copy of the CD-29 to the TAPB by September 30 marked "PCS CANCELLATION."

3. BPAs - (Type 02)

Year-end accrual entries are required to reflect the cost of goods or services ordered and received but not invoiced on BPAs. For these accruals, submit FY 1999 purchases that have not been invoiced to the TAPB by September 30 using **Attachment 4**.

4. Recurring Orders - (Type 06)

Telecommunications charges from commercial vendors should be reviewed to ensure the accruals plus disbursements reflect the expected annual cost. For existing accounts, we project accruals through the fiscal year end for you. New accounts are not included in this projection, and the new information should be submitted as soon as possible to the CAGB by September 29. Use **Attachment 5** to submit this information.

NOTE: We have received invoices for monthly services that have had prior-month charges certified. This over-certification can result in over-payment to the vendor. In order to prevent over-payment, do not certify prior month charges, only certify current-month charges.

Accruals for the Government Telecommunications billings will be recorded automatically for you for the months of June, July, August, and September. This action will ensure that enough funds are accrued for FY 1999 billings which cannot be posted to FIMA by October 5. No client action is necessary.

5. **Purchase Card Purchases - (Type 14)**

Citibank will submit a consolidated statement (file) for September charges directly to the TAPB. This file will be charged automatically to the default accounting using object classification code 2609 unless you receive and forward your actual purchase card statement to the TAPB before September 30.

If you make purchases that will not show up on your September statement, please send us a written request by October 1 to have us accrue them. **The Purchase Card statement closes on September 21. To reduce the number of accruals, you should try to purchase as many goods or services a few days before this date.**

NOTE: The FO will be recording approximately 4,000 purchase card transactions within a few days. It would help greatly if September charges could be recorded primarily to the default organization code and task number. Please concentrate on ensuring that the object classification is correct. Cost adjustments for FY 1999 purchase card charges will not be recorded after October 5, except for changes to major object classification codes.

Please indicate which purchases were accrued in FY 1999 on the October statement.

6. **Contracts**

The FMCs and Procurement points must furnish actual invoices

to the CAGB by September 30. These invoices will be accrued. If invoices have NOT been received but goods and services were received or performed as of September 30, accrual estimates for progress payments and retainage amounts for all affected contracts through FY 1999 must be submitted to the CAGB in order to comply with General Accounting Office Title 2, Section 4, Appendix IL40.

7. **Motor Pool**

It will not be necessary to send accruals into CASC Financial Management Division (FMD). The last billing that is received and paid by September 30 will be used to establish accruals. Since all accruals must have a vehicle tag number as a reference, please notify CASC FMD of the tag number and the accounting information if your office acquires a GSA vehicle that does not appear on the 9AUGMTRPL billing.

These accruals will be processed by CASC FMD by October 1. Please review these accruals in your FIMA reports for that time period. If any changes are necessary, please send notice via electronic-mail or facsimile [(816) 426-6738] to DeeDee Beltz by October 1. **A vehicle tag number must be given when setting up new or adjusting prior entries.**

In order to expedite processing of the motor pool charges for FY 2000, we are requesting that a current listing by tag number and related accounting codes be sent to the CASC FMD (ATTN: DeeDee Beltz) by close of business October 29. We are also requesting that any subsequent addition/deletion of vehicles also be noted and sent to CASC.

8. **Purchase Orders (CD-406) Document Types 40, 41, and 43**

Document Type 40 Purchase Orders require a Receiving Report for an accrual to be posted. As time permits, we will try to record estimated accruals for Document Type 41 and 43 Purchase Orders for you.

9. Accruals for Other Document Types

Accruals for other document types should be sent to either the TAPB or CAGB by September 30 as follows:

<u>Document Type</u>	<u>Attachment</u>	<u>Branch</u>
01	6	CAGB
05	6	CAGB
07	6	CAGB
08	6	CAGB
09	6	CAGB
36	4	TAPB

If you have any questions, please contact the appropriate person identified in Attachment 1.

Attachments

FINANCE OFFICE

The following Finance Office personnel may be contacted for further information, questions, and special problems or requests:

<u>PAYMENT TYPE</u>	<u>DOCUMENT TYPE</u>	<u>CONTACT</u>	<u>CALLER SERVICE NUMBER</u>	<u>PHONE NUMBER-(301) Ext.</u>
Advertising	19	Carolyn Weedon	7025	427-2034/134
Arbitration	19	Carolyn Weedon	7025	427-2034/134
BankCard Purchases	14	Janice Warren	7025	427-3020/181
BPA's	02	Marie Foreman	4025	427-3041/166
Collections	61	Sharon Deane	6025	427-3245/103
Contracts	03	Jo Davis Diane Simons	7025 7025	427-2041/147 427-2042/148
Federal Express Vouchers (CAMS)	02	Vicki Holsey	9025	427-3052/178
Fedstrip	13	MASC		303-497-6327
Foreign Purchase Orders	Various	Harrie Cherry	7025	427-2038/139
Foreign Trainee Vouchers (CAMS)	35	YaVonda Agbara	9025	427-2026/125
FTS2000	06	Margaret Voigt	7025	427-2033/153

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Gift and Bequests

61

Michelle Brown

7025

427-2034/137

<u>PAYMENT TYPE</u>	<u>DOCUMENT TYPE</u>	<u>CONTACT</u>	<u>CALLER SERVICE NUMBER</u>	<u>PHONE NUMBER-(301) Ext.</u>
Government	01	Laura Cronin	7025	427-2008/132
Government Bill of Lading/ Commercial Bills of Lading (CAMS)	23	Sharon Wood	9025	427-3052/143
Grants	04	Stacy Tedder	7025	427-2034/152
Imprest Fund	30	Val Baumgardner	9025	427-3047/177
Interagency Government orders	01	Laura Cronin	7025	427-2008/132
Leases	06	Marie Foreman/ Elissa Kelsey	4025 7025	427-3041/166 427-2036/144
Local Travel Reimbursement (CAMS)	31	Val Baumgardner	9025	427-3047/177
Miscellaneous Adjustments	19	Carolyn Weedon	7025	427-2034/135
Motor Pool	29	CASC		816-426-7543
NOAA Corps Storage	05	Belinda Williams	7025	427-2026/149
Oil Company Credit Cards (CAMS)	36	Marie Foreman	9025	427-3041/166
Printing	09	Brenda Hernandez	7025	427-2008/130

<u>PAYMENT TYPE</u>	<u>DOCUMENT TYPE</u>	<u>CONTACT</u>	<u>CALLER SERVICE NUMBER</u>	<u>PHONE NUMBER-(301) Ext.</u>
Purchase Orders	40 - 43	Luanne Wagner Rose Montesino Lisa Deal	4025 4025 4025	427-3041/168 427-3058/165 427-3058/167
Recurring Orders	06	Donna Wright Elissa Kelsey	7025 7025	427-2029/142 427-2036/144
Reimbursable Work Authorization	05-07	Brenda Hernandez	7025	427-2008/130
Special Transactions	01	Carolyn Weedon	7025	427-2034/135
Third Party Relocation (PCS)	26	Belinda Williams	7025	427-2026/149
Tort Claims	48	Carolyn Weedon	9025	427-2034/135
Training	08	YaVonda Agbara	7025	427-2026/125
Travel Accruals/adjustments	All 20s	Mary Ambush	7025	427-3057/171
Unemployment Compensation	01	Michelle Brown	7025	427-2034/137
WCF	01	Michelle Brown	7025	427-2034/137

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Worker's Compensation

01

Michelle Brown

7025

427-2034/137

Other

Mark St. Clair

7025

427-2022/102

FORMAT FOR DOCUMENT TYPES 20 AND 27

DATE: _____

TO: Travel and Purchases Branch
OFA231, Caller Service Number 6025

FROM: _____

TELEPHONE: _____

DOCUMENT TYPE: _____

SUBJECT: Travel Obligations (Individual Travel Orders (CD-29)
with supporting document attached)
BLANKET ENTRIES WILL NOT BE MADE FOR FY 1999

I hereby request an accrual for the following CD-29s for FY 1999.

EXAMPLE:

DOC. TYPE	INDIVIDUAL DOCUMENT NO.	FY	ORG. CODE	TASK NUMBER	PHASE NUMBER	OBJECT CLASS	AMOUNT
20	x x x x x	99	DB2300	8N3D13	xx	2130	\$1,400
27	x x x x x	99	DB2300	8N3D13	xx	2130	\$1,700

FORMAT FOR DOCUMENT TYPE 26

DATE: _____

TO: Travel and Purchases Branch
OFA231, Caller Service Number 6025

FROM: _____

TELEPHONE: _____

DOCUMENT TYPE: _____

SUBJECT: PCS Obligations FY 1999

I hereby request an accrual for the following PCS Travel Orders
(CD-29).

EXAMPLE:

<u>DOC.</u> <u>TYPE</u>	<u>DOCUMENT</u> <u>NUMBER</u>	<u>FY</u>	<u>ORG.</u> <u>CODE</u>	<u>TASK</u> <u>NUMBER</u>	<u>OBJECT</u> <u>CLASS</u>	<u>PHASE</u> <u>NUMBER</u>	<u>AMOUNT</u>
26	2xxxxxx	99	NBxxxx	8xxxxx	21xx	20	\$10,500

FORMAT FOR DOCUMENT TYPES 02, 14, AND 36

DATE: _____

TO: Travel and Purchases Branch
OFA231, Caller Service Number 4025

FROM: _____

TELEPHONE NUMBER: _____

DOCUMENT TYPE: _____

**PLEASE LIST EACH DOCUMENT
TYPE ON A SEPARATE PAGE
TO EXPEDITE PROCESSING.**

SUBJECT: FY 1999 Obligations

I hereby request an accrual for the following _____
(individual document type with supporting documents attached).

<u>DOC.</u> <u>TYPE</u>	<u>DOCUMENT</u> <u>NUMBER</u>	<u>FY</u>	<u>ORG.</u> <u>CODE</u>	<u>TASK</u> <u>NUMBER</u>	<u>OBJECT</u> <u>CLASS</u>	<u>PHASE</u> <u>NUMBER</u>	<u>AMOUNT</u>
02	2AABxxxxxx	99	WB1xxx	8Kxxxx	xxxx	4E	\$1,300
14	9FSxxxxxx	99	EFGxxx	7Lxxxx	xxxx	02	\$1,500
PURCHASE CARD NUMBER _____							

36	7003xxxxxx	99	WCxxxx	9xxxxx	xxxx	00	\$1,100
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NOTE: Separate amounts must be provided if more than one organization code and/or task number is used for a specific document number.

FORMAT FOR DOCUMENT TYPE 06

DATE: _____

TO: Contracts and Government Branch
OFA232, Caller Service Number 7025

FROM: _____

TELEPHONE: _____

DOCUMENT TYPE: _____

SUBJECT: Document Type 06, FY 1999 Accruals

I hereby request an accrual for the following recurring orders.

EXAMPLE:

DOC. TYPE	DOCUMENT NUMBER	ORG. FY CODE	TASK NUMBER	PHASE NUMBER	KNOWN TO FY 1999	ADDITIONAL YEAR-END	COST
06	8N2401892	99 WB1XXX	9XXXXXX	10			\$5,000
06	1N0001234	99 NB1XXX	9WGNXX	00			\$2,000

NOTE: In order to expedite processing, document numbers are to be listed in NUMERICAL order by organization code, task number, and phase number.

FORMAT FOR DOCUMENT TYPES 01, 05, 07, 08, AND 09

DATE: _____

TO: Contracts and Government Branch
OFA232, Caller Service Number 7025

FROM: _____

TELEPHONE NUMBER: _____

DOCUMENT TYPE: _____

**PLEASE LIST EACH DOCUMENT TYPE
ON A SEPARATE PAGE TO EXPEDITE
PROCESSING.**

SUBJECT: FY 1999 Obligations

I hereby request an accrual for the following _____
(individual document type with supporting documents attached).

DOC. TYPE	DOCUMENT NUMBER	FY	ORG. CODE	COUN-		TRY CODE	PHASE NUMBER	AMOUNT
				TASK NUMBER	OBJECT CLASS			
01	3AAAG0001	99	AW1000	9P0000	xxxx	xxx	00	\$1,100
05	3A5Axxxxxx	99	WG1xxx	9WGxxx	xxxx	xxx	10	\$1,000
07	2A5123456	99	ABCxxx	9Kxxxx	xxxx	xxx	10	\$2,000
08	2000T6789	99	BCExxx	8Mxxxx	xxxx	xxx	31	\$6,000
09	200012345	99	CDExxx	7Mxxxx	xxxx	xxx	10	\$9,000

NOTE: Separate amounts must be provided if more than one organization code and/or task number is used for a specific document number.