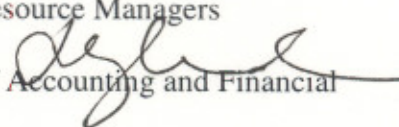




AUG 15 2006

ITA ACCOUNTING MEMORANDUM 2006 - 16

MEMORANDUM FOR: Program Managers and Resource Managers

FROM: Leslie Hyland, Director of Accounting and Financial Systems 

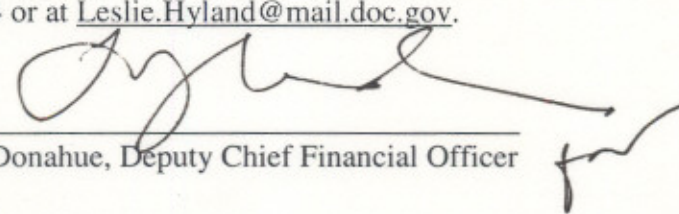
SUBJECT: Fiscal Year 2006 Year-End Financial Closing Procedures

As we approach the close of the fiscal year, we would appreciate your support in the implementation of the attached financial closing procedures. Your cooperation will ensure that financial records accurately reflect the accounting activity within our external fiduciary reporting.

These procedures apply to domestic activities serviced by the National Business Center. Procedures for overseas activities serviced by the Department of State will be provided separately.

The financial closing is scheduled to run in mid-October 2006 as soon as the final cash reports are received from the Department of the Treasury and ITA cash has been reconciled. Therefore, it is critical to adhere strictly to the dates contained in the closing procedures. This year we are introducing new steps that are intended to assist us in achieving completion.

If you have any questions, or require additional information, please contact me on 202-482-5434 or at Leslie.Hyland@mail.doc.gov.

Cleared: 
Jim Donahue, Deputy Chief Financial Officer



International Trade Administration
Fiscal Year 2006 Year-End
Financial Closing Procedures

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1. TERMINOLOGY

ACRONYMS

DOC Department of Commerce
FCS Foreign Commercial Service
FFS Federal Financial System
IPAC Intragovernmental 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 MANAGERS

The current Resource Managers are:

Administration	Toni Persaud, Melanie Hazlett
Office of the Chief Information Office	Curtis Oja
Foreign Commercial Services	David Fulton, David Tumblin
Import Administration	Robert Goodyear, Helena Malinowski
Market Access and Compliance	Tyler Shields
Manufacturing Services	Robert Pearson, Hugh Richardson

TRANSACTION CODES

PV Payment Voucher
RC Receiver Document
RQ Requisition (Commitment)
TO Travel Authorization
TV Travel Voucher
YE Year End Accrual

2. FUNDS CONTROL OVERVIEW

All open obligations¹ (contracts, purchase orders, travel authorizations, etc.) should be reviewed and monitored by the Resource Managers to determine the validity of the obligated balances and unliquidated balances reported on the fund/management reports from the accounting system (FFS).

Supporting documentation (invoices, travel orders, etc.) must be available for each entry in FFS as of September 30, 2006. This includes any year-end accruals for those goods and services received during FY 2006. 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. Estimates based on previous months' deliveries would constitute adequate supporting documentation.

Obligations that have been incurred but not recorded are a concern to the auditors. It is essential that each Resource Manager ensure that obligating documents are properly recorded in FY 2006. This will avoid upward adjustments in FY 2007.

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 generated weekly, and daily beginning September 25, until the closing.

Year-end adjustments, including upward or downward adjustments to expenditures and revenues, must be identified and processed promptly. Technical assistance is available from Roxanna Allen, (202) 482-8364, email: Roxanna.Allen@mail.doc.gov or Vanessa Barksdale, (202) 482-8365, email: Vanessa.Barksdale@mail.doc.gov.

All changes to budget allotments, including use of recoveries, must be approved by Doug Allis, Acting ITA Budget Director, (202) 482-9151. email: Doug.Allis@mail.doc.gov. Upon approval, all changes should be faxed on a daily basis to NBC. No changes will be approved after Wednesday, September 27, 2006.

The following serve as contact persons for all year-end closing matters:

- Roxanna Allen, ITA Headquarters, Roxanna.Allen@mail.doc.gov, 202-482-8363.
- Tammy Goracke, National Business Center, Tammy_D_Goracke@nbc.gov, 303-969-7780, ext 2514.

¹ 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.

3. COMMITMENTS

Commitments reserve funding until the actual award document has occurred through the procurement offices. Commitments are recorded for all Work Requests (CD-410), Procurement Requests (CD-435), Training Requests (SF 182), Memoranda of Understanding (MOUs), and Printing and Binding Requests (SF-1). These documents must be sent through Accounting in OFM for creation of a commitment as soon as approval to acquire goods or services is obtained but before the actual order (e.g., purchase order, contract, etc.) is executed. Commitments are reflected in the ITA reports in the same manner as obligations. The transaction code RQ identifies the commitment document in the FFS reports.

Regarding commitments, the contact persons are Vanessa Barksdale, (202) 482-5627, email: Vanessa.Barksdale@mail.doc.gov, Crystal Bush, (202) 482-8365, email: Crystal.Bush@mail.doc.gov or Roxanna Allen, (202) 482-8364, email: Roxanna.Allen@mail.doc.gov

NOTE: Any commitments that do not have an award document dated September 30, 2006, or earlier, will be reversed, and funds availability will be returned to the program areas. It is essential that these commitments be monitored to ensure all available funds are used prior to the close of the fiscal year.

4. OBLIGATIONS - NON TRAVEL

All obligating documents or requests for de-obligations must be received at NBC from NOAA procurement offices by Monday, October 2, 2006. As is customary practice, NOAA procurement offices must overnight **daily** to NBC any obligations starting Wednesday, September 20, 2006.

Obligations will not be established for requisitions that the procurement offices did not issue a purchase order by September 30, 2006. **A requisition is NOT valid documentation to establish an accrual or obligation.** An accrual is for goods or services ordered and/or received but not yet paid.

5. OBLIGATIONS - TRAVEL

A copy of all temporary duty travel orders involving travel in FY 2006, and permanent change of station orders issued in FY 2006, must be received at NBC by September 26, 2006. ALL travel orders must be sent to Accounting in OFM, Attn: Vanessa Barksdale, for review and obligation prior to being sent to SATO. Faxed copies are acceptable.

Trip specific and blanket travel orders, which are still open, may remain obligated through September 30, 2006. 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, 2006, and

the obligation is still outstanding, de-obligations need to be forwarded by Resource Managers to NBC no later than Monday, September 25, 2006. **Please remember, do not de-obligate airfare, unless the trip was changed or cancelled.** A list of open travel orders can be found in the ITA143 Unliquidated Obligations By Organization Certification Report. Resource Managers should encourage program personnel to submit travel vouchers within 5 days after travel (the Department's standard) 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 or on September 30, 2006. The automated accrual process will be based upon FY 2006 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 costs that will not be vouchered until after the end of the fiscal year. Increases to Blanket Travel Orders must be received at NBC by September 15, 2006. Once processed in FFS, the accrual will be recorded as a "Year End (YE)" document type.

Resource Managers must establish accruals for Permanent Change of Station (PCS) travel costs that are incurred prior to or on September 30, 2006, if the travel voucher will not be received by NBC by Friday, September 9. Using the ITA143 Unliquidated Obligations by Organization Certification Report, as of August 31, 2006, Managers should estimate the dollar amount of each PCS obligation that will be received by September 30, 2006, and record that amount on the Unliquidated Obligations by Organization Certification Report, ITA143. The certifications should be completed by Friday, September 22 and faxed to NBC, attention: Tammy Goracke at (303) 969-7075 or 7195. This requirement will apply to all PCS travel orders where the travel will occur in FY 2006. 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.

NOTE: Travel vouchers will not be processed from September 26 through September 30, 2006 because of disbursement deadlines

6. YEAR-END ACCRUALS – PAYROLL

On Monday, September 11, 2006, the NBC will record actual expenses for pay period 0617, dates August 20, 2006 to September 2, 2006. The payroll interface will also post a payroll accrual at 200% of pay period 0617 to reflect labor cost through the end of September. The 200% accrual represents the last 20 workdays of the fiscal year.

On Monday, September 25, 2006, the NBC will reverse the payroll accrual of 200% for pay period 0617, and record actual expenses for pay period 0618, dates September 3, 2006 to September 16, 2006. The payroll interface will also post a payroll accrual at 100% of pay period 0618 to reflect labor cost through the end of September. The 100% accrual represents the last 10 workdays of the fiscal year.

Cash award accruals will be based on the remaining amount of each Deputy Assistant Secretary's approved cash award pool after pay period 0617 is processed. ITA Headquarters Office of Human Resources Management (OHRM) will provide to ITA budget personnel by Friday, September 15, 2006, the 'Cash Award Report'. ITA Accounting will work with the Resource Managers to determine the accounting codes to assign each cash award accrual listed on the 'Cash Award Report', and submit the data to NBC by Friday, September 22, 2006.

After pay period 0618 has been recorded on September 25, 2006, ITA Accounting will need to determine if an adjustment to the 'Cash Award Report', which was based on pay period 0617, is required. If an adjustment is needed, it will need to be submitted to NBC by Friday, September 29, 2006.

ITA Headquarters OHRM must report to the NBC the dollar amount of the Annual Leave Liability. This can be obtained after pay period 0617. To ensure the proper entries into FFS are made, the calculation must be forwarded to NBC by Friday, September 22, 2006.

7. YEAR-END ACCRUALS – NON-PAYROLL

INSTANCES IN WHICH THE AMOUNT TO ACCRUE IS ALREADY OBLIGATED IN FFS

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

- 1) Resource Managers should establish accruals for those goods and services ordered during FY 2006 that are recorded as an unliquidated obligation on the ITA143 Unliquidated Obligations by Organization Certification Report, as of July 31, 2006. This will be accomplished during the Annual Unliquidated Obligations Certification. Managers should estimate the dollar amount of each obligation that will be received by September 30, 2006 and record that amount on the Unliquidated Obligations by Organization Certification Report, ITA143. The certifications should be completed by September 5, 2006, and sent to the ITA Accounting, HCHB Room 4113. The contact persons are Vanessa Barksdale, (202)482-5627, email: Vanessa.Barksdale@mail.doc.gov, Crystal Bush, (202) 482-8365, email: Crystal.Bush@mail.doc.gov or Roxanna Allen, (202) 482-8364, email: Roxanna.Allen@mail.doc.gov, who will maintain a controlled file for these accruals.
- 2) Resource Managers should review the ITA673, Accruals By Organization Certification Report, as of July 31, 2006. Managers should validate the **existing** accruals and determine if they are valid. Any change, increase, decrease or cancellation should be noted on the ITA673. Certifications should be completed

by September 5, 2006 and sent to ITA Accounting, HCHB Room 4113. The contact persons are Vanessa Barksdale, (202)482-5627, email: Vanessa.Barksdale@mail.doc.gov, Crystal Bush, (202) 482-8365, email: Crystal.Bush@mail.doc.gov or Roxanna Allen, (202) 482-8364, email: Roxanna.Allen@mail.doc.gov , who will maintain a controlled file for these accruals.

- 3) NBC will establish accruals for those good and services **ordered** from August 1, 2006 through September 30, 2006. 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, 2006. Resource Managers will not have to complete any accrual documentation for any obligation they certified on their ITA143 report.

INSTANCES IN WHICH THE AMOUNT TO ACCRUE IS NOT OBLIGATED IN FFS

Resource Managers and OOMS staff must establish accruals for those goods and services ordered and received by September 30, 2006, but not yet paid, for which formal obligation documents are **not** issued. Examples of these types of items are: SF 1164s for Headquarters, utilities, medical payments and storage. The 'Year End Accrual' form must be completed for these accruals and received at NBC by September 29, 2006. All accrual forms must be submitted through OFM Accounting. OFM Accounting will maintain a file of the original year end accrual forms and fax a copy to NBC. To ensure processing by October 1, fax **daily** any 'Year End Accrual' forms starting Friday, September 15, 2006. The accrual, once processed in FFS, will be recorded as a "Receiver (RC)", or "Year End (YE)" document type. The Year End Accrual form is on page 11 of these procedures.

PHONES

Phone accruals charged to Centralized Services will be prepared by OOMS, for all cost centers. NBC will establish accruals for phone accounts charged to ODO cost centers.

CITIBANK - CREDIT CARD PURCHASES

The signed and approved September 4, 2006, Citibank statement must be received at NBC by September 15, 2006. If cardholders have not received their mailed statements, they should download statements from CITIDIRECT at www.cards.citidirect.com/welcome.asp. If cardholders do not have a user name and password, they must contact the CITIDIRECT helpdesk at 1-800-790-7206.

Credit card purchases (both domestic and overseas) made through September 30, 2006, will be automatically recorded using the cardholders existing default cost account, **if** the purchase was posted by Citibank to their account by Friday September

29, 2006. Purchases not posted to the cardholders account by September 29, must be accrued by Resource Managers since these purchases **will not** be automatically accrued by NBC. Cardholders should review their credit card statements on-line using CITIDIRECT to ensure all purchases made prior to September 30, 2006, were posted to their account. The 'Year End Accrual' form must be completed ONLY for purchases made prior to September 30, 2006 but not posted to the cardholder's on-line statement by September 29, 2006. On the 'Year End Accrual' forms the 'Obligation/PCS Trvl Order #/Purchase 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**. All accrual forms must be submitted through OFM Accounting by Friday, September 29th. The contact person is Vanessa Barksdale, (202) 482-5627, email: Vanessa.Barksdale@mail.doc.gov. OFM Accounting will forward the accrual to NBC for processing. The accrual, once processed in FFS, will be recorded as a "Year End (YE)" document type.

If a purchase made during September 2006, needs to be moved from the default cost account to another cost account, then approving officials will need to submit the printout of their CITIDIRECT account to NBC by Friday, September 29, 2006, to ensure the adjustments are entered in the financial system for FY 2006. On the CITIDIRECT printout, the approving official should note the correct cost account next to the transaction, sign it, and forward to OFM Accounting. OFM Accounting will forward to NBC for processing.

PAYMENTS

Resource Managers and OOMS staff must ensure that vendor invoices (along with the appropriate receiving report) are received at NBC by Friday, September 15, 2006, in order to process the payment in FY 2006. If documents are transmitted via Federal Express, a 2-day lead-time should be sufficient to reach NBC by the cutoff. If documents are mailed in regular mail, more lead time will be required.

8. ADVICE OF CORRECTIONS

All Advice of Corrections (AOC) documents must be received at NBC by Friday, September 29. All AOCs must be submitted through OFM Accounting. The contact person is Vanessa Barksdale, (202) 482-5627. email: Vanessa.Barksdale@mail.doc.gov. OFM Accounting will maintain a file of the original AOC and fax a copy to NBC. To ensure processing by October 1, fax **daily** any 'Advice of Correction' forms starting Friday, September 22, 2006.

9. INTERAGENCY AGREEMENTS

Resource Managers and OFM Accounting must ensure that all Interagency Agreements, where ITA is the receiving agency and that represent a use of funds, have been properly prepared, assigned an agreement number, are signed, and obligated in FFS. Annually-funded Interagency Agreements will be closed out by

September 21st and memoranda faxed to customers indicating the balances remaining. Additional guidance regarding Interagency Agreements is provided in "ITA Administrative Guidance, Chapter 3-1, "ITA Agreements".

Resource Managers and OFM Accounting must review all current Interagency Reimbursable Agreements, where ITA is the servicing agency and represents 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 20, 2006, to NBC. If additional funding will not be received, adjustments to move to another funding source must be received at NBC by Friday, September 29, 2006.

10. INTRAGOVERNMENTAL PAYMENTS AND COLLECTION SYSTEM (IPAC CHARGES)

NBC will process all IPAC charges through September 30, 2006. 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 for costs and services provided by others 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 1 through September 30, 2006, NBC will be in telephone contact **with Resource Managers, ITA OOMS staff and ITA Accounting staff** to identify and distribute current undistributed IPAC charges. All undistributed IPAC charges must be cleared by Monday, October 2, 2006. Detail data need to be provided in a timely manner to ensure proper posting.

Resource Managers and OOMS staff must establish accruals for IPAC charges that were obligated as of June 30, 2006, but will not be billed by Federal Departments and Agencies (other than Commerce) by September 30, 2006. NBC will work with Commerce components to estimate their accruals for ITA. The Resource Managers 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, 2006, that have not been IPAC yet. NBC will be estimating accruals for any Federal orders established August 1, 2006 - September 30, 2006. (This is the same procedure as for #7. YEAR-END ACCRUALS – NON-PAYROLL: INSTANCES IN WHICH THE AMOUNT TO ACCRUE IS ALREADY OBLIGATED IN FFS)

11. BILLINGS/ACCOUNTS RECEIVABLE

Resource Managers must ensure all miscellaneous FY 2006 billing documents, (i.e., Debit Vouchers, Gifts & Bequests), are received in the NBC office by COB Wednesday, September 20, 2005.

12. COLLECTIONS

Resource Managers must ensure that the few collections not being made by credit card or lockbox are received at NBC by Thursday, September 21, 2006. The majority of the collections sent to the lockbox must arrive at the lockbox by Friday, September 29, 2006. These September dates will ensure a correct balance with Treasury at year-end.

13. CAPITALIZED PROPERTY

NBC will continue to review the property reports for any current year purchases of capitalized equipment, mostly vehicles, or capitalized software. NBC has been contacting property managers, ITA OOMS staff, ITA FCS Headquarters and Accounting staff requesting missing documentation to support current year capital purchases. Beginning in August NBC will begin requesting the documentation on a weekly basis. At the end of September, NBC will be in contact daily requesting missing documentation. Supporting documentation for purchases made prior to September needs to be received at NBC by Friday September 8, 2006. Supporting documentation for September purchases needs to be received at NBC no later than Friday, September 29, 2006.

14. FY 2007 BUSINESS

Beginning Monday, October 2, 2006, FFS will be available for data entry of FY 2007 obligations and payments.

15. 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.** A sample accrual form is attached.

OBLIGATION/PCS TRAVEL ORDER#/ PURCHASE 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 purchase card, then enter the cardholder's purchase card number in this field.

If an obligation has not been recorded previously, then write in the space "NOT OBLIGATED" or ITA Resource Managers might want to assign their own number for tracking in FFS. If no number is assigned, NBC-Denver will assign a sequential number. If each Resource Manager 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 purchase 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 ARE EXPECTED TO BE RECEIVED: Enter the month that the invoice or charges 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. Example: SF1164, local expenses for John Doe

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

OUTPUT: Accruals are included in the following reports:

- ITA 100 Itemized Transaction Report (monthly)
- ITA 102 Cumulative Transaction Report
- ITA 673 Accrual Report

These reports can be viewed to confirm that data from the accrual forms has been posted.

SAMPLE

INTERNATIONAL TRADE ADMINISTRATION
 YEAR-END ACCRUAL SHEET
 FISCAL YEAR 2005

OBLIGATION/ PCS TRVL ORDER #/ PURCHASE CARD #: <u>xxxx1234</u> VENDOR/TRAVELER NAME/CARDHOLDER NAME: <u>John Doe</u> TOTAL \$ AMOUNT OF ACCRUAL: <u>\$2000.00</u> MONTH INVOICE/CHARGES EXPECTED TO BE RECEIVED: <u>Nov '05</u>					
COST STRUCTURE (S):					
LINE NO	APPR CODE	ORGN	PROJ/PERF MEASURE	BOC	\$ AMOUNT
001	501	1130	340001	2532	\$2000.00
002					
003					
004					
005					
006					
007					
008					
009					
010					

DESCRIPTION OF OBLIGATION/ACCRUAL:

Training completed on 9/28. Charge not yet posted to purchase card account, per Citidirect inquiry on 9/30.

SIGNATURE: _____ TITLE: _____

PHONE NUMBER: _____ DATE: 9-30-06

ITA Budget Analyst: _____ DATE: _____

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

16. NATIONAL BUSINESS CENTER ADDRESS

The overnight mailing address for the National Business Center is:

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

The fax number for the National Business Center is:

303-969-7075

17. POINTS OF CONTACT

The following serve as contact persons for all year-end closing matters:

- Roxanna Allen, ITA Headquarters, Roxanna.Allen@mail.doc.gov, 202-482-8363.
- Tammy Goracke, National Business Center, Tammy_D_Goracke@nbc.gov, 303-969-7780, ext 2514.

18. SCHEDULE OF EVENTS BY DATE AND RESPONSIBLE PARTY

Date	Procedure Description	#/Pg	Responsible Party	Done
8/30/2006 Wednesday	Last day to complete the Unliquidated Obligations Certification, ITA143 and associated accruals. Due to Crystal Bush or Roxanna Allen Room 4113, HCHB.	#7 Pg 7	Resource Managers	
8/31/2006 Thursday	NBC will be contacting ITA personnel on clearing all undistributed IPAC Charges.	#10 Pg 10	Resource Managers OOMS OFM	
9/8/2006 Friday	Last day for supporting documentation for FY 2006 capital purchases made prior to September to be received at NBC.	#13 Pg 11	Property Managers OOMS FCS OFM	

Date	Procedure Description	#/Pg	Responsible Party	Done
9/11/2006 Monday	Pay period 2006 18 will be posted and a payroll accrual for September 17 through September 30 will be posted.	#6 Pg 6	NBC	
9/15/2006 Friday	'Cash Award Accrual' report needs to be completed. Last day to submit September 4, 2006 Citibank Statement Last day for vendor payments to be received at NBC to be paid in FY 2006.	#6 Pg 6 #7 Pg 8 #7 Pg 9	OHRM Cardholder's Approving Officials Resource Managers OOMS	
9/20/2006 Wednesday	NOAA overnight procurements to NBC daily. Last day to enter changes to Interagency Reimbursable Agreements, where ITA is the servicing Agency. All miscellaneous billing requests must be received at NBC.	#4 Pg 5 #9 Pg 9 #11 Pg 11	NOAA Procurement Resource Managers Budget Resource Managers OOMS	
9/21/2006 Thursday	Non credit card or lockbox collections sent to Denver, must be received by this date.	#12 Pg 11	Resource Managers	
9/22/2006 Friday	Last day to complete PCS accruals from ITA 143 as of August 31, 2006. Annual Leave Liability calculation to NBC-Denver. 'Cash Award Accrual' report to be submitted to NBC-Denver with accounting codes.	#5 Pg 5 #6 Pg 6 #5 Pg 5	Resource Managers OHRM OFM - Budget, OFM - Accounting Resource Managers	

Date	Procedure Description	#/Pg	Responsible Party	Done
09/25/2006 Monday	<p>Last day to process travel vouchers for FY 2006.</p> <p>Payroll accrual for September 3 through September 30 will be reversed (200%).</p> <p>Pay period 2006 18 will be posted and a payroll accrual for September 17 through September 30 will be posted (100%).</p>	<p>#5 Pg 5</p> <p>#6 Pg 6</p> <p>#6 Pg 6</p>	<p>NBC</p> <p>NBC</p> <p>NBC</p>	
09/27/2006 Wednesday	Last day for budget changes to apportionments, allotments or allocations.	#2 Pg 4	OFM - Budget	

Date	Procedure Description	#/Pg	Responsible Party	Done
9/29/2006 Friday	Adjustment to 'Cash Award Report' if necessary.	#6 Pg 6	OFM – Budget OFM - Accounting Resource Managers	
	Last day for collections to be received at the Lockbox.	#12 Pg 11	Resource Managers	
	Last day for domestic de-obligation requests for travel obligations to be received at NBC.	#5 Pg 5	Resource Managers	
	Last day for 'Year End Accrual Form' to be received at NBC for goods and services, not obligated , but received by 9/30/2006 and not paid.	#7 Pg 7	Resource Managers OOMS OFM - Budget	
	Last day for 'Year End Accrual' forms for Citibank Credit Card purchases not posted to cardholders statements by 09/30/2006.	#7 Pg 8	Cardholders Resource Managers OOMS OFM - Budget	
	Last day for moving credit card charges off cardholders default account codes.	#7 Pg 8 #8 Pg 9	Cardholders Resource Managers	
	Last day for Advice of Corrections to be received by NBC-Denver.	#13 Pg 11	Resource Managers OOMS OFM - Budget	
	Last day to receive supporting documentation for September 2006 Capital purchases.		Property Managers OOMS, FCS, OFM	
10/02/2006 Monday	Last day for FY 2006 obligations to be received at NBC.	#4 Pg 5	Resource Managers OOMS OFM - Budget	
	Last day for undistributed IPAC to be cleared to proper cost structure.	#10 Pg 10	Resource Managers OOMS OFM - Budget	