



U.S. Department of  
Transportation

Office of the Secretary  
of Transportation

Assistant Secretary  
for Budget and Programs  
and Chief Financial Officer

1200 New Jersey Ave  
Washington, DC 20590

June 10, 2008

MEMORANDUM TO: Heads of Operating Administrations  
Departmental Officers

FROM:

Phyllis F. Scheinberg

SUBJECT:

Accelerated Fiscal Year-end Deadlines

As the end of the fiscal year end 2008 approaches, this memo provides detailed guidance on transaction processing deadlines established to ensure that the Department meets the Office of Management and Budget (OMB) deadline of November 15<sup>th</sup> to submit the annual Performance and Accountability Report (PAR). This guidance includes detailed responsibilities and due dates for accounting operations, acquisitions, human resources, and administrative and program offices. Accounting transaction processing guidelines will help ensure that all items are recorded in Delphi prior to September 30<sup>th</sup>. Changes in this year's guidance include GovTrip cutoffs and enhanced Permanent Change of Station (PCS) guidance, including due date modifications.

To meet OMB's requirement, all components of your organization must work together to complete all business processes by the due dates prescribed in the attached guidance. Transactions that are expected to occur after these due dates but before the end of the fiscal year require an estimate of the cost to be entered into our Delphi financial management system so that the books can be closed accurately and on time.

Please disseminate the attachment to all appropriate program and administrative managers so that they may review and comply with the deadline requirements provided. In an effort to minimize the increased volume of transactions at year end, please encourage your staff to enter transactions in a timely manner throughout the remainder of the year and submit all required documentation on or before the due date. Further information on estimates and their related accruals is available in the Department's Financial Management Manual which has been distributed to the Chief Financial Officers of all the Operating Administrations.

Please have your staff contact Wendy Calvin, Office of Financial Management at 202-366-0336 or [wendy.calvin@dot.gov](mailto:wendy.calvin@dot.gov) with any questions. Thank you for your cooperation.

Attachment

cc: CFOs of Operating Administrations

<b>ACCOUNTING OPERATIONS GUIDELINE FOR FISCAL YEAR 2008 AND 2009</b>
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**I. Document Due Dates for Accounting Operations:**

The last day the Department of Transportation (DOT) Delphi accounting system will be available for transaction processing for FY 2008 is September 30, 2008. Items not received by this deadline must be estimated and accrued. Items received in the accounting office after deadlines listed below may be accrued along with audit adjustments. You should submit accruals prior to the due dates listed to minimize these adjustments. For further reference on estimates and their related accruals, see the DOT Financial Management Policies Manual.

**A. Obligating Documents**

Administrative officers and program managers must ensure all obligations are posted in the DOT Delphi accounting system by September 29, 2008. This includes purchase orders, travel orders, grant obligations, and reimbursable agreements. By posting this data on a timely basis, resource managers will be provided up-to-date information to review year-end balances to ensure there are no anti-deficiency violations.

1. **Purchase Orders (POs)** – All POs must be received in the accounting operations office by close of business on September 26, 2008. The accounting operations office must have these posted by September 29, 2008.
2. **Blanket Purchase/Delivery Orders** - Estimated obligation amounts must be established for all blanket purchase/delivery orders and forwarded to the accounting operations office by close of business September 26, 2008, and all delivery tickets must be posted by the accounting operations office no later than September 29, 2008.
3. **Training POs or Training forms (SF-182's)** - POs for training must be reviewed by August 24, 2008, to ensure the training will begin prior to October 1, 2008, or meet the Bona Fide Needs Rule according to the General Accounting Office (GAO) Redbook. If the training takes place after September 30, 2008, and does not meet the Bona Fide Needs criteria, the training must be canceled and reentered by the accounting operations office after October 1 when new funding is available.
4. **Miscellaneous Obligations for Rent, Communications, and Utilities** – These must be reviewed for posting in the proper fiscal year by the administrative officer or program office and necessary adjustments forwarded to the accounting operations office by close of business on September 26, 2008.

5. **SF-1164, Claim for Reimbursement for Expenditures on Official Business** – SF-1164s must be submitted to the accounting operations office by close of business on September 26, 2008.—Submission of the 1164s after September 26, 2008, will have to be accrued.
6. **Other contractual service contracts** – This is for those other items that have not been previously mentioned, such as interagency agreements or grant obligations. They must be reviewed to determine the level of firm requirements for the balance of FY 2008. Documents must be received by the accounting operations office no later than close of business on September 26, 2008.

## **B. Travel**

### **1. Travel Orders**

- a. **Manual Travel Orders, September 23, 2008** – All manual travel orders for FY 2008 must be approved and received in the travel accounting operations office by September 23, 2008.
- b. **GovTrip Travel Orders, September 23, 2008** – All GovTrip travel authorizations for FY 2008 must be created and approved in GovTrip by September 23, 2008.
- c. **Miscellaneous Obligation Documents (MODs), September 23, 2008** – All MODs for travel in FY 2008 must be sent to the travel accounting operations office (AMZ-130) by September 23, 2008.

### **2. Travel Vouchers**

- a. **Manual Travel Vouchers, September 23, 2008** – All manual travel vouchers for FY 2008 must be approved and received in the travel accounting operations office by September 23, 2008.
  - b. **GovTrip Travel Vouchers, September 23, 2008** – All GovTrip travel vouchers for FY 2008 must be created and approved in GovTrip by September 23, 2008.
3. **Employee Travel Overpayments** - All moneys owed the Government for travel and advances pertaining to individual trip orders over and above the travel vouchers must be repaid by September 15, 2008, or upon notification. Each traveler is notified in writing of any monies owed when the voucher is processed.
  4. **Travel Accounting Corrections** – All travel accounting corrections for FY 2008 must be submitted to the travel accounting operations office by September 23, 2008.

## **5. Permanent Change of Station (PCS)**

- a. **PCS Orders** – All HR coordinated PCS packages should be received in the PCS Office, AMZ-122 by September 19, 2008. All International PCS orders and those PCS orders that AMZ-122 does not prepare need to be received in AMZ-122 by September 12, 2008.
- b. **PCS Vouchers** – All PCS vouchers for FY 2008 must be received in the PCS Office, AMZ-122 by September 19, 2008.
- c. **PCS MODs** – All PCS MODs for FY 2008 must be submitted to the PCS Office by September 19, 2008. **IMPORTANT:** Please contact Pam Shuffield at 405-954-5380 before submitting a PCS MOD.

## **C. Certified Invoices/Receiving Reports**

All administrative and program managers must ensure that all certified invoices and receiving reports are provided to the accounting office on a timely basis. The final cut-off-date for accounting to receive them is close of business on September 26, 2008. All certified invoices/receiving reports that have not been received by this deadline must be accrued.

## **D. Intra-governmental Payment and Collection System (IPAC)**

Any requests for receiving reports to support payment of invoices or request for information regarding IPAC payments must be promptly forwarded to ensure timely expenditure processing. This information will be critical to minimize accruals necessary at the end of the year providing a cleaner financial picture for management and auditors.

The last day to initiate any IPAC payment either within the Department or outside of DOT is September 25, 2008.

## **E. Purchase Card Transactions**

1. **Card Purchases** - Routine Government US Bank MasterCard credit card purchases must be suspended after September 26, 2008, due to the interface cut off on September 26. Purchases may still be made after September 26, 2008, however, items for FY 2008 that have not been received by this deadline must be accrued.
2. **Card Allocations** - All purchase card transactions processed through US Bank Access System (Access On-Line) must be allocated to the correct line of accounting in a timely manner. Customers not currently using US Bank System must send the breakout of the last billing period as soon as possible. Credit card

transactions that occur in the interim period for FY 2008 must be posted as an accrual entry. The final cut-off-date to allocate is September 25, 2008. Items that have not been received by this deadline must be accrued. FY 2008 transactions will be recorded after October 1 using FY 2008 funds.

**F. Government Bill of Lading (GBL)**

Items moving on a GBL must be picked up prior to October 1, 2008, to be a valid obligation for FY 2008. All GBLs must arrive in the accounting operations office by close of business on September 23, 2008. Items that have not been received by this deadline must be accrued.

**G. Accruals**

All administrative and program managers must provide all necessary accrual information to the accounting operations office. Accruals will include all pipeline transactions (this includes modifications to POs not yet recorded if applicable.) The final cut-off-date for the accounting office to receive all accruals for posting is September 29, 2008. Items that have not been received by September 29 will be accrued to include both proprietary and budgetary USSGLs.

**H. Reimbursable Programs and Refunds**

1. **Estimated reimbursements and/or transfers** - For the month of September, estimated reimbursements and/or transfers must be received in the accounting operations office by close of business September 15, 2008. These estimates will be established by September 26, 2008. Items that have not been received by this deadline must be accrued.
2. **Miscellaneous Reimbursements and/or Transfers** - Miscellaneous charges (estimated or actual) must be properly recorded by the accounting operations office before September 15, 2008. Items that have not been received by this deadline must be accrued.

**II. Document Due Dates for Acquisition/Procurement:**

All procurement documents must be completed early to ensure that contracts can be awarded in time for the obligation to be entered into the DOT Delphi accounting system before the end of the fiscal year. Obligating documents that are for FY 2008, but not received in the accounting office by the deadlines, must be recorded in Delphi prior the end of the fiscal year. For further reference on estimates and their related accruals, see the DOT 6Financial Management Policies Manual.

**A. Simplified Acquisitions ((Purchase Requests (PR) & GSA Schedule Orders))**

1. **PRs subject to the availability of FY 2008 Funding** - All orders for FY 2008 must be certified for funds availability and sent to the contracting officer for action by August 11, 2008.
2. **PRs subject to the availability of FY 2008 funding** - To ensure positive fiscal control, all PRs submitted to contracting "Subject to the availability of FY 2008 funding" must first be routed through the appropriate budget offices and approved before sending to the contracting officer.

**B. Contracts**

1. **New Sole Source Contracts** – All documents for FY 2008 must be certified for funds availability and sent to the contracting officer for action by August 15, 2008.
2. **New Contracts for Commercial Items** - All documents for FY 2008 must be certified for funds availability and sent to the contracting officer for action by August 1, 2008.
3. **Exercise of Options** – All documents for FY 2008 must be certified for funds availability and sent to the contracting officer for action by September 1, 2008.
4. **Interagency Agreements** - All documents for FY 2008 must be certified for funds availability and sent to the contracting officer for action by September 15, 2008.
5. **Funding Modifications Under Existing Contracts** - All documents for FY 2008 must be certified for funds availability and sent to the contracting officer for action by September 15, 2008.
6. **PRs subject to the availability of FY 2008 funding** - To ensure positive fiscal control, all PRs submitted to contracting "Subject to the availability of FY 2008 funding" must first to be routed through the appropriate budget office and approved before sending to the accounting operations office. Documents must be received by the accounting operations office no later than close of business on September 26, 2008.

**C. Purchase/Delivery Orders/Change Orders, Requests for Training (SF-182)**

Each contracting officer authorized to issue purchase/delivery orders and SF-182, Requests for Training, must submit copies of such orders in the normal manner prior to September 15, 2008. After that date, these will be reviewed either by the budget office or the funds administrator before they are released to the vendors or the accounting operations office for obligation to ensure proper funding and impacts are realized.

### **III. Administrative Officers/Program Managers Requirements:**

All procurement documents must be completed or modified early to ensure that they are entered into the DOT Delphi accounting system before the end of the fiscal year. Procurement documents that are for FY 2008, but not received in accounting by the deadlines, must be accrued. For further reference on estimates and their related accruals, see the DOT Financial Management Policies Manual.

#### **A. Procurement Request (PR)/Commitments**

All PRs must be certified for funds availability and submitted to the contracting officer for action by August 11, 2008, to ensure the contracting action and subsequent obligation takes place prior to fiscal yearend. (Major procurements may take a longer lead-time).

#### **B. Purchase/Delivery Orders**

1. **Before September 1, 2008** – Submit purchase and delivery orders to contracting officers following normal business practice.
2. **After September 1, 2008** - Purchase and delivery orders must be reviewed by the budget office or the funds administrator before releasing to vendors or submitting to the accounting operations office for obligation.

#### **C. Obligation Review – Monthly and Weekly at year-end**

Administrative officers and program managers must review all open obligations on a monthly basis and weekly in August and September. This process must encompass the following processes:

1. **Review Obligations** – Work with requisitioners to review and determine whether agreements, contracts, purchase orders, etc., have been completed including final payment, or determine whether valid unpaid obligations exist and goods or services are still needed. Review obligations for goods and services received but not yet paid, expedite payments as required, return unacceptable goods, and adjust or de-obligate the invalid (excessive) amounts obligated as appropriate.
2. **Cancel orders/Contracts** – Cancel orders or contracts for goods or services that are no longer needed or orders that are not likely to be delivered, and de-obligate the excess amounts.
3. **Eliminate Invalid Obligations** – De-obligate those obligations that are no longer valid. At year-end all invalid obligations both in the current fiscal year (2008) and prior fiscal years (2003-2007) must be de-obligated so that financial records provide an accurate picture of obligated balances. This will also maximize the availability of budget authority for paying invoices. Any de-obligation for prior

years (2003 to 2007) must also be coordinated with the financial statement preparers to ensure these transactions are properly recorded as documented adjustments in the financial statements.

4. **Adjustments to Records** - Oversee and coordinate the review, reconciliation and preparation of adjustments to the DOT Delphi accounting and supporting systems to accurately and appropriately reflect accounting transactions. Identify and submit correcting entries to the accounting operations office by close of business of September 8, 2008.

**IV. Personnel/Human Resource Office:**

**Cash Awards**

Requests for personnel processing for cash awards under the Incentive Awards Program must be received by the personnel office prior to close of business September 15, 2008, in order to be paid from FY 2008 appropriations. Because performance awards are associated with the performance cycle, those OAs whose performance cycle ends after the September 15 cut-off date may want to consider recognizing their employees with special act awards (before the September 15 deadline) instead of performance awards. Please consult your HR Office for more information.