

U.S. DEPARTMENT OF COMMERCE

Office of the Secretary



OS Budget Contacts Handbook

Department of Commerce

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Table of Contents

Chapter 1. Introduction	1
Purpose	1
Roles and Responsibilities.....	2
Chapter 2. The Budget Cycle.....	4
Federal Budget Process.....	4
General Budget Timeline	5
Continuing Resolution (CR) Funding.....	6
Chapter 3. Formulation Budget	8
Process and Procedures.....	8
Budget Justification.....	11
Detailed Formulation Timeline	16
Chapter 4. Execution Budget	18
Process and Procedures Overview	18
Detailed Execution Timeline	20
Managing Obligations, Commitments, and Projections.....	25
Operating Budgets	41
Monitoring Undelivered Orders (UDOs).....	47
Advice of Corrections (PAOC, WebTA, and AOC) Error! Bookmark not defined.	
Reporting Requirements (Status of Funds)	50
Year-End Process.....	59
Accounting Strings	63
Budget Calculations	68
Chapter 5. Communication.....	71
Chapter 6. Information Systems	72
Commerce Business System (CBS).....	72
Forecasting and Advanced Acquisition Planning System (FAAPS).....	74
C.Requests.....	74
Chapter 7. Training.....	75
Federal Budget Process.....	76
Financial Management	76
Information Systems.....	77
MS Excel	77

Chapter 8. Resources	79
Contact Information for Budget Contacts	79
Annotated Bibliography of Available Resources & References	80
Appendix	87
Glossary of Terms	87
Procurement Request Packages	91
Calculating Leave Liability	95

Chapter 1. Introduction

Chapter Learning Objectives:

- ✓ How to use this handbook
- ✓ Organizational structure of the “Departmental Offices”
- ✓ Funds management responsibilities of Office of the Secretary Financial Management (OSFM), Office Directors, and Administrative Officers/Budget Contacts

Purpose

The purpose of this handbook is to improve the management of funds in the Office of the Secretary (OS) by enhancing the knowledge base of OS Budget Contacts and Directors.

The work of OS Budget Contacts is independent with few cross-trained staff. Personnel changes with OS Budget Contact staff can lead to loss of institutional knowledge. The OS Budget Contacts Handbook is intended to help retain and build upon the institutional knowledge of the OS Budget Contacts and manage operating funds more efficiently.

This handbook is designed to be comprehensive, yet practical and accessible to individuals who may have little or no experience as a Budget Contact. It is organized according to the budget cycle. When this handbook refers to a specific year, assume it is a calendar year unless it is otherwise noted. When referring to specific fiscal years the following terminology will be used, this is consistent with the OMB Circular A-11.

Fiscal Year	Description
Past year - 1 (PY-1)	The fiscal year immediately preceding the past year.
Past year (PY)	The fiscal year immediately preceding the current year; the last completed fiscal year.
Current year (CY)	The fiscal year immediately preceding the budget year.
Budget year (BY)	The next fiscal year for which estimates are submitted.
Budget year + 1 (BY+1) <i>through</i> budget year + 9 (BY+9)	The fiscal year following the budget year <i>through</i> the ninth fiscal year following the budget year.

Roles and Responsibilities

The following are lists of the general role that the OSFM, and Administrative Officers/Budget Contacts play in the proper management of funds.

OSFM Role

1. Develops standards, criteria and procedures for the budget execution process and requirements to maintain administrative control of funds and prepare handbooks and develops policy.
2. Provides advice and counsel to the CFO, ASA, Office Directors, Administrative Officers and Budget Contacts on budget execution and budget formulation.
3. Formulates Secretarial, OMB and Congressional Departmental Management budget submissions.
4. Reviews and evaluates financial plans for obligations of funds submitted by Office Directors and other officials.
5. Prepares and submits apportionments and reappportionments to the Budget Office for submission to OMB.
6. Reviews operating budgets and spending plans (based on office submission).
7. Reviews monthly accounting reports, administrative offices' internal control systems, and office operating procedures and practices and makes recommendations as appropriate.
8. Controls project numbers and titles making changes as necessary.
9. Reviews reports on budget execution and status of funds.
10. Notifies Office Directors or other officials of potential budget concerns and violations.
11. Works with DOC contacts on financial and administrative systems interfacing with Commerce Business System data and reporting.
12. Reviews Payroll Advice of Corrections (PAOCs) (if required), Other Object Class Correction forms, and bills for accuracy. Assigns control number and maintains logs for internal tracking and transmits to NIST.
13. Continues to provide NIST with monthly/quarterly accruals.
14. Continues to approve year end accruals and forwards to NIST for processing.

Office Directors

1. Controls funds, obligations and expenditures within their area of responsibility and within their budget limitations.
2. Provides internal controls and procedures for Administrative Officer/Budget contacts to validate fund availability before commitment/obligations of office funds.

Administrative Officers/Budget Contacts

1. Develops internal control systems and procedures to determine fund availability.
2. Validates the availability of funds based on budget resources, obligating documents and tracking reports.
3. Makes requests for changes to the operating budget to OFM.
4. Advises OFM in a timely manner of any potential situations adversely affecting the budget execution process.
5. Provides complete and accurate financial and program data for assessing performance against budget and projecting year end actuals.
6. Accurately records obligations by appropriation, fiscal year, project, object class and organization code.
7. Prepares operating budgets and spending plans.
8. Reviews monthly accounting and payroll reports.
9. Prepares reports on budget execution and status of funds. Budget Status reports are submitted to BFAD NLT 9th of each month. Undelivered orders reports are due to BFAD NLT the 9th of the month.
10. Prepares NIST – 13 form “Other Object Class Correction,” payroll corrections via WebTA or NIST 12 as necessary and NIST 341 (NIST cost transfer form), in a timely manner to make corrections to accounting reports and provides OFM with documentation. Completed forms should be submitted to BAFD no later than the 15th of each month. This would provide BAFD sufficient time to review and forward the corrections to NIST accounting in the same month,
11. Prepares estimated accruals for fiscal year end and submits to OSFM/BFAD for approval and processing.
12. Prepares manual bills for Advance and Reimbursement and Working Capital Fund accounts.
13. Works with director and program staff to complete requirements associated with Budget Formulation to include Secretarial, OMB, and Congressional submissions. This may include but is not limited to preparing requests for program increases, completing exhibits, developing impact statements and responding to budget data calls.

Chapter 2. The Budget Cycle

Chapter Learning Objectives:

- ✓ Basic understanding of the Federal budget process
- ✓ General timeline of the Commerce budget formulation and execution
- ✓ Basic understanding of Current Resolution (CR) funding

Federal Budget Process

The Federal budget cycle consists of (1) strategic planning, (2) budget formulation, (3) budget execution, and (4) tracking, accounting, and financial reporting. Strategic planning consists of establishing goals and priorities, and programs, projects or activities to meet those goals and priorities. Budget formulation is the process of obtaining resources for these programs and activities by preparing budget requests and justifications which are sent to OMB and then to Congress. During budget execution resources are distributed, monitored, controlled, and reported on. Throughout the execution process financial transactions are tracked and financial reports and statements are developed. Towards the end of the fiscal year, the year-end accounting and reconciliation process takes place, financial statements are developed and financial and management audits are prepared.

The Constitution grants the "power of the purse" to Congress. In response to the President's budget proposal, congressional committees hold hearings and submit their views and estimates of spending and revenues within their respective jurisdictions to the House or Senate Budget Committees. With this information, the Budget Committees draft and report a concurrent resolution on the budget to their respective houses. The annual appropriations process provides funding for discretionary programs through the consideration of 13 appropriations bills. Congress must enact these measures prior to the start of each fiscal year (October 1) or provide for the affected programs in a continuing resolution. These appropriations bills are constrained by the total amount allocated under the budget resolution as well as by the guidelines established separately in authorizing legislation. Authorizations may be permanent or temporary, and their provisions may be general or specific, but they do not themselves provide funding in the absence of appropriations actions.

After submitting the budget, the President's role in the budget process is an informal one until budgetary legislation is presented for his signature. The President may either sign or veto any measure presented to him in its entirety. The President is able to submit a special rescission message within 20 days of the enactment of an appropriation measure or accompanying a January

budget message canceling any dollar amount of discretionary budget authority, any item of new direct spending, or any limited tax benefit. Any funds rescinded under this authority will be for deficit reduction, and unavailable to be reallocated for other spending.

The fiscal year is the federal financial year that begins on October 1 and ends on September 30. For example, fiscal year 2020 begins on October 1, 2019 and ends on September 30, 2020. Funds are provided and records are kept by fiscal year. Federal agencies must deal with three different fiscal years at the same time: implementing the budget for the current fiscal year; requesting funds for the budget year; and planning for the fiscal year following the budget year (BY+1).

There are four central financial agencies whose primary responsibilities entail:

- The Office of Management and Budget (OMB), in the Executive Office of the President;
 - Assists the President in overseeing the preparation of the President's Budget and to supervise its administration
 - Oversees and coordinates the Administration's procurement, financial management, and information and regulatory policies.
- The Department of the Treasury, Financial Management Service (FMS);
 - Disburses Federal payments and collects Federal revenue
 - Provides centralized debt collection to most Federal agencies
 - Provides Government-wide accounting and reporting
- The Congressional Budget Office (CBO), in the Legislative Branch;
 - Provides the Congress with the objective, timely, non-partisan analyses needed for economic and budget decisions and with the information and estimates required for the congressional budget process.
- The Government Accountability Office (GAO), in the Legislative Branch.
 - Examines the use of public funds, evaluates Federal programs and activities, and provides analyses, options, recommendations, and other assistance to help the Congress make effective oversight, policy, and funding decisions.

General Budget Timeline

Formulation

- Jan./Feb. - Budget Call from OSFM/BFAD for (BY+1)
- April - CFO Council (BY+1)
- June - Secretarial Submission of (BY+1)
- Sept. - OMB Submission (BY+1)
- Nov. - OMB Passback (BY+1)
- First Monday in Feb. - Congressional Submission (BY+1)

Execution

- Quarterly - BFAD meets quarterly with the Office Director & Budget Contact to discuss the status of the current budget and future requirements.
- Monthly- Status of Funds, Staffing Updates, Billing Updates, Undelivered Order (UDO) Status (CY) – 9th
- Dec.- Budget Operating Plans (BOP), and WCF Spend Plans due Pending Enacted Budget (CY)
- May- Operating Budget Data Call (BY)
- Jun.- Operating Budget Submission (BY)
- Jul.- Update WCF and A&R Handbook, Including Billing Algorithms (CY)
- Jul.- BFAD Review Operating Budget, Spend Plans, and WCF and A&R Algorithms (CY)
- Aug.- BFAD Provides Leave Liability Estimates (CY)
- Aug.-MOUs/IAAs (BY)
- Aug/Sept. – Year-End Training (CY)
- Sept. – Budget Contacts Finalize Leave Liability Estimates (CY)
- Sept. – Year-End Process (CY)

Continuing Resolution (CR) Funding

A CR is a joint resolution passed by the Congress to provide budget authority in the absence of a completed annual appropriations act. A CR normally provides temporary funding which can last any period of time (from one day to a month or more). There may be incremental CRs throughout the year. It is anticipated that the normal appropriations process will eventually produce appropriation acts to replace or terminate the CR. Since a CR is an appropriations bill, it normally does not affect mandatory appropriations provided in substantive or authorizing legislation.

Rules governing spending under a CR are specified in the CR legislation. A CR usually specifies that agencies are subject to the same terms and conditions as prevailed under the previous year's appropriations act. Agencies are not normally permitted to start new projects or activities under a CR. Usually, CRs do not mention specific sums of money. Rather, they provide formulas for calculating the amounts available for continuing programs.

During a CR training and supplies should be mission essential only. Personnel awards will not be approved. Offices should plan to have funding available at the end of the current fiscal year to pay for supplies and training in the first quarter of the following fiscal year.

If congress does not pass an appropriations bill or a continuing resolution, a government funding lapse - suspension of certain government services- may occur. The agencies that continue operations during a government funding lapse are those with activities that:

- 1) Provide for the national security, including the conduct of foreign relations essential to the national security or the safety of life and property.
- 2) Provide for benefit payments and the performance of contract obligations under no-year or multi-year or other funds remaining available for those purposes.
- 3) Are responsible for conducting essential activities to the extent that they protect life and property.

Chapter 3. Formulation Budget

Chapter Learning Objectives:

- ✓ General formulation budget process
- ✓ Detailed OS formulation timeline
- ✓ How to develop program justifications for budget submissions

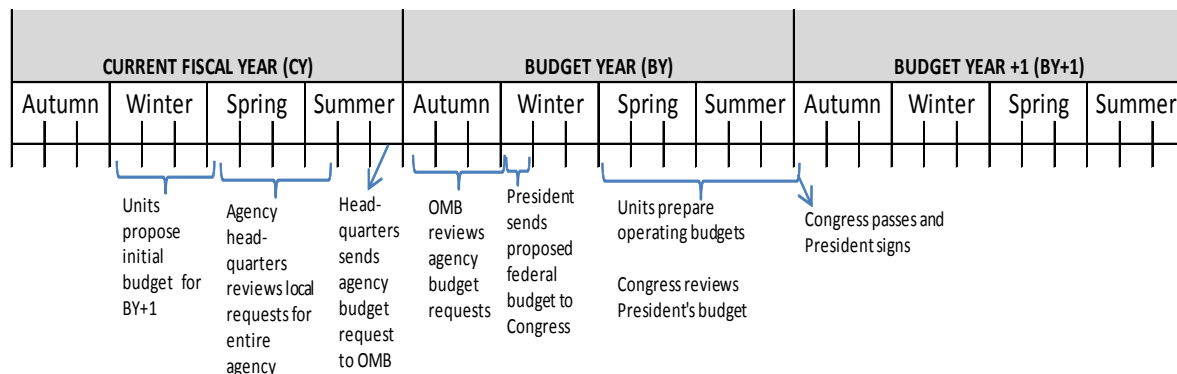
Process and Procedures

Process Overview

The budget formulation process stretches over a year (typically 18 months) and, in some cases, over a number of years. You will be working on more than one year’s budget at a time. Getting a general understanding of the timing of these activities is important to understanding budget formulation.

Preparation of the President’s budget typically begins in the spring (or earlier) each year, at least nine months before the budget is submitted to Congress. There are really only two major budget formulation dates that have to be met by all departments and agencies; the submission of the budget request to OMB in early September and the transmittal of the President’s Budget to Congress in early February. The timeline below illustrates the typical occurrence of the main phases of the formulation process for BY+1.

Budget Formulation Flowchart



Secretarial Submission

The Secretarial budget call occurs in June. The budget submission consists of the Budget Justification and the Budget in Brief. OMB and the Department provide a common format that includes funding estimates, workload statistics, performance measures, and written justifications. The budget estimates and justifications prepared at the bureau level are the building blocks of the Department's budget request and ultimately the President's Budget. For the program offices within the Office of the Secretary, OSFM/BFAD prepares the estimates, exhibits, and justifications and submits one Office of the Secretary budget.

The Department's Office of Budget (OB) reviews the details of the bureaus' (including OS)budget submissions by:

- adjusting the estimates for the latest economic assumptions,
- prioritizing the requests in line with department goals and objectives,
- making recommendations on which budget items should be included and on alternative funding levels, and
- preparing numerous budget tables and narrative for inclusion in the department's submission.

The Department's budget director and staff conduct a series of review sessions with the department's senior leaders on the Secretarial Budget Justification. Once the decisions are made the budget staff meets with each bureau budget director to inform the bureau of the department's decisions and the rationale for what was approved and what was not. The budget staff will also provide the bureaus instructions on how to appeal the budget decisions if necessary.

OMB Submission

Once the Secretarial appeals process is complete, the department budget staff works closely with the bureaus to complete the numerous documents that comprise the Department's budget submission to OMB.

At this point, the budget staff will request the most recent economic assumptions and other guidance, if any, from OMB and incorporate any changes into the budget details. The revised budget is usually submitted to OMB the Monday after Labor Day.

The OMB review runs from September, when agencies formally transmit their budget submissions, to February, when the President's budget is transmitted to Congress. As OMB examiners begin their review of the estimates, they will have frequent contact with Department budget offices, asking for more information. OMB examiners may also set up formal hearings with department officials.

After the OMB Director's review with the OMB examiners and White House officials, OMB notifies departments of its decisions. This is called "passback", and it typically takes place in

November (typically, after Thanksgiving). The departments may appeal for more resources. Usually, OMB demands that appeals be submitted on a very compressed time schedule.

When final decisions are made, the Department's budget staff informs the bureaus of the details and both staffs then begin to work on revising budget justifications and putting in the final request. The OMB budget process ends with the transmittal of the President's Budget to Congress.

President's Budget (Congressional Submission)

The final revision is submitted to Congress by the first Monday in February. The President's Budget sets forth the President's priorities for funding and staffing for the entire government and includes new policy and program initiatives proposed by the Administration. The President's Budget consists of:

- The main Budget volume with the President's Budget Message and other statements of administration policy, budget overviews by department, and summary tables;
- The Appendix with detailed information by department, bureau, and appropriation account;
- Analytical Perspectives including economic and accounting analysis, analysis of Federal spending, and other subject area highlights;
- Historical Tables providing data on budget receipts, outlays, surpluses or deficits, and Federal employment; and
- Additional supplements may also be included.

The President's Budget summarizes budget information for the entire federal government. The departments and their bureaus prepare detailed information and give them to the Congressional subcommittees after these documents have been reviewed by OMB. This detailed information is called the Congressional Justification (CJ). In addition, the Budget in Brief document is usually transmitted at the same time, or shortly after, the President's budget is released. The Budget in Brief (BIB) gives more detail than the President's budget, but less than the CJ.

Congressional Appropriations Process

There are currently 13 appropriations bills with one House and one Senate appropriations subcommittee for each. When the full House and Senate have passed their respective versions of an appropriations bill a conference committee, comprised of members of the respective House and Senate appropriations committees, meet to produce a single bill. The full House and Senate must then approve the conference bill.

During the congressional appropriations process, budget staff prepares for appropriations hearings, provides hearing follow up, tracks congressional action, prepares program impact statements, and provides input into the Statement of Administration Policy (SAP).

The congressional appropriations process is the last phase in the formulation process. Enactment of appropriations is the end point of the congressional appropriations process.

Budget Justification

Budget justification is comprised of requested funding amounts, FTE employment, narrative justifications and exhibits. It includes the strategic plan goals and performance measurements. During this preparation stage, BFAD, program managers, the Office of Budget and others work closely to incorporate their input. Budget justifications should:

- Include a central message with supporting information;
- Be written in a results-oriented fashion; and
- Be persuasive and understandable to OMB.

Other factors to consider when preparing a justification and estimating funding amounts are:

- Budgetary impact of bureau reorganizations,
- Changes in regulations affecting programs,
- Responses to current events, and
- Audit recommendations from the Government Accountability Office (GAO) or the Department's Inspector General (IG), or internal program evaluations.

The BFAD coordinates and manages this process among the Office of the Secretary program offices. To begin, the BFAD usually sends out a request to all program divisions soliciting new or expanded programs. These could include increases for new programs and increases (or decreases) in existing programs based on changes in workload, legal requirements, and other demands. Such proposals are submitted in a common format to include funding estimates, workload statistics, performance measures, and written justifications. This format includes Exhibits 13-15, among others. Following are templates of exhibits 13-15.

APPROPRIATION ACCOUNT: <INSERT ACCOUNT>

BUDGET ACTIVITY: <INSERT BUDGET ACTIVITY>

For FY 2012, <Bureau> requests an increase of \$xxx and # FTE over the FY 2012 base program for a total of \$YYY and YYY FTE for <Budget Activity>.

BASE JUSTIFICATION FOR FY 2012:

<Insert Budget Activity> Overview

The <Budget Activity> (\$X million and X FTE) budget is organized into X subactivities under the <appropriation> account,

- The <subactivity 1> subactivity (\$X million and X FTE) includes . . .
- The <subactivity 2> subactivity (\$X million and \$X FTE) contains . . .
- The <subactivity 3> subactivity (\$X million and X FTE).....

Significant Adjustments-to-Base (ATBs):

<Bureau> requests a net increase of # FTE's and \$X million to fund adjustments to current programs for <Budget Activity> activities. The increase will fund the estimated 2012 Federal pay raise of X percent and annualize the 2011 pay raise of Y percent. The increase will also provide inflationary increases for non-labor activities, including service contracts, utilities, field office lease payments, and rent charges from the General Service Administration (GSA).

- This section does not replace exhibit 8.

<Bureau> also requests the following transfers for a net change of \$0:

From (Appropriation, Activity, Subactivity, Line Item, Program, or Office)	Activity, Subactivity, Line Item, Program, or Office	To (Appropriation, Activity, Subactivity, Line Item, Program, or Office)	Activity, Subactivity, Line Item, Program, or Office	Amount
X		Y		\$3,000,000

<Bureau> requests a technical adjustment to move \$3,000,000 from X to Y. These funds will be used to support . . .

- You need to complete this table only if required to correctly reflect your budget submission because of a program transfer.
- Please use: Arial / 11

SUBACTIVITY: <INSERT SUBACTIVITY>

The objectives of the <Subactivity> subactivity are to:

<Insert subactivity overview>

LINE ITEM 1 (web link if applicable)

<Insert line item description including major program elements.>

LINE ITEM 2 (web link if applicable)

<Insert line item description including major program elements.>

LINE ITEM 2 (web link if applicable)

<Insert line item description including major program elements.>

PROGRAM CHANGES FOR FY 2012:

Program Change Name (Base Funding: X FTE and \$x million; Program Change: +/-X FTE and +/- \$X million): Bureau requests an increase of \$x million and x FTE for a total of \$Y million and Y FTE to...

Proposed Actions:

Statement of Need and Economic Benefits:

Base Resource Assessment:

Schedule and Milestones:

Deliverables:

Performance Goals and Measurement Data

Performance Goal:	FY 2011 Target	FY 2012 Target	FY 2013 Target	FY 2014 Target	FY 2015 Target	FY 2016 Target
With Increase						
Without Increase						
Description:						

- This is a bureau decision to reflect the appropriate level of performance data, deliverables and metrics.
- In this section you need to reflect only your approved funding profile or as required by law based on your appropriation.
- Please use: Arial /11

PROGRAM CHANGE PERSONNEL DETAIL

EXHIBIT 14

PROGRAM CHANGE PERSONNEL DETAIL (SAMPLE)

Activity:

Subactivity:

Title:	Location	Band/ Interval	Number of Positions	Annual Salary	Total Salaries
Position Title	City, ST	II-XX	1	50,000	50,000
Position Title	City, ST	III-XX	1	60,000	60,000
Position Title	City, ST	III-XX	3	70,000	210,000
Total			<u>5</u>		<u>320,000</u>
less Lapse		25%	<u>1</u>		<u>80,000</u>
Total full-time permanent (FTE)			4		240,000
2011 Pay Adjustment (1.4%)					3,360
2012 Pay Adjustment 2.3%)					<u>5,597</u>
TOTAL					<u>248,957</u>

Personnel Data

	<u>Number</u>
Full-Time Equivalent Employment	
Full-time permanent	4
Other than full-time permanent	0
Total	<u>4</u>
Authorized Positions:	
Full-time permanent	5
Other than full-time permanent	0
Total	<u>5</u>

<NOTE: BUREAU TO REVISE DATA TO REFLECT BUDGET ACTIVITY INFORMATION>

PROGRAM CHANGE DETAIL BY OBJECT CLASS

EXHIBIT 15

Activity:
Subactivity:
Program:

Object Class		BY+1 Increase
11	Personnel compensation	
11.1	Full-time permanent	\$249
11.3	Other than full-time permanent	0
11.5	Other personnel compensation	54
11.8	Special personnel services payments	0
11.9	Total personnel compensation	303
12	Civilian personnel benefits	62
13	Benefits for former personnel	0
21	Travel and transportation of persons	81
22	Transportation of things	2
23.1	Rental payments to GSA	0
23.2	Rental Payments to others	15
23.3	Communications, utilities and miscellaneous charges	17
24	Printing and reproduction	0
25.1	Advisory and assistance services	50
25.2	Other services	5,849
25.3	Purchases of goods & services from Gov't accounts	2
25.4	Operation and maintenance of facilities	0
25.5	Research and development contracts	0
25.6	Medical care	0
25.7	Operation and maintenance of equipment	0
25.8	Subsistence and support of persons	0
26	Supplies and materials	512
31	Equipment	0
32	Lands and structures	0
33	Investments and loans	0
41	Grants, subsidies and contributions	0
42	Insurance claims and indemnities	0
43	Interest and dividends	0
44	Refunds	0
99	Total obligations	6,893

NOTE: Do not delete unused object class lines. Instead leave their dollar amount at zero.

Detailed Formulation Timeline

Below is a month-by-month timeline that identifies budget deadlines and the expectations of the Budget Contacts in regards to their fiscal responsibilities. The timeline below is for the CY and includes the BY (President's budget), and the BY+1 (budget formulation). For example, if the CY is FY 2020, the BY is FY 2021, and the BY+1 is FY 2022.

November

- Appeal **BY** passback from OMB, if needed (Monday after Thanksgiving).

December

January

- Complete **BY** President's Budget (offices involved if additional funding requested).
- BY+1** Budget Call sent to Admin Directors for program increases/extraordinary ATB's.

February

- BY** President's budget sent to Congress first Monday in February.
- Bureau hearings with Appropriation Sub-Committees.

March

- Office meetings are scheduled to present **BY+1** Budget Requests to the CFO and CFO council.

April

- BY+1** ATB guidance received from OB.
- BY+1** budget guidance received from Secretary.
- BY+1** budget guidance received from Office of Management and Budget (OMB).
- Congressional action on **BY** may begin – assist in questions from Congressional staff.
- Input due from Admin Directors on **BY+1** Budget Call.
- Input on Exhibit 3A (Summary of Targets and Resource Requirements).
 - Analyze requirements for **BY+1** - formulate resources associated with new initiatives - Prepare Budget Justification.
- CFO Council Meeting to include presentations of **BY+1** program increases as necessary.

May

- Submit **BY+1** Secretarial Budget increases & adjustment to base calculations to OB.
- CFO Council Meeting to include presentations of **BY+1** program increases as necessary.

June

- OMB instructions received for **BY+1** OMB Budget submission.

July

- Bureaus appeal **BY+1** Secretarial decisions.
- Bureaus receive Deputy Secretary's decisions on **BY+1** OMB Budget.

August

- Re-analyze requirements for **BY** based on Secretarial review- formulate resources associated with new initiatives - Prepare Budget Justification for OMB - submitted first week in September.
- Receive update of OMO's Exhibit 3A for Annual Performance Plan.
- Complete draft of **BY+1** OMB Submission for internal review (OFM, BFAD).
- Provide draft of **BY+1** OMB Submission to OB for review.
- Prepare initial Apportionment Schedules for **BY**.

September

- Final, printed copy of **BY+1** due to OB for submission to OMB.
- Complete draft of **BY+1** budget briefing for OMB.
- Complete **BY** President's Budget (offices involved if additional funding requested).
- BY+1** Budget Call sent to Admin Directors for program increases/extraordinary ATB's.

Chapter 4. Execution Budget

Chapter Learning Objectives:

- ✓ Become familiar with the major laws and regulations governing budget execution.
- ✓ Gain a general understanding of the review procedures for MOUs and contracts and other obligating documents.
- ✓ Understand how to complete operating budgets and spend plans.
- ✓ Understand how to complete a Status of Funds.
- ✓ Become familiar with the accounting codes used in the accounting systems.

Process and Procedures Overview

In order to access appropriated funds, OMB approves apportionments and the Treasury Department issues warrants. Apportionments are made on a quarterly basis or other time period as a control to limit bureaus from obligation in excess of the appropriated amount. Apportionments are accomplished through standard form SF-132, which is submitted by BFAD. Treasury issues warrants stating that appropriated funds are available for obligation and expenditure. The OMB apportionment must be issued prior to using funds; however, Treasury's warrant can be issued later in the fiscal year.

S&E is an appropriated account, and A&R is part of the S&E appropriation. Examples of other appropriation accounts within the OS program offices are HCHB Renovation and Modernization, and Enterprise Cybersecurity Control & Monitoring.

OS Budget Contacts/Administrative Officers closely monitor program funding levels to make sure that funds are not obligated in excess of appropriated and apportioned ceilings. Keep in mind that unused funds (unobligated balances) in appropriation accounts cannot be redirected to other agency programs. Transfer of funds between different accounts is prohibited without statutory authority. In addition, project funds cannot be moved from one project to another.

Three laws govern budget execution:

- Misappropriation Act: requires that appropriated funds be used only for the purpose and programs for which the appropriation was made.

- Bona Fide Need Rule: requires that appropriated funds be used only for needs or services that arise in the year(s) of the appropriation's obligation availability.
- Anti-deficiency Act: prohibits obligations in excess of the amount apportioned, obligating funds in advance of appropriations and apportionment, paying bills when there is no cash in the account.

See OMB Circular A-11, Section 15 for more information

http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/s15.pdf.

OSFM/BFAD meets quarterly with OS Directors to review their budget's status. In addition, quarterly reports are prepared by the finance office (NIST) and submitted to the Treasury and OMB. These reports are FACTS II, standard form SF 133, and Outlay Plans.

The budget operating plan (BOP) and spend plan is the current year budget and reflects program, cost, and other changes since budget formulation. The operating plan is organized with program detail, is set up by time periods, ties to the Department's strategic plan, and is useful and understandable to agency management. Monitoring the operating plan is important for:

- Identifying and explaining variances between actuals and the operating plan;
- Avoiding anti-deficiency Act violations;
- Tracking program performance; and
- Avoiding unobligated balances at year's end while other needs go unmet.

Detailed Execution Timeline

BFAD requires Budget Contacts to review all financial documents to ensure proper planning, execution, and recording. Below is a month-by-month timeline that identifies budget deadlines and the expectations of the Budget Contacts in regards to their fiscal responsibilities. The timeline below is for CY and includes the CY budget execution, and the FY BY President's budget.

November

- Review Purchase Card statements accounting data; if project number, fiscal year and object class is incorrect - prepare form NIST 13 "Other Objects Correction Request" to correct the data and explain the importance of reconciling with the card holder.
- Review NIST Accounting reports (including payroll).
 - Update budget status report and organizational chart listing (9th) and calculate commitments and projections through year-end.
- Review Undelivered Orders for all funds and **PY and below**.
 - Prepare and submit requisition for de-obligation as necessary.
 - Follow up with Office of Acquisition Management (OAM) regarding status/progress review UDO report to verify de-obligation.
- WCF and A&R Handbook finalized and updated on OFM website.

December

- Review Purchase Card statements accounting data; if project number, fiscal year and object class is incorrect - prepare form NIST 13 "Other Objects Correction Request" to correct the data and explain the importance of reconciling with the card holder.
- Review NIST Accounting reports (including payroll).
 - Update budget status report and organizational chart listing (9th) and calculate commitments and projections through year-end.
 - Compare actual obligations with spend plan.
- Review Undelivered Order reports for all funds and **PY and below**.
 - Prepare and submit requisition for de-obligation as necessary.
 - Follow up with OAM regarding status/progress review UDO report to verify de-obligation.
- Prepare Budget Operating Plans for all funds. These are due pending the enacted **CY** budget.
- Formulate and submit **CY** WCF spend plan, by month. These are due pending the enacted **CY** budget.
- WCF and A&R Handbook sent to Office of Budget (OB) - copies to Congress.
- The last day to send IPACs for non-DOC bureaus and IOM approvals to NIST is 5 days before the month ends.
- Intra-Commerce IPACs are due 7 days before the month ends.

January

- Review Purchase Card statements accounting data; if project number, fiscal year and object class is incorrect - prepare form NIST 13 “Other Objects Correction Request” to correct the data and explain the importance of reconciling with the card holder.
- Review NIST Accounting reports (including payroll).
 - Update budget status report and organizational chart listing and calculate commitment and projections through year-end.
 - Compare actual obligations with WCF spend plan/BOPs.
- OSFM/BFAD quarterly budget status meeting with office Director.
- Review Undelivered Order reports for all funds and **PY and below**.
 - Prepare and submit requisition for de-obligation as necessary.
 - Follow up with OAM regarding status/progress review UDO report to verify de-obligation.
 - Quarterly review of travel un-liquidated obligations (requested by NIST).
- The last day to send IPACs for non-DOC bureaus and IOM approvals to NIST is 5 days before the month ends.
- Intra-Commerce IPACs are due 7 days before the month ends.

February

- Review Purchase Card statements accounting data; if project number, fiscal year and object class is incorrect - prepare form NIST 13 “Other Objects Correction Request” to correct the data and explain the importance of reconciling with the card holder.
- Review NIST Accounting reports (including payroll).
 - Update budget status report and organizational chart listing and calculate commitments and projections through year-end.
 - Compare actual obligations with WCF spend plan/BOPs.
- Review Undelivered Order reports for all funds and **PY and below**.
 - Prepare and submit requisition for de-obligation as necessary.
 - Follow up with OAM regarding status/progress review UDO report to verify de-obligation.
- The last day to send IPACs for non-DOC bureaus and IOM approvals to NIST is 5 days before the month ends.
- Intra-Commerce IPACs are due to BFAD 5 days before the month ends.

March

- Review Purchase Card statements accounting data; if project number, fiscal year and object class is incorrect - prepare form NIST 13 “Other Objects Correction Request” to correct the data and explain the importance of reconciling with the card holder.
- Review NIST Accounting reports (including payroll).
 - Update budget status report and organizational chart listing and calculate commitments and projections through year-end.

- Compare actual obligations with WCF spend plan/BOPs.
- Review Undelivered Order reports for all funds and **PY and below**.
 - Prepare and submit requisition for de-obligation as necessary.
 - Follow up with OAM regarding status/progress review UDO report to verify de-obligations.
- The last day to send IPACs for non-DOC bureaus and IOM approvals to NIST is 5 days before the month ends.
- Intra-Commerce IPACs are due 7 days before the month ends.

April

- Review Purchase Card statements accounting data; if project number, fiscal year and object class is incorrect - prepare form NIST 13 “Other Objects Correction Request” to correct the data and explain the importance of reconciling with the card holder.
- Review NIST Accounting reports (including payroll).
 - Update budget status report and organizational chart listing and calculate commitments and projections through year-end.
 - Compare actual obligations with WCF spend plan/BOPs.
- Review Undelivered Order reports for all funds and **PY and below**.
 - Prepare and submit requisition for de-obligation as necessary.
 - Follow up with OAM regarding status/progress review UDO report to verify de-obligation.
 - Quarterly review of travel un-liquidated obligations (requested by NIST).
- OSFM/BFAD quarterly budget status meeting with office Directors.
- The last day to send IPACs for non-DOC bureaus and IOM approvals to NIST is 5 days before the month ends.
- Intra-Commerce IPACs are due 7 days before the month ends.

May

- Review Purchase Card statements accounting data; if project number, fiscal year and object class is incorrect - prepare form NIST 13 “Other Objects Correction Request” to correct the data and explain the importance of reconciling with the card holder.
- Review NIST Accounting reports (including payroll).
 - Update budget status report and organizational chart listing and calculate commitments and projections through year-end.
 - Compare actual obligations with WCF spend plan/BOPs.
- The last day to send IPACs for non-DOC bureaus and IOM approvals to NIST is 5 days before the month ends.
- Budget Call for **BY** – Review operating budget requirements to include contracts, personnel data, and gather information from previous 12 months for formulation of billing algorithm and handbook updates.
- Review Undelivered Order reports for all funds and **PY and below**.

- Prepare and submit requisition for de-obligation as necessary.
- Follow up with OAM regarding status/progress review UDO report to verify de-obligations.
- Intra-Commerce IPACs are due 7 days before the month ends.

June

- Review Purchase Card statements accounting data; if project number, fiscal year and object class is incorrect - prepare form NIST 13 “Other Objects Correction Request” to correct the data and explain the importance of reconciling with the card holder.
- Review NIST Accounting reports (including payroll).
 - Prepare status report and organizational chart listing and calculate commitments and projections through year-end to include leave liability.
 - Compare actual obligations with WCF spend plan/BOPs.
- Review Undelivered Order reports for all funds and **PY and below**.
 - Prepare and submit requisition for de-obligation as necessary.
 - Follow up with OAM regarding status/progress review UDO report to verify de-obligations.
- Submit **BY** Operating Budget with attachments to BFAD via shared drive and soft copy.
- The last day to send IPACs for non-DOC bureaus and IOM approvals to NIST is 5 days before the month ends.
- Intra-Commerce IPACs are due 7 days before the month ends.

July

- Review Purchase Card statements accounting data; if project number, fiscal year and object class is incorrect - prepare form NIST 13 “Other Objects Correction Request” to correct the data and explain the importance of reconciling with the card holder.
- Review NIST Accounting reports (including payroll).
 - Prepare status report and organizational chart listing and calculate commitments and projections through year-end to include leave liability.
 - Compare actual obligations with WCF spend plan/BOPs.
- Review Undelivered Order reports for all funds and **PY and below**.
 - Prepare and submit requisition for de-obligation as necessary.
 - Follow up with OAM regarding status/progress review.
 - UDO report to verify de-obligation.
 - Quarterly review of Travel Un-liquidated obligations (requested by NIST).
- Update WCF and A&R Handbooks - update project description and basis for charging.
- OSFM/BFAD quarterly budget status meeting with office Directors.
- BFAD Reviews **CY** “Draft” Operating Budget.
- The last day to send IPACs for non-DOC bureaus and IOM approvals to NIST is 5 days before the month ends.
- Intra-Commerce IPACs are due 7 days before the month ends.

August

- ❑ Review Purchase Card statements accounting data; if project number, fiscal year and object class is incorrect - prepare form NIST 13 “Other Objects Correction Request” to correct the data and explain the importance of reconciling with the card holder.
- ❑ Review NIST Accounting reports (including payroll).
 - Prepare status report and organizational chart listing and calculate commitments and projections through year-end to include leave liability.
 - Compare actual obligations with WCF spend plan/BOPs.
- ❑ Review Undelivered Order reports for all funds and **PY and below**.
 - Prepare and submit requisition for de-obligation as necessary.
 - Follow up with OAM regarding status/progress review UDO report to verify de-obligations.
- ❑ BFAD will provide an estimate for leave liability as of pay period 14 (Offices will be required to adjust the estimate based on leave used after pay period 14 and staffing changes).
- ❑ Offices initiated the process for **BY** MOUs/IAAs with the target date of having agreements completed by October 15th of the BY.
- ❑ The last day to send IPACs for non-DOC bureaus and IOM approvals to NIST is 5 days before the month ends.
- ❑ Intra-Commerce IPACs are due 7 days before the month ends.

September

- ❑ Review Purchase Card statements accounting data; if project number, fiscal year and object class is incorrect - prepare form NIST 13 “Other Objects Correction Request” to correct the data and explain the importance of reconciling with the card holder.
- ❑ Review NIST Accounting reports (including payroll).
- ❑ Prepare status report and organizational chart listing and calculate commitments and projections through year-end.
- ❑ Attend EOY estimated accruals training.
- ❑ Anticipated Year-end Due Dates -Bank Card Purchases – Estimated Accrual application available (12th), Estimated Accruals and Unprocessed UDOs/Awards (22th) {Subject to change; pending receipt of NIST Calendar}.
- ❑ **BY** Operating budgets submitted to bureaus.
- ❑ BFAD will submit leave liability estimates to NIST.
- ❑ The last day to send IPAC for non-DOC bureaus and IOM approvals to NIST is 5 days before the month ends.
- ❑ Review NIST Accounting reports (including payroll).
 - Update budget status report and organizational chart listing and calculate commitment and projections through year-end.
 - Compare actual obligations with WCF spend plan/BOPs.

- OSFM/BFAD quarterly budget status meeting with office Directors.
- Review Undelivered Order reports for all funds and **PY and below**.
 - Prepare and submit requisition for de-obligation as necessary.
 - Follow up with OAM regarding status/progress review UDO report to verify de-obligation.
 - Quarterly review of Travel Un-liquidated obligations (requested by NIST).
- The last day to send IPACs for non-DOC bureaus and IOM approvals to NIST is 5 days before the month ends.
- Intra-Commerce IPACs are due 7 days before the month ends.

Managing Obligations, Commitments, and Projections

Budget Contacts are expected to provide detailed explanations of their obligations, commitments, and projections.

Obligations require legally binding documents that have been processed to provide funds from the Treasury to purchase goods or services (such as payroll costs, monthly rent, completed contracts transmitted to NIST).

A commitment is a verification of funds availability and the reservation of funds for a specific purpose in anticipation of funds obligation. Commitments are not legally required. For the Status of Funds, a commitment is any document that has been approved by your organization but not yet forwarded to NIST for obligation (such as projected payroll costs for on-board employees, cash-in-a-flash/special act awards, travel, CD-410 Work Authorizations, SF-1 Printing, Training, C. Request, and bank card purchases that have been approved but not yet obligated).

Projections are the planned spending for the remainder of the fiscal year. For completing the Status of Funds, the salaries and benefits should only include projected costs for employees that are not yet on-board (or departing employees), taking into consideration when you anticipate their enter-on-duty (eod) or departure date and how long the position will remain vacant. In addition, year-end cash awards, anticipated leave liability, travel, work authorizations, printing, training, anticipated contractual services and unsigned MOU's, etc.

An outlay is an actual disbursement of cash. Upon payment, obligations are reduced in the accounting system by the amount of the payment. Agencies are required to maintain outlay rates for their various activities and monitor those rates.

Personnel and Obligating Documents

All obligating documents must be routed through the Budget Contact, who records every obligating document and projection on the cuff spreadsheet (project spreadsheets). This will

enable the Budget Contact to provide timely information to senior management and office directors. It also makes preparing the monthly OSFM/BFAD Status of Funds report less stressful. Examples of obligating documents are listed below. More examples can be found in Circular A-11, section 20.5.

- Bankcard Transactions
- IPACs
- MOUs/IAA
- Travel Orders and Vouchers (Form CD-29 and CD-370)
- Printing Orders (Form SF-1)
- Procurements
- Work Orders (Form CD-410)
- Grants (Forms CD-450, CD-451)

The official source for the current version of Commerce-wide (CD) forms is http://ocio.os.doc.gov/ITPolicyandPrograms/Electronic_Forms/index.htm. These are screen-fillable Adobe Acrobat PDF forms. Additional personnel forms are available at <http://www.opm.gov/forms/>.

Document Review Procedures

The offices originate obligating documentation. Offices typically keep a log of obligating documents, assign a control number, retain copies in budget files, and return originals to the requestor (with the exception of bankcard requests where the bankcard holder retains the original documents and a copy is sent to the requestor). Following is a checklist for the review of obligating documents, invoices, and receivables by the offices.

Documents are complete, properly executed, and any calculations are correct.

- If there is an error, contact the requestor to notify them of the correction or return the form to the requestor for revision.
- The ticket issuing office (ADTRAV) will not accept pen and ink changes on travel orders. If changes are required, return the document to the requestor or use labels to hide the errors.
- For travel vouchers, place your initials next to each correction or the travel office will not process the reimbursement.

Funds are available, and invoices have not already been paid (i.e. duplicative payments).

Obligations support the project or fund mission. Invoice charges are legitimate per obligating documents, MOUs, other documented agreements, or supporting documentation.

Obligations are charged properly by reviewing the following accounting codes and funding citations:

- Fiscal year
- Fund

OS BUDGET CONTACTS HANDBOOK

- Project
- Task Code
- Organization code
- Object Class
- ALC code (as applicable)
- DUNS number (as applicable)
- Business Event Type Code (BETC) (as applicable)
- Treasury Account Symbol (TAS) (as applicable)
- Taxpayer Identification Number (TIN) or Employee Identification Number (EIN) (as applicable)

Document is approved by budget contacts, supervisors, and others required by the organization. Signature and date of signature by the Budget Contact and other approving officials are included in the obligating document.

Source documents are reviewed by OSFM/BFAD as required. Below are documents and the dollar thresholds that require BFAD's approval. Items that are not routinely processed through OSFM/BFAD are: bankcard purchases, travel vouchers, claims for reimbursement, and printing requisitions.

Document No.	Document Title	BFAD Approval Level
	Metro Checks	OAS
	MOUs	All
	Payroll Correction	Corrected via WebTA
	Purchase Card	None
NIST 162	FTS/WITS Phone bills	OCIO
NIST 162	Internal OS bills (A&R bills to WCF)	BFAD
NIST 162	IPACs/GPOs bills	BFAD will coordinate with offices
NIST 162	Rent bill	OAS
NIST 162	Special obligations/payments	OS Offices via BFAD
C. Request	Electronic Procurement Request	\$25,000
CD- 370	Travel vouchers	None
CD-29	Travel Orders	All Blanket Travel Orders, Travel (\$10,000 and above)
CD-326	Recommendation for Recognition	BFAD will only see group or above \$5,000
CD-410	Work Order	\$10,000 (\$10,000 and above)
CD-435	Procurement Requests (GSA only-- previously Commits program)	\$10,000 (\$10,000 and above)
NIST 12	Labor Cost Correction	Offices (submitted to NIST

Document No.	Document Title	BFAD Approval Level
	(formerly Payroll Advice of Correction).	through OSFM/BFAD). This is an alternative for payroll corrections.
NIST 13	Other Objects Correction (formerly Advice of Correction)	Offices (submitted to NIST through OSFM/BFAD)
SF- 1164	Claim for Reimbursement	None
SF- 182	Authorization, Agreement and Certification of Training	\$10,000 (BFAD will not see items below \$10,000)
SF-1	Printing Requisition	None
SF-52	Personnel Action	All Actions; BFAD will send an e-mail to budget contacts if costs exceed budgeted amounts. Accountability to remain at program office.

Source documents are forwarded to the appropriate office(s) as required. Below is a list of the offices and the relevant obligating documents they process. It is good practice to record the date an obligating document is forwarded to the appropriate office.

- Procurements - OAM
- MOUs – OAM/OGC
- MOUs (Employee Details) - OHRM
- Personnel Actions - OHRM
- Travel Orders - Faxed to NIST Travel Office (301-975-5691) by OS office
- NIST 162 (Invoices) - NIST accounting (excludes IPACs/GPOs)

Form CD-370 - Travel Voucher

The form CD-370 is signed by the employee in Section E– Claimant’s Signature. The package should include the *original* travel order, travel itinerary, GSA per diem rate, map quest mileage print out, travel voucher worksheet, *original* receipts for hotel, and *original* rental car agreement.

If you make any corrections, place your initials next to each correction or the travel office will not process the reimbursement.

Submit the *original* travel order, *original* travel voucher, *original* receipts (hotel, rental car, fuel, registration fees, etc.), travel itinerary, GSA per diem rate, and map quest mileage to the NIST Travel Office for processing and place in the NIST box for courier pickup.

The NIST Travel Office does not require receipts for meals purchased during travel. Return these receipts to the employee. If an employee wishes to select the insurance (LDW) for rental cars, it will not be reimbursed so ensure the cost is not included for reimbursement.

Form CD- 410 - Office of Space and Building Management (OSBM) Work Request HCHB

OSBM work orders using salaries and expenses appropriations should not be re-scoped. If the original scope of work is no longer needed, de-obligate the work order funds and start a new Form CD-410 encompassing the new scope of work.

Form SF-1164 - Claim for Reimbursement for Expenditures on Official Business

The employee should always sign in Section 10 – Claimant Sign Here. Omit social security numbers from the form. The appropriate object class is 2194. All receipts are attached (taped, stapled) to a piece of paper. Once approved, make a copy for the employee and put it in a sealed envelope. The original document and all original receipts need to be sent to the NIST Travel Office for payment processing. Place the original receipts in a sealed envelope and put the envelope in the NIST mail box for pickup by the courier.

Bankcard

Government bankcards are internationally accepted credit cards available to all Federal agencies under a single General Services Administration contract for the purpose of making small purchases up to set thresholds, with a minimum of paperwork. More information on Commerce’s Purchase Card Program is available at http://oam.eas.commerce.gov/CAPPS_purchaseCard.html.

- Purchase card: general supplies and services.
- Travel card: Official government travel.
- Fleet card: fuel and supplies for government vehicles.

The credit card purchase request should include vendor information and be signed by the requestor. Check the supply room to ensure none of the items is stocked before submitting a request. If an item looks questionable, ask the requestor for an explanation to accompany the package. Bankcard requests for training also include a copy of the signed form SF-182. If an item exceeds \$3,000, three quotes are included with a justification for the selected vendor. During a Continuing Resolution (CR) a justification for the purchase is included with the request.

After the purchase has been made, ensure the vendor submits a receipt for the bankcard holder records. **The bankcard holder receives the original bankcard request.**

Bankcard holders should reconcile their purchase card statements every month with the NIST accounting reports to avoid transactions being charged to the default project. If the bankcard holder has not reconciled for the month, they can go into the bankcard module and reconcile their transactions and the transactions charged against the default code will be reserved. This will eliminate the need to prepare and submit an Advice of Correction (AOC) to move the transactions to the correct projects or accounting codes. If the project number, fiscal year, or object class is incorrect, prepare form NIST 13- Other Objects Correction Request.

Intra-Governmental Payment and Collection (IPAC)/Government Printing Office (GPO)

IPACs are intra-governmental transfer of funds that are processed through an internet based collection and payment system.

OSFM/BFAD maintains a consolidated IPAC log for A&R, S&E, and WCF IPAC's and GPO. A new log is created at the beginning of each fiscal year. IPAC's are forwarded to the offices via hyperlink for approval and then saved in the OS Budget contacts folder.

The IPAC process is as follows:

1. BFAD staff will receive the IPAC/GPO invoice or receivable from NIST. The document will be logged into the consolidated spreadsheet for BFAD tracking purposes (G:\BFAD\IPAC's\FY20XX\Log & Procedures).
2. The budget assistant will save the IPAC in the corresponding folder on the OS Budget Contacts shared drive (G:\OS Budget Contacts\XXX\IPAC's\Incoming).
3. An email with an IPAC hyperlink will be sent to the respective budget contact(s) with a cc to the appropriate OSFM/BFAD analyst. The budget contact must approve or return this IPAC within 5 business days.
4. The budget contact will research the charge and determine if the charge should be approved. The budget contact will complete all highlighted fields on the NIST-162. The budget contact will scan/save the approval in its corresponding folder on the OS Budget Contacts shared drive (G:\OS Budget Contacts\XXX\IPAC's\Approvals). The budget contact will send the approved IPAC as a hyperlink to their BFAD budget analyst for review. **See attached instructions for creating a hyperlink.**
5. The budget analyst will review the IPAC and be responsible for following up with the budget contact to ensure that the IPAC is returned within 5 business days. A follow-up email will be sent if IPAC's are not completed or returned within 5 business days.

6. When the approved IPAC's hyperlink is returned, the budget analyst will receive 3 business days to review the accounting data and ensure that all highlighted areas on the N-162 have been filled out. The budget analyst will forward the approval to NIST as an email attachment for processing with a cc to the budget assistant.

The budget assistant will log the IPAC/GPO out, and create a hyperlink under the approval column.

Inter-Agency Agreements (IAA)

An IAA is a document that defines cooperative work between agencies, and where an agency is reimbursed for services or goods provided.

Commerce Acquisition Solutions (CAS) coordinates IAAs, also known as Memoranda of Understanding (MOUs), Memoranda of Agreement (MOAs), etc., for all offices under OS and agreements between Commerce Bureaus and NOAA for acquisition support. CAS serves as a central depository for all applicable agreements, provides assistance to customers regarding MOU preparation, and conducts the Determinations and Findings review required by the Economy Act (see 48 CFR 17.503).

Forms needed to process Inter-agency Agreements

- Routing Sheet
- OGC Template (Interagency Agreement template)
- Financial and Contact Information Table
- Acquisition Waiver Request (for purchases over \$100,000 except for OIG, OCIO and CLDP)
- Determination and Finding (D&F)

CAS Responsibilities

Commerce Acquisition Solutions (CAS) coordinates IAAs for the following:

- All offices under Commerce Office of the Secretary (OS).
- Agreements between Commerce Bureaus and NOAA for acquisition support services.

OS, OAM, CAS coordinates MOUs for acquisition support services and provides the determination and findings review for Commerce bureaus receiving acquisition support from NOAA, so as to avoid any possible conflict of interest on the part of NOAA.

CAS Services

CAS acts as a central depository for all applicable MOUs and provides the following services:

- Reviews MOU for consistency and clarity
- Maintains an archive containing copies of all coordinated MOUs
- Assigns tracking numbers to MOUs

- Maintains and updates monitoring system for MOUs
- Verifies the use of appropriate, certified funds
- Functions as Economy Act approval official and signs the Determination & Findings (D&F)
- Assists in revising Department of Commerce IAA Handbook

Additional CAS Assistance

CAS is also available to assist in the following areas:

- Provide guidance to customers regarding MOU preparation.
- Assist customer Bureaus/Offices in conducting market research for MOUs.
- Assist customer Bureaus/Offices in conducting cost and/or price analysis for MOUs.

MOU Coordination and Review Procedure

The following procedure describes the steps in the Memorandum of Understanding Routing Sheet. The routing sheet should be routed with the MOU package.

Step 1. PREPARE MOU PACKAGE:

- **The Bureau/Program Office (originating office)** will prepare the MOU document. CAS will provide guidance in the agreement preparation, review the IAA for consistency, clarity and completeness, review deliverables and dates, assign a tracking number, retain a copy and forward the MOU package to OFM BFAD (or appropriate Bureau budget officer).
- **The Bureau/Program Office (originating office)** should complete the **OGC Template**. Provide *all* of the information required in the template. The template includes the following content:
 1. Parties and purpose
 2. Background. *Description of the need for the goods/services*
 3. Authority. *Citation of legal authority and programmatic authority, as applicable.*
 4. Economy Act findings.
 5. Terms and conditions.
 6. Transfer of funds. *Approval of funds covering the estimated cost for this fiscal year (including signature of the approving official), the Treasury appropriation code, fiscal data, funds expiration date, the life cycle cost e.g. 1-5 years, payment details, etc.)*
 7. Points of contact (POC). *POCs, agency DUNS numbers and agency locator codes (ALC) of both the ordering (requesting) and the servicing agency*
 8. Duration of agreement, amendments and modifications.
 9. Resolution of disagreements.
 10. Signatures. *Authorizing signatures from both parties to the agreement*

- **Make certain signatories DO NOT sign the agreement**
- **The Bureau/Program Office (originating office)** will complete the **Financial and Contact Information Table**
- For purchases over \$100,000 (except OIG, OCIO and CLDP): prepare Acquisition Waiver Request (AWR) and submit all documentation to CFO/ASA for waiver approval
- **The Bureau/Program Office (originating office)** should complete the top portion of the Routing Sheet, sign and date in the appropriate box, then forward MOU package to OFM BFAD or appropriate budget office.

Amendments and Modifications: Amendments and modifications to agreements may be submitted using the Form CD-592 form, “DOC Inter-agency and Other Special Agreement,” providing that all the information in the template was included in the original agreement.

When to Submit a MOU Document, Amendment or Modification: The Bureau/Office will submit the IAA document for review and clearance whenever there is:

- a new requirement, including a new amendment or modification requiring
- an increase in funds
- an increase in the amount being paid, or
- new fiscal year funds are being committed

Step 2. ACCOUNTING CLASSIFICATION & BILLING REVIEW:

- **OSFM (Room D200, x1207 or appropriate bureau budget office)** reviews and approves the funds (through official’s signature) on the Financial and Contact Information Table
- Once completed the budget office should sign and date the Routing Sheet and forward package to CAS

Step 3. DETERMINATION & FINDING (D&F):

- **CAS (procurement, Room 6521, x6100)** assigns a tracking number
- Complete Determination and Finding (D&F) if conditions required by the Economy Act are met. Under an Economy Act agreement (pursuant to 48 CFR 17.503), the “ordering/receiving agency” (the agency ordering the service/supply and making payment) will prepare the Determination and Finding for the agency’s Contracting Officer. If the Bureau/Program Office is the “ordering/receiving agency,” the CAS Contracting Officer will certify that conditions required by the Act are met and will sign the determination.
- For purchasing actions over \$5,000,000, CAS will forward the acquisition package to the Acquisition Review Board.
- CAS Contracting Officer will sign and date the Routing Sheet and forward MOU package to OGC

Step 4. LEGAL REVIEW AND CLEARANCE:

- **OGC (legal, Room 5898 C, x5884)** reviews package for legal sufficiency, proper authority cited, periods of performance, completeness, and any other pertinent details
- If changes to the MOU package are needed, the Bureau/ Program Office, with assistance from CAS if requested, will incorporate OGC review comments.
- OGC will prepare legal clearance letter
- OGC will sign and date the Routing Sheet and forward package to CAS

Step 5. FULLY EXECUTED INTERAGENCY AGREEMENT:

- **Bureau/ Program Office** will obtain appropriate signatures from both agencies to the agreement. After obtaining signatures, Bureau/ Program Office will retain a copy and forward the original and two copies of the fully executed agreement to CAS.
- **Bureau/ Program Office** should sign and date the Routing Sheet
- CAS will retain a fully executed agreement with original signatures in a central repository, forward two copies to OFM-BFAD. When OS is paying another agency, the executed agreement must be sent to NIST for obligation.

Following are templates for the Routing Sheet, Financial and Contact Information, and Economy Act Determination and Findings components of an MOU.

DEPARTMENT OF COMMERCE, OFFICE OF THE SECRETARY
Memorandum of Understanding Routing Sheet

MOU Number _____

Bureau/Program Office: _____

Point of Contact: _____

Type of MOU:

- a) Receivable Reimbursable Payable
 b) New agreement Amendment to an exiting agreement

Remarks: _____

STEPS	ROUTING	SIGN & DATE
1. PREPARE MOU PACKAGE: <ul style="list-style-type: none"> • Bureau/Program Office (originating office) prepares MOU document in accordance with OGC template • Make certain signatories DO NOT sign the agreement • Complete Financial & Contact Information Table • For purchases over \$100,000 (except OIG, OCIO and CLDP): prepare Acquisition Waiver Request (AWR) and submit all documentation to CFO/ASA for waiver approval • Forward MOU to OFM OEB or appropriate budget office 	Bureau/ Program Office (originating office)	_____ ____/____/____
2. ACCOUNTING CLASSIFICATION & BILLING REVIEW: <ul style="list-style-type: none"> • OFM OEB (or appropriate bureau budget office) reviews and approves the Financial and Contact Information Table • Forward MOU package to CAS (room 6521) 	OFM OEB (budget office) Room 6839, x6037	_____ ____/____/____
3. DETERMINATION & FINDING (D&F): <ul style="list-style-type: none"> • CAS (procurement) assigns a tracking number • Complete Determination and Finding (D&F) if conditions required by the Economy Act are met • For purchases over \$100,000 (except OIG, OCIO and CLDP): AWR tracking number: _____ • For purchasing actions over \$5,000,000 forward package to Acquisition Review Board • Forward MOU package to OGC (room 5898 C) 	CAS (procurement) Room 6521 x6100	_____ ____/____/____
4. LEGAL REVIEW AND CLEARANCE: <ul style="list-style-type: none"> • OGC (legal) reviews package for legal sufficiency, proper authority cited, periods of performance, completeness, and any other pertinent details • If changes are needed, the Bureau/ Program Office will work with OGC to incorporate OGC comments • Prepare legal clearance letter • Forward MOU package to CAS (room 6521) 	OGC (legal) Room 5898 C x5384	_____ ____/____/____
5. FULLY EXECUTED INTERAGENCY AGREEMENT: <ul style="list-style-type: none"> • Bureau/Program Office obtains appropriate signatures from both agencies, retains a copy and forwards the original signed MOU to CAS for payment and archiving 	Bureau/ Program Office (originating office)	_____ ____/____/____

DEPARTMENT OF COMMERCE, OFFICE OF THE SECRETARY
MOU Financial and Contact Information

MOU Number _____

Agreement Title: _____

Please complete the following information for both agencies party to the agreement:

	Ordering Agency _____	Servicing Agency _____
	Name	Name
Agency Location Code (ALC)		
DUNS Number		
Appropriation		
Fiscal Data		
Fund Type	<input type="checkbox"/> S & E <input type="checkbox"/> A & R <input type="checkbox"/> Working Capital Fund	
Agreement Period of Performance	Start Date _____ End Date _____	
Period of Performance (Of this Modification or Action, if applicable)	Start Date _____ End Date _____	
Total Amount		
Amount (Of this modification or action, if applicable)		

The following section should be completed by OFM OEB (or appropriate bureau budget office).

FUNDS APPROVAL:

Signature

Print name and office

Date Signed

OBLIGATION:

Would you like CAS to forward this agreement to NIST and provide you with 2 copies? YES NO

DEPARTMENT OF COMMERCE, OFFICE OF THE SECRETARY

Economy Act Determination & Findings

MOU Number _____

Please check all that apply:

Office of the Secretary, Commerce Acquisition Solutions Division warrants that:

- sufficient funding amounts are available;
- the use of an interagency acquisition is in the best interest of the Government; and
- the services requested cannot be provided as conveniently or economically by contracting directly with a private source.

It has been determined that this Economy Act agreement: _____

- does not require contracting action by the servicing agency; or
- does require contracting action by the servicing agency and that at least one of the following circumstances applies:
 - the acquisition will appropriately be made under an existing contract of the servicing agency, entered into before placement of the order, to meet the requirements of the servicing agency for the same or similar supplies or services;
 - the servicing agency has capabilities or expertise to enter into a contract for such supplies or services which is not available within the requesting agency; or
 - the servicing agency is specifically authorized by law or regulation to purchase such supplies or services on behalf of other agencies.

Contracting Officer, Biba Inoussa
Commerce Acquisition Solutions
Office of Acquisition Management and Financial Assistance
Office of the Secretary
U. S. Department of Commerce

Date

Requesting New Projects, Closing Projects, and Change Projects

The purpose of a project is to establish a mechanism to consolidate and track budget transactions with associated costs. These projects are also used for billing the bureaus in the Working Capital Fund (WCF) and Advances and Reimbursable (A&R) accounts. Different projects are established for different services and are reported to Congress either via the Operating Budgets or Handbooks. Operating budgets are established for each project and costs remain mutually exclusive - *funding is not moved from one to another*.

Policy for Opening a New Project

New projects may be needed for several reasons including, but not limited to:

1. Reorganization
2. Providing new services
3. Technical reasons (changing from manual to allocated billing)
4. Tracking costs in a separate project
5. Program expansion
6. New requirement

If a new project is requested, the office will send an e-mail to their OSFM/BFAD budget analyst. The e-mail should contain the following information:

1. Project code- if there is a preference, if not, OSFM/BFAD will chose a code in coordination with NIST.
2. Project title
3. Fund code
4. Organization code
5. Task code, if applicable
6. Direct or reimbursable funds -direct funds are appropriated, and reimbursable funds are from WCF or A&R.
7. Salaries and benefits (yes or no)
8. Manual or Allocated – allocated billing is based on a formula, and manual billing is based on an agreement or other method.

The budget analyst will determine if a need exists or if it makes sense to combine with an existing project. If there is valid justification, OSFM/BFAD will complete the required form and submit to NIST for approval. The new project number will be coordinated by the OSFM/BFAD budget analyst and accounting to verify that there are no duplicates. The approved request form will be forwarded via e-mail to Betty Howard by OSFM/BFAD's budget assistant, with a cc to the respective A&R or WCF Bureau Accountant. Upon receiving approval from NIST, OSFM/BFAD's budget assistant will notify the office and update the project listing.

Policy for Closing an Existing Project

Reasons for closing a project may be:

1. The requirement has been completed, or the purpose of the project no longer exists;
and
2. The project is being combined with another existing project as a result of reorganization.

To close a project, a form should be completed with valid justifications and approval. A copy of the form will be sent to accounting and a copy will be given to the budget assistant to update the project listing. (Once a project is closed, under CBS this number cannot be used again.)

Policy for Changing or Updating an Existing Project

Reasons for changing or updating an existing project include, but are not limited to:

1. When there is more than one office within a project and managers want to keep their budgets separate; and
2. When changes to billing algorithms are approved.

When an office determines there is a need to open, close or add a task code to a project, the budget contact/administrative officer should submit an e-mail to their OSFM/BFAD analyst in the format illustrated in the following page. To change a project's title include the project code and the new project title.

Once OSFM/BFAD has completed its review, this request will be forwarded to NIST. Upon receiving approval from NIST, OSFM/BFAD's budget assistant will notify the office and update the project listing.

Sample E-mail Request: New Project, Closing a Project, or Project Change

On behalf of the Office of [insert office name] I am requesting that a new project be opened/a project be closed/a project change in the WCF/A&R /S&E /Other account. The need for this new project is [include justification].

The following is the required information:

Project Code: #####

Project Name/Title:

Fund Code: ####

Organization Code: #####

Task Code: 000 (unless specific request is made)

Salary & Benefit Costs: Yes/No

Direct/Reimbursable Funds (Select One):

Note: Direct = Appropriated/Reimbursable= WCF, A&R

Manual or Allocated Billing (FOR WCF AND A&R ONLY):

Effective Date: MM/DD/YY

Updating Projects in the WCF and A&R Handbook:

Each year the WCF and A&R Handbook, which is available online at http://www.osec.doc.gov/ofm/BM_Handbooks.html, is updated to include a current description of the services and basis of charge for all projects funded through the WCF and A&R accounts.

Each Office of the Secretary program office provides a general description of the office's services, reference to the relevant Department Organization Order (DOO), and a list of the office's management officials. In addition, for each project, offices provide a detailed project description with the project number and name. The basis of charge description should include:

- The billing method used, e.g. HCHB population, Department FTE ceiling, MOU, workload, etc; and
- Who is being billed, e.g. Office of the Secretary program offices, other Department bureaus, specific Department bureaus or offices, or other agencies.

Multi-component projects identify the services that are billed on each of the various billing methods.

Operating Budgets

The following instructions on completing an operating budget apply are for the WCF and A&R accounts, and the HCHB Renovation appropriation.

The FY 2011 budget by object class spreadsheet which includes the salary and benefits on the bottom is saved in the OS Budget Contacts shared file in the FY 2011 folder. The format for FY 2011 remains the same as FY 2010.

If you have increased your operating level this year due to an MOU and expect the agreement to continue in FY 2011, please include this in your FY 2011 budget. Use the FY 2011 MOU column for MOU expenses funded with MOUs and adjustments (such as salary adjustments for employees paid from an MOU).

The "REORG" column should be used to reflect movements of budgeted expenses within an organization from one project to another. This could result in one project showing a reduction while another project shows an increase but the overall effect in the "REORG" column on the office's summary page must net to zero.

The "adjustment" column is used for moving costs within the same project from one object class to another (for instance, reducing object class 2500 for additional payroll costs). The projects "adjustment" column must net to zero. Do not add any rows or columns to the budget object class spreadsheet. Additional rows may be added to accommodate staffing requirements.

If you are moving a position from one project to another, the FY 20xx estimate should remain in the staffing section. Below the current staffing, the estimate should be reflected as a negative number. This will reduce the FY 20xx total salary cost for the losing project. Include a note explaining where the position will be moved. The FY 20xx estimate for the position that is being moved to a project should be included at the bottom of the staffing section of the gaining project. A note should be included to explain where the position was moved from. This will add the estimate with the project's total salary cost. The position's ceiling for both projects should be adjusted accordingly in the "REORG" column. For examples, see attachments B and C. Any change between projects needs analysis of the impact of the change in the algorithm on bureau budgets.

Attachment A – On-going or Proposed Contracts/ MOUs

Under object class 2500, list your current FY 20xx contracts and anticipated FY 20xx contract costs. All MOUs/IAAs should be listed under object class 2595 for both fiscal years. This will be used by BFAD for reviewing and approving contracts and MOUs.

A copy of the attachment will be provided to OAM for acquisition planning. If a C. Request is submitted for an item that is not included on this form, offices will be required to explain funding availability.

The total contracts and MOU numbers on this form should agree with the total by object class on the budget spreadsheet. If you have MOUs/IAAs that are new or start at the beginning of fiscal year, please have all FY 20xx MOUs completed in accordance with OAM guidance. Often the process is not started prior to the start of the FY, and budgets are finalized without the correct MOU amount due to incomplete agreements.

DEPARTMENTAL MANAGEMENT
Ongoing or Proposed Contracts/Interagency Agreements
FY 2011

Check One : WCF A&R HCHB Renovation

Project Name and Number: _____

LIST OF CONTRACTS & INTERAGENCY AGREEMENTS - OBJECT CLASS 25XX:

List contractor/agency, services provided, period of performance, and dollar amount for each contract/interagency agreements

<u>Vendor</u>	<u>Services</u> <u>Provided</u>	<u>Contract</u> <u>Number</u>	<u>Option</u> <u>Period</u>	<u>Period of</u> <u>Performance</u>	<u>2010</u> <u>\$</u>	<u>2011</u> <u>\$</u>
Object Class 2500 (List all contracts)						
Subtotal					0	0
Object Class 2595 (List all MOU's/IAA's/OCS 896)						
Subtotal					0	0
Grandtotal					0	0

PROJECT POSITION(S) MOVED FROM

PROJECT 0111

(Dollar amounts in thousands)

Attachment B

				(1.4 % for 75% of yr)				
				FY 2010	WIGS/QSI	1.050%	FY 2010	FY 2011
		GRADES/BANDS		TOTAL	PROMOTION	PAY RAISE	CHANGES	TOTAL
1.	BROWN, HARRY	GS-14/10		133,543		1,402	1,402	134,945
2.	FRANKLIN, ROBERT	GS-14/02	WIG 1/31/10	106,145	428	1,115	1,543	107,688
3.	GLEASON, JANICE	GS-12/10		95,026		998	998	96,024
4.	MAXWELL, ARLENE	GS-14/06		119,844		1,258	1,258	121,102
5.	VACANCY (JONES) a/	GS-09/05		58,511		614	614	59,125
6.	VACANCY (ANDERSON) b/	GS-11/3		66,630		700	700	67,330
Transfer Frm.: (These positions will be listed as a negative in this project)								
a/	-1. VACANCY (JONES) 0099	GS-09/05		-58,511		-614	-614	-59,125
b/	-2. VACANCY (ANDERSON) 0105	GS-11/3		-66,630		-700	-700	-67,330
Transfer To. : (Positions will be listed as a positive in this project.)								
+1	Jane Doe 0110	GS-09/05		58,511		614	614	59,125
	Cash Award @ 2.75%		12,643					
PAY BANDING INCREASE (FOR THOSE OFFICES PARTICIPATING)								
SUBTOTAL ATB					428	5,387	5,815	
TOTAL SALARY COST				513,069				518,884
BENEFIT RATE:								
24.01 (RD TO 25)								25%

Attachment D – FY 2013 Advance and Reimbursement Budget Operation Plan (BOP)

A Spend Plan for each A&R project is required for developing the estimate for the initial apportionment and for completing the quarterly execution report by object class. For offices that have completed spend plans for WCF in the past, the requirement for completing spend plans for A&R is the same.

The Spend Plan should reflect your anticipated planned obligations by object class. Keep in mind that May and November have three pay periods. Do not take annual totals and divide by 12 months. All numbers must be entered in thousands and keyed in. Make sure the Spend Plan agrees with the Budget by Object Class spreadsheet. Do not include formulas, decimals or commas.

After the budgets are finalized, the spend plans will be used to create Budget Operating Plans that will be forwarded to NIST.

ADVANCE AND REIMBURSEMENT
NAME OF ORGANIZATION
SUMMARY
(Dollar amounts in thousands)

13-Jun-11

Attachment D

	FY 2011													Total
	Budget	October	November	December	January	February	March	April	May	June	July	August	September	
POSITIONS.....	0													
1101 FULL TIME PERMANENT ...	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1152 CASH AWARDS.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1170 OVERTIME - REGULAR.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1200 BENEFITS.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2111 DOMESTIC TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2112 FOREIGN TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2200 TRANSPORTATION OF THI	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2319 RENT PAYMENTS TO GSA.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2337 TELEPHONE & UTILITIES...	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2410 PRINTING.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2500 SERVICES.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2539 TRAINING - ALL.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2595 CHARGES FM OTH AGENC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2580 WCF CHARGES.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2670 SUPPLIES.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3124 CAPITALIZED EQUIPMENT.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3144 NON-CAP. EQUIPMENT.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4100 GRANTS.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OFFICE COSTS.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9000 EXP FROM WCF INTRAFUI	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9000 REVENUE TO WCF INTRAF	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL COST.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ADVANCE AND REIMBURSEMENT
 NAME OF ORGANIZATION
 ORGANIZATION DEPARTMENT/PROGRAM/DIVISION -- Project Number/Org Code
 (Dollar amounts in thousands)

13-Jun-11

Attachment D

	FY 2011													Total
	Budget	October	November	December	January	February	March	April	May	June	July	August	September	
POSITIONS.....	0													
1101 FULL TIME PERMANENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1152 CASH AWARDS.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1170 OVERTIME - REGULAR.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1200 BENEFITS.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2111 DOMESTIC TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2112 FOREIGN TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2200 TRANSPORTATION OF THINGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2319 RENT PAYMENTS TO GSA.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2337 TELEPHONE & UTILITIES.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2410 PRINTING.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2500 THER SERVICES.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2539 TRAINING - ALL.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2595 CHARGES FM OTH AGENCIES.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2580 WCF CHARGES.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2670 SUPPLIES.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3124 CAPITALIZED EQUIPMENT.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3144 NON-CAP. EQUIPMENT.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4100 GRANTS.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OFFICE COSTS.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9000 EXP FROM WCF INTRAFUND.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9000 REVENUE TO WCF INTRAFUND.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL COST.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FY 20xx Operating Budget Dates

Dates	Actions	Due From
June 18	Operating Budgets to BFAD	OS Budget Contacts
June 21 – June 28 *	Review and Submit Questions to Budget Contacts	BFAD Analysts
July 9	Algorithm and Handbook Update memo to Budget Contacts	BFAD
Various *	Responses to BFAD questions are due NLT 5 workdays of receipt	OS Budget Contacts
July 30	Algorithm and Handbook Response to BFAD	OS Budget Contacts
August 13	Finalize Operating Budgets/Including Algorithms	BFAD Analysts
August 16 - 20	Process Intrafund	BFAD
August 31	Finalize Handbook	BFAD
September 3	Bureau Budgets Completed	BFAD

Note: This is an example.

Monitoring Undelivered Orders (UDOs)

Undelivered orders are obligations for which services or goods have not yet been received and have not been paid for.

Obligations= undelivered orders+ delivered orders unpaid + delivered orders paid

Delivered orders unpaid are also referred to as accruals paid and accounts payable. Delivered orders paid are also referred to as accruals paid, expenditures, and outlays.

It is essential that Departmental Management offices (DM) maintain an accurate undelivered order balance at year-end. This balance is used to determine the amount of appropriated funds or future revenues that must be reserved or earned during the fiscal year to make payments during later periods. The undelivered orders together with the accounts payables and other liabilities represent the Funds' unpaid obligation.

BFAD developed deobligation procedures for DM offices to follow. Such procedures prescribe budget contacts to review the undelivered orders on a monthly basis. It also prescribes that submitting procurement requests through C.Request, when requesting deobligations through the Office of Executive Budgeting.

Budget Contacts submit to OSFM/BFAD a status update on UDO's on the 9th of each month. Budget Contacts work on getting UDOs off of the accounting records. Office files on UDOs are located in the OS Budget Contacts shared drive. The folders are named by office, fiscal year, and classified under "status". OSFM/BFAD will work with the Office of Acquisition Management (OAM) to review undelivered orders and to coordinate Departmental Management (DM) offices deobligation of funds. If (DM) offices request deobligation at times outside of the Bi-annual List Period, DM offices are to work directly with the OAM.

Each transaction should be thoroughly investigated including, but not limited to, reviewing the obligating document to determine if a valid undelivered order for the program office exists; and contacting the ordering program office officials to determine the status of the undelivered order. One or more of the following situations may exist requiring action by the DM Program office budget contact:

- determining if the deliveries of goods or services are overdue;
- determining if the undelivered order has been received, completed, but incorrectly recorded; (If a correction is required then a NIST 13 needs to be completed)
- determining if the delivery of goods or services are invalid due to cancellation or contractor/supplier default; and
- determining if the undelivered order amount results from goods and services whose actual costs were less than the original amount recorded.

Program office budget contacts should carefully evaluate, in particular, the appropriateness of liquidating open undelivered orders that have "last activity date" within six months of the report date. It is likely that goods or services may be forthcoming. If the undelivered order is not complete then funds will need to be available for payment. Therefore, any undelivered order balance not older than six months that is eliminated must be carefully documented.

Deobligation Instructions

- Step 1: Upon downloading the *GLT 173 Undelivered Orders by Project* report or the *NSTDUDOR report* from NIST's Portal, program offices review and ensure that amounts reflected on *GLT173* are appropriate. For contracts, ensure Contract line (CLIN) identified on the requisition matches the CLIN identified on the contract.
- Step 2: If a deobligation is deemed necessary, the program offices are to complete a procurement request via *C.Request*, and forward to OSFM/BFAD as an approving official.

For non-contract or contracts with a UDO balance prior to fiscal year 2007 of \$1,000 or less remaining, please send deobligation request via e-mail to OSFM/BFAD UDO point of contract. The deobligation request must include the project number, amount, vendor, transaction number, contract number, office point of contact and a confirmation from NIST on the amount for deobligation. And all deobligation requests after fiscal year 2007 must be processed through C.Request regardless of the UDO amount. As for all deobligation \$10,000 and above BFAD must approve before submission to OAM.

- Step 3: For all contracts with a remaining UDO balance, the amount must be verified with the contractor and NIST accounting. Please confirm with the contractor that there are no outstanding invoices from the Department of Commerce, which indicated that the amount is paid-in-full.
- Step 4: After this has been completed, submit a C.Request, including the transaction document number, through OSFM/BFAD to the OAM requesting that the remaining balance be deobligated. The approved C.Request for deobligation will be submitted to OAM for final review and further processing. Submit an e-mail to NIST accounting to verify the remaining UDO balance.
- Step 5: DM program offices will submit their deobligation request to procurement. OAM will negotiate a “Release of Liability to the Government” letter with the contractor along with providing approval and creating a contract modification which is then transmitted to NIST Accounting Office.
- Step 6: The NIST accounting office will ensure that all items approved for deobligation are liquidated and removed from the GLT173 Undelivered Orders Report. Once all of the above steps have been completed check the reports to verify deobligation has occurred.

Reporting Requirements (Status of Funds)

A Status of Funds is a monthly report that informs the CFO and the Office of the Secretary program offices of their budget position. The report reflects staffing levels and the following information by project code, object class, and fund type (S&E, A&R, WCF, and other miscellaneous funds).

- Prior year actual costs
- Current year budget
- Year-to-date obligations
- Commitments
- Projections
- Subtotal of obligations, commitments, and projections
- Balance available
- Percent available

OSFM/BFAD staff reviews program office submissions, coordinates a combined Status of Funds report for the Office of the Secretary program offices, and submits this report to the CFO no later than the 15th of each month. BFAD works with the program offices to ensure the accuracy of office submissions.

Following is a definition of each of these columns.

- **FY Prior Year (PY) Actual Costs** – (Funds spent/already happened) this column is updated at the beginning of the fiscal year with the prior year-end obligation from the GLT172A Status of Funds report. This column provides a history of the prior year obligations by object class codes.
- **FY Current Year (CY) Budget** – This column provides the current fiscal year funding level for each project and fund by object class codes, and can change if an office receives a MOU with reimbursable income, supplemental appropriations, or is impacted by a continuing resolution. This column is updated with the budget information from the CY Office file.
- **Year-to-Date (YTD) Obligations** – (Funds spent/already happened) legally binding obligations are documents that have been recorded by NIST for the purchase of goods or services (such as payroll costs, monthly rent, and completed contracts). This column is updated monthly to show the obligations from the Year-to-Date Actual column of the GLT172A/NSTG172A Status of Funds report. If you discover an obligation that may have been made in error (for instance a contract being coded to the wrong fiscal year, object class code, task code, and project number), you will still show that amount in the YTD Actual Obligations column and reflect the correction in the projection column with an explanation in the notes section at the bottom of the report.

- **Commitment** – the reservation of funds for a specific purpose. For completing the Status, this means any document that has been approved by your organization, but not yet forwarded to NIST for obligation (such as projected payroll costs for on-board employees, cash-in-a-flash/ special act awards, Form CD-29 travel, Form CD-410 Work Authorizations, Form SF-1 Printing, Form SF-182 Training, C.Requests, signed MOU to acquire a service or product, and bank card purchases that have been approved but not yet obligated). In addition, known expenses that are recurring on a monthly basis should also be included (rent, phones, water, WCF charges to A&R and S&E) and estimated NIST accounting costs. This column is updated as pending obligations occur. Planning to fund an initiative or mission requirement does not make the item a commitment.
- **Projections** – (future spending) the planned spending for the remainder of the fiscal year. For completing the Status, the salaries and benefits should only include projected costs for employees that are not yet on-board or departing employees. Please take this into consideration when you anticipate their Enter on Duty (EOD) or departure date, and how long the position will remain vacant. In addition, year-end cash awards, anticipated leave liability (WCF only), travel, work authorizations, printing, training, anticipated contractual services, and unsigned MOUs/IAAs.
- **Subtotal, Obligations, Commitments, and Projection** – This column is the subtotal for the obligations, commitments, and projections columns. This column is formula driven.
- **Balance Available**- This column states the funds available to spend by object class codes. This column is the balance of the FY Budget minus the YTD Obligations, Commitments, and Projections..

FY Budget – Obligations – Commitments – Projections = Available Balance

- **Percent** – This column is the percentage of the current year budget remaining for expenditure.

Budget Contacts will be expected to provide detailed explanations of the obligations, commitments, and projections. The project spreadsheets used for the Status of Funds includes a tab for calculating salary expenses, a summary tab that lists all projects by fund type, and a tab for each project that lists object class transactions. Following are three sample spreadsheets showing,

- Calculation Sheet: The calculation of work days used to project salary expenses,
- Summary Sheet: The summary for each fund type by object class, and
- Project Sheet: Project details by object class and fund type.

The screenshot shows an Excel spreadsheet with the following data:

MONTH S	CUMULAT WORKDA	REMAINI WORKDA	% TIME	MONTHL Y WORKDA
OCT	23	238	8.81%	23
NOV	43	218	16.48	20
DEC	66	195	25.29	23
JAN	88	173	33.72	22
FEB	108	153	41.38	20
MAR	130	131	49.81	22
APR	152	109	58.24	22
MAY	173	88	66.28	21

Additional spreadsheet details from the screenshot:

- Row 1: CUMULATIVE TO DATE
- Row 2: Changing annual to YTD plan. 33.85%
- Row 3: REMAINING IN FY
- Row 7: Changing projected salary cost
- Row 9: As of January 31, 2009
- Row 21: Change formula to calculate salaries

Below is a sample Status of Funds by fund type, which summarizes the project budget positions.

WORKING CAPITAL FUND
 SUMMARY - OFFICE OF ACQUISITION MANAGEMENT
SUMMARY - WORKING CAPITAL FUND

FY 2011 BUDGET STATUS
 AS OF DECEMBER 31, 2010
 (000's)

FY 2011 Position Ceiling.....	28
On-Board Position.....	22
Funded Vacancies.....	0
Unfunded Vacancies.....	6

	FY 2010 ACTUAL COSTS	YEAR TO				SUBTOTAL,		BALANCE AVAILABLE	PERCENT OF AVAIL
		FY 2011 BUDGET	DATE ACT. OBLIGATIONS	COMMIT- MENTS	PROJECT.	OBLS., COMMIT., PROJECTION			
1101 Salaries.....	\$ 1,878	\$ 2,318	\$ 514	\$ 1,804	\$ -	\$2,318	\$0	0.00%	
1152 Cash Awards.....	74	79	0	79	0	79	0	0.00%	
1170 Overtime.....	16	20	2	18	0	20	0	0.00%	
1231 Transit Benefits.....	26	38	9	29	0	38	0	0.00%	
1299 Benefits.....	510	607	129	478	0	607	0	0.00%	
Total Payroll.....	2,504	3,062	654	2,408	0	3,062	0	0.00%	
2111 Domestic Travel.....	-33	6	0	0	6	6	0	0.00%	
2112 Foreign Travel.....	0	0	0	0	0	0	0	0.00%	
2200 Transportation of things.....	0	1	0	0	1	1	0	0.00%	
2319 Rent Payments to GSA.....	132	134	30	104	0	134	0	0.00%	
2337 Telephones & Utilities.....	48	49	3	0	46	49	0	0.00%	
2400 Printing.....	0	1	0	0	1	1	0	0.00%	
2500 Other Services.....	2,143	2,465	200	462	2,327	2,989	-524	-21.26%	
2539 Training.....	13	28	0	0	28	28	0	0.00%	
2595 Other Agencies.....	301	234	11	55	168	234	0	0.00%	
2580 WCF Charges	0	0	0	0	0	0	0	0.00%	
2600 Supplies.....	28	34	0	0	34	34	0	0.00%	
3124 Capitalized Equipment.....	0	0	0	0	0	0	0	0.00%	
3140 Non-Cap. Equipment.....	12	10	0	0	10	10	0	0.00%	
4100 Grants.....	0	0	0	0	0	0	0	0.00%	
Total Office Costs.....	5,148	6,024	898	3,029	2,621	6,548	-524	-8.70%	
9000 WCF Expenses.....	908	907	0	907	0	0	0	0.00%	
Prior year Obligations.....	0	0	0	0	0	0	0	0.00%	
TOTAL COSTS.....	6,056	6,931	898	3,936	2,621	6,548	94.47%	0.01%	

Notes:

Object class

Transaction Description (include relevant time periods) Amount

OFFICE OF ACQUISITIONS MANAGEMENT

SUMMARY BY PROJECT

FY 2010 BUDGET STATUS

As of January 31, 2011

(000's)

	FY2010 ACTUAL COSTS	FY 2011 POS CEILING	FY 2011 ON-BOARD POSITIONS	2011 BUDGET	YEAR TO DATE ACTUALS	PERCENT OF BUDGET	YEAR END PROJECTION	SAVINGS(+) OVERAGE(-)
SALARIES AND EXPENSES								
6111000 PROCUREMENT MANAGEMENT	2,072	14	13	2,122	528	24.88%	2,122	0
ADVANCES AND REIMBURSABLE								
7147000 INDIRECT RATE REVIEWS	120	0	0	120	16	13.33%	120	0
7921000 FAADS/CONSOLIDATED REPORTS	52	0	0	50	0	0.00%	50	0
7926000 OAM PROCUREMENT CONFERENCE	0	0	0	0	0	0.00%	0	0
7928000 OAM PROCUREMENT CONFERENCE	0	4	0	118	0	0.00%	118	0
SUBTOTAL - A&R	172	4	0	288	16	5.56%	288	0
COMMITTS								
7116000 COMMITTS	495	2	1	752	181	24.07%	460	292
7117000 COMMITTS -NEX GEN	215	0	0	253	141	55.73%	141	112
SUBTOTAL - COMMITTS	710	2	1	1,005	322	32.04%	601	404
ARRA STIMULUS SUPPORT								
7112000 GRANTS MANAGEMENT	0	0	0	0	0	0.00%	0	0
7400000 ACQUISITION MANAGEMENT	0	0	0	0	0	0.00%	0	0
SUBTOTAL - ARRA STIMULUS A&R	0	0	0	0	0	0.00%	0	0
SUBTOTAL - COMMITTS/ARRA/A&R	882	6	1	1,293	338	37.60%	889	404
WORKING CAPITAL FUND								
0128000 ACQUISITION MANAGEMENT SVCS	2,212	18	13	2,355	362	15.37%	2,355	0
0440000 GRANTS MANAGEMENT	656	3	3	513	95	18.52%	513	0
0444000 ACQUISITION STRATEGIC INITIATIVES.....	2,280	7	6	3,156	441	13.97%	3,680	(524)
0470000 ACQUISITION IMPROVEMENT STUDY 1/	346	0	0	0	0	0.00%	0	0
SUBTOTAL - WCF	5,494	28	22	6,024	898	14.91%	6,548	(524)
TOTAL - OAM	8,448	48	36	9,439	1,764	18.69%	9,559	(120)

1/ New project added to OAM after original budget was completed resulting in increase of \$347k.

Tools Used to Develop a Status of Funds

This Status of Funds report is formulated using financial reports and on-line systems including:

- GLT 177A- Current Month Detail Report by Project and Object Class
- NSTPY10X- Payroll Detail Report and NSTPDTRN-Advice of Correction Report
- NSTBC101- Commerce Purchase Card System (CPCS) Reconciliation Report & Supplement
- GLT 172A- Status of Funds Report by Fund Code, Fiscal Year, Project and Object Class
- GLT 173- Undelivered Order Report
- NIST 175TO- Travel Order Report by Travel Order Number
- Data Warehouse
- Access to National Finance Center System

Following is a summary of each of the reports used to develop a Status of Funds, and how they are used. Analysts are responsible for reviewing these reports monthly and giving an accurate Status of Funds report using these tools.

Current Month Detail - GLT 177A

- The Current Month Detail report is a cumulative year to date activity report. It reflects total obligations (undelivered orders + unpaid accruals + paid accruals) by fund ledger, fiscal year, project, and task code. Sort is by object class and source reference #.
- This report is used to verify all costs in a project. Individual obligating documents show up on this report by object class. If an obligating document does not show up, research begins. If there is a obligation that doesn't belong to this project, an advice of corrections is initiated.
- Total obligations are verified against the obligating documents and cuff records.
- Analysts and budget contacts use this report monthly to reconcile detailed spending in their projects.

Payroll Detail Report - NSTPY10X and NSTPDTRN-Advice of Correction Report

- This report confirms the salary and benefits for OS employees. BFAD verifies every employee each pay period are charged to the proper fund ledger and project, whether it be S&E, A&R or WCF. Any errors found are corrected by WebT&A or Payroll Advice of Correction (PAOC).
- The most current Payroll Detail Report is used to calculate salaries and benefits by fund ledger and project for the remainder of the fiscal year. This information is reflected on the monthly Status of Funds report.
- This report is also used to calculate the costs for reimbursable details to other DOC bureaus and/or federal agencies. Reimbursable costs are based on the time period/dollar amount as stated on the MOU and billed to another fund, bureau or agency.

Commerce Purchase Card System (CPCS) Reconciliation - NSTBC101

- NIST accounting receives statements from Citibank on the 22nd of the month and DOC has 30 days to make payment. The bank card holder receives their statement and has until 15th of the month to code transactions to the proper accounting codes. If this is not completed on a timely basis, it will be charged to the bank card holder's default coding which could result in overstating obligations.
- The program offices receive electronic bankcard reports from NIST on a monthly basis. The first report represents their **current month** detail, sorted by object class, of all individual bank card activity.

Status of Funds - GLT 172A

- Status of Funds (GLT172A) is used to input actual obligations into the Status of Funds being developed by BFAD.
- Blatant errors can be identified using this report, although they are usually found on the Detail Report. For example, an object class was on the Status that was never used for the Project. BFAD would work with the office to identify the obligation and move if necessary.
- Intra-fund figures are identified on this report. The revenue is backed out and the total is input into the Status of Funds. BFAD has asked NIST to look into using the net Intra-fund figures for FY 2004.

Undelivered Order Report by Project - GLT173

- Undelivered orders (UDO) are entered when goods and services are requested but not received. This report identifies all UDO's until fully accrued. Any remaining balances completed on a transaction should be identified and deobligated. This report is used to track prior year obligations for review, research, and deobligation.
- UDOs are reviewed and if invalid UDOs are submitted and approved for deobligation and they have yet to be reflected in the accounting reports then they need to be included in the projected obligations to capture total obligations for the current fiscal year.

Procedure for Preparing a Status of Funds

Budget Contacts/Administrative Officers should track every obligating document and projection in their project spreadsheets/cuff spreadsheets as they occur in order to reconcile reports, provide timely information to management, and prepare the monthly status of funds.

The Status of Funds are saved in the perspective office folders in the “OS Budget Contacts” folder located at [I:\OS Budget Contacts](#). Each OS office inserts their data in the spreadsheet titled “CM-(Office Abbreviation) for FY (current FY)”. For example, the Office of Acquisition Management’s current Status of Funds for fiscal year 2011 would be saved in “CM-OAM for FY 11”. The name of this file should not be changed, since it links to a master file that combines all of the offices reports. Rather than change the name, save the previous months report under a different name and insert the budget data necessary for your current month report in the CM workbook.

Except for a few special cases, there should not be a balance for savings and overages during the first one to two quarters of the fiscal year. After the first or second quarter each office will have more information on their projected expenses for the remainder of the year.

When making projections on vacant positions, do not incorporate as a projected expense the months that the position has remained vacant. Below is a sample project employee listing illustrating how to report positions that are temporarily vacant.

WORKING CAPITAL FUND OFFICE OF ?????????? PROJECT NAME, #, & ORG CODE FY 2009 BUDGET STATUS As of January 31, 2009					
FY 2009 FTE CEILING.....		7			
		<u>GRADE</u>	<u>ANNUAL SALARY</u>	<u>SALARIES</u>	<u>BENEFITS</u> 25.49%
YEAR TO DATE ACTUALS.....				87,000	12,000
1 .	EMPLOYEE NAME	ZA-04/02	105,763	\$69,966	
2 .	EMPLOYEE NAME	ZA-04/02	97,219	\$64,314	
3 .	EMPLOYEE NAME	ZA-05/01	128,089	\$84,736	
SUBTOTAL - COMMITMENTS				219,016	\$55,827
PROJECTED VACANCIES					
4 .	RECRUIT (VICE EMP NAME)	ZA-04/01	87,247	\$57,717	
5 .	1/ RECRUIT (VICE EMP NAME)	ZA-04/03	107,446	\$71,080	
SUBTOTAL - PROJECTED				128,797	\$32,830
Note:					
1/ Anticipate filling this position pay period14.					
ESTIMATED COSTS YEAR END.....				\$434,813	\$100,658

When completing the Status of Funds, Budget Contacts will include the amounts shown in the year-to-date actual column from the Status of funds report (GLT172A) printed off the NIST accounting system. If you discover an obligation that may have been made in error (for instance a contract being coded to the wrong fund ledger, project number, fiscal year or object class), you will still show that amount in the actual column and reflect the correction in the projection column.

Review of Financial Reporting

Budget Contacts/Administrative Officers have access to the financial reports via the CBS portal. The entries in these reports should be compared to source documentation.

- CBS Financial reports
- Purchase Card Statements
- Travel Reports

- Undelivered Order Reports
- CBS Payroll Reports

The Status of Funds and the detailed financial reports listed above are reviewed to ensure that:

- Expected obligations are included;
- Obligations are within the monthly/annual operating plan;
- Transactions have been obligated against the correct FY, project, object class, and task code;
- All entries can be identified. If not, they are investigated further; and
- Unplanned obligations that are valid are accounted for;

Incorrectly charged obligations and payments are corrected through form NIST 13, WebTA, or Form NIST 12 OR NIST 341-B, as applicable.

In addition, financial reports are compared with the Status report to ensure that:

- Actual Obligation balances are accurate as reported.
- Payroll, Benefit, and Staffing are accurate as reported.
- Projections through Year End are accurate.

Year-End Process

Appropriations have a specific time, purpose, and amount. The time period of appropriations vary in the following way:

- One-year appropriations should be fully obligated by September 30- the end of the fiscal year. The funds remain available for a total of five years, but can only be used for expenses incurred during the appropriate fiscal year and not for new obligations. S&E is a one-year appropriation.
- Multi-year appropriations should be fully obligated by September 30th of the final year of availability.
- No-year appropriations are available until fully obligated. Unobligated balances of no-year appropriations may be used for new obligations in future years.

Procurements

The Commerce Acquisition Solutions (CAS) Division of OAM works throughout the fiscal year (FY) with all of its customers to ensure their acquisition needs are met before the end of the FY closeout.

The final cut-off dates for submittal of procurement requests and requirements packages for FY20xx assume the receipt of a complete procurement request package (see appendix for Checklist of required contents for procurement request packages) containing all approvals and documentation necessary to proceed with the procurement action. The last day to process obligations through CSTARs is tentatively expected to occur during the third week of September. However, NIST has not established a firm date at this time.

- All operating units must submit FY 20xx (CY) requirements packages, and FY 20xx (BY) requirements that must be in place by October 1, 20xx to CAS within the established deadlines.
- Each operating unit must enter planned obligations exceeding \$100,000 in the Forecasting and Advanced Acquisition Planning System (F AAPS). If individuals within your organization responsible for the entry of acquisition plans into FAAPS require initial or additional training in the use of FAAPS, contact Kevin Crowley at 202-482-3540 to schedule such training. It is strongly suggested that as many contracts as possible be moved off of an October 1 start date to avoid issues associated with continuing resolutions.
- Any requisition submitted after the established cut-off dates will be handled on a case-by-case and best efforts basis. OAM CAS cannot guarantee the award of any acquisition received after the established cut-off dates as shortened processing times significantly impact the quality of the acquisition award and increase the likelihood of protests against the award.

PROCUREMENT TYPE	DOLLAR VALLIE	FY2011 SUBMITTAL DATE
Interagency Agreements including options to basic agreements	Any Amount* *	08/12/2011
Modifications to Existing Contracts -Option exercises, changes or new work	Any Amount* *	08/12/2011
Blanket Purchase Agreement (BP A) Orders	Any Amount**	08/12/2011
Simplified Acquisitions for Supplies Commercial Items	\$0 -\$3,000	09/01/2011 *
	\$3 000 -\$25,000	08/12/2011
	\$25,000 -\$100,000	08/12/2011
Simplified Acquisitions for Services Commercial Services	\$0 -\$3,000	09/01/2011 *
	\$3,000 -\$25,000	08/12/2011
	\$25,000 -\$100,000	08/12/2011
Delivery Orders/Task Orders under GSA/FSS or	Any amount* *	08/12/2011

PROCUREMENT TYPE	DOLLAR VALLIE	FY2011 SUBMITTAL DATE
other existing Indefinite Delivery Contracts		
Sealed Bids (IFB)	\$100,000	04/22/2011
	\$1,000,000**	03/25/2011
	Above \$1,000,000**	
Competitive Proposals (RFP)	\$100,000	03/23/2011
	\$1,000,000**	01/14/2011
	Above \$1,000,000**	
SBA 8(a) Program Awards	Any Amount**	08/12/2011
Other Than Full and Open Competition (sole source) -Requires completed Form CD-492	Any Amount* *	01/14/2011

Note: This is an example.

*Requisitioners should use the purchase cards assigned to their organization and complete all purchases by this date.

**Requisitioners are reminded to submit acquisition waiver requests for all acquisitions having an estimated value exceeding \$100,000.

Advance Acquisition Planning

All acquisitions in excess of \$100,000 must be entered into FAAPS. This consolidated planning tool allows CAS to be aware of planned acquisitions in advance of the requirement being submitted to OAM. Offices shall ensure all planned acquisitions exceeding \$100,000 are entered into FAAPS no later than December 31, 20xx. This includes options, modifications to existing contracts, task or delivery orders against Federal Supply Schedule, or agency Indefinite Delivery/Indefinite Quantity contracts. Each action must be individually recorded in F AAPS. Additionally, all offices are encouraged to enter requirements below the \$100,000 into F AAPS because the additional information helps for planning purposes. Planning coordinators for your office must be trained and provided access to FAAPS. Contact Kevin Crowley at OAM to arrange for training and access.

All offices must enter into FAAPS all FY20xx requirements during the April 1 through June 30, 20xx timeframe which aligns with the Commerce’s FY xx budget process.

Procurement Requests Received after the Published Submittal Cut-off Dates.

If procurement requests are submitted after these dates a written request from your office director to the Director of CAS will be required (See appendix for the justification memorandum format). The request should explain the purpose of the acquisition, its priority its criticality and impact on your program if the award is delayed, and the reason for the delayed submittal. Delayed procurement requests that are critical to the Agency's mission or

contribute to the Agency's socio-economic goals will be processed first. All others will be processed as time permits. The CAS team will strive to award all actions, but cannot guarantee award for requirements that were not properly planned.

If you wish to discuss acquisition strategies for year-end requirements especially for your more complex needs, or if you need further assistance in preparing your documentation, please contact your Contracting Officer or the appropriate CAS representative for your requirement:

Accruals

At the end of each quarter and fiscal year estimated accruals are entered into the accounting system by NIST's Finance Division to reflect goods or services received but not yet paid on the financial statements. When the invoice is received in the Finance Division, estimated accruals are reversed and the actual accrual is recorded. Examples of estimated accruals are credit card purchases which have not yet been included on the credit card statement, services provided under contracts and grants which have not yet been reported to the program office.

Accounting Strings

Reports and Forms

SF 52 and CD 326 Forms

The SF 52 and CD 326 are used for requesting personnel actions and employee awards. Commerce and other forms are available at http://ocio.os.doc.gov/ITPolicyandPrograms/Electronic_Forms/index.htm . Below is the accounting code format used on these two forms.

(2 - DIGITS)	(1 - DIGIT)	(2 DIGITS)	(7 - DIGITS)	(3 - DIGITS)
BUREAU CODE	FISCAL YEAR	FUND CODE	PROJECT	TASK CODE
<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
SAMPLE: 51 8011234567100				

Do not enter the first 2 digit Bureau Code when processing documents. This is for information only and will assist budget analysts if there are any labor fallouts.

Project Numbers

The first number of the project number indicates the type of fund it is in.

Project No. Starts With	Fund Type	Project Examples
6*** (Typically)	Salaries & Expenses (S&E)	Leave liability, rent, GSA telephone charges, utilities, NIST charges are paid by a central account managed by OSFM/BFAD.
0***	Working Capital Fund (WCF)	Leave liability, rent, GSA telephone charges, utilities, NIST charges are paid directly.
7***	Advances & Reimbursement (A&R)	Flexible spending account, intern program, SES candidate development.
6123***	Herbert C. Hoover Building (HCHB)	Renovation and Modernization

Contracting Office Codes

Contracting office codes are listed below.

Code	Contracting Office
CM	COMMITTS
SC	Admin Services
SD	OIG
DG	NOAA
SA	OS Acquisition Office
SE	Office of Security

Bureau Office Codes

The bureau office code for *the* Office of the Secretary is 1301.

Counter Code

Counter codes identify the type of action. The first letter identifies whether the action is:

S - Simplified acquisition	C - Contract
A - Advance pay acquisition	B - Agreements
U - Unpriced order	

Common Counter Codes	Action
SE	Priced purchase order for services
SU	Priced purchase order for supplies
ST	Priced purchase order for utilities
AE	Prepaid services
AU	Prepaid supplies
BU	Blanket Purchase Agreement
CN	Contracts
CQ	Indefinite Delivery Contract
CT	COMMITTS
NC	Delivery order against another agency

CAMS Serial Numbers

Serial numbers are automatically generated by the CAMS system.

Document Source Codes and Document Numbers

Document Source codes are listed below. Transaction numbers/document numbers are required for submitting de-obligations and advice of corrections. These codes are generated by CAMS and are up to six numeric digits. Document source “PO” has a four digit document number, and document source “GJ” usually has document number 1.

Doc Source Code	Definition
PO	Purchase Order
AP	Accounts Payable
AR	Accounts Receivable
GJ	General Journal Entry
EA	Estimated Accrual
CR	Credit

Object Class Codes

Object classes are categories in a classification system that presents obligations by the items or services purchased by the Federal Government. These are the major object classes:

- 10 Personnel compensation and benefits
- 20 Contractual services and supplies
- 31 Equipment
- 41 Grants and fixed charges
- 90 OS WCF

For a complete listing of object classifications and descriptions go to:

<https://portalx.cbs.nist.gov/>.

The following is a list of the most commonly used object class codes.

UTILITIES

- 2319 RENT (GSA)
- 2320 OTHER RENT (parking)
- 2336 DATA COMMUNICATION (commercial)
- 2335 GSA FTE LONG DISTANCE
- 2337 UTILITIES & PHONES (cell)
- 2338 PHONES (WITS)
- 2340 POSTAGE

PRINT

- 2410 PUBLICATIONS (inhouse)
- 2411 PUBLICATIONS (GPO & commercial)
- 2419 XEROX
- 2420 PURCHASE OF PRINTED DOCUMENTS
- 2429 OTHER PRINTING & REPRODUCTION
- 2430 MISCEL PRINTING SUPPLIES

OTHER SERVICES

- 2503 TELECOMMUNICATIONS SERVICES
- 2506 ADP SOFTWARE SVCS/MAINT (non-federal)
- 2514 MAINT & REPAIR OF EQ - other, contract (non-federal)
- 2518 MAINT & REPAIR OF of EQ - other, not a contract (non-federal)
- 2531 TRAINING (FEDERAL)
- 2532 TRAINING (non-federal)
- 2533 OFFICE OF PERSONNEL MANAGEMENT (OPM)
- 2539 TRAINING, OTHER (includes books, fees study material, etc.)
- 2580 CENTRALIZED SERVICES (WCF)
- 2581 CENTRALIZED SERVICES (OCS)
- 2583 CENTRALIZED SERVICES (A&R)
- 2587 TRAVEL ADVANCES
- 2595 SERVICES by other FEDERAL agencies (including DOC Bureaus)
- 2596 SECURITY INVESTIGATIONS (start in FY 09)
- 2597 SERVICES by other non-federal agencies
- 2599 MISCELLANEOUS CONTRACTS (BANKCARD PURCHASES SHOULD NOT BE CHARGED TO 2599)

- 2646 SUPPLIES (office)
- 2667 NEWSPAPERS
- 2668 BOOKS & PERIODICALS
- 2670 MISCEL SUPPLIES (not otherwise classified)
- 2680 GSA FEDSTRIP

EQUIPMENT

- 3116 ADP SOFTWARE (capitalized)
- 3124 EQUIPMENT (capitalized)
- 3125 SOFTWARE (capitalized)
- 3127 TELECOM EQUIP (capitalized)
- 3140 FIXTURES & EQ, other (non-cap)
- 3144 ADP EQUIPMENT (non-capitalized)
- 3146 COPIERS (non-capitalized)
- 3150 FURNITURE (non-capitalized)
- 3155 ADP SOFTWARE (non-capitalized)

capitalized - over \$25,000
 non-cap - under \$25,000

- 4301 INTEREST & DISCOUNTS

Budget Calculations

...

Calculation of Personnel Compensation Costs

- With-in-grade increase (WIGI) – Non pay banding
- Benefit Rate Calculation

Employee Benefits Calculation Example

Bureau Code	Pay Perio	Fund FCFY	Project Code	Task Code	Employee Name	Object Class	Hours	Amount	Cum Hours	Cum Amount
51	21	2011	98	447000	0 James Little	12 69	0	\$210.69	0	\$345.00
51	21	2011	98	447000	0 James Little	12 75	0	\$145.53	0	\$238.30
51	21	2011	98	447000	0 James Little	11 01	80	\$3,638.40	131	\$5,957.88
51	21	2011	98	447000	0 James Little	12 64	0	\$407.50	0	\$667.28
51	21	2011	98	447000	0 James Little	12 03	0	\$376.04	0	\$615.77
51	21	2011	98	447000	0 James Little	12 13	0	\$49.27	0	\$80.68
51	21	2011	98	447000	0 James Little	12 74	0	\$36.38	0	\$59.57
Total								\$4,863.81		

A	Total Salary & Benefits	4,863.81
B	Less: Salary (object class 11-01)	<u>3,638.40</u>
A-B	Benefits	<u>1,225.41</u>
(A-B)/B	Benefits Rate	0.34 or 34%

Benefits Calculation by Project Example

Department of Commerce
Office of the Secretary
Status of Funds Report by FCFY, Project, and Object Class
NSTG172A

OBJECT CLASS	YEARLY OPERATING PLAN	YEAR TO DATE PLAN	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	CURRENT MONTH ACTUAL	AMOUNT AVAILABLE FOR YEAR
11-01	0.00	0.00	669,379.71	-669,379.71	71,951.24	-669,379.71
11-70	0.00	0.00	901.74	-901.74	0.00	-901.74
11-80	0.00	0.00	358.22	-358.22	0.00	-358.22
11-XX	0.00	0.00	670,639.67	-670,639.67	71,951.24	-670,639.67
12-02	0.00	0.00	1,152.33	-1,152.33	171.42	-1,152.33
12-03	0.00	0.00	41,144.63	-41,144.63	4,950.18	-41,144.63
12-04	0.00	0.00	9,174.25	-9,174.25	1,614.66	-9,174.25
12-13	0.00	0.00	9,271.34	-9,271.34	987.02	-9,271.34
12-31	0.00	0.00	16,243.00	-16,243.00	4,093.00	-16,243.00
12-36	0.00	0.00	248.20	-248.20	248.20	-248.20
12-64	0.00	0.00	62,886.49	-62,886.49	5,719.49	-62,886.49
12-69	0.00	0.00	27,319.32	-27,319.32	2,845.25	-27,319.32
12-74	0.00	0.00	5,383.03	-5,383.03	488.78	-5,383.03
12-75	0.00	0.00	18,600.60	-18,600.60	1,346.24	-18,600.60
12-XX	0.00	0.00	191,423.19	-191,423.19	22,464.24	-191,423.19
21-15	0.00	0.00	92.48	-92.48	0.00	-92.48
23-19	0.00	0.00	59,423.87	-59,423.87	7,042.53	-59,423.87
23-30	0.00	0.00	13,090.71	-13,090.71	1,359.12	-13,090.71
23-35	0.00	0.00	621.55	-621.55	302.60	-621.55
23-36	0.00	0.00	1,447.54	-1,447.54	415.68	-1,447.54
23-38	0.00	0.00	1,394.13	-1,394.13	0.00	-1,394.13
23-XX	0.00	0.00	75,977.80	-75,977.80	9,119.93	-75,977.80
24-10	0.00	0.00	2,452.31	-2,452.31	1,764.87	-2,452.31
25-17	0.00	0.00	1,047.78	-1,047.78	174.63	-1,047.78
25-95	0.00	0.00	36,980.62	-36,980.62	14,551.38	-36,980.62
25-97	0.00	0.00	1,253.59	-1,253.59	0.00	-1,253.59
25-XX	0.00	0.00	39,281.99	-39,281.99	14,726.01	-39,281.99
31-55	0.00	0.00	3,168.48	-3,168.48	0.00	-3,168.48

A	Total Benefits (Object Class 12-xx)	\$191,423.19
B	Less: Transit Benefits (Obj Class 12-31)	<u>\$16,243.00</u>
A-B	Benefits, Net Transit	\$175,180.19
C	Total Salary (obj Cl 11-01)	<u>\$669,379.71</u>
(A-B)/C	Benefits Rate	26.17%

- Cash Awards
- Annual Leave Liability - WCF Only (see Appendix, page 97)
- Transit Benefits
- Vacancies

Chapter 5. Communication

Chapter Learning Objectives:

- ✓ Understand how Budget Contacts' work inter-relates with other functions to better determine when and what items need to be communicated.

Budget contacts should maintain open communication with office management, OS office contacts, and other contacts impacted by the program office's financial decisions. Below is a list of inter-related functions and by office.

Office Management (Program Manager/ Office Director)

- Financial planning should be discussed with office management.
- Financial problems and concerns should be discussed with office management.
- Monthly meetings on the Status of Funds.

OSFM

- Financial planning should be discussed with OSFM.
- Financial problems and concerns should be discussed with OSFM.
- Certain obligating documents, such as Form SF-52 and purchase card requests are routed through OSFM.
- Quarterly meetings on the Status of Funds.

NIST Finance Center (NFC)

- Travel requests
- De-obligation of UDOs
- Invoices and receivables
- Loading of budget operating plans into CBS

OAM

- Planned procurements and MOUs
- Deobligation of UDOs

OHRM

- Personnel changes/ Form SF-52
- MOUs for Detailees

OFEQ

- Leases, rent, and space changes
- Sunflower system

Chapter 6. Information Systems

Chapter Learning Objectives:

- ✓ Gain a general understanding of the various financial systems available within Commerce, where to access them, and how they are used.

Commerce Business System (CBS)

The Commerce Business Systems (CBS) Portal serves as the central point of access for the Department's business applications and financial management reporting and information. CBS portal is available at <https://portalx.cbs.nist.gov/>. Users from the following bureaus access the CBS Portal, hosted by the National Institute of Standards and Technology (NIST):

- Office of the Secretary (OS)
- Economic Development Administration (EDA)
- Bureau of Economic Analysis (BEA)
- International Trade Administration (ITA)
- National Institute of Standards and Technology (NIST)
- Minority Business Development Agency (MBDA)
- National Telecommunications and Information Administration (NTIA)
- Office of the Inspector General (OIG)
- Economics and Statistics Administration (ESA)

The CBS portal includes access to the Core Financial Systems (CFS) application, and the Commerce Purchase Card System (CPCS) application. CFS provides financial management and accounting services and consists of the following modules: Accounts Payable, Accounts Receivable, General Ledger, Budget Execution, Cost Allocation, Reimbursable (Cost Management), Reporting and Workflow Management.

Below are the screen shots for looking up the detailed object class report on the CBS portal.

Select Reports

Commerce Business Systems Portal
Hosted by the National Institute of Standards and Technology

Home | User Forms | CBS Change Requests | Logout

Post Login Today is Monday , Jan-07-2013, LBELL51

Welcome
to the Commerce Business Systems Portal -- your one-stop resource for Commerce business applications and information.

What's New

- December 2012 Data Control Log **NEW** posted on 01.02.13
- December Month End Reports **NEW** posted on 01.04.13

Calendars

- FY 2013 Accounting-Budget Calendar (01/03/2013) **NEW**
- January 2013 Close Calendar (01/07/2013) **NEW**
- FY 2012 Year End Close Schedule for NIST (10/03/2012)
- FY 2012 Year End Close Schedule for Downtown (10/03/2012)
- FY 2012 Year End Close Schedule Combined (10/03/2012)
- FY 2013 CPCS Reconciliation Dates (10/02/2012)
- FY 2012 Accounting-Budget Calendar (09/05/2012)
- FY 2012 CBS Outage Calendar (05/11/2012)

Notice

Supervisor and others sponsoring CBS users - in order to close user accounts in a timely manner, (per DoC Policy, by the next business day), please email the CIC (cic@nist.gov) when a user under your supervision or oversight no longer requires access to the CBS.

Password Control

- Change Password
- Change Challenge Questions and Answers.

****Internet Explorer is required when changing your password.**

Select the report family and name as listed below. Select Run Report.

Standard Reports Parameter Form *** Last DW Refresh: Saturday, January 5, 2013 09:06 PM ***

Report Family: Run Report

Report Name: Reset Form

Setting Name: Save Settings Save Settings As Delete Settings

FY: To:

FCFY: To:

Bureau Code:

Fund Code: To: Multi-Select

Project Type:

Project Code: To: Multi-Select

Task Code: To: Multi-Select

Owning Org:

Charging Org: To:

Program Code: To:

Object Class1: To: Multi-Select

Object Class2: To: Multi-Select

Initiative Code:

Document Type:

Source Ref No:

Feeder Sys No: Multi-Select

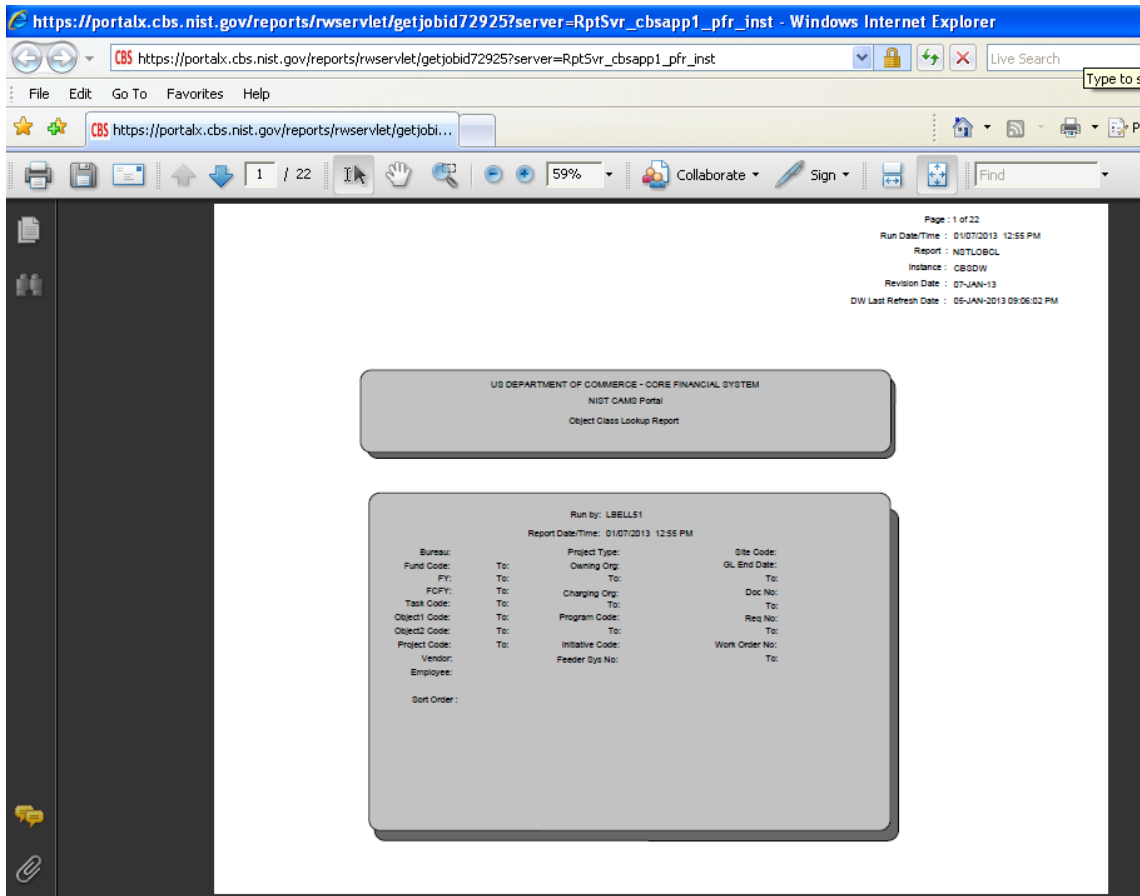
Vendor: Multi-Select

GL End Date: To: More >>>

Output Format:

Run Report Reset Form Save Settings Save Settings As Delete Settings

Screen shot of the reports cover.



Forecasting and Advanced Acquisition Planning System (FAAPS)

FAAPS is a web-based system available at <http://fido.gov/doc/aap>. This system contains information on obligations exceeding \$100,000 to develop and communicate to the public planned acquisitions and their requirements.

C.Requests

Requisitioners use the C.Request system to create a requisition and define the funds. The Acquisition Staff creates a contract to buy the product or service. Acquisition staff uses the C.Buy system to create the contract and obligate the funds. The Finance Staff posts the funding and pays the invoices. The Finance Staff use the CFS system to post and pay invoices. C. Request is available through the CBS portal at <https://crequestos.eas.commerce.gov/os/servlet/Comprizon>.

While the first two positions cannot change (AA designates that the bureau is OS), there is some flexibility with the next six positions.

- Positions 3-5: a three-position alphabetical code for the applicable office in OS, for example, OAM to OAMFA
- Positions 6-7: a two digit numeric for the fund code (98, for example, is Working Capital Fund)
- Position 8: obligation/deobligation indicator (O for obligating requisition and D for deobligating requisition)

The rest of the requisition number remains the same. Position 9 is the fiscal year and the last five positions are system-generated in serial fashion beginning with 00001. So, in the scenario above, if OAM was the first office in OS to generate a requisition in FY 09, using fund code 98, the requisition would be AAOAM980-9-00001. If the Office of the General Counsel wanted to deobligated S&E funds (fund code 03) from a contract and the executing requisition would be the 15th one in FY 09, the requisition number would be AAOGC01D-9-00015.

Customers experiencing issues with C.Request or C.Award should:

1. Call or email detailed information of the issue/problem to the ITCSC Help Desk. **The ITCSC Help Desk can be reached via email at ITServiceDesk@doc.gov or phone at 202-482-5010.**
2. The ITCSC Help Desk will immediately create a Help Desk ticket and forward your issue to Kaliyma Johnson for resolution. As a result, you should receive an automated email containing a description of your issue/problem along with an assigned ticket number.
3. Kaliyma will begin to resolve your issue and update you on her progress. Should the ticket require additional assistance (e.g., CACI, NIST Finance, etc.), you will be notified and be provided an anticipated resolution time.

Chapter 7. Training

Chapter Learning Objectives:

- ✓ Become familiar with training that other Budget Contacts have found useful.

Federal Budget Process

MAX OMB provides several training models on the budget process. These include:

- **Budget Execution Training Module,**
<https://max.omb.gov/community/display/Budget/Budget+Execution+Training+Modules>

A Budget Execution self-paced training course. This overview course covers the basic government-wide processes associated with budget execution, beginning with the enactment of appropriations and concluding with year-end closeout.

- **Budget Formulation Training Module,**
<https://max.omb.gov/community/display/Budget/Budget+Formulation+Training+Modules>

A Budget Formulation self-paced training course. This overview course covers the basic government-wide processes associated with budget formulation, beginning with strategic planning and concluding with congressional briefings.

Financial Management

Below is a list of a few courses that other Budget Contacts and Budget Analysts have found useful.

- **Appropriations Law**
Each fiscal year GAO offers two to three training sessions on “Principles of Appropriations Law - An Orientation to Federal Fiscal Law”. These classes are held primarily for GAO employees; however, about 10 - 15 slots are allotted per class for outside participants. More information is available at <http://www.gao.gov/special.pubs/apptrng.html>.
- **Estimated Accrual at Year-End**
This training is provided by the NIST accounting staff and may include staff from several NIST divisions, such as Finance, Payables, Account Receivables, and the Travel Office. Estimated accrual training is offered during the 4th quarter of the fiscal year. Refer to the CBS Training Schedule located on the CBS Portal Front Page under the Calendars section. CBS users may register for available sessions directly from the CBS Training Schedule.

- **Purchase Card**

OAM offers a five-day Purchase Card training for limits raised above \$3,000 that also includes useful information on acquisition.

- **Budget Execution**

The Graduate School USA offers a course on the developing and managing a financial plan,, including contingency plans, considerations for close out, midyear reviews, and Anti-deficiency Act compliance. Learn how to avoid liability problems, adhere to OMB budget execution requirements, and understand the application of the Government Performance and Results Act (GPRA). For more information visit <http://www.graduateschool.edu/>.

- **Budgeting and Accounting: Making the Connection**

The Management Concepts Institute provides a course illustrating the connection between budgeting and accounting, including terminology, budgetary and propriety accounting, the U.S. Standard General Ledger, and financial statements. For more information visit <https://www.managementconcepts.com>.

Information Systems

NIST Commerce Business Systems training is listed in the Commerce Learning Center <https://doc.csod.com/client/doc/default.aspx>, and the CBS portal <https://portalx.cbs.nist.gov/>.

For C.Request training contact the CBS Help Desk at 301-975-5375 or via e-mail at cic@nist.gov.

Contact Kevin Crowley, OAM, at 202-482-3540 to schedule FAAPS training.

MS Excel

Group classes for Commerce employees on MS Excel and other applications are offered by OSFM and are broadcasted by e-mail when slots are available. In addition, online courses are available through the Commerce Learning Center at <https://doc.csod.com/client/doc/default.aspx>. Select “Other Bureaus” in the right-hand menu, and then select “Other Training & Development Opportunities” in the left-hand menu to see both instructor-led and web-based courses.

Chapter 8.

Resources

Chapter Learning Objectives:

- ✓ Become familiar with the resources available both internal and external to Commerce.
- ✓ Have a general understanding of where to go for specific information.
- ✓ Become familiar with the budget contacts at the program offices.

Contact Information for Budget Contacts

Below is a list of the OS program offices’ budget contacts. Budget contacts are a useful resource for information on internal procedures, and institutional historical knowledge.

OFFICE	BUDGET CONTACT(S)	EXTENSIO NS	DIRECTOR(S)	EXTENSIO NS
OHRM	Shuaronda Loney	9160	Kevin Mahoney	4807
OCIO	Andrew Venaglia	5364	Simon Szykman	4797
OGC	Meghan Grimes	0490	Justin Antonipillai (Acting)	0490
	Donald Langshaw (CLDP)		Steve Gardner	9009
OFEQ	Peggy Fouts	1952	Richard Townsend	1200
	Jacqueline Jacobs	1604		
	Marc Desmangles (HCHB)	5386	Richard Townsend	1200
OAM	Linh Nguyen	8210	Tammy Journet	4511

(Acting)				
OCR	Donna Massino	2479	Tinisha Argamonte	4534
	Kathy Anderson	3680		
OSY	Donna Massino	2479	Tom Predmore	4371
	Jacqueline Jacobs	1604		
EXEC. SEC.	Charmaine Davis	6287	Richard Dubik	4028
OB	Jacqueline Jacobs	1604	Michael Phelps	4648
OPERM	Millita Robinson	8361		
OPOG	Jacqueline Jacobs	1604	Dr. Catrina Purvis	3463
EXEC. SUPP.	Meghan Grimes	0490		
OFM	Sierra Noland	0259	Steve Kunze	1207
	Millicent Dent	301-355-5507		

Annotated Bibliography of Available Resources & References

Following is a list of handbooks, guides, and tools on financial management, budgeting, planning and performance management available both internal and external to Commerce.

Title	Source	Availability	Description
Budget and Program Analysis Handbook	Commerce	http://www.osec.doc.gov/bmi/budget/Budget%20Handbook.htm	This Handbook was developed to provide guidance to the bureau budget offices in the Department of Commerce in preparing their budget submission and in meeting other Departmental budget reporting requirements. Volumes I and II provide an overview of the federal government budgeting environment. This is largely a summary of information that can be found in the Budget of the U.S. Government. Much of this material expands on guidance from the Office of Management and Budget (OMB).
Budget Management Handbooks	Commerce	http://www.osec.doc.gov/ofm/#	<p>Commerce’s budget handbooks include:</p> <ul style="list-style-type: none"> • Gifts and Bequests Fund Standard Operating Procedures (PDF) <p>Provides guidance and internal procedures applicable to program offices within the Office of the Secretary (OS) (Departmental Management), for the receipt and use of gifts and bequests and for expenditure of funds for official entertainment and representation.</p> <ul style="list-style-type: none"> • Working Capital Fund and Advances & Reimbursements Handbook 2011 <p>Provides annually updated descriptions and the basis of charges for each WCF and A&R project.</p>
CBS Financial System	CBS	<p>NIST: https://portalx.cbs.nist.gov/</p> <p>NOAA: http://www.corporate.services.noaa.gov/cbs/index.html</p> <p>Census:</p>	Includes accounting and budgeting calendars, CBS training sessions, forms, and financial system information.

Commerce Acquisition Manual	Commerce	http://oam.eas.commerce.gov/docs/CAM%201313.301_Revised_January_2010%20-%20Final.pdf	Policy and guidance regarding the use of the Government-wide Commercial Purchase Card and Convenience Checks issued under the purchase card program.
Congressional Justification/Budget in Brief/	Commerce	http://www.osec.doc.gov/bmi/budget/	<p>The Office of Budget helps to prepare and defend Commerce’s annual budget request. Departmental officials make resource decisions which are incorporated into the following documents:</p> <ul style="list-style-type: none"> • The Secretary's Budget Request to OMB and • The President's Budget Request to Congress
Directives management program	Commerce	<p>Directives Management Program: http://www.osec.doc.gov/opog/dmp/default.htm DAO 203-9: http://www.osec.doc.gov/opog/dmp/daos/dao203_9.html DAO 203-10: http://www.osec.doc.gov/opog/dmp/daos/dao203_10.html</p>	Archives the Department Organization Orders (DOOs) and the Department Administrative Orders (DAOs). The DAOs document policies, procedures, and requirements for Department-wide application. The most commonly used DAOs in OSFM/BFAD are section DAO 203-9 and DAO 203-10.
Financial Management Guide	OHRM, Created by Millita Robinson	Resources\Financial Management Guide-FY2011 FINAL- MR.pdf	This is sent to all OHRM staff.
Financial Management Handbooks	Commerce	http://www.osec.doc.gov/ofm/FM_Handbooks.html	<p>Commerce’s financial handbooks are:</p> <ul style="list-style-type: none"> • Accounting Principles and Standards Handbook <p>Sets forth the accounting principles and standards to be followed in the Department of Commerce in the design and operations of an accounting system(s). Additionally, this Handbook provides specific accounting and related principles</p>

and standards against which financial management and accounting system(s) can be evaluated and improved.

- [Cash Management Policies and Procedures Handbook](#)

Provides specifics on implementing Departmental cash management policies and procedures to improve the Department's cash flow functions; describes opportunities to improve cash flow processes; raises the consciousness of financial managers about the time-value-of-money; and emphasizes the use of EFT (Electronic Funds Transfer) mechanisms for collecting receipts and for making payments.

- [Credit and Debt Management Operating Standards and Procedures Handbook](#)

Provides guidance to Departmental offices, bureaus and operating units to ensure that consistent credit and debt management practices are established and followed throughout the Department, and to establish and enhance internal Department management practices in conformance with the regulatory requirements established by central agencies in the areas of credit and debt management.

- [Standard Accounts Payable Business Rules Handbook](#)

Includes the business rules resulting from the 2007 OFM business process re-engineering of the Accounts Payable process. These business rules promote policy,

			<p>procedures, and tasks for the standardized Accounts Payable Processes.</p> <ul style="list-style-type: none"> • Standardized Object Classes Definitions <p>Provides standardized object classes for the Department of Commerce. Includes OMB and non-OMB object classes.</p>
OMB Circular A-11: Preparation, Submission, and Execution of the Budget	OMB	http://www.whitehouse.gov/omb/circulars/a11_current_year_a11_toc	<p>Provides an overview of the budget process, and contains guidance and supplemental materials on:</p> <ol style="list-style-type: none"> 1. development of the President’s Budget; 2. supplementals and amendments, deferrals, and rescissions; 3. budget execution; 4. Federal credit programs; 5. performance management, strategic plans, and performance reports; and 6. planning, budgeting and acquisition of capital assets.
OS Budget Contact Shared Drive Folder		I:\OS Budget Contacts	Includes a project spreadsheet master template, MOU and UDO procedures, roles and responsibilities, WCF and A&R billing, spend plan template, and other materials.
President’s Budget	OMB	http://www.whitehouse.gov/omb/budget	Budget of the U.S. Government, contains the Budget Message of the President, information on the President’s priorities, budget overviews organized by agency, and summary tables.
Principles of Appropriations Law (The Red Book)	GAO	http://www.gao.gov/legal/redbook/redbook.html or the Department of Labor site: http://www.dol.gov/osaam/library/law/lawtips/redbook.htm	A special publication of the General Accounting Office (GAO). Volume I & II are most often used by OSFM/BFAD.

Processing OHRM Documents Guide- Created by Millita Robinson	OHRM, Created by Millita Robinson	Resources\PROCESSING OHRM DOCUMENTS GUIDANCE.doc	This is used by the OHRM staff members. It is a guide on how various forms should be filled out and who they go to.
Strategic Plan/ Annual Reports	Commerce	http://www.osec.doc.gov/bmi/budget/	In 1993, Congress enacted the Government Performance and Results Act. Also known as GPRA or the Results Act. Under the law, Federal agencies are required to develop long-term Strategic Plans defining general goals and objectives for their programs, to develop Annual Performance Plans specifying measurable performance goals for all of the program activities in their budgets, and to publish an Annual Performance Report showing actual results compared to each annual performance goal. BFAD supports the Office of Management and Organization, who has lead in consolidating Commerce wide goals and the Office of Budget in presenting goals for Departmental Management.
Tools & Services	MAX OMB	MAX: https://max.omb.gov/maxportal/sa/userHome.do Budget Formulation and Execution Line of Business (BFEoLB): https://max.omb.gov/community/pages/viewpage.action?pageId=392626391	Provides access to data collection and tracking tools, training and development opportunities, and community collaboration capabilities.
Treasury Financial Manual (TFM)	Treasury	http://www.fms.treas.gov/tfm/vol1/index.html	The TFM is the Department of the Treasury's (Treasury's) official publication for financial accounting and reporting of all receipts and disbursements of the Federal Government. Treasury's Financial Management Service (FMS) issues the TFM to provide policies, procedures, and instructions for Federal departments and agencies, Federal Reserve Banks (FRBs), and other concerned parties to follow in carrying out their fiscal responsibilities.

Using Financial Reports	OSFM/BFA D	G:\BFAD\WCF\MISC\Using Financial Reports - May 2003.doc	Guide to help Budget Contacts read and understand the current reports and identify available tools to assist in tracking obligations to budget.
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Appendix

Glossary of Terms

GAO publishes a comprehensive glossary entitled, “A Glossary of Terms Used in the Federal Budget Process”, which can be found at <http://www.gao.gov/products/GAO-05-734SP>.

Term	Acronym	Definition
Advances & Reimbursements	A&R	
Advice of Corrections	AOC	
Agency Location Code	ALC	13-06-0001
Appropriation		A provision of law authorizing the expenditure for a certain amount of funds, for a given purpose, and usually a set period of time.
Budget Authority	BA	The authority provided by law to incur financial obligations that will result in outlays.
Budget Contact		The official responsible for administering the individual program office's budget activity.
Budget Operating Plan	BOP	
C.Request		The web requisitioning system
Commerce Business Environment	CBE	Includes CSTARS, C.Request, CFS, and other associated systems to form the enterprise-wide procurement perspective.
Commerce Business Systems	CBS	
Commerce Financial System or Core Financial System	CFS	
Commerce Small Purchase System	CSPS	An application that is part of CFS, and currently used by Census
Commerce Standard	CSTARS	the current client-server acquisition production system

Acquisition and Report Systems		
Current Resolution	CR	
Data Universal Numbering System	DUNS	
Deobligation		A downward adjustment of a previously recorded obligation. This may be attributable to the cancellation of a project or contract, price revisions, or correction of obligation records.
Discretionary Spending		Spending authority is determined by appropriations committees and provided in appropriation acts, usually, for a specific amount of time.
Employer Identification Number	EIN	
Forecasting and Advanced Acquisition Planning System	FAAPS	
Full-Time Equivalent	FTE	A measure of the levels of employment. It is the total number of hours worked (or to be worked) divided by the number of compensable hours applicable to each fiscal year (usually 2,080 hours).
Inter-Agency Agreement (Memorandum of Understanding/Agreement)	IAA (MOU/MOA)	A document, between government agencies and departments, that defines cooperative work between the agencies and where an agency is reimbursed for services or goods provided.
Intra-Governmental Payment and Collection	IPAC	An electronic internet-based collection and payment system. The IPAC application's primary purpose is to provide an automated, standardized, interagency funds expenditure transfer mechanism for Federal Program Agencies (FPAs). It facilitates intra-governmental Federal e-commerce by transferring funds, with related descriptive data, from one FPA to another on a real-time basis.

Mandatory Spending		Spending authority is automatically provided in authorizing language, and is criteria driven with no time limits. Mandatory authority funds large entitlement programs such as Medicare and Social Security, as well as many smaller programs.
Memorandum of Agreement	MOA	See definition for Inter-Agency Agreement
Memorandum of Understanding (Agreement)	MOU	See definition for Inter-Agency Agreement
National Finance Center	NFC	
Obligation		A binding agreement that will result in outlays, immediately or in the future.
Obligation and Requisition Standard Interface	ORSI/ TIBCO	An interface that connects technology to deliver a procurement and financial processing electronic support environment. TIBCO is the formal name for the ORSI middle ware (software)
Outlays		Payments to liquidate an obligation.
Payroll Advice of Correction	PAOC	
Program Offices (Departmental Offices)		Major components within the Office of the Secretary that have Department-wide functions or perform special program functions directly on behalf of the Secretary. For example, the Office of Civil Rights, Office of Security, or Office of Budget.
Salaries and Expenses	S&E	
Standard Operating Procedures	SOP	

Undelivered Orders	UDO	The value of goods and services ordered and obligated that have not been received.
Working Capital Fund	WCF	
Year-End	YE	
Year-To-Date	YTD	

Procurement Request Packages

The following attachments are included to assist you in preparing your purchase request package:

Attachment 1: Checklist of Required Contents for Procurement Request Packages

Attachment 2: Justification Memorandum for Acceptance of Procurement after Cut-off Date

ATTACHMENT 1

Checklist of Required Contents for Procurement Request Packages

Provide copies of documents electronically whenever possible

- Exercise of Options -For Current Contracts with Option Periods Remaining:
 - C.Request completed.
 - Preliminary notice of intent to exercise option (due 40-70 days prior to option exercise, in order to notify the contractor).
 - Contract number and number of modifications.
 - Description of the anticipated impact if not approved.
 - Market research information demonstrating that exercise of the option is the most advantageous method of fulfilling the Government's need, price and other factors considered (FAR 17.207).
 - For services, a statement indicating that the program has a continuing need for the service.
 - Any other information relevant to justify the requirement.

- Interagency and Intra-agency Agreements (IAA):
 - Contents required by IAA Interim Procedure, issued June 2005, available from Donna Calacone (dcalacone@doc.gov), OAM CAS, or through your budget contact. See also the current IAA handbook: http://oamweb.osec.doc.gov/docs/CAS/IAA_Handbook_Final_5-3-2004.pdf
 - Copy of current year IAA for the same service (if applicable).
 - Summary of spending in all past years (if applicable).
 - Description of the anticipated impact if not approved.
 - Market research information to demonstrate that the service cannot be provided as conveniently or economically by contracting directly with a private source.
 - Any other information relevant to justify the requirement.

- New Contract Actions or "re-competes":
 - C.Request completed.
 - Statement of Work/Objectives (services) or Specifications (goods) (see Attachment 3)
 - SOW/SOO Pointers, for guidance). http://acquisition.gov/comp.seven_steps/home.html
 - Technical evaluation plan or proposal evaluation criteria.

- Spending in most recent two fiscal years and number of the contract being replaced (if applicable).
 - Government cost estimate with supporting documentation showing the basis for estimate (price quotes, price for tasks and sample positions for services, equipment lists, etc).
 - Description of the anticipated impact if not approved.
 - Any other information relevant to justify the requirement.
 - For other than full and open competition (sole source, limited source or urgent requirement), include Justification Form CD-492 and a list of recommended sources.
<http://www.osec.doc.gov/forms/>
- Ending Arrangements (For services/goods that are part of a current contract, MOU or IAA, but no requirement exists in FY 2010, including instances where another office now has the requirement)
 - Inform OAM AS of intent to discontinue using services/goods.
 - De-obligation of Funds -Current Fiscal Year Contracts. When funds can be "freed-up" due to cancellation of the requirement(s), deliverables or change in scope. For indefinite quantity contracts and other contract types it is imperative the funds be de-obligated as soon as possible.
 - Form C-Request completed with amount(s) to be de-obligated indicated.

ATTACHMENT 2

TO: Darryl Anderson
Director for Commerce Acquisition Solutions Division

Subject: **Justification for Acceptance of Procurement Action after Cut-Off**
Date

FROM: Office Director: _____

Office: _____

Requisition No.: _____ Dollar Amount: _____

Description: _____

Requisitioner/Point of Contact: _____

Priority of the Acquisition: Low ___ Medium ___ High ___ Very High ___

Purpose of Acquisition:

[Insert an explanation of the purpose of the acquisition (e.g., continues maintenance of critical equipment; in support of newly mandated policy, research, programmatic requirements; corrects deficiency that has been identified; etc.)]

Criticality of the Acquisition and Program Impact if Award is delayed:

[Insert an explanation of criticality. Include the impact on your program if award is delayed.]

Reason for Delayed Submittal:

[Insert an explanation of the reasons for the delayed submittal.]

Office Director:

Signature

Date

Calculating Leave Liability

What is leave liability?

Leave liability is the change in dollar value of annual leave from 4th quarter of the previous fiscal year to the current fiscal year. The method which the Leave Liability is calculated is the hourly rate multiplied by the annual leave balance. BFAD reports leave liability to NIST for the 1st thru 3rd quarter at the fund level. For the 4th quarter, however, WCF is reported at the project level.

Process

- **Reporting at the Project Level** – The beginning balance of the fiscal year is the ending balance from the previous year.
 - The information that is used to calculate the leave liability is from the National Finance Center (NFC) payroll reports. (<https://www.nfc.usda.gov>) Once you are logged in:
 - Go to application launchpad and double click on the Reporting Center icon. Then proceed with the following steps:
 - Step 1. Click on Workforce reports
 - Step 2. Click on Leave Liability
 - Step 3. Select Organizational Structure
 - Step 4. Choose Chief Financial Officer & Assistant Secretary
 - Step 5. Then click on the button labeled next to choose your division and office and then click button labeled “done”
 - Step 6. At the bottom of the page click on the “go” button to run report. The report can also be generated as an Excel Spreadsheet.
 - Step 7. After the report is downloaded, the leave liability balance is at the bottom of the page.
 - Take the leave liability total from the current period and subtract it from the beginning balance to determine the leave liability figure for the current fiscal years 4th quarter. **Example (2011 WCF Project 0443000 leave liability \$260,043.29 minus 2010 WCF Project 0443000 leave liability which was \$233,661.50 = new leave liability for current fiscal year's 4th qtr is \$26,381.79)** For FY12, you will take the numbers reported for your office for the FY 11 year-end close. If you are unsure of these of these numbers, they can be found on the very first line of your NSTG177A and are labeled Leave Liability for FY 11. This is your starting point for FY12.
1. **Reporting for WCF**
 - The new leave liability should be tracked throughout the fiscal year and recorded on the BFAD monthly budget status report NLT than the June Report as a commitment (though we encourage you to begin earlier). The final leave liability numbers that BFAD reports to NIST will be based on PP17. BFAD will provide leave liability estimates to the budget contacts NLT PP16 of the current fiscal year. Budget contacts will be required to adjust the estimate based on leave used and new hires on-board after BFAD's estimate. (The liability figures may vary due

to timing on when NFC and HR reports are downloaded. If your report is generated on a different day than the date OHRM's report is generated for BFAD, your estimates may vary.)