

July 31, 2003

MEMORANDUM TO: Allowance Financial Managers
(See Attached List)

FROM: Carl Dolinka, Acting Director */RA/*
Division of Financial Management
Office of the Chief Financial Officer

SUBJECT: FY 2003 YEAR-END FINANCIAL CLOSING INSTRUCTIONS

Attached are the schedule and instructions for the FY 2003 year-end financial closing. Allowance Financial Managers should coordinate their closing process with the Division of Contracts (DC), the Division of Financial Management (DFM), and the Division of Financial Services (DFS). Good planning and adherence to the attached schedule will help ensure a successful and timely year-end closing and will enable the agency to meet the schedule for preparing and publishing the Performance and Accountability Report.

NRC is accelerating the submission of the Performance and Accountability Report to December 19, 2003. The due date will be further accelerated to November 15 for FY 2004. In order to meet this new deadline, DFM is accelerating the year-end close schedule. For FY 2003, offices are asked to perform a thorough reconciliation and review of the status of their allowances as of the end of August. This will facilitate the year-end close process as offices will only need to review September activity during the year-end adjustment period. The FY 2003 year-end adjustment period for the final office certification of the status of allowances will be October 3 through 9. This will be the only year-end adjustment period for FY 2003. No time extensions will be granted. Since the schedule for completing the Performance and Accountability Report is extremely tight, the milestone dates for the year-end close must be met.

Please note that the attached instructions include the following requirements for the set-up of FY 2004 job code numbers in the accounting system (FFS). The first requirement pertains to re-establishing prior year job code numbers with the B&R number for the new fiscal year; refer to section N.4. of the instructions for further guidance. The second requirement addresses establishing unique job code numbers for software development projects in order to satisfy the Federal accounting standard for internal use software; refer to section N.5. of the instructions for further guidance.

A revised budget object class (BOC) guide for FY 2004 will be distributed shortly. The BOC plays an important role in classifying costs for managerial cost accounting. Please be sure the correct BOCs are assigned to all commitment/obligation documents and transactions since this is the BOC assigned to classify costs.

Attachments: 1. FY 2003 Schedule of Year-End Closing
2. FY 2003 Financial Closing Instructions

CONTACT: Thalia Stevenson, OCFO/DFM/FSRT
301-415-6093

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OFFICE	OCFO/DFM/FSRT	E	OCFO/DFM/FSRT	E	OCFO/DPBA/FCT		OCFO/DFM		OCFO/DFM	
NAME	TStevenson*		BKGusack*		SPark		ACRossi*		CFDolinka	
DATE	07/23/03		07/23/03		07/31/03		07/24/03		07/31/03	

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Addressees - Memorandum Dated July 31, 2003
Allowance Financial Managers

SUBJECT: FY 2003 YEAR-END FINANCIAL CLOSING INSTRUCTIONS

Mail Stop

Jan K. Dambly, Office of Administration	T-7 D57
Jack R. Davis, Chief, Program Management, Policy Development and Analysis Staff, Office of Nuclear Security and Incident Response	T-4 A57
Patricia M. Wolfe, Chief, Administration and Resource Management Staff, Office of the Chief Information Officer	T-6 D2
Melvyn N. Leach, Director, Program Management, Policy Development and Analysis Staff, Office of Nuclear Material Safety and Safeguards	T-8 A23
Michael J. Case, Director, Program Management, Policy Development and Planning Staff, Office of Nuclear Reactor Regulation	O-5 E7
Eileen Mulley, Team Chief, NRC Central Allowance Team, Division of Financial Services, Office of the Chief Financial Officer	T-9 D6
Deborah S. Huber, Director, Resource Management and Operational Support Staff, Office of the Inspector General	T-5 D28
R. J. Smith, Financial and Administrative Resource Manager, Office of Human Resources	T-3 D2
Mark Flynn, Acting Director, Program Management, Policy Development and Analysis Staff, Office of Nuclear Regulatory Research	T-10 D5
Karen M. Fitch, Deputy Director, Program Management, Policy Development and Analysis Staff, Office of Nuclear Regulatory Research	T-10 D5
James H. Joyner, Director, Division of Resource Management and Administration, Region I	RGN I
George G. Benoit, Director, Division of Resource Management and Administration, Region II	RGN II
B. J. Holt, Director, Division of Resource Management and Administration, Region III	RGN III
Kathleen J. Hamill, Director, Division of Resource Management and Administration, Region IV	RGN IV

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P. Humphreys, ADM	T-7 D59
R. Correia, NRR	O-8 G9
S. Decker, NRR	O-5 H6
R. Villafranco, NRR	O-5 A2
T. Champion, NRR	O-5 A2
C. Seelig, NMSS	T-8 A23
E. Heumann, NMSS	T-8 A23
S. Cornell, NMSS	T-8 A23
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N. Price, RES	T-10 D5
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J. Lankford, RGN-II	RGN II
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S. McCrory, RGN-IV	RGN IV
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R. Holt, OCFO	T-9 F3
R. Rakowski, OCFO	T-9 F3
OCFO/DFM RF (DFM-0-000)	
OCFO/DFM SF (GA-15.10.9)	

FY 2003 SCHEDULE OF YEAR-END CLOSING

MILESTONE	DATE
Offices submit job code number set-ups for FY 2004. Include IT Development Projects and the list of prior year job code numbers mapped to FY 2004 B&R numbers.	Thursday August 28
Allowance holder reports will be available for offices to perform a reconciliation and correction of commitment, obligation and expenditure data through August.	Friday September 5
Last day to record FY 2003 commitments in FFS to ensure obligation referencing.	Friday September 12
Allowance holders submit corrections and the certification statement for data through August.	Tuesday September 23
All new reimbursable agreements and new modifications to reimbursable agreements must be submitted to Division of Planning, Budget, and Analysis (DPBA) and DFM by c.o.b.	Tuesday September 30
All valid FY 2003 obligation documents from Headquarters offices must be submitted to the DFS by c.o.b. (6:00 p.m. eastern time). NRC offices that have NRC Form 173 Standard Order for DOE Work (SOEWs) pending acceptance should contact DOE operations offices to ensure all work orders signed for FY 2003 have been received by NRC.	Tuesday September 30
DFM provides DPBA with report of collections from the states. DFM records adjusting entries to the obligations before the close of Month 13.	Wednesday October 1
DFS provides DPBA with a report of collections from IAEA, foreign governments, and other international agencies. DFM records an adjusting entry in Month 13.	Wednesday October 1
DFM report of labor costs and hours associated with Nuclear Waste Policy Act (NWPA) activities due to DPBA.	Thursday October 2
The last day to enter transactions in FFS for preliminary fiscal year-end reports and the closing of the accounting system for September business at 5:00 p.m. eastern time. Regional offices please note the 5:00 p.m. eastern time for entering FY 2003 obligations into FFS.	Thursday October 2
Year-end allowance holder reports will be available electronically on Document Direct for office reconciliation and correction of obligation and commitment data.	Friday October 3
Offices submit reports for full-cost recovery reimbursable agreements to DFM and DPBA.	Friday October 3

MILESTONE	DATE
Allowance holders submit corrections and the year-end certification statement.	Monday October 6
DPBA provides adjustments for Nuclear Waste Policy Act activities to DFM.	Friday October 8
Headquarters and Regional offices have until c.o.b. for direct entry of reconciliation corrections to commitments in FFS.	Thursday October 9
The final closing of the accounting system for allowance holder FY 2003 business will occur at 7:00 p.m. eastern time.	Thursday October 9
Final FY 2003 accounting reports will be available to allowance holders electronically on Document Direct. The reports will reflect the corrections/adjustments submitted on the year-end certification statement.	Friday October 10
Regional offices should provide a list of all closed and de-obligated orders.	Tuesday October 14

FY 2003 FINANCIAL CLOSING INSTRUCTIONS

A. COMMITMENTS

All FY 2003 commitments must be entered into FFS by September 12 to ensure obligation referencing. In addition, offices should ensure that commitment documents are reconciled to commitment status reports and that appropriate adjustments are made in FFS to ensure that all valid commitments are reflected in year-end accounting reports. Any open commitments as of the end of FY 2003 will be automatically canceled in FFS after year-end closing and must be re-entered against FY 2004 allowances if commitments are still open and valid for FY 2004.

Committed carryover (amounts committed by August 15 but unobligated at year-end) is issued to offices in FY 2004 allowances based on a report provided to the Division of Planning, Budget, and Analysis (DPBA) by the Division of Contracts (DC) of actual requisitions (RFPAs) on hand and office/regional reports of all other commitments, e.g., interagency agreements.

B. PROGRAM VALUES

Offices are reminded to review and revise, where necessary, FY 2003 program values to ensure that year-end accounting reports reflect the financial plans in effect on September 30.

C. OBLIGATIONS

Obligation documents should be received in the DFS as soon as possible but no later than c.o.b. September 30. Offices and procurement staffs should establish internal cutoff dates and make every effort to comply with this deadline. Additionally, to assist DFS staff in verifying the completeness of the accounting records, the following offices should submit a list of the sequential document numbers used that indicates the last document number assigned to each type of obligating document (responsible office), i.e., training authorizations (all offices), purchase orders (DC/ADM), contracts (DC/ADM), Standard Order for DOE Work (all offices), official representation authorizations (OCFO), GSA orders (ADM), miscellaneous obligations (all offices), and interagency agreements (appropriate offices).

Blanket Purchase Agreement (BPA) Call Order: An NRC Form 104, BPA Ordering/Receiving Report, must be provided for all call orders placed on BPAs during FY 2003. Offices should establish BPA ordering cutoff dates that will ensure that all call orders documented, in accordance with BPA procedures on NRC Form 104, are submitted to DFS by c.o.b. September 30 for recording as FY 2003 obligations. Call orders that take place after September 30 are FY 2004 obligations.

Government Bills of Lading (GBLs): A list of unobligated GBLs and the estimated amount for each should be submitted to DFS by c.o.b. September 30.

VISA Purchase and Convenience Check Holders: The billing cycle for credit card purchases runs from mid-month to mid-month. As a result, the October bill will contain charges applicable to both FY 2003 and FY 2004 funding. The FY 2003 portion will be unbilled at the end of the fiscal year. Card holders and approving officials should coordinate credit card purchase cutoff dates for September, and card holders should notify their approving official of all purchases made prior to September 30 that were not billed on the last billing cycle. This total should

include other purchases made prior to September 15 but not billed on September statements and amounts for any outstanding disputed items. The Allowance Financial Manager is responsible for notifying headquarters approving officials of the importance of providing DFS the total costs of FY 2003 purchases.

Offices should provide DFS with an obligation document to cover the FY 2003 purchases that have not been billed in FY 2003. Regional approving officials will obligate directly into FFS and submit the supporting documentation to DFS. The obligation document can be in memorandum form, listing the purchases and all necessary accounting data to record an FY 2003 obligation, i.e., document number, FY, job code number, budget object class, and amount.

Subsequently, in October, when completing the accounting code field on the VISA Statement of Account, items that were previously included in the year-end obligation (discussed above) should be annotated to avoid duplicate obligation. Purchases made after September 30 are FY 2004 obligations and offices must use FY 2004 funds.

Card holders and approving officials must expedite the approval of the September VISA Statement of Account so DFS can ensure obligation and payment processing prior to the close of FY 2003.

When submitting the VISA bill include RQ line numbers so the payment can be applied to the correct line.

D. TRAINING

All training authorizations for individuals that are approved prior to September 30 can be obligated with FY 2003 funds. Seminars and group training courses which have a start date or require payment prior to October 1 must be obligated with FY 2003 funds.

E. NRC FORM 173 STANDARD ORDER FOR DOE WORK (SOEW) AND APPROVAL FORMS

Orders accepted by DOE should be submitted to DFS as soon as possible but no later than c.o.b. September 30. Offices should notify DFS which SOEWs are accepted, unaccepted, or voided. Offices must follow up with DOE to obtain all SOEWs that will be accepted prior to the September 30 deadline. Offices should confirm with DOE the SOEWs awaiting acceptance that will not be accepted before the September 30 deadline. DOE should be encouraged to send the accepted SOEWs by facsimile (at year-end only) to the Payment Policy and Obligations Team (PPOT) at (301) 415-5427. Facsimile copies must be followed by mailed original documents. SOEWs accepted by DOE after September 30 are FY 2004 obligations.

Offices should make an effort to return all APPROVAL FORMS FOR INTERAGENCY BILLINGS-DOE (C0440) to DFS as soon as possible before the end of FY 2003. This is important for determining those disapproved costs at the end of the fiscal year requiring resolution.

F. INVOICES, VOUCHERS, AND OTHER CLAIMS

Offices are required to submit to DFS promptly all approved invoices, vouchers, and other claims against the NRC for immediate processing and recording of costs. As well as determining actual FY 2003 costs, the NRC is required to comply with the Prompt Payment Act, as amended, for payments covered under the act. In addition, NRC's policy is to promptly pay all claims whether or not they are covered by the Prompt Payment Act.

Offices should make an effort to return all APPROVAL FORMS FOR INTERAGENCY BILLINGS (CO441) to DFS as soon as possible before the end of FY 2003. This is important for determining those disapproved costs at the end of the fiscal year requiring resolution.

G. INSTRUCTIONS FOR TRAVEL

Travel Authorization Numbers: The travel authorization numbering system will change in FY 2004. The starting number for **Region 1** is **R4N0001**, **Region 2** is **R4G0001**, **Region 3** is **R4H0001**, and **Region 4** is **R4M0001**. Headquarters blanket authorizations will start with **B4KA000** and change-of-station will start with **C4S0001**.

Job Code Numbers: When a job code number for FY 2004 is not yet known, hold the travel authorization as long as possible to obtain the job code number before sending it in for recording in FFS.

Split-Year Travel: When a trip spans two fiscal years, expenses should be split between the two fiscal years. The exceptions are for airline tickets, other common carrier transportation, and Travel Management Center (TMC) fees. The entire cost of common carrier transportation should be charged to the earlier fiscal year. Two travel authorization numbers will be assigned for split year travel; one authorization number for each fiscal year.

Funds Certification for FY 2004: If funds have not yet been allocated, write "Pending Allocation of FY 2004 Funds" above the signature block for funds certification on the travel authorization.

H. PERSONNEL AUTHORIZING TRAVEL AND VOUCHER EXAMINERS

Specific instructions for personnel authorizing travel and voucher examiners are as follows:

Travel Authorizations for Split-Year Travel

For split-year travel, complete the travel authorization form as usual except for the following items:

- A. BOX 3 - include one authorization number for each fiscal year.
- B. BOXES 11 through 13 - include a line for each fiscal year.
 - 1. Include the entire airline or other common carrier ticket cost on the FY 2003 line.
 - 2. Include the TMC fee on a separate FY 2003 line.

- 3. Per diem and other expenses should be allocated between the fiscal years.
- C. BOX 20, "ADVANCE REQUESTED," will be as usual; no fiscal year needs to be indicated.
- D. BOX 26 or 29 - If FY 2004 funds are not allocated yet, annotate "Pending Allocation of FY 2004 Funds" above the signature.

Voucher Finalization for "R" and "B" Authorization Numbers

- A. "R" authorization numbers will continue to be used when only one voucher is expected. All "R" vouchers will be entered into FFS as "final." This will automatically de-obligate any excess BOC 2110 amount on the authorization.
- B. "B" authorization numbers will be used when more than one voucher is expected.
 - 1. This includes extended TDY (e.g., rotational assignments) as well as traditional blanket travel.
 - 2. All "B" vouchers will be routinely entered into FFS as "partial." This will not de-obligate the excess BOC 2110 funds.
 - a. When submitting a final voucher, write "FINAL - No more vouchers to be submitted" prominently on the top portion, preferably in red. This statement is necessary as some blanket vouchers are inadvertently submitted with BOX 6 marked as "final" when more vouchers are forthcoming. This may result in the de-obligation of funds.
 - b. Enter "partial" unless it is very clear that funds should be de-obligated.

Split-Year Travel Voucher

The Travel Voucher (NRC Form 64) for split-year travel will be completed as usual except for the following items:

- A. BOX 1, "AUTHORIZATION NUMBER," shall include two authorization numbers, one for each fiscal year.
- B. BOX 30, "ACCOUNTING CLASSIFICATION," will include a line for each fiscal year.
 - 1. Include on the FY 2003 line expenses incurred on or before September 30.
 - 2. Include on the FY 2004 line expenses incurred on or after October 1.
 - 3. Gasoline purchases should be charged to the fiscal year in which paid, unless gasoline is included as part of the car rental total.
 - 4. Car rentals, including gasoline charges paid to the rental car company, should be prorated between both fiscal years.

5. Common carrier costs (air, train, bus tickets) would normally NOT be included on the voucher.
 - a. Common carrier costs are included in BOX 30 of the voucher only if the traveler has personally paid for them and is seeking reimbursement on his voucher.
 - b. If the traveler did personally pay a common carrier and is seeking reimbursement on his voucher, the common carrier would be placed in BOX 30-G and included in the total in BOX 30-I (for FY 2003 on the split-year voucher). BOX 20-B (Expense Claimed - Plane, Train, Bus) will indicate the same amount.
 - c. Subway fares, taxis, rental cars, and use of privately-owned vehicles are NOT common carriers and the costs are included in BOC 2110.

I. ADJUSTMENTS FOR NUCLEAR WASTE POLICY ACT (NWPAA) ACTIVITY

Salaries and benefits costs chargeable to the Nuclear Waste Fund are determined from agency cost accounting system reports. DFM will provide DPBA with a report of labor costs and hours associated with NWPAA activities covering FY 2003 (September 22, 2002, through September 20, 2003) by October 2. DPBA will forward NWPAA adjustments to DFM by c.o.b. October 8.

J. ADJUSTMENTS FOR FULL-COST RECOVERY REIMBURSABLE AGREEMENTS

Offices that have the lead in performing reimbursable work (RES, NMSS, NRR, NSIR, and ACRS) where the NRC is recovering full costs (i.e., NRC staff salaries, benefits, and overhead costs) must submit fourth quarter reports of hours charged for each agreement. In addition, signed reports are required for full cost recovery agreements which had zero hours charged. Reports are due to the Team Chief, Financial Statement & Reconciliation Team, DFM, and the Team Chief, Funds Control Team, DPBA, consistent with the June 3, 1996, draft guidance entitled "Procedures for Recovery of Full Costs on Reimbursable Agreements." These reports will be used to record expenditures and to bill the ordering agency. Reports are due by c.o.b. October 3.

K. NEW REIMBURSABLE AGREEMENTS

New reimbursable agreements or new modifications to existing reimbursable agreements which are signed by both agencies by September 30 must be submitted to DPBA and DFM by c.o.b. September 30. This reimbursable authority will be recorded in FFS and reported on year-end external reports.

L. RECONCILIATION

Offices are reminded to review all current and prior fiscal year unliquidated (unexpended) obligations before August 28. Obligation documents should be reconciled to obligation status

reports to ensure that all transactions meeting the criteria of valid obligations have been properly recorded. **Offices should take immediate action to de-obligate orders that are no longer valid.**

Headquarters offices should notify DFS of any de-obligations or other adjustments as soon as possible but before the October 6 deadline for annotating accounting reports. Regional offices have until October 9 to record de-obligations and adjustments directly into FFS. Since regional offices de-obligate in FFS directly, they should provide DFS with a list of all closed and de-obligated orders by October 14 so that accounting hard copy files may be retired.

In FFS and on reports, prior-year obligations retain the original fiscal year designation.

M. FEDERAL FINANCIAL SYSTEM (FFS) MAINTENANCE

Ms. Amanda Flo is the designated contact for general information concerning FFS and FY 2004 job code number submissions. She can be reached at 415-6038 (E-Mail AEF1, Mail Stop T-9F3). Offices are asked to cc: Mr. Raymond Holt (RXH) when submitting their job code number set-up requests by e-mail.

Each office should conduct a review of job code number set-ups to ensure they reflect the Budget and Reporting (B&R) number structure for FY 2004. Offices can use the CJOBR report to assist them in reviewing job code number set-ups. The CJOBR report lists each job code number, the associated B&R number, and the reimbursable agreement number as appropriate. Offices should submit the same information that is submitted during the year for new job code numbers. However, it is important at the beginning of the fiscal year to follow format guidelines in order to facilitate the loading of a large volume of job code numbers into FFS. Offices should submit Microsoft Access 2000 or XP, Lotus, or Excel files containing the information needed for the establishment of FY 2004 job code numbers. Offices should send their job code numbers files by c.o.b. August 28. This will allow enough time to load the job code numbers in FFS before FY 2004 activity commences. Offices should review job code numbers associated with DOE and other interagency projects to ensure the proper person is designated as the Project Manager. This data is used to print the Project Manager's name on the Approval Forms for Interagency Billings-DOE (C0440) and Interagency Billings-NON-DOE (C0441).

Certain file formats and data element breakouts are requested from the offices. Minimum data elements required for job code numbers are the following:

- Appropriation (if other than X0200)
- Budget Org Abbreviation (i.e. RES, NMSS, NRR)
- B&R Number
- Job Code Number
- Job Code Title (or software development project name)
- Project Manager: Last Name, First Name (optional)
- Software Development Project (Y or N). Indicate whether a job code number supports a software development project.
- Reimbursable agreement number for Cooperative Research Program job code numbers.

Electronic Transmittal of FY 2004 Job Code Numbers. Offices should submit their list electronically to DFM, as a file attachment to an e-mail message or on a diskette. If e-mail is used, files should be attached so as not to affect Lotus formats used in the creation of the files. Job code numbers will be loaded with program values initially set to zero.

General guidelines for setting up job code numbers:

1. A job code number is associated with one B&R number and title. Offices should ensure that duplicate records are not included in the file.
2. All data elements associated with a job code number should be on the same worksheet row or database record. For example, an office should not prepare a worksheet with a job code number on one row and the B&R number on a separate row. If several job code numbers share the same B&R number, the B&R number should be on each row or database record. Offices are asked not to provide multiple files containing different data elements associated with the job code numbers.
3. The sort sequence of a file does not matter (i.e., job code number, B&R number, etc.).
4. **IMPORTANT:** Offices are asked to provide the B&R number in a format that corresponds to how data elements are defined in FFS. The B&R number consists of budget fiscal year + 4 digit cost organization + 6 digit program code. Offices are asked **NOT** to include embedded hyphens in the B&R number. In the electronic file submission, these three data elements of the B&R number should be clearly separable in different worksheet columns or database fields as illustrated below.

BFY	Cost Org	Pgm Code
4	2015	123400

5. The ampersand character "&" should not be used in job code titles. Please use "+" or other similar character(s) in place of the ampersand.
6. Job code titles are limited to 30 characters. Any text beyond 30 characters will be cut off when job code numbers are loaded. FFS is case-insensitive and all text will be loaded as uppercase. As a result, it is requested that offices submit their requests using uppercase characters for job code titles and descriptions. Offices with AID job code numbers are reminded to construct job code titles following guidelines that have previously been established in order to support AID reporting (i.e., include a reference to the country supported in the job code title). Offices will be able to edit job code titles (such as including abbreviations) in the SPRJ table after the job code numbers are set up in FFS.
7. All data elements associated with different job code numbers should be aligned, formatted, and justified in a similar manner.
8. When the office submits its FY 2004 job code numbers electronically, all FY 2004 job code numbers associated with that office should be included in one file. The office should not separately provide different files with different sets of job code numbers. This does not in any way preclude the set up of additional job code numbers later in the fiscal year.
9. **Excel or Lotus 1-2-3 Spreadsheet Files.** If an office is submitting FY 2004 job code numbers in a spreadsheet file, the office should note the following. Rows that do not contain specific job code number data being submitted (or corresponding headers) should be omitted. Do not include spreadsheet rows that are for subtotals, notes, or other descriptive text.

10. **Data Validation.** DFM will provide special runs of the CJOBR report to offices after the set-up of FY 2004 job code numbers in FFS. Offices should review the CJOBR report and notify DFM of any corrections needed before FY 2004 transaction are posted to the job code numbers. Offices can correct job code titles themselves by processing the change action in the SPRJ table.
11. **Job code numbers with prior year unexpended balances.** All prior budget fiscal year (BFY) job code numbers with unexpended obligations at the end of the fiscal year must have corresponding FY 2004, BFY2004 job code numbers set up in FFS and must be associated with valid FY 2004 B&R numbers. This requirement is for the production of interim cost reports from the agency cost accounting system. Job code numbers become unique to a particular project. Offices cannot reuse job code numbers in future fiscal years for different projects that are associated with different B&R numbers unless there has not been activity for the last three fiscal years after the completion of the original project.

Unexpended balances associated with job code numbers and documents within job code numbers are displayed in various FFS reports (i.e. NC701 and NC4xx series reports). Offices should review their FFS accounting reports as of July 2003 to identify any prior year job code numbers having unexpended balances. If a particular job code number associated with a prior budget fiscal year has an unexpended balance as shown in the FFS reports, then the same job code number must be set up as an FY 2004 job code number regardless of whether additional funds will be obligated during FY 2004 under that project or contract. If the office is not going to commit and obligate additional funds during FY 2004 for the job code number, then the program value for that FY 2004 job code number should remain zero. It is the responsibility of the office to ensure that these job code numbers point to valid FY 2004 B&R numbers. Offices should contact DPBA for assistance if they cannot determine the FY 2004 B&R number for a prior year job code number.

12. **Software development projects.** Each software development project must be assigned a unique job code number. This is to accommodate the accounting for the capitalization of internal use software during the development stage of the project. When establishing a job code number for a software development project, offices must ensure that a corresponding activity code is established in HRMS for the gathering of labor data. Any job code number established to support a software development project must be indicated as such. Data associated with those job code numbers must include in a separate field/column a clear identifier with text such as "SOFTWARE DEVELOPMENT." Such distinctions to identify software development projects must not be based on descriptions in job code titles. The policy and procedures for Accounting for Internal Use Software have been separately distributed on Yellow Announcement number 2000-062, dated September 22, 2000.
13. **Software development projects—prior year unexpended balances.** As indicated above, prior year job code numbers having unexpended balances must be set up as FY 2004 job code numbers pointing to valid FY 2004 B&R numbers. Job code numbers set up in prior years may not specifically identify/distinguish software development projects. For example, a job code number set up in FY 2000 for general information technology (IT) support may have covered several software development projects as well

as other activities. In this case, the office must define a new job code number for each software development project if there is an outstanding unexpended balance and/or development is continuing in FY 2004.

Note: This requirement only applies to software projects that are still in the development phase as of the end of FY 2003 and not for software development projects that have been placed into production.

N. FFS TRANSACTION ENTRY REMINDER

For all corrections to FY 2003 data made in FFS on October 3 thru October 9 (the final dates of the **final** close), ensure that accounting period 13/2003 is entered. The transaction date should be the effective date on the obligating/committing document. This date should not be later than September 30.

O. DELIVERY OF DOCUMENTS

Use of the overnight contract courier is recommended in order to submit documents and reports by the stated deadlines. The address for express courier delivery of all documents and reports is: Mail Stop T-9E30, Two White Flint North, 11545 Rockville Pike. Couriers should call extension 415-7520 for pick-up from the guard desk in the lobby. The facsimile number is 301-415-5427.

P. ADP SOFTWARE DEVELOPMENT/ACQUISITION

To ensure that NRC property records are complete, a separate survey has been issued by the OCIO to all Office Information Technology Coordinators and Alternates for reporting IT software development, acquisition, and enhancements. The information from this survey will be used by DFM to identify and record capitalized software in the accounting records for year-end closing.