

August 2, 2007

MEMORANDUM TO: Allowance Financial Managers
(See Enclosed List)

FROM: Mary S. Givvines, Director **/RA/**
Division of Financial Management
Office of the Chief Financial Officer

SUBJECT: FY 2007 YEAR-END FINANCIAL CLOSING INSTRUCTIONS

It's that time of year again to start planning for year-end financial closing. We need your assistance and support to ensure we have a successful and timely closing. Thorough planning and adherence to the schedule will enable the agency to meet the deadline for preparing and publishing the Performance and Accountability Report (PAR). The U.S. Nuclear Regulatory Commission (NRC) must submit the PAR to the Office of Management and Budget (OMB) by November 15, 2007. Therefore, we should continue to follow the accelerated year-end financial close schedule as was done in Fiscal Year (FY) 2006. Since the schedule for completing the PAR is extremely tight, it is critical that the milestone dates for the year-end close are met.

The schedule and instructions for the FY 2007 year-end financial closing are attached. We encourage Allowance Financial Managers to coordinate their closing process with the Division of Contracts (DC), the Division of Financial Management (DFM), and the Division of Financial Services (DFS). Offices should perform a thorough reconciliation and review of the status of their FY 2007 allowances as of the end of August. This will facilitate the year-end close process so that offices will only need to review September activity during the year-end adjustment period. The FY 2007 year-end adjustment period for the final office certification of the status of allowances will be October 3 through 5. Please note that this will be the **ONLY** year-end adjustment period for FY 2007. No time extensions can be granted.

The attached instructions include requirements for the set-up of FY 2008 job code numbers in the core accounting system (FFS). I would like to emphasize two of those requirements. The first describes re-establishing prior year job code numbers with the B&R number for the new fiscal year (see section M.10. of the instructions). The second describes the requirement to establish unique job code numbers for software development projects to comply with the Federal accounting standard for internal use software (see section M.11. of the instructions).

Enclosures:

1. FY 2007 Schedule of Year-End Closing
2. FY 2007 Financial Closing Instructions

CONTACT: Michele Kaplan, OCFO/DFM/FSRT
301-415-5256

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Distribution w/atts:
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*See previous concurrence

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OFFICE	OCFO/DFM/FSRT	E	OCFO/DPBA	E	OCFO/DFS	E	OCFO/DFM	E
NAME	MKaplan*		LWBarnett*		TIPulliam*		MSGivvines	
DATE	08/01/07		08/02/07		07/31/07		08/2/07	

OFFICIAL RECORD DOCUMENT

Addressees - Memorandum Dated: August 2, 2007
Allowance Financial Managers

SUBJECT: FY 2007 YEAR-END FINANCIAL CLOSING INSTRUCTIONS

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Janis K. Dambly, Program Management, Policy Development and Analysis Team Leader, Office of Administration	T-7 D26
Miriam L. Cohen, Chief, Program Management, Policy Development and Analysis Staff, Office of Nuclear Security and Incident Response	T-4 A57
Sharon Stewart, Director, Program Management, Policy Development and Analysis Staff , Office of Information Services	T-6 D2
Joseph Holonich Jr., Director, Program Planning, Budgeting and Program Analysis Staff, Federal and State Materials and Environmental Management Programs	T-8 A43
Mark J. Flynn, Director, Program Planning, Budgeting and Program Analysis Staff, Office of Nuclear Material Safety and Safeguards	E-1 C24
Reginald W. Mitchell, Director, Program Management, Policy Development and Analysis Staff, Office of Nuclear Reactor Regulation	O-14 E1
Mary M. Matheson, Chief, NRC Central Allowance Team, Division of Financial Services, Office of the Chief Financial Officer	T-9 E2
Deborah S. Huber, Director, Resource Management and Operational Support Staff, Office of the Inspector General	T-5 D28
James E. Horn, Chief, Financial and Administrative Resource Manager, Office of Human Resources	W-5 A6
Mabel F. Lee, Director, Program Management, Policy Development and Analysis Staff, Office of Nuclear Regulatory Research	T-10 D5
Frederick D. Brown, Director, Program Management, Policy Development and Planning Staff, Office of New Reactors	O-5 A4
Robert Gross, Chief, Financial Resources Branch, Region I	RGN I
Rebecca V. Pratcher, 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
Myra L. Hays, Director, Division of Resource Management and Administration, Region IV	RGN IV

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E. Gillen, OIG	T-5	D28
J. Golder, OIS	T-2	F43
P. Humphreys, ADM	T-7	D26
R. Correia, NSIR	T-4	F25M
S. Decker, NRR	O-5	H21
T. Dietz, NRR/PMDA	O-5	H2
G. Tharpe, NRR	O-13	E11
C. Seelig, FSME	T-8	A23
D. Lipkey, FSME	T-5	D28
R. Augustus, FSME	T-8	A23
S. Cornell, NMSS/PBPA	EBB	E1 C14
Mary C. Muessele, NRO/PMDA, Deputy Director	O-5	A4
G. Thompson, RES	T-10	D5
C. Landesberg, RES	T-10	D5
J. Lankford, RGN-II	RGN	II
M. Kerlin, RGN-III	RGN	III
L. Nute-Blackshear, RGN-IV	RGN	IV
M. Hays, RGN-IV	RGN	IV
K. Gardin, RGN-IV	RGN	IV
M. Kaplan, OCFO	T-9	C4
T. Croote, OCFO	T-9	E10
T. Grancorvitz, OCFO	T-9	D6
T. Trowell, OCFO	T-9	D6
D. Mahdi, OCFO	T-9	D6
J. Dorfman, OCFO	T-9	D6
P. Williams-Johnson, OCFO	T-9	D6
O. Kasaskeris, OCFO	T-9	H4
J. Walker, OCFO	T-9	E2
A. Flo, OCFO	T-9	C4
G. Peterson, OCFO	T-9	E2
M. Williams, OCFO	T-9	E10
L. Crawford, OCFO	T-9	E2
L. Liu, OCFO	T-9	C4
OCFO/DFM RF		

FY 2007 SCHEDULE OF YEAR-END CLOSING

MILESTONE	FY 07 DATE	FY 06 DATE
1) Offices submit commitment documents (e.g., purchase requisitions) and requests for procurement actions (RFPA) to the Division of Contracts (DC) in order to allow enough time for obligations to be executed by the procurement cutoff and to qualify for committed unobligated carryover to be reallocated at the beginning of FY 2008.	Monday August 6	Friday August 4
2) OCFO/DPBA/BPOT submits Final B&R codes/titles (Master File) to DOI/NBC via OCFO/DFM/FSOT to update FFS.	Wednesday August 15	Friday August 25
3) Offices submit job code number set-ups for FY 2008. Include IT Development Projects and the list of prior-year job code numbers mapped to FY 2008 B&R numbers.	Thursday August 30	Thursday August 31
4) Allowance holder reports will be available for offices to perform a reconciliation and correction of commitment, obligation and expenditure data through August.	Wednesday September 5	Wednesday September 6
5) The last day to record FY 2007 commitments in FFS to ensure obligation referencing.	Monday September 10	Monday September 11
6) The last day for DC and offices to sign contracts, contract modifications, DOE Work Orders, and Interagency Agreements for FY 2007.	Wednesday September 19	Wednesday September 20
7) Allowance holders submit to DFS corrections and the certification statement for data through August.	Friday September 21	Thursday September 21
8) Request for changes to FY 2007 Advice of Allowances and financial plans to be submitted to DPBA. (NEW)	Monday September 24	N/A
9) All offices must provide a list of open requisitions to DFS/CEN in order to create miscellaneous obligations (MO). (NEW)	Monday September 24	N/A
10) The last day for DC and regional offices to execute purchase orders for FY 2007.	Tuesday September 25	Tuesday September 26
11) Offices submit reports for full-cost recovery reimbursable agreements to DFM and DPBA.	Wednesday September 26	Wednesday September 27

FY 2007 SCHEDULE OF YEAR-END CLOSING

MILESTONE	FY 07 DATE	FY 06 DATE
12) All new reimbursable agreements and new modifications to reimbursable agreements must be submitted to DPBA and DFM.	Friday September 28	Friday September 29
13) All valid FY 2007 obligation documents must be submitted to the DFS by 6:00 p.m. Eastern DST. 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 2007 have been received by NRC.	Friday September 28	Friday September 29
14) DFM/ART provides DPBA with a report of collections from the states.	Monday October 1	Monday October 2
15) DFS/CEN provides DPBA with a report of collections from IAEA, foreign governments, and other international agencies.	Monday October 1	Monday October 2
16) 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 7:00 p.m. Eastern DST. Regional offices please note the 7:00 p.m. Eastern DST for entering FY 2007 obligations into FFS.	Tuesday October 2	Tuesday October 3
17) Year-end allowance holder reports will be available electronically on Document Direct for office reconciliation and correction of obligation and commitment data.	Wednesday October 3	Wednesday October 4
18) DFM/FSOT provides DPBA with reports of agency overhead (M&S) obligations associated with Nuclear Waste Policy Act (NWPA) activities.	Thursday October 4 by noon	Thursday October 5, by Noon
19) Allowance holders submit corrections and the year-end certification statement to DFS/CENT.	Thursday October 4	Thursday October 5
20) DPBA provides adjustments for the agreement states to DFM/FSRT. DFM/FSRT records adjusting entries before the close of account period 13.	Thursday October 4	Thursday October 5
21) DPBA provides adjustments for Nuclear Waste Policy Act (NWPA) and WIR General Fund activities to DFM/FSRT. DFM/FSRT records adjusting entries before the close of accounting period 13.	Thursday October 4	Thursday October 5
22) DFM/FSOT provides DPBA with the report of labor costs and hours associated with Nuclear Waste Policy Act (NWPA) activities.	Friday October 5 by noon	Thursday October 5 by noon
23) DPBA provides a report of collections from IAEA, foreign governments, and other international agencies to DFM/FSRT. DFS/CEN provides adjustments for IAEA, foreign governments, and other international agencies to DFM/FSRT. DFM/FSRT records adjusting entries before the close of accounting period 13.	Friday October 5 by noon	Thursday October 5

FY 2007 SCHEDULE OF YEAR-END CLOSING

MILESTONE	FY 07 DATE	FY 06 DATE
24) Headquarters and Regional offices have until 6:00 p.m. Eastern DST for direct entry of reconciliation corrections to commitments, de-obligations and adjustments in FFS.	Friday October 5	Friday October 6
25) The final closing of the accounting system for allowance holder FY 2007 business will occur at 6:00 p.m. Eastern DST.	Friday October 5	Friday October 6
26) Final FY 2007 accounting reports will be available to allowance holders electronically on Document Direct. The reports will reflect the corrections/adjustments submitted by the allowance holders on the year-end certification statement.	Saturday October 6	Saturday October 7
27) Regional offices should provide a list of all closed and de-obligated orders to DFS/CEN.	Wednesday October 10	Wednesday October 11

FY 2007 FINANCIAL CLOSING INSTRUCTIONS

A. COMMITMENTS

All FY 2007 commitment documents must be submitted to the Division of Contracts (DC) by August 6, to allow enough time for obligations to be executed by the targeted procurement cutoff date and to qualify for committed (unobligated) carryover to be reallocated in FY 2008. The commitment document will be considered only if the complete procurement package is submitted to DC by August 6. DC has provided offices with guidance. If you have any questions, please contact DC.

The targeted last day for DC and offices to sign contracts, contract modifications, DOE Work Orders, and Interagency Agreements for FY 2007 and issue for bilateral signatures is September 19.

The targeted last day for DC and regional offices to execute purchase orders for FY 2007 is September 25.

All FY 2007 commitments should be entered into FFS by September 10, 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 2007 will be automatically canceled in FFS after year-end closing and must be re-entered against FY 2008 allowances if commitments are still open and valid for FY 2008.

DC will provide the Division of Planning, Budget, and Analysis (DPBA) with a list of procurement actions for which request packages are complete and certified by August 6, where funds are not obligated before the end of the fiscal year. DPBA will use this list to issue committed carryover in FY 2008. Procurement actions with incomplete request packages, even if funds are committed as of August 6, will not be considered for FY 2007 committed carryover.

Between September 30 and October 5, two accounting periods will be open simultaneously. The accounting period field will be required for all transactions. It is imperative that the correct accounting period is used in order for transactions to be recorded in the correct fiscal year. Please use accounting period 12/2007 (before October 2) or period 13/2007 (adjustment period from October 3 to October 5) to record FY 2007 commitments/adjustments. For FY 2008 commitments, please use accounting period 01/2008.

B. PROGRAM VALUES

Offices are reminded to review and revise, where necessary, FY 2007 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 28. Office 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),

FY 2007 FINANCIAL CLOSING INSTRUCTIONS

purchase orders (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). Since contracts are not numbered sequentially, DC/ADM should submit a list, grouped by NRC office, of each of the assigned sets of contract numbers.

Blanket Purchase Agreement (BPA) Call Order: NRC Form 104, BPA Ordering/Receiving Report, must be provided for all call orders placed on BPAs during FY 2007. 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 28, for recording as FY 2007 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 28.

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 2007 and FY 2008 funding. The FY 2007 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 14, 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 2007 purchases.

Offices should provide DFS with an obligation document to cover the FY 2007 purchases that have not been billed in FY 2007. 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 2007 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 2008 obligations and offices must use FY 2008 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 2007. 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 28 can be obligated with FY 2007 funds. Seminars and group training courses which have a start date or require payment prior to October 1 must be obligated with FY 2007 funds.

FY 2007 FINANCIAL CLOSING INSTRUCTIONS

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 28. 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 28 deadline. Offices should confirm with DOE the SOEWs awaiting acceptance that will not be accepted before the September 28 deadline. DOE should be encouraged to send the accepted SOEWs by facsimile (at year-end only) to the DFS/Payment Services Team (PMST) at (301) 415-5427. Facsimile copies must be followed by mailed original documents.

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 2007. 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/PST promptly all approved invoices, vouchers, and other claims against the NRC for immediate processing and recording of costs. As well as determining actual FY 2007 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 (C0441) to DFS as soon as possible before the end of FY 2007. This is important for determining those disapproved costs at the end of the fiscal year requiring resolution.

G. INSTRUCTIONS FOR TRAVEL

Travel Authorization Numbers (NRC Form 279, see attachment 1): For FY 2008, the starting travel authorization number for the Regional Offices is defined as follows: Region 1 is **R8N0001**; Region 2 is **R8G0001**; Region 3 is **R8H0001**; and Region 4 is **R8M0001**. Headquarters travel authorizations numbering scheme will remain the same (i.e. T8X0001). Pertaining to blanket authorizations, Regional blanket authorizations will start with an "R" (i.e. R8SA000); Headquarters blanket authorizations will start with a "B" (i.e. B8SA000) and Change-of-Station blanket authorizations will start with a "C" (i.e. C8S0001).

Job Code Numbers: When a job code number for FY 2008 is not yet known, hold the travel authorization as long as possible to obtain the job code number prior to submitting it for recording in FFS.

Funds Certification for FY 2008: If funds have not yet been allocated for FY 2008, type or write "Pending Allocation of FY 2008 Funds" above the signature block for funds certification on the travel authorization (NRC Form 279).

H. SPLIT-YEAR

When a trip spans across 2 fiscal years (i.e., trip begins on or before September 30, 2007, and ends on or after October 1, 2007), the authorization estimates and expenses are to be split

FY 2007 FINANCIAL CLOSING INSTRUCTIONS

between the two fiscal years. The exceptions are: airline tickets; other common carrier costs (e.g., train); and the Travel Management Center (TMC – i.e. Carlson) ticket fee. Please note: Traveler's are to use \$28.25 as the TMC fee estimate in box 12 A of the travel authorization. Below you will find specific instructions to complete both a travel authorization and travel voucher when in a split-year situation. An example of a split-year authorization is also provided

Split-Year Travel Authorization Instructions

For split-year travel, complete the Travel Authorization NRC Form 279 as usual, with the following exceptions:

- A. BOX 3 - manually write in the FY 2008 travel authorization number. Informs (on-line electronic forms) only allows one travel authorization number to be entered, so the second number (e.g. T810010) must be hand-written on the form..
- B. BOXES 11 through 13 - include one line for each fiscal year. The first line of "Domestic" should be used for FY 2007, and the second line of "Domestic" should be used for FY 2008.
 - 1. If flying or using another type of common carrier (e.g., train) manually write in Block 12A, "OC 2121 + \$28.25" to estimate the cost of the TMC - ticket fee.
 - 2. Per diem and other expenses should be split between the Fiscal Year 2007 and Fiscal Year 2008 in Block 13 A.
 - 3. Include the entire airline or other type of common carrier ticket cost on the FY 2007 line in Block 13 B.
- C. BOX 20, "ADVANCE REQUESTED," no fiscal year needs to be indicated.
- D. BOX 26 or 29 - If FY 2008 funds are not allocated yet, write "Pending Allocation of FY 2008 Funds" above the signature.

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

- A. Regional ("R") blanket 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. Headquarters ("B") blanket 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.

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- a. When submitting a final voucher, write "FINAL - No more vouchers to be submitted" prominently on the top portion of the voucher, 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 would 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 Instructions

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," manually write in the FY 2008 Authorization number. Informs only allows one Travel Authorization number to be keyed, so the second number (e.g., T810010) must be manually written.
- B. BOX 30, "ACCOUNTING CLASSIFICATION," will include a line for each fiscal year.
 1. Include on the FY 2007 line expenses incurred on or before September 30.
 2. Include on the FY 2008 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-H (for FY 2007 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 BOX 30-F.

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

Salaries and benefits costs chargeable to the Nuclear Waste Fund (NWF) and to Waste Incidental to Reprocessing (WIR) General Funds are determined from agency cost accounting system reports. DFM/FSOT will provide DPBA with a report of labor costs and hours associated

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with these activities covering October 1, 2006 thru September 30, 2007, by October 5. Note: the report is always year-to-date. Agency Management and Support (M&S) obligations chargeable to the NWF are also determined by agency cost accounting reports. DFM/FSOT will provide DPBA with a report of M&S labor costs covering FY 2007 through September 15, and M&S contract support/travel covering through September 30, by October 4. DPBA will forward S&B and M&S NWPA adjustments to DFM by C.O.B. October 5.

J. ADJUSTMENTS FOR FULL-COST RECOVERY REIMBURSABLE AGREEMENTS

Offices that have the lead in performing reimbursable work (RES, FSME, NMSS, NRR, and IP) where the NRC is recovering full costs (i.e., NRC staff salaries, benefits, and overhead costs) must submit 4th 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 Chief, Accounts Receivable Team, DFM, and the Chief, Funds Control Team, DPBA, consistent with guidance contained in the NRC Reimbursable Work Procedures Manual. These reports will be used to record expenditures and to bill the ordering agency. Reports covering hours worked through September 15, 2007, are due by C.O.B. September 26.

K. NEW REIMBURSABLE AGREEMENTS

New reimbursable agreements or new modifications to existing reimbursable agreements which are signed by both agencies by September 28, must be submitted to DPBA and DFM by C.O.B. September 28. 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 30. 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 5 deadline for annotating accounting reports. Regional offices have until October 5, 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 10, so that accounting hard copy files may be retired. In FFS and on reports, prior-year obligations retain the original fiscal year designation.

M. UPDATING THE FEDERAL FINANCIAL SYSTEM (FFS)

In order to update FFS, each office should provide (in Excel file format) job code numbers for FY 2008 and FY 2007 carryover funds by C.O.B. August 30, 2007. To assure that the job code numbers are accurate, each Office should review its job code numbers to ensure they reflect the **new** Budget and Reporting (B&R) number structure for FY 2008. The CJOBR report available from FFS can be used to assist in validating the job code numbers. This report lists the job code number, associated B&R number, and reimbursable agreement number, as appropriate.

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Specific file formats and data elements are requested for the job code setups, and these formats are described further under items 1 and 2 below. Submitting the job codes in the specified formats by the August 31 deadline allows DFM and the Offices sufficient time to assure that the job code numbers for the Agency are accurately loaded and tested in FFS for the new fiscal year activity.

For job code numbers associated with DOE and other interagency projects, Offices should ensure that the appropriate project manager is designated. This ensures that the project manager is properly reflected on the "Approval Forms for Interagency Billings-DOE" (C0440) and "Interagency Billings-NON-DOE" (C0441) reports.

When complete, the job code file should be transmitted via email (as an Enclosure) to DFM.

Leslie Liu and Frank Johnson are the designated contacts for general information concerning FFS and FY 2008 job code number submissions. Leslie Liu can be reached at 415-6053 (E-Mail: LXL3) and Frank Johnson can be reached at 415-6049 (E-Mail FOJ). Offices are asked to cc: Amanda Flo (AEF1) when submitting their job code number set-up requests by e-mail.

Job Code Specific Instructions

1. The following data elements are needed for each job code provided by the Offices:

- Appropriation (i.e. X0200, N0200, X0300)
- Budget Org Abbreviation (i.e. RES, NMSS, NRR)
- B&R Number (BFY, Cost Org, Program Code)
- 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.

2. The following format (record layout) is required for each job code:

Approp	Budget Org	BFY	Cost Org	Pgm Code	JCN	JC Title	Proj Mgr	Sw Dev Proj	Reimb No.
xxxxx	xxxx	xxxx	xxxx	xxxxxx	xxxxx	< 30 Char.		Y or N	xxx-xx-xx

3. 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.

4. The format for the B&R number consists of a 4 digit budget fiscal year + 4 digit cost org (2 digit allowance holder designation + 2 digit funds type) + 6 digit program code. Offices are

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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 above.

5. The ampersand character "&" should not be used in job code titles. Please use "+" 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 will be able to edit job code data in the SPRJ table after the job code numbers are set up in FFS. Initially, job code numbers will be loaded with program values set to zero.
7. When the office submits its FY 2008 job code numbers electronically, all FY 2008 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 adding new job code numbers later in the fiscal year.
8. **Excel Spreadsheet Files.** If an office is submitting FY 2008 job code numbers in a spreadsheet file, the office should note the following: Rows that do not contain specific job code number data (or corresponding headers) should be omitted. Do not include spreadsheet rows that are for subtotals, notes, or other descriptive text.
9. **Data Validation.** DFM will provide access to the CJOBR report after the set-up of FY 2008 job code numbers in FFS. DFM will inform each Office via email when FY 2008 job codes are loaded into FFS and the CJOBR report is available for review. Offices should review the CJOBR report and notify DFM of any corrections needed (including rejected job code numbers).
10. **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 2008/BFY 2008 job code numbers set up in FFS and must be associated with valid FY 2008 B&R numbers. This requirement is for the production of 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 2007, 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 2008 job code number regardless of whether additional funds will be obligated during FY 2008 under that project or contract. If the office is not going to commit and obligate additional funds during FY 2008 for the job code number, then the program value for that FY 2008 job code number should remain zero. It is each office's responsibility to ensure that these job code

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numbers point to valid FY 2008 B&R numbers. Offices should contact DPBA/BPOT for assistance if they cannot determine the FY 2008 B&R number for a prior year job code number.

11. **Software Development Projects.** Each software development project must be assigned a unique job code number. This is to accommodate the accounting for the eventual capitalizing of the costs for internal use software incurred during the development stage of the project. When establishing a job code number for a software development project, offices must ensure that a corresponding time and 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 2005-042, dated June 21, 2005. Yellow Announcement number 042 is a supplement to Yellow Announcement number 2000-062.
12. **Software Development Projects – Prior Year Unexpended Balances.** As indicated above, prior year job code numbers having unexpended balances must be set up as FY 2008 job code numbers pointing to valid FY 2008 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 2007 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 2008.

Note: This requirement only applies to software projects that are still in the development phase as of the end of FY 2007, and not for software development projects that have been placed into production.
13. **Payment Schedule Number Set Up.** New payment schedule numbers are set up each year in Schedule Number Data Entry Table in FFS. DFS/PMST should provide the appropriate schedule category, schedule type, and associated schedule numbers for FY 2008 by August 27.

N. FFS TRANSACTION ENTRY REMINDER

For all corrections to FY 2007 data made in FFS on October 3 thru October 5 (the dates of the **final** close), ensure that accounting period 13/2007 is entered. The transaction date should be the effective date on the obligating/committing document. This date entered should be no 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

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and reports is: Mail Stop T-9 E30, Two White Flint North, 11545 Rockville Pike. Couriers should call 301-415-7520 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 systems inventory 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/FSRT to identify and record capitalized software in the accounting records for year-end closing.