UNITED STATES DEPARTMENT OF COMMERCE
International Trade Administration
Washington, D.C. 20230

SEP 30 2008

ITA Accounting Memorandum 2009-01

MEMORANDUM FOR: International Trade Administration

Catherine Roberts

FROM: Catherine Roberts, Director of Accounting and Financial Systems

SUBJECT: FY 2009 – Initial Operating Guidance

The purpose of this Accounting Memorandum is to provide the ITA program offices with guidance regarding operations under the FY 2009 two-year appropriation. The Treasury Account Symbol for the FY 2009 appropriation is 13 9/0 1250.

Program and resource managers must be cognizant of and comply with guidance that will be coming from OFM/Budget regarding operations under a continuing resolution during the beginning of Fiscal Year 2009. Budget Operating Plan (BOP) guidance for the new fiscal year will also be provided by OFM/Budget.

Processing Financial Transactions beginning on October 1, 2008 for 13 9/0 1250

Beginning on October 1, 2008, program offices must use Treasury Account Symbol 13 9/0 1250 for activities related to the FY 2009 appropriation. All documents, e.g., purchase orders, travel orders, grants, etc., must contain the project codes related to this appropriation.

The best way to identify the correct accounting codes is to use the ACCS Builder available on the CBS Portal.

Beginning on October 1, 2008:

- O&A activities (Funds 51, 52, 53, 54 and 57) funded by the FY 2009 appropriation will be charged to 13 9/0 1250;
- Federal reimbursable activities (Fund 58) in which ITA is the performing organization will be charged to 13 9/0 1250;
- Collections (Fund 23) will continue to be recorded in 13X6540.012 (Deposit Fund;)

- Fee authority spending (Funds 20) will continue to be charged to 13 X 1250 until further notice.

Fund codes

As you are aware, the fund code is a two digit identifier – for O & A funds the first digit (a 5 or a 4) identifies whether the fiscal year is an odd or even number year while the second digit identifies the program area. The fiscal year value indicates when the appropriation was enacted. For FY 2009, an odd numbered fiscal year, a "5" will be used as the first digit of the fund code. The second digit value for your program area will remain the same. Fund code designations for FY 2009 are as follows:

Program Area	FY 2009
CS	51
MAS	52
MAC	53
IA	54
EX ADMIN	57

Project Codes

The O & A project codes used for the FY 2008 appropriation referenced funds 41-47 and included a 4 in position five (e.g., 1234 41 1) because the appropriation began in an even numbered fiscal year. Unless there is a change to the budget structure (e.g., the US&FCS budget for the Europe Region will be split into two separate budgets for FY 2009) the only change to the ITA Project Code will be the 4 in position five will be replaced with a 5. This change has already been made in the system for all project codes that were active during FY 2008.

Example: FY 2008 Project 1234 41 1 becomes 1234 51 1 for FY 2009
A B C

The ITA Project Code is defined as:

A = 4 – digits assigned by the program office
B = FY 2009 Fund Code identifier
C = Program Area identifier

Obligation Adjustments

Increases to prior year obligations must use the same funding source as the original obligation, i.e., 13 8/9 1250 for FY 2008 obligations and 13 X 1250 for prior years. Increases in scope to prior year obligations must use current year funding, i.e. 13 9/0 1250.

Recoveries

All recoveries must be apportioned. Program offices are not authorized to use recoveries without approval and guidance from OFM/Budget.

Accounting Codes

Accounting codes are available in the CBS Portal. Requests for new codes and code changes should continue to be directed to ITA Accounting.

Labor – Time and Attendance

Accounting Code Changes: Action is required by all Timekeepers to update the list of available accounting codes in Web T&A to include the FY09 codes beginning with PP20. A majority of the FY09 codes will be automatically loaded to the master database. As soon as this has been completed, confirmation will be provided to the timekeepers. Please talk with your program area Resource Coordinator to get a listing of all the projects that should be pulled down from the master database and complete these actions by Tuesday, September 30th.

The FY09 projects for most employees will look similar to the FY08 codes but will have one digit different in both the fund codes and project codes, e.g. fund 41 will become 51 and project 1234411 will become 1234511. This will only be applicable to O&A funding. For all individuals charging time to a deposit fund (fund 20) the codes will remain the same. For individuals that charge reimbursable funds, please consult the program area Resource Coordinator for the correct coding.

> ***For example***: For ITA Operations and Administration (O&A), the current fund code for FY08 is 4X with a project of ABCD4X1. In FY09 the fund codes will start with a 5X with a project of ABCD5X1.

Split T&As for Pay Period 20: PP20 crosses fiscal years and split T&As must be prepared. Due to the accounting code changes as noted above, the first two days of the pay period (September 29th and 30th) should be coded using the FY08 codes and the rest of PP20 should be coded using the new FY09 codes. To prepare the split T&A:

1. Timekeepers must access the employee's T&A Profile and scroll to the bottom of the page
2. Select Dual T&A and the T&A will split
3. Scroll to the top of the page to the Starting Day of New Status and select Week 1: Wed

4. Select Save
5. Enter transactions
6. Verify FY08 codes for September 29th and 30th

Mandatory Training: All Timekeepers must attend mandatory training on Thursday, October 2nd in Room 6031 to review the accounting code updates and split pay period procedures. The training will be an open house session where Timekeepers should come by at their convenience anytime between 9:00 AM and 12:00 PM.

Bankcard Default Rollover

For FY 2009, NIST plans to update all the default accounting codes in the Commerce Purchase Card System (CPCS) automatically in order to alleviate cardholders from having to make the changes. The codes will be changed in time for the October bank statements that will be received on November 3rd or 4th to be reconciled with CPCS. For the new fiscal year, verify that the default ACCS coding is correct in CPCS. To do so, log into CPCS and from the menu, access the Add/Modify Default ACCS screen. Each cardholder should verify that the default accounting codes that rolled forward for use in FY 2009 are correct. If any of the codes are not correct, modify the values and these changes will be reflected for the following month's statement.

Historical Data

It will no longer be possible to access historical data maintained by the National Business Center in Denver using Document Direct. The procedural details as to how inquiries will be handled are being worked out and will be conveyed in the near future.

Other Matters

Ensuring the accurate preparation and processing of documents that involve organizations outside of ITA, such as reimbursable agreements, is particularly important. All memoranda of understanding, reimbursable agreements, and similar documents should be forwarded to Vanessa Barksdale, OFM/Accounting, Room 4111, HCHB. Mrs. Barksdale can be reached on 202-482-5627 or Vanessa.Barksdale@mail.doc.gov.

If you have any questions, or need additional information, please contact Catherine Roberts at 202-482-3153 or Catherine.Roberts@mail.doc.gov .

Cleared: J Donahue

Jim Donahue, Deputy Chief Financial Officer