

Fermi National Accelerator Laboratory Accounting Department Manual

Following is a snapshot of the Accounting Department Procedures that exist in the Accounting Policies and Procedures Database at March 30, 2009.

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990-T Refund of Excise Taxes

Chapter: 1-Office of CAO and Assistant CAO - Section: 10-General

Background/Policy

To document why and how we file a claim for refund for Federal Excise Tax Paid on Fuels. According to Form 4136 and instructions for 2006, we are entitled to a refund for taxes paid on specific types of fuel according to their use. Currently, Fermi purchases and uses premixed Gasohol (90% unleaded gasoline and 10% ethanol), E85 fuel (85% Ethanol; 15% Unleaded Gasoline), and Diesel fuels. According to publication 510 (and form 4136 instructions), a credit can be taken for off-highway business use. Gasohol and E85 fuels do not fall under the eligible categories of fuel. Therefore, as of 2006, the Fermi on-site use of Diesel fuel is the only eligible fuel to claim a tax refund. See the detailed procedure below to help prepare and file the applicable IRS forms.

Procedure

1. Request/Receive an electronic file from the Vehicle Maintenance Department (George Davidson) titled "Excise yy" that includes the gallons of fuel used broken down by vehicle, the miles driven and the percentage driven on site. **Note: Beginning in FY05, we can only claim a refund on taxes paid for Diesel Fuel.** Set this file aside for later use.
2. Run the Discoverer Query, "PO Gas Receipts," which is saved on the Gen Acctg shared drive and attached here.



PO Gas Receipts.D15

You can also request this query from Jack Kelly. This query should provide information on the number of gallons of gas received during the year and the applicable PO's involved.

3. Review the results of the query; review the PO numbers associated with diesel fuel (usually part # 2125-200000) and others if more become eligible.
4. In Oracle, query on the PO numbers under Invoice Inquiry and locate the invoice number, voucher number and paid date. Add this information to the electronic file. Save the edited file with a new name. Compare the file against the prior year to avoid duplication.
5. Send the edited file to the GAD Manager and request copies of the identified invoices – unless IRS rules change in the future, pull only invoices related to diesel fuel.
6. Review the invoices. Identify the type of fuel and verify that tax was indeed paid.
7. After the tax paid has been verified, open the Excise tax file and review. Confirm with George Davidson that the headings (types of fuels) definitions have not changed. Confirm that the number of gallons used (in this file) makes sense compared to the number of gallons received (in the Gas Receipts file) in the year. **Note:** In FY05, identified 77 more gallons were used than received, so reviewed prior years. In FY04, 250 more gallons were used than received. However, in FY03, 1,610 more gallons were received than used.
8. On the Excise tax file, add an additional column to the far right of the schedule titled, "On-Site Diesel Use." The column should be the product of the number of "On-Site Diesel" gallons multiplied by the "Percent On-Site." The total gallons in this column will be used to complete the supplemental IRS schedule 4136. We are only allowed to take a credit for the actual usage (miles driven) on site = non highway use.
9. Locate and save a copy of the IRS forms 990-T and 4136 from the internet.
10. Print the instructions for both forms and review for any changes from prior years.
11. In the Form 990-T instructions, there should be a section about claiming a refund only. Follow those instructions. Supplemental Form 4136 is used to identify the number

of gallons used and the total tax paid.

12. Note: In the header of Form 990-T, you must show the “book value of all assets” at the end of the year. This number should reflect FRA assets only and should come from Ben Stauss or the FRA audited financial statements.

13. When the IRS forms are complete and the supporting documentation is in order, turn the file over to the Asst. CAO for review.

14. Upon the Asst. CAO’s review and approval, the forms are sent to Ben Stauss for review. Prepare a memo from the CAO to Ben Stauss requesting review, approval and signature.

15. After Ben Stauss has signed Form 990-T, the forms can be filed with the IRS per the form’s instructions.

16. A U.S. Treasury Check identifying a refund for 990-T will be sent to Fermilab. Deposit check into Project 80 Task 80.2.3 Miscellaneous Income. Use the Miscellaneous Revenue/Prepayment expenditure type.

990 Tax Return

Chapter: 1-Office of CAO and Assistant CAO - Section: 10-General

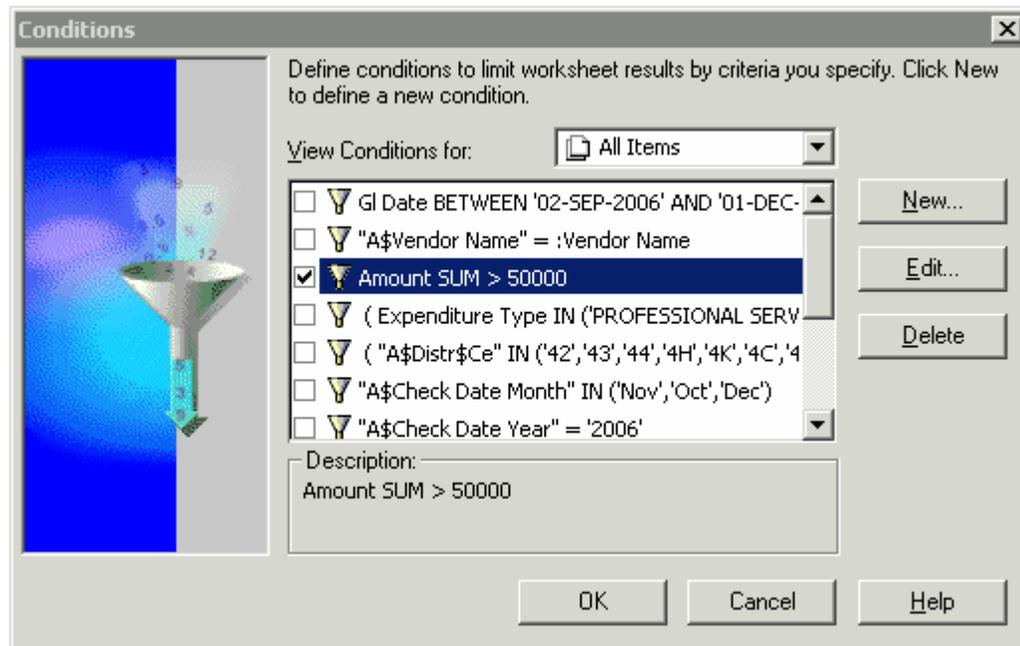
Background/PolicyProcedure

1. Request “Highest Paid Employees” information from the Payroll Manager or Asst. Payroll Manager. Payroll puts together the necessary payroll information for this portion of the supporting schedules. Copy-paste Payroll’s schedule into the Tax-PBC workbook. Perform a high-level review of the data.
2. Request the “Schedule of Grant Receipts” from the Manager of Grants and Contracts. Once received, copy-paste that schedule into the Tax-PBC workbook. Perform a high level review of the schedule.
3. Gather information to prepare lists of top professional service vendors and top other service vendors. Follow the steps below:
 - A. Run Discoverer Query titled “IRS vendor exp type.DIS.” Run this query for three separate results.



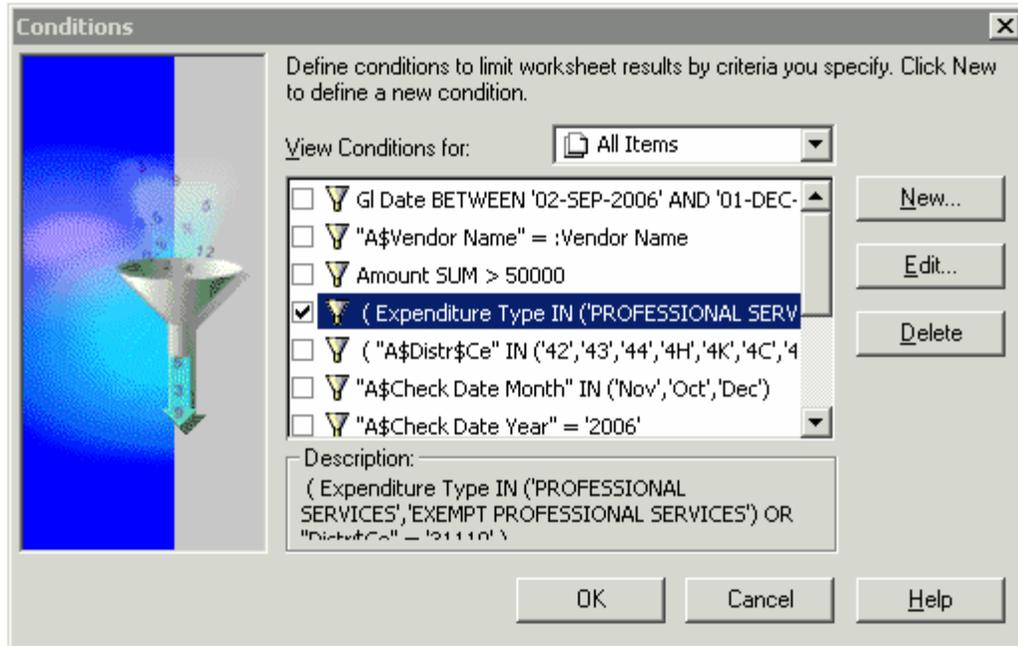
- All Vendors paid over \$50K in a given period

For the over 50K:



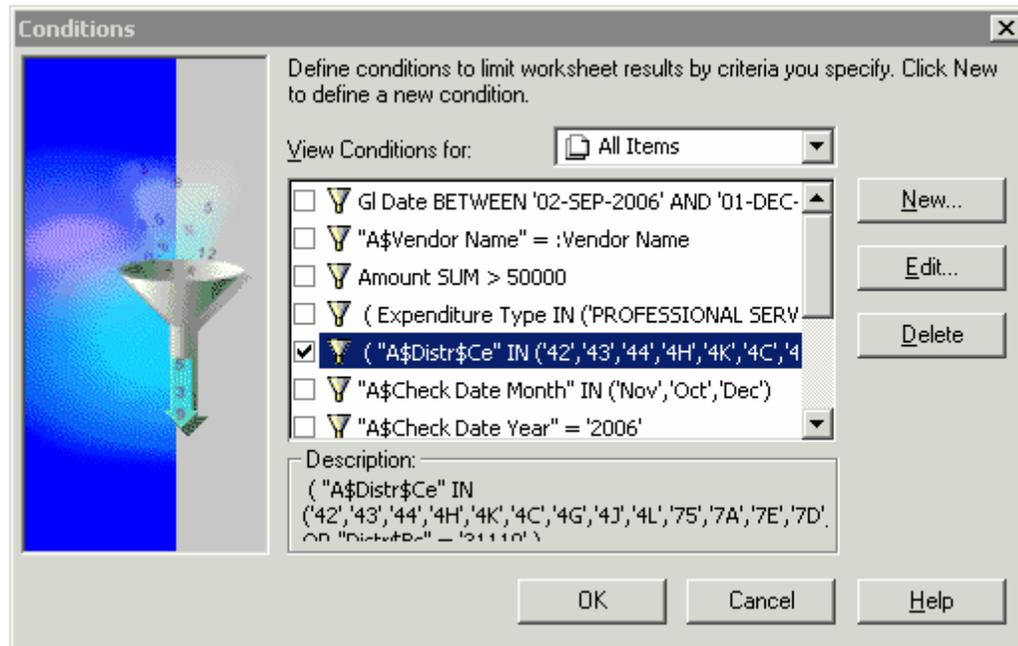
- Professional Service vendors in a given period

For Prof Services - turn on this condition: (it has been revised to include the retention line- which is a credit - so that is why you consider it "excluded":)



- Other service vendors in a given period

For all other services - turn on this condition: (it has also been revised to include the retention line)



B. Working with the Professional Services and Other Services query results, subtotal the data by vendor, then sort the data by highest amount to lowest amount.

C. Working with the Vendors Paid Over \$50K query results, sort the data by highest amount to lowest amount.

- D. Peruse the query results and disregard inapplicable vendors from the list; those that do not actually perform a service for Fermilab. Some of the typical inapplicable vendors are as shown but not limited to below:

PEOPLES ENERGY SERVICES CORPORATION
CERN
HMO IL INC.
NICOR GAS
COMED - EIS
FERMI RESEARCH ALLIANCE, LLC.
INTERNAL REVENUE SERVICE
ACE COMPUTERS
CONSTELLATION NEWENERGY, INC
BOC GASES
FIDELITY INVESTMENT
NEXSAN TECHNOLOGIES
CGLIC-BLOOMFIELD EASC
KOI COMPUTERS INC
ARLINGTON ELECTRICAL CONST CO
LIFE INSURANCE COMPANY OF NORTH AMERICA

- E. Compare the three query results. Use the “other service” and “professional service” query results as tools to identify the top five vendors for each category and note the findings on the summary query “Vendors Paid Over \$50K.” Note: Use the amounts from the “Vendors Paid over \$50K” query results. Some vendors may have activity under both Professional and Other services. Use the category that has the most activity, but use the total dollar amount of the services for the Vendor.
4. Complete the worksheet in the Tax-PBC workbook titled “Prof&Oth Srv > \$50K” identifying the top five vendors in each category and providing the total number of vendors in each category. The query results should provide addresses that should also be included on this worksheet.
 5. Complete the Fringe Breakout worksheet by following the steps below.
 - A. Under column C, provide the Total Lab pension costs according to the year end fringe analysis schedule, account 32125.
 - B. Under column C, provide the Total Lab payroll taxes according to the year end fringe analysis schedule, account 32123
 - C. Under column C, provide total fringe costs according to the year end fringe analysis schedule.
 - D. Under Footnote 2, complete the Fringe Allocation schedule by referring to C/E 20 on the NF05DL1 report.
 - E. Under column G, FRA-HQ, provide the total fringe cost number by referring to Payroll’s FRA Salary worksheet.
 - F. The remaining portions of this worksheet automatically populate based on existing formulas.

6. Perform a final review of all the schedules in the Tax-PBC workbook.
7. Coordinate with FRA Accountant by providing these schedules and anything else that may be needed.

Accounting Policy Statement

Chapter: 1-Office of CAO and Assistant CAO - Section: 10-General

Background/Policy

Director's Policy Manual #15, Financial Management, states in part:

All financial activities will be carried out in accordance with generally accepted accounting principles, The Department of Energy accounting manuals and orders, the FRA contract, Department of the Treasury, Labor, and Health and Human Services regulations.

It is the policy of the Accounting Department to record all transactions in accordance with generally accepted accounting principles (GAAP) unless otherwise directed by the Department of Energy (DOE).

Procedure

GAAP-basis accounting will be practiced as stated in the policy above, and will be reflected throughout the written policies and procedures of the Accounting Department.

Direction from DOE as referred to in the policy above may be communicated via the FRA prime contract; DOE orders referenced in that contract (most importantly the current Accounting Handbook); or other official communications to the Laboratory's Directorate from authorized individuals within DOE, e.g. the Contracting Officer.

Accrual Policy and Procedure

Chapter: 1-Office of CAO and Assistant CAO - Section: 10-General

Background/Policy**Purpose:**

The accrual process is essential to the timely and accurate presentation of financial information. Accruals are entries in the accounting records representing the receipt of goods and services in the absence of a billing document.

There are two main types of accruals made by the Laboratory. Goods received accruals relate to tangible items or materials that are physically received at the Lab or at an off-site location. Service receipts are intangible items or services that are performed for the Lab. Processes are in place to accurately accrue for each type of "receipt".

Policy:

It is the policy of the Laboratory to fully accrue for all goods and services received as of June 30 and September 30 each fiscal year, in order to accurately state liabilities and costs at those dates. The following procedures are available at all times, and all organizations are encouraged to use them to accurately state costs and liabilities throughout the year for their programs, projects, and activities.

Procedures:

Goods Received Accruals – This is an automated process in Oracle. Every month a system generated entry accrues received items not yet processed in Accounts Payable (AP). The item looks for goods that have been received and entered by the Receiving Department, but not yet matched to an invoice in AP. If a PO and a receipt are in the system, an amount is automatically accrued via a system generated entry (PAB702).

There are two situations of goods received that require special attention. The first is when an item is received at an off-site location, and the second is when an item is shipped FOB shipping point.

When goods are received off-site, it is the responsibility of the Procurement Department and/or requisitioner to provide the appropriate documentation to the Receiving Department for the receipt to be entered. The documentation must be sufficient to confirm delivery to the off-site location.

At year-end, FOB shipping point shipments are analyzed by the Accounts Payable Group to ensure that all shipments that are in transit but not received by the year-end cut-off are accrued. Generally this is done via a manual entry in Accounting.

The Policy and Procedures for the receipt of materials is documented on the Business Services Section website.

Service Receipt Accruals – The Oracle system has a Service Receipts application that allows for the receipt of services and intangible items into the system. Once a service receipt is entered, it is automatically included in the system generated accrual PAB702 described above. The determination of the services received and the amount to be accrued is made by Field Financial Managers or their designees. Financial personnel in each division/section/center are more aware of the activities being completed and work closely with program and project managers.

Monthly, the field personnel review the projects in their area and if necessary submit a service receipt to the Accounting Department. Department management reviews and approves the receipt for processing and forwards it to the Financial Analysis Group. The Financial Analysis Group is responsible for entering the receipts into the Oracle system.

Third Quarter and Year-End – Two important cut-offs for the Department of Energy and the laboratory are those relating to the third quarter and the year-end close. During both of these closes, extra steps are taken to ensure that service receipts are properly recorded and accrued. First, field personnel are notified of the importance of the close and asked to be diligent in their review and submission of accruals. This is done via meetings and e-mail communications. Second, a list of significant open purchase orders is distributed to the field to help them with this process. At year end, the field must respond to each item on the PO list noting their review and whether or not an accrual is necessary and has been submitted.

In addition, items such as travel, freight bills, housing moves and directly billed items (i.e. auto leasing, limo services, etc.) are reviewed and accrued at year-end by Accounting. The accrual is uploaded manually by members of the Accounts Payable Group.

As with any process, the Lab is continually looking for ways to improve the accrual process. Annually after the September 30 year-end close, the management of the accounting department reviews payments after year-end looking for any significant items that were not accrued. This feedback is used to make improvements to the process for the following year as necessary.

(Signed Version Available on Finance Website)
Michael Rhoades – Chief Accounting Officer

(Signed Version Available on Finance Website)
Cynthia Conger – Chief Financial Officer

Procedure

Annual Services Survey

Chapter: 1-Office of CAO and Assistant CAO - Section: 10-General

Background/Policy**Annual Services Report - Service Annual Survey Procedure**

This survey reports revenues, operating expenses, interest expense, sales tax, and E-commerce revenue. Sources of information include the Audited Financial Statements, payroll information from the Payroll Manager, the NF report (operating section), Oracle Expenditure Inquiries, Discoverer query on orders by category (developed by DHG), and sales tax info from General Accounting Manager.

Procedure

Review the current year Form SA-5417 for any changes from last year.

Section 3 – Revenue: Place the revenue from AFS - Statements of Activities and Changes in Fund Equity, under Line 2 - Basic & Applied Research in other natural and exact sciences, except biological sciences.

Section 5 – Operating Expenses: Tie Total Operating Expenses (line 14) to the AFS - Statements of Activities and Changes in Fund Equity.

Lines 1-13 break the operating expenses down into categories such as Personnel, Expensed Materials and Supplies, Expensed Purchased Services, and Other Operating (Depreciation, Govt taxes, Other). We match the majority of our costs to the survey categories (according to the category definitions), and then the remaining unmatched amount falls into Line 13 – Other.

Line		Source
Personnel Costs		
1	Gross Annual Payroll	Payroll Manager
2	Employer's Cost for Fringe Benefits	NF Operating - CE 20 & 2S
3	Temporary Staff and Leased Employee Expense	NF Operating - CE 42 & 4G
Expensed Materials, Parts and Supplies (not for resale)		
4	Expensed Equipment	Discoverer Query by Category
5	Expensed purchases of other materials, parts, and supplies	AFS Materials & Supplies less Line 4
Expensed Purchased Services		
6	Expensed purchases of software	NF Operating - CE 7C & 7D
7	Purchased electricity and fuels (except motor fuels)	AFS + Exp Inquiry task 15.11
8	Lease and rental payments	NF Operating - CE 47
9	Purchased repair and maintenance	NF Operating - CE 75 & 7E
Other Operating Expenses		
11	Depreciation and Amortization	AFS
Total Operating before Other		Sum the above
13	All other operating expenses (plugged)	Line 14 less the above
14	Total Operating Expenses	AFS Net Operating Expenses

Section 6 – Interest Expense: Complete this section by referencing the NF report, CE 4I.

Section 7 – Sales Tax: General Accounting & Disbursements Manager provides this information

Section 8 – E-Commerce: This information can be gathered by running an Exp Inquiry for task 80.2.3, Exp Type Proceeds, Personal Property Sales for the fiscal year.

Section 9 is not applicable to Fermilab.

Section 11 should be addressed if there has been a change in Structure/Ownership.



invoices by po cat.DIS



pocategories.xls

Labor Capture and Distribution Policy and Procedure

Chapter: 1-Office of CAO and Assistant CAO - Section: 10-General

Background/Policy**Purpose:**

Fermi National Accelerator Laboratory must capture labor and accurately match its associated “effort” to the project or area that received the benefit. Employees must account for all of their time worked and provide information so that it can be allocated properly.

Labor distribution is done through our two Labor Capture and Distribution Processes. Most of our employees are using our legacy “paper based” labor capture and distribution process. The Lab has partially implemented an automated, electronic system called Fermi Time and Labor or FTL. The legacy system is being used for all of our Division and Center employees and our non-exempt Section employees. The FTL system is being used by our exempt Section employees. Plans are in place to continue to move employees to the FTL system.

Policy:

It is the policy of the Laboratory to accurately capture and charge labor costs to the programs, projects, and activities receiving the benefit of the work. The following procedures are available at all times, and all organizations must use them to accurately capture and distribute labor costs.

Procedures:

Legacy “Paper Based” Process – This process captures labor and applies it to the appropriate cost center through two separate steps. The first step involves the completion and submission of a paper time or leave sheet to the payroll department. Exempt employees submit a monthly leave sheet on which they record time-off (vacation, holiday, etc.). Non-exempt employees submit a paper timesheet to payroll on which they record both hours worked and time-off. The payroll department codes and processes information from the time and leave sheets into the PeopleSoft payroll system. Time worked for both types of employees is coded to an employee’s home task. The home task is the default task for an employee that is established based upon the department or project where an employee is assigned.

Every month, employees provide information to their divisional finance staff which provides the actual projects or programs where they have worked. The finance staff uses this information to prepare an Effort File which they forward to the Accounting Department. As part of the monthly close process, these Effort Files are uploaded into the Oracle Project Accounting System. The upload process moves the costs from the employee’s home task and places the cost in the project/task associated with where the actual work was performed. Exempt employees are to charge their “effort” based upon percentages of total time worked including hours worked in excess of the standard 40 per week. Non-exempt employees charge effort based upon their actual hours worked.

Fermi Time and Labor (FTL) System – Certain exempt employees at the Laboratory report time worked, leave and their “effort” using the FTL system. The FTL timecard includes a line for home task input, but also includes the ability to add additional lines where “effort” can be recorded.

Exempt employees on FTL have the option of reporting actual hours worked or on the basis of a standard work week. Reporting actual hours worked is encouraged. If actual hours are reported, the FTL timecard converts the actual hours input by the employee into normalized hours, or units. That is, it converts the total hours input into a normalized 40 unit workweek. In this way, work hours above 40 are prorated accurately, matching them to the cost paid by the lab. The 40 unit workweek is standard for all full-time exempt employees. The number of units per workweek is decreased appropriately for part-time employees. The information on the timecards is fed into the Oracle Project Accounting system where it is costed and charged to the tasks recorded on the timecards.

Exempt employees reporting on the basis of a standard work week are to charge their “effort” to each program/project/activity worked, based upon a pro-rata portion of total time worked including hours worked in excess of the standard 40 per week. For instance, a full-time employee working on Project A for 45 hours and Project B for 15 hours in one week would report 30 units to Project A and 10 units to Project B for that week.

Employee driven process - Both systems (“paper based” and FTL) must be employee driven and monitored in the area (Division/Section/Center) where an employee is assigned. This usually correlates with the employee’s home task.

(Signed Version Available on the Finance Website)

Michael Rhoades – Chief Accounting Officer

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Cynthia Conger – Chief Financial Officer

Procedure

State Sales Tax Exemptions

Chapter: 1-Office of CAO and Assistant CAO - Section: 10-General

Background/Policy

FRA is eligible for state sales tax exemption in various states, generally based on its federal tax-exempt status under 501(c)(3) and/or its non-profit scientific research activities. Application for exemption from sales tax in the State of Illinois is maintained by the Laboratory; the Legal Office renews such exemption as needed (currently every 5 years.)

Laboratory business, most commonly conferences and schools (e.g. USPAS), may be conducted in another state. The Accounting Department may be asked whether a state sales tax exemption can be obtained in this other state.

Procedure

It is the practice of the Accounting Department to weigh the costs and benefits of applying for tax exemption in any state besides Illinois. Factors to be considered include:

- the likelihood of the Laboratory doing business in that state again in the exemption period
- the dollar amount of the taxes that may be saved if the exemption is granted
- the complexity of the application
- whether the application requires divulging private information of the officers of the LLC (e.g. home address or phone, SSN)

Note that we have authorization from FRA-HQ (B. Stauss email 3/1/06) to proceed with sales tax exemption applications which require listing FRA officers' SSNs, after we've made every effort in working with the state to avoid it.

The final determination of whether to pursue the application for exemption will be made by the CAO.

All applications for exemption will be completed by the FRA Accounting Manager with assistance from the Asst. CAO, CAO, and Legal Office as needed. Applications will be made in the name of Fermi Research Alliance, LLC., a non-profit LLC, established on April 18, 2006 in Illinois. Note that FRA is not a charitable or educational organization and therefore exemption cannot be claimed on those grounds.

Applications must be reviewed and approved by the Legal Office before transmittal to the state. Applications and related confirmations/certificates will be filed in the central filing system of the Accounting Department under "Taxes".

Unallowable Costs

Chapter: 1-Office of CAO and Assistant CAO - Section: 10-General

Background/Policy

Allowability of costs is governed by FRA's prime contract with DOE which incorporates the provisions of FAR 31. The contract is available on the Directorate web site.

General Unallowable Costs:

Fermilab is responsible also for the allowability of costs charged to the PO(s) for "team accounts" at CERN.

- Entertainment - includes receptions, dinners, events where the primary purpose is entertainment.
- Alcohol - always unallowable, and any event at which is it served is considered entertainment
- Coffee Pots - allowed for Housing units only.
- Printing - allowed only if less than 5000 copies of a single page, or no more than 25000 units in the aggregate of multiple pages. All other printing jobs must be secured in accordance with the Government Printing and Binding Regulations.
- Auditorium/Art Series: Mailings cannot be charged to the contract.
- Meals: See the following policy dated Oct/07 for Lab policy regarding meals and refreshments at Fermilab meetings:



Policy Use of Contract Funds for Food Rev. Oct.07.pdf

- Interview lunches are unallowable unless the interviewee is in travel status.
- Interest - unallowable if "interest on borrowings" and other "costs of financing or refinancing capital" (FAR 31.205-20). Late charges are allowable.
- Fines and Penalties
- Insurance -
 1. Covering the Director's car (for the nonbusiness portion used), day-care, and liquor coverage are not allowed. Insurance is generally unallowable on contract funds.
 2. User Medical Insurance Fees are unallowable.
- Costs that are not "reasonable and necessary" such as high priced office supplies or furnishings.
- Employee Candidate Travel: Any person accompanying a candidate for employment on the interview trip must pay for their own expenses.
- Costs due to the FRA contract bid are unallowable.
- Pictures for retirement gifts
- Blankets for employees - not reasonable and necessary
- Greeting and thank-you cards, special paper, etc. for the Rewards and Recognition Program are not reasonable and necessary for lab business. Falls into a "gift" area which is unallowable.
- Charity "fundraisers" are not allowed on government property. More info is available in file--email

from Gassman 10/18/05.

- Vehicle Maintenance driver's time for services for the director's car must be charged back to FRA. It is estimated hours at the standard driver's rate.
- Costs which may be insured under the FRA liability policy, such as theft from the Art display on the second floor.
- Decorative plants other than those in the atrium and other designated areas.
- Forgiveness of repayment of moving expenses if employee leaves voluntarily before serving 12 months (FAR rule)
- USPAS meals costs - cannot exceed the per diem. Only registration fees from non-DOE sources can be used to cover the per diem overage.
- Training costs of grad students within one year of leaving the lab must be paid from the FRA subsidy account, as it most likely will not benefit the lab.
- All costs incurred for the contract bid, even invoices on valid PO's.
- ISP costs are only allowed for employees with formal telecommuting agreements or for those "on call" (will be further defined by the lab)
- Conference memorabilia that could be used by the participant once the conference is over (excluding technical references and proceedings - see allowable below)
- Employee travel costs for work on reviews of other labs should be charged the lab being reviewed. However labor costs CAN be charged to the contract.
- Gifts in lieu of monetary tips for service workers. Monetary tipping is allowable.

Honoraria

- Honoraria can only be paid to an employee of another DOE national lab when the review/advice is for Fermilab activities outside of its core high energy physics program. The employee must be on leave from their DOE institution (e.g. vacation day). This applies to Fermilab employees who receive honoraria also. If the employee is being paid by the lab for their time, the honoraria payment must be made out to the lab, or the employee must reimburse the laboratory.
- Honoraria are limited to \$400 per day.

Safety Recognition

- Cannot be used for employee compensation
- Cannot be used for food and beverages, unless the item is strictly symbolic in nature, such as a cake for a photo opportunity.
- Cannot be used for high value gift items (greater than \$25 per item)
- Low Value gift items are allowable, such as hats and shirts with a safety message.
- Cash and gift certificates are taxable income and must be included in gross wages for tax withholding.

Memberships

- Only those memberships that are on the annual approved membership list are allowable. Requests to pay memberships must be processed through Procurement. Procurement obtains DOE approval before writing p.o.

General Allowable Costs:

All costs must be reasonable and necessary to be allowable.

- Employee Candidate Travel - There are currently no limitations on the number of interview trips or house hunting trips in the contract or FAR.
- Auditorium/Lecture Series - Any lecture that is scientific in nature is allowable as part of our programmatic outreach effort, including any general mailing for such, and salaries of those involved. The Government Printing Office must be used for poster production for these costs to be allowable.
- Electric can openers and microwaves are allowable if used for preparation of employee food. Also refrigerators used for employee food safety.
- Pictures for service awards
- Incentives for Wellness Works (both Employee Health Fair and Employee Health and Fitness Day). Incentives should be clearly health-related. These were determined to be allowable by Cindy and Bruce based upon the fact that the IG did not question these costs in an FY03 meals & morale audit.
- Light refreshments at training sessions held at the Training Center, remote from Wilson Hall, per memo from Dave Gassman in 2002. Refreshments must be served mid-session and be reasonable in nature. IG examined but did not question these costs in an FY03 meals & morale audit.
- Furniture covers if for government property - considered maintenance--reasonable and necessary.
- Air fresheners if not provided by the janitorial contract
- Private aircraft for business use - not allowed by Lab and FRA policy due to liability issues but costs are allowable. FTR's have "mileage" rate for privately owned aircraft.
- Purchases of conference proceedings, reference materials and other compendium of the technical happenings at conferences are not memorabilia and are allowable.
- Late charges and fees
- Labor costs can be charged to the contract for work on reviews of other labs. However, employee travel costs should be charged the lab being reviewed.

Procedure

Personal Protective Equipment

Chapter: 1-Office of CAO and Assistant CAO - Section: 20-Safety and Security

Background/Policy

It is the policy of the Accounting Department to procure and use personal protective equipment wherever it may increase safety in the Department.

ProcedurePrescription Safety Eyewear:

In accordance with guidance from the Head of the ES&H Section in 2003, safety eyewear for employees should be approved at the employee's request. Because Accounting Department employees typically spend long hours at computers, safety eyewear is considered a reasonable and necessary expenditure. The required ES&H form should be filled out and signed by the employee's supervisor; "Basic Eyewear" should be the selected option. No Section Office approvals are necessary.

FRA Annual External Audit Coordination

Chapter: 1-Office of CAO and Assistant CAO - Section: -Audits

Background/Policy

It is the policy of the Accounting Department to cooperate fully with the FRA external auditors, and to respond to audit requests completely, timely and accurately.

This procedure serves to document the process related to the annual external audit. The Accounting Department prepares year-end financial statements for FNAL that serve as input to the FRA financial statements. Only the FRA statements are audited to receive an opinion from the external auditor.

Procedure

1. Spring of audit year—Contact external audit firm and schedule dates for fieldwork. Year-end fieldwork should not begin until the third week in October. No audit work should be scheduled at Fermilab between September 15 and October 15 in any year.
2. Before YE audit fieldwork—Contact FRA Treasurer and agree upon dates for which preliminary statements and management letter (M/L) will be available (generally set for the December meeting of the Audit Committee of the FRA Board of Directors; and for which final statements and M/L will be available (generally for a meeting of the Audit Committee of the FRA Board of Directors at their next scheduled meeting in February.)
3. Before YE audit fieldwork--Contact external audit firm to request a planning meeting to kick off the annual audit. The planning meeting agenda will be set by the audit firm, but should include schedule, staffing, and a discussion of any significant events or circumstances that may affect the year's financial results or audit procedures.
4. Summer of audit year—Request that auditors provide Fermilab with the listing of “Schedules to be Prepared By Client” by September 1st so that assignments can be made to individuals before year-end. Make sure that the schedules have realistic due dates and that schedules required for the FRA Form 990 and A-133 are included.
5. September—Assign required schedules to individuals with due dates established. Schedules should be returned to Audit Coordinator by due date.
6. September—Arrange appropriate workspace for auditors. Plan to accommodate three auditors for 3 to 5 weeks.
7. First day of fieldwork: Require appropriate safety training. Consult with the ES&H section as necessary to determine what is required.
8. During year-end fieldwork—Log the date that each schedule was given to the auditors. Follow up with responsible person when schedules are past due. If we're having trouble meeting schedule deadlines in one area, it is often possible to swap dates with schedules in another area so that we keep the audit staff working efficiently.
9. During year-end fieldwork—Respond to auditor's requests for information throughout audit. Audit Coordinator serves as liaison between auditors and other organizations within and outside the Lab. Work with auditors so that fieldwork progresses smoothly.
10. During YE fieldwork—Schedule dates for the following close-out meetings with the following participants in the following order:
 - a. Near end of fieldwork: Accounting Close-out to discuss potential management letter comments and any audit issues that would affect the audited financial statements (AFS). *Attendees: Chief Accounting Officer (CAO) and Assistant CAO; FRA Accountant; Audit Manager and/or Senior. May include department supervisors depending on specific issues to be addressed.*
 - b. Discuss results of Accounting Close-out with CFO. *Attendees: Fermilab CFO; CAO; Asst. CAO; FRA Accountant; Manager of Management Information Systems (MIS) if required; the Audit Manager and/or Partner as necessary depending on the specific issues involved.*

c. After preliminary AFS and M/L issued (incorporating all revisions agreed to in meetings above) and before Audit Committee meeting (see below): Fermilab Closing Conference to discuss preliminary AFS and M/L. Preliminaries should be distributed to participants at least two days before meeting. *Attendees: CFO; CAO; Asst. CAO; Director of Internal Audit; Manager of MIS (may be omitted if no systems-related M/L comments); Audit Manager and/or Partner. FRA Treasurer should be notified of the meeting and copied on the preliminaries, and may attend at her/his discretion.*

11. The FRA Treasurer will schedule a Closing Conference with the Audit Committee of the FRA Board of Directors to discuss and approve preliminary AFS and M/L, the date of which may or may not have been known and communicated at the pre-audit planning meeting. Auditors will present final SAS 61 letter—Required Communication to Audit Committee and Management Letter. The FRA Treasurer will present the FRA preliminary audited financial statements and the Fermilab CAO will present the Lab's preliminary financial statements. Audit Coordinator should help FRA Treasurer schedule the meeting, inform auditors, and distribute documents. Attendees: Members of Audit Committee; FRA Vice President; FRA Treasurer; Lab's CFO; CAO and/or Asst. CAO; Director of Internal Audit; Manager of MIS if necessary; Audit Partner; Audit Manager (at discretion of Partner.) May include FRA President and FRA Legal Counsel at their discretion. The FRA Accountant and Treasurer will handle the communication and updates for the statements and Management letter.

12. Responses to the M/L comments must be coordinated in order to be incorporated into the preliminary M/L in time for distribution to the Audit Committee of the Fermilab BOD.

13. Request cover letter from FRA Treasurer to go with the mailing of the preliminaries to the BOD Audit Committee members.

14. Send preliminaries, and SAS 61 letter if available, to BOD Audit Committee members so that they are received at least three days before the Audit Committee Closing Conference.

15. Revisions to preliminary AFS, M/L, or responses to M/L may be necessary after each level of review above. Audit Coordinator is responsible for communications between the Lab and the auditors regarding such revisions and for follow-up and review of revisions. Audit Coordinator must obtain appropriate approvals of changes as necessary.

16. Confirm that auditors will send final AFS and M/L to FRA offices directly. Request 15 copies of each for Fermilab and distribute as follows:

- a. FNAL CFO —3 copies
- b. Manager of Procurement—2 copies AFS only
- c. Chief Legal Counsel—2 copies
- d. Internal Audit—1 copy
- e. Manager of MIS—1 copy M/L only
- f. Accounting Department files—remaining copies

17. The audit firm's Tax Department may request information related to FRA's IRS Form 990 after the financial audit is complete. FRA Accountant is responsible for providing necessary information so that the filing can be completed according to FRA Treasurer's timetable, which may include one or more extensions.

Recovery Audit / Duplicated Invoices

Chapter: 1-Office of CAO and Assistant CAO - Section: -Audits

Background/PolicyProcedure

The following procedure was revised 4/30/08.

The Recovery Audit Report is typically due to Mark Yanello, DOE-CH late July.

The steps to gather this data are enumerated below.

Step 1:

Have business systems run the SQL below (with dates updated) and export the results to an excel spreadsheet:

```

SELECT DISTINCT a.invoice_num
      ,pov.vendor_name
      ,NVL (poh.segment1, 'No PO matched to an Invoice') po_number
      ,NVL (poh.type_lookup_code, 'N/A') po_type
      ,a.description
      ,a.invoice_date
      ,b.invoice_num
      ,b.description
      ,b.invoice_date
      ,a.invoice_amount
      ,DECODE (poh.type_lookup_code
      , 'CONTRACT', NVL (poh.blanket_total_amount, 0)
      , 'BLANKET', NVL (poh.blanket_total_amount, 0)
      , (SELECT SUM (a.unit_price * a.quantity)
      FROM po_lines a
      WHERE a.po_header_id = poh.po_header_id)
      ) po_total
FROM      pov_vendors pov
      ,po_headers poh
      ,po_lines pol
      ,po_line_locations pll
      ,po_distributions pod
      ,ap_invoices b
      ,ap_invoices a
      ,ap_invoice_distributions apd
WHERE     pov.vendor_id = a.vendor_id
AND      a.invoice_id = apd.invoice_id
AND      apd.po_distribution_id = pod.po_distribution_id(+)
AND      pod.po_header_id = poh.po_header_id(+)
AND      pod.line_location_id = pll.line_location_id(+)
AND      pll.po_line_id = pol.po_line_id(+)
AND      ABS (b.invoice_date - a.invoice_date) <= 25
AND      b.vendor_id = a.vendor_id
AND      b.invoice_amount = a.invoice_amount
AND      NVL (pll.cancel_flag, 'N') != 'Y'
AND      a.payment_status_flag = 'Y'
AND      b.payment_status_flag = 'Y'
AND      b.invoice_id != a.invoice_id
AND      b.invoice_date BETWEEN '01-OCT-2006' AND '30-SEP-2007'
AND      a.invoice_date BETWEEN '01-OCT-2006' AND '30-SEP-2007'

```

```
AND      a.invoice_amount >= 500
AND      a.invoice_num NOT LIKE 'ERS%'
AND      pov.vendor_name NOT IN
          ('THE SALEM GROUP', 'STERLING STAFFING INC', 'ACTION TEMPS INC', 'JOHNSON
SERVICE GROUP INC')
ORDER BY pov.vendor_name
```

Step 2:

Search the descriptions of the invoices and delete the records that reference a wire transfer.

Step 3:

Sort the results spreadsheet by column A (Vendor Name) and delete all records that are temporary agencies. Save this version.

The SQL query has already excluded the vendors listed below:

STERLING STAFFING INC

JOHNSON SERVICE GROUP INC

ACTION TEMPS INC

THE SALEM GROUP

Step 4:

Arrange the query results columns in the following order:
Vendor Name/Invoice Amount/Invoice Date/Invoice Number/Description/Invoice Date_1/Invoice Number_1/Description_1/PO Number/PO Total/PO Type

Step 5:

Add a final column titled Comments.

Step 6:

Sort the results by Vendor Name, Invoice Amount, Invoice Date, Invoice Number

Step 7:

Make a separate "review" copy of the results. Review the records and identify any potential duplicate invoices. Delete all reviewed lines that have been confirmed OK during the review.

Step 8:

After the review, submit the remaining lines deemed questionable to the GAD Manager. Request the GAD Manager to review the lines in question and to provide an explanation for that activity. If any of the questionable lines are found as duplicates, that information should be shared with the CAO and

comments may need to be included in the Recovery Report to DOE.

Helpful Hints & Short Cuts

Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Background/PolicyProcedure**Helpful Hints**

When starting the Invoice Approvals Database, you will be prompted for a password. The password is: **time2pay**.

When entering new records, **REMEMBER** to go to the next blank record to avoid entering information over someone else's data.

Anytime there is a field displayed as , you can click on the arrow to display a drop down box. You can also start typing and some choices will be displayed for you.

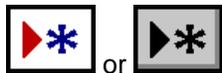
The Record # will automatically be printed on the lower right hand corner of your approval form. Writing down the Record # in this same area on your invoice will make it easier for everyone to locate it when matching the completed approved forms to invoices.

Once you receive your completed approval, check off the box in the Completed field and enter today's date in the Date Completed field. This will prevent a 2nd Request form being generated for this record.

Navigation Buttons

Record:			<input type="text" value="7"/>				of 477
---------	---	---	--------------------------------	---	---	---	--------

Type a record number to move to. 



New or Next Blank Record



Next Record



Previous Record



Last Record



First Record



or Control Key and "F"

Find a Record



Delete Record

Note: Anytime there is a field displayed as you can click on the arrow to display a drop down box.

You can also start typing and some choices will be displayed for you.

Short Cuts

Use shortcut keys to edit text or data

Note: If the insertion point isn't visible, press F2 to display it.

Press	Moving the insertion point in a field
RIGHT ARROW	To move it one character to the right
CTRL+RIGHT ARROW	To move it one word to the right
LEFT ARROW	To move it one character to the left
CTRL+LEFT ARROW	To move it one word to the left
END	To move it to the end of the field, in single-line fields
CTRL+END	To move it to the end of the field, in multiple-line fields
HOME	To move it to the beginning of the field, in single-line fields
CTRL+HOME	To move it to the beginning of the field, in multiple-line fields

Press	Copying, moving, or deleting text
CTRL+C	To copy the selection to the Clipboard
CTRL+X	To cut the selection and copy it to the Clipboard
CTRL+V	To paste the contents of the Clipboard at the insertion point
BACKSPACE	To delete the selection or the character to the left of the insertion point
DELETE	To delete the selection or the character to the right of the insertion point

CTRL+DELETE	To delete all characters to the right of the insertion point
-------------	--

Press	Undoing changes
CTRL+Z or ALT+BACKSPACE	To undo typing
ESC	To undo changes in the current field or current record; if both have been changed, press ESC twice to undo changes, first in the current field and then in the current record

Press	Entering data in Datasheet or Form view
CTRL+SEMICOLON (;)	To insert the current date
CTRL+COLON (:)	To insert the current time
CTRL+ALT+SPACEBAR	To insert the default value for a field
CTRL+APOSTROPHE (')	To insert the value from the same field in the previous record
CTRL+PLUS SIGN (+)	To add a new record
CTRL+MINUS SIGN (-)	To delete the current record
SHIFT+ENTER	To save changes to the current record
SPACEBAR	To switch between the values in a check box or option button
CTRL+ENTER	To insert a new line

Press	Refreshing fields with current data
F9	To recalculate the fields in the window
SHIFT+F9	To requery the underlying tables; in a subform, this requeries the underlying table for the subform only
F9	Refresh the contents of a Lookup field list box or combo box

Use shortcut keys to navigate in Form view

Press	Going to a specific record
F5	To move to the record number box; then type the record number and press ENTER

Press	Navigating between fields and records
TAB	To move to the next field
SHIFT+TAB	To move to the previous field
END	To move to the last field in the current record, in Navigation mode
CTRL+END	To move to the last field in the last record, in Navigation mode
HOME	To move to the first field in the current record, in Navigation mode
CTRL+HOME	To move to the first field in the first record, in Navigation mode
CTRL+PAGE DOWN	To move to the current field in the next record
CTRL+PAGE UP	To move to the current field in the previous record

Press	Navigating in forms with more than one page
PAGE DOWN	To go down one page; at the end of the record, moves to the equivalent page on the next record
PAGE UP	To go up one page; at the end of the record, moves to the equivalent page on the previous record

Press	Navigating between the main form and subform
TAB	To enter the subform from the preceding field in the main form
SHIFT+TAB	To enter the subform from the following field in the main form

CTRL+TAB	To exit the subform and move to the next field in the master form or next record
CTRL+SHIFT+TAB	To exit the subform and move to the previous field in the main form or previous record

Logging into the Invoice Approvals Database Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide
Background/PolicyProcedure

There are two ways to enter: Click on your Invoice Approvals icon on your desktop. Or, open Microsoft Access then select the Invoice Approvals Database from your list of choices. It is located on the shared drive at T:\AcctDept\APShare\Invoice Approvals\Invoice Approvals.mdb. You will be prompted (after a few seconds wait) for the password. Once the password is entered and you hit OK, you will automatically be taken to the switchboard with the main menu showing.

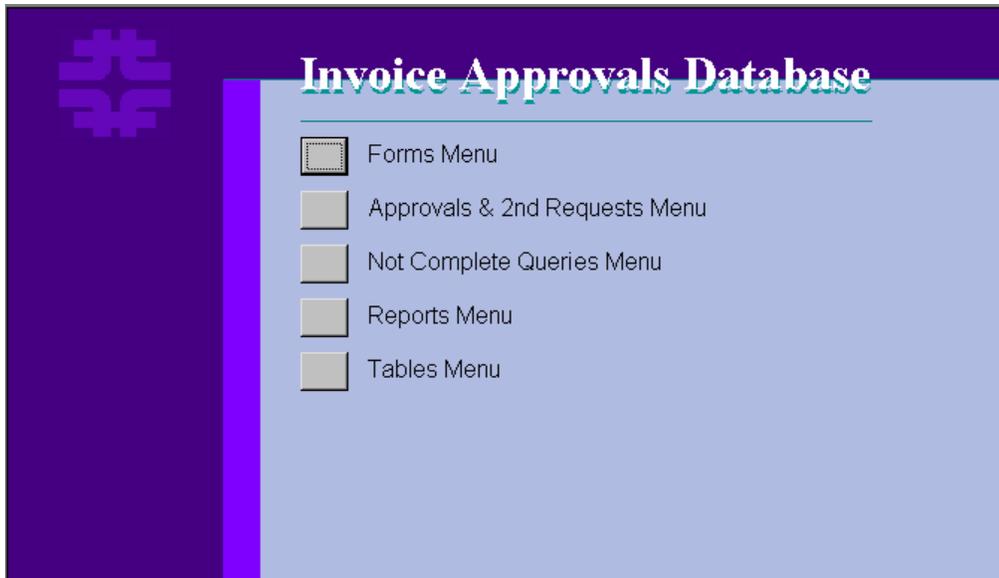
Switchboard & Menus

Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Background/PolicyProcedure

The Switchboard contains the menu screens that let you navigate around the Invoice Approvals Database.

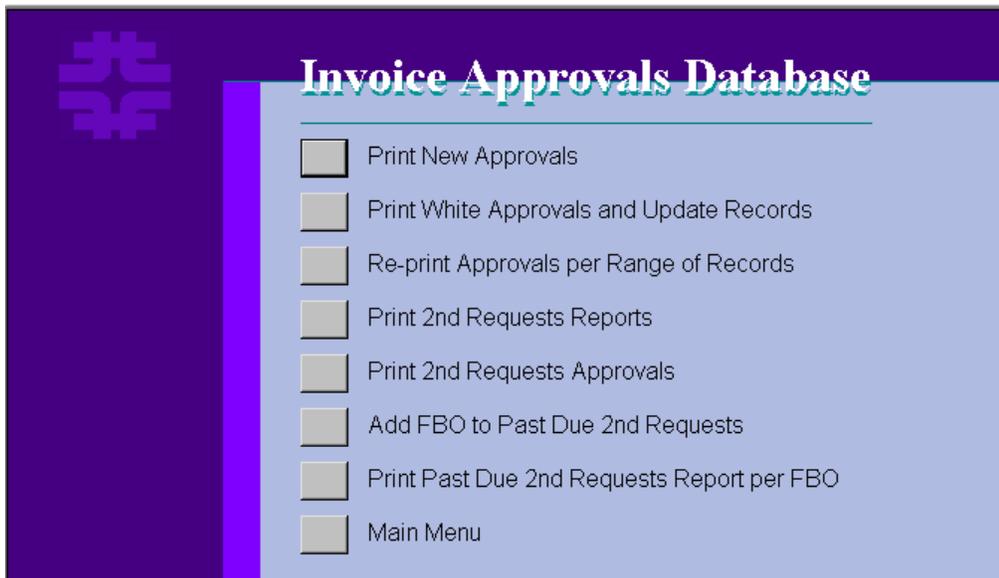
From these menus, you can click on any of the choices to take you into various forms, reports, or tables.

Main Menu**Forms Menu**

Additional Forms Menu



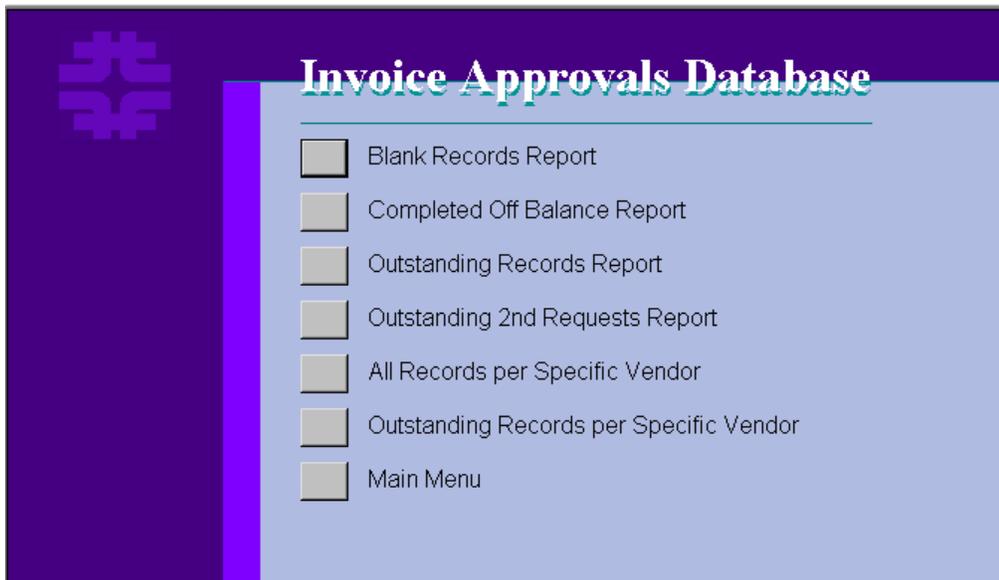
Approvals & 2nd Requests Menu



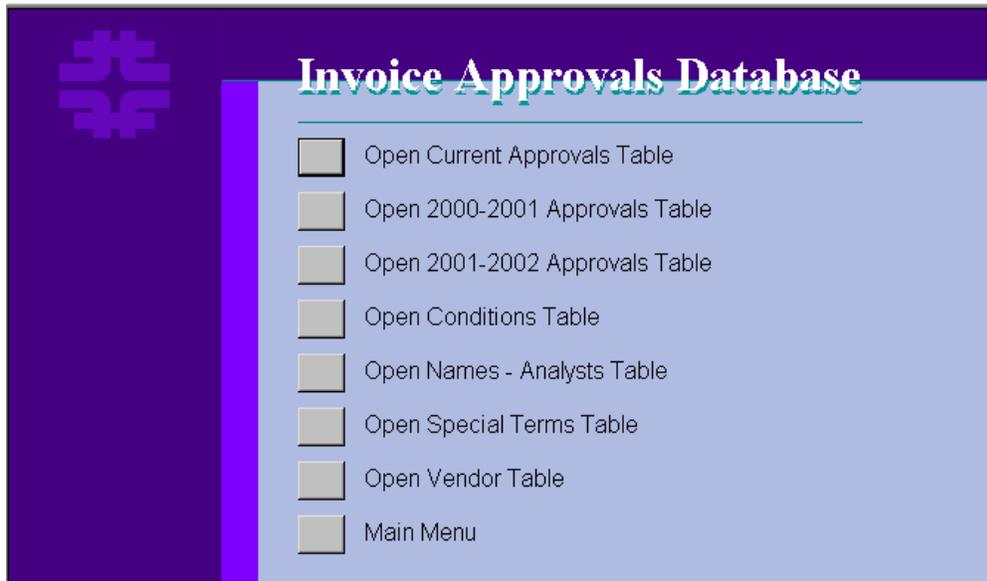
Not Complete Queries Menu



Reports Menu



Tables Menu



Preparation for Invoice Approval Entry

Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Background/PolicyProcedure

Once you have completed entering your invoices, you should have a separate stack of invoices that were placed on Manual Authorization Hold. These invoices need to have approval forms generated and sent out to either the requestor and/or the purchaser. If any of the invoices do not have a duplicate of the invoice attached, make copies. Now you will be able to go to MS Access and enter the necessary information to generate an approval form.

Record Entry

Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Background/Policy

Procedure

Select Forms Menu from the Main Menu. A list of Approval Forms will be displayed. You may also click on Additional Forms... to show more choices. Select an Approval Form. Click on  to go to the next blank record. Your cursor will be in the "Record #" field. Hit the tab key to go to the next field, which is "Analyst's Name". You will be tabbing to each field on this form in the following pattern:

Analyst's Name:	start typing or select from drop down box
Approval Date:	defaults with today's date
Due Date:	defaults with seven days after today's date
Print Date:	leave blank, will be updated when approval batch is printed
Name of Requestor:	last name first, start typing or select from drop down box
Name of Purchaser (or other):	last name first, start typing or select from drop down box if applies
Vendor's Name:	start typing or select from drop down box
Purchase Order Number:	type in purchase order number
Invoice Number:	type in invoice number
Invoice Amount:	type in invoice amount
Currency Type:	start typing or select from drop down box if applies
Special Terms:	start typing or select from drop down box if applies
Conditions:	start typing or select from drop down box
Comments:	type in comments to requestor or purchaser
A/P Notes:	type in notes for A/P to view

Form with Sample Data:

Accounts Payable Invoice Approvals Record #:

Analyst's Name: Reyna Cardona	Approval Date: 2/6/2002	Due Date: 2/13/2002	Print Date: 2/6/2002
Name of Requestor: DIXON, STEVEN J	Name of Purchaser (or other): DAVIS, GARY A		
Vendor's Name: Santa Clara University	Purchase Order Number: 526737		
Invoice Number: 012002-FERM01-09	Invoice Amount: 1,700.25	Special Terms:	
Conditions:	Comments: The only purchase order line has been cancelled leaving no funds available for this invoice. Additional funds need to be added to the purchase order in order to pay this invoice. If there is another purchase order that should be used instead, please ref		
A/P Notes:			
Completed: <input checked="" type="checkbox"/>	Date Completed: 3/12/2003	2nd Request Date: 10/8/2002	Do Not Send 2nd Request: <input checked="" type="checkbox"/>



NOTE: Anytime there is a field displayed as , you can click on the arrow to display a drop down box. You can also start typing and some choices will be displayed.

Write down the generated Record # on your invoice. You will need this for future reference.

NOTE: The Record # will automatically be printed on the lower right hand corner of your approval form. Writing down the Record # in this same area of your invoice will make it easier for everyone to locate when matching the completed approved forms to invoices.

You can set aside your original invoice to be filed and keep the duplicate separate to be attached to the printed approval form later on.

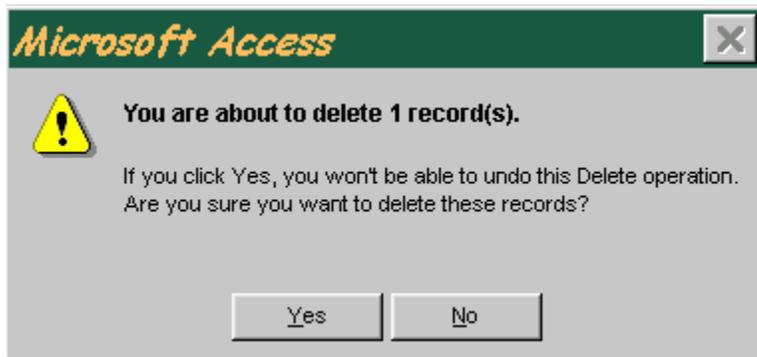
Click on  to go to the next blank record when you are finished with this record.

Deleting a Record

Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Background/PolicyProcedure

Select a Form from the Forms/Additional Forms Menus. Search for the record you want to delete. Verify this is the correct record (you will not be able to undo a deletion.) Click on  if you are sure. The following message will pop up:



Click on "Yes" if sure.

Print Daily Approvals

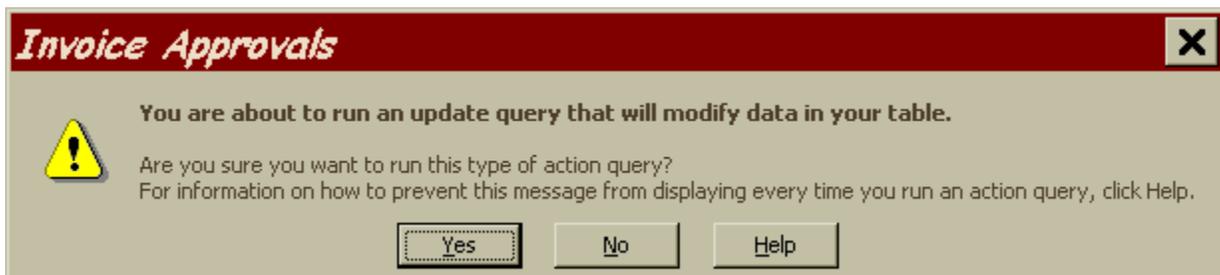
Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Background/PolicyProcedure

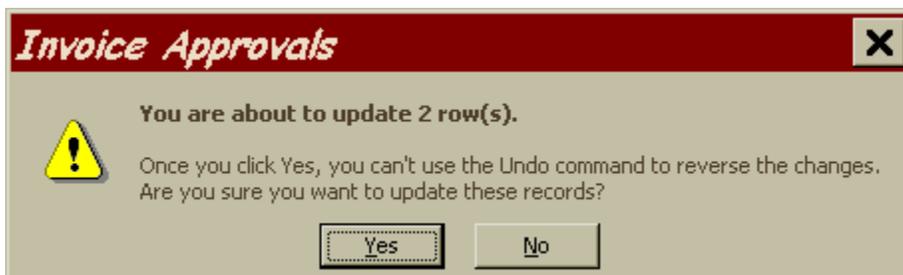
Approvals should be printed around 4 p.m. daily to insure that each analyst has enough time to get them into the next day's morning mail. Verify that everyone is finished entering approvals, and they have exited from the approval form they were using. Make sure that no one is using the check printer and that the check-printing cartridge has been removed. If it has not been removed, turn off the printer, pull out the cartridge, and turn the printer back on. Place yellow paper into the check printer.

In the Invoice Approvals database, select Approvals & 2nd Requests Menu from the Main Menu. Next, select Print Yellow Approvals. Click on  to see how many pages will be printed. Click on File and select Print... Change the name of the printer to **BSS-WH4E-HP4P-03** then hit OK. This will print out the yellow portion of the approval forms. Close this report. Next, select Print White Approvals and Update Records. This will automatically print the white portion of the approval forms on printer **BSS-WH4E-HP4000-01** and update the print date. (The print date must be updated, so these approvals will not be selected again during the next print batch.)

The following example box will pop-up:



Click Yes if you want to run the update query and the following box will appear: (Verify that you are updating the same amount of records as what showed for pages of yellow approvals.)



Click Yes if you are sure.

This completes the daily approval print run. The yellow and white approval forms should be distributed to the analyst listed at the top of each form.

(If the yellow paper printer is not responding, only print on white paper and use the copier to copy on to yellow paper.)

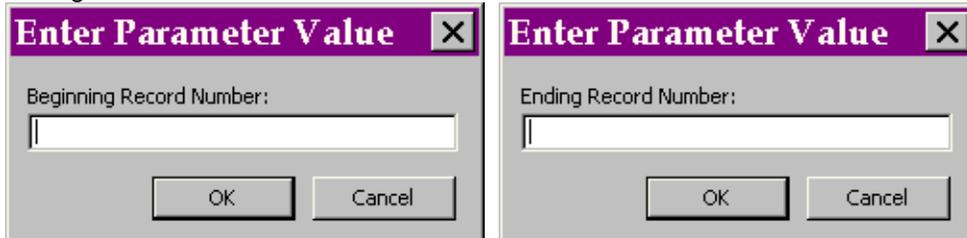
Make sure you have copies of the invoices that you entered into the approval system. The yellow forms will be attached to the copies and sent to the requestors/purchasers. The white forms will be attached to the original invoices and filed in your drawer.

Re-printing Selected Records

Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Background/PolicyProcedure

Make note of the record number for the approval form you want to reprint. Select Approvals & 2nd Requests Menu from the Main Menu. Next, select Re-print Approvals per Range of Records. You will be allowed to put in a range of record numbers by being prompted for the beginning number and then the ending number.



The image shows two side-by-side dialog boxes, both titled "Enter Parameter Value" with a close button (X) in the top right corner. The left dialog box has a label "Beginning Record Number:" above a text input field. Below the input field are two buttons: "OK" and "Cancel". The right dialog box has a label "Ending Record Number:" above a text input field. Below the input field are two buttons: "OK" and "Cancel".

Once the report comes up on your screen, go to File, and then Print... Change the name of the printer to **BSS-WH4E-HP4P-03** then hit OK. This will print out the yellow portion of the approval forms. Then go to File, and then Print... again and change the printer to **BSS-WH4E-HP4000-01** and hit OK. This will print out the white portion. Close the report when you are finished.

Notifying FBO's of Past Due 2nd Requests

Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Background/PolicyProcedure

Once a month, after you have reviewed your copy of the Past Due 2nd Request report, it is necessary to send a copy to the Field Budget Officers. The best day to do this would be on the third Thursday of the month. To start, you must determine the correct FBO for each record. The following cheat sheet lists the names of FBO's per division/project:

FIELD BUDGET OFFICERS (OR DESIGNEE)

<u>DIVISION</u>	<u>NAME</u>	<u>FAX#</u>
BEAMS DIVISION	HARLAN DICK	4552
BUSINESS SERV.	JEFF IRVIN	4809
COMPUTING DIV.	MIKE SMITH	3785
DIRECTOR'S OFFICE	CONNIE TRIMBY	8752
FESS SECTION	LINDA FINKS	4980
LABORATORY SER.	KAY VAN VREEDE	2306
PARTICLE PHYS. DIV.	ELLIE ARROYO	4610
ES&H SECTION	MINNIE KOCH	3390
TECH. DIVISION	LA DAUNE TRIERWEILER	3756

PROJECT(S)

CDF	DALE KNAPP	4610
D0	COLLEEN YOSHIKAWA	4610
CMS	SHERIE LANDRUD	2194
NuMI	ANN NESTANDER	6039



Field Budget Officers.doc(<T:\AcctDept\APShare\Invoice Approvals\Field Budget Officers.doc>)

Next, use the Fermilab on-line phone directory to determine what division or project each requestor, on the report, is part of, and match them to the correct FBO. Go to the approval record and enter the FBO into the field "BUDGOFF". Then go to the report "Past Due 2nd Requests – Budget Officer and print it. This report can be sent to each individual FBO along with the following cover letter:



FBO Transmittal.doc(<T:\AcctDept\APShare\Transmittals & Cover Letters\FBO Transmittal.doc>)

Receipt of Signed, Completed Approval
Background/Policy

Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Procedure

When you receive the signed, completed approval form back, you need to update the approval record within the Invoice Approval Database. Select any form and perform a search for the record. Click on the box next to the field "Completed:" to place a check mark there. Next fill in the field "Date Completed:" with today's date. Then you need to attach the approval form to the original invoice you have in your files. You can match the invoice to the approval form by using the Record # that was generated. Perform your search in Oracle for the record and release your Manual Authorization Hold.

Blank Records Report
Background/Policy

Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Procedure

The Blank Records Report is used to display records that do not have an Analyst's Name and/or a Vendor Name associated with them. If either of these fields are blank, an Invoice Approval will not be printed. It is best to check this report at least once a month, or if you feel an Invoice Approval should have been printed and it wasn't. This report is sorted by Analyst Name.

To run the report, go to the Reports Menu and select Blank Records Report. The following report will appear.

Blank Records						
<i>Reyna Cardona</i>	Requisitioner's Name		Approval Date	Purchase Order #	Invoice #	Invoice Amount
Vendor	Rec #	<small>(Purchaser's Name)</small>				
	3338	SHAW, THERESA M	07-Mar-03			

.....

Monda;, April 21, 2003

Completed Off Balance Report
Background/Policy

Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Procedure

The Completed Off Balance Report is used to display records that do not have a Completed Date entered, but are checked as completed, or the other way around. It is best to check this report at least once a month to make sure that one of completed fields has not been filled in by mistake and that the record is truly complete. This report is sorted by Analyst Name.

To run the report, go to the Reports Menu and select Completed Off Balance Report. The following report will appear.

Completed Off Balance							
<i>Barbara Fetzner</i>							
Vendor	Rec #	Approval Date	Purchase Order #	Invoice #	Invoice Amount	Completed	Date Completed
Omega World Travel	2934	14-Feb-03	531922	123102	\$8,852.31	<input checked="" type="checkbox"/>	

Monda;, April 21, 2003

Outstanding Records Report

Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Background/Policy

Procedure

The Outstanding Records Report is used to display records that have not been returned completed. This report is sorted by Analyst Name.

To run the report, go to the Reports Menu and select Outstanding Records Report. The following report will appear.

<i>Outstanding Approvals</i>							
<i>Barbara Fetzner</i>							
Vendor	Rec #	Requisitioner's Name (Purchaser's Name)	Approval Date	2nd Req. Date	P.O. #	Invoice #	Invoice Amount
Omega World Travel	4114	KONCELIK, WILLIAM P. ULLRICH, FREDRIC W.	4/15/2003		531922	ission 01-31-03	\$6,044.57
Omega World Travel	4115	KONCELIK, WILLIAM P. ULLRICH, FREDRIC W.	4/15/2003		531922	ission 02-28-03	\$4,934.67

Wednesday, April 16, 2003

Outstanding 2nd Requests Report

Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Background/PolicyProcedure

The Outstanding 2nd Requests Report is used to display records that second requests have been issued on and have not been returned completed. This report is sorted by Analyst Name.

To run the report, go to the Reports Menu and select Outstanding 2nd Requests Report. The following report will appear.

<i>Outstanding 2nd Requests</i>							
<i>Hazel McGowan</i>		Requisitioner's Name	Approval Date	2nd Req. Date	P.O. #	Invoice #	Invoice Amount
Vendor	Rec #	(Purchaser's Name)					
Argonne National Laboratory	2381	R,AMEIKA, REGINA	1/16/2003	2/7/2003	528429	-CH2-CHF-011	\$18,975.17
Georgia Tech Research Co.	3456	LENNOX, ARLENE J	3/13/2003	4/4/2003	548046	139609	\$5,516.66
Gordon Flesch	3159	THOMAS, ROBERT J	2/26/2003	4/4/2003	535279	674880	\$792.00
HELP STAR.COM	3326	MORRIS, JASON L. CLARK, BYRON E	3/7/2003	4/4/2003		MTC483	\$2,241.75
Kansas State University	3045	AMORN-VICHET, ARISARA	2/20/2003	4/4/2003	546310	30395/02/12/03	\$27,734.46
Kansas State University	3363	AMORN-VICHET, ARISARA	3/11/2003	4/4/2003	546310	30395/03/06/03	\$11,062.20
Meadow Equipment Sales & Service	3333	KEE, ARNOLD J. NELSON, JEFFREY W	3/7/2003	4/4/2003	549593	11124	\$14,030.00
Northwest Floor Care, Inc	3097	JOSTLEIN, HANS NELSON, JEFFREY W	2/24/2003	4/4/2003	549748	13925	\$6,700.00
Oce'-USA, Inc	2227	MACK, LEONARD A.	1/10/2003	4/4/2003	540712	2093930	

Wednesday, April 16, 2003

All Records per Specific Vendor
Background/Policy

Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Procedure

The All Records per Specific Vendor Report is used to display all records, completed and not completed, for a specific vendor. This report is sorted by Analyst Name.

To run the report, go to the Reports Menu and select All Records per Specific Vendor. The following parameter box will pop up. Enter at least a part of the vendor name if you do not know the proper whole name.

The following report will appear.

<i>Specific Vendor – All Records</i>								
<i>Hazel McGowan</i>								
Vendor	Rec #	Requisitioner's Name (Purchaser's Name)	Approval Date	2nd Req. Date	Complete Date	P.O. #	Invoice #	Invoice Amount
Harza Engineering Co	862	LACKOWSKI, THOMAS W HUIITE, ROBERT C	10/24/2002	11/14/2002	11/14/2002	527036	543108	\$115,118.16
Harza Engineering Co	1442	LAUGHTON, CHRISTOPHE HUIITE, ROBERT C	11/20/2002	12/11/2002	12/13/2002	527036	548781	\$94,616.57
Harza Engineering Co	1443	IRVIN, JEFFREY W HUIITE, ROBERT C	11/20/2002		12/3/2002	546651	548782	\$19,994.78
Harza Engineering Co	1825	IRVIN, JEFFREY W HUIITE, ROBERT C	12/13/2002		12/16/2002	546651	554327	\$8,521.29
Harza Engineering Co	1826	LAUGHTON, CHRISTOPHE HUIITE, ROBERT C	12/13/2002		1/14/2003	527036	554326	\$69,270.26
Harza Engineering Co	2576	LAUGHTON, CHRISTOPHE HUIITE, ROBERT C	1/28/2003		2/12/2003	527036	562150	\$42,300.33
Harza Engineering Co	2577	IRVIN, JEFFREY W HUIITE, ROBERT C	1/28/2003		2/7/2003	546651	562151	\$5,823.71
Harza Engineering Co	3026	IRVIN, JEFFREY W HUIITE, ROBERT C	2/19/2003		2/25/2003	546651	566531	\$28,727.46
Harza Engineering Co	3576	LAUGHTON, CHRISTOPHE HUIITE, ROBERT C	3/21/2003			527036	581086	\$523.81
Harza Engineering Co	3577	LAUGHTON, CHRISTOPHE HUIITE, ROBERT C	3/21/2003			546651	577686	\$40,502.79

Tuesday, April 17, 2003

Outstanding Records per Specific Vendor
Background/Policy

Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Procedure

The Outstanding Records per Specific Vendor Report is used to display all not completed records for a specific vendor. This report is sorted by Analyst Name.

To run the report, go to the Reports Menu and select Outstanding Records per Specific Vendor. The following parameter box will pop up. Enter at least a part of the vendor name if you do not know the proper whole name.

The following report will appear.

<i>Specific Vendor – Outstanding Records</i>							
<i>Hazel McGowan</i>							
Vendor	Rec #	Requisitioner's Name (Purchaser's Name)	Approval Date	2nd Req. Date	P.O. #	Invoice #	Invoice Amount
Harza Engineering Co	3576	LAUGHTON, CHRISTOPHER HUIE, ROBERT C	3/21/2003		527036	581086	\$523.81
Harza Engineering Co	3577	LAUGHTON, CHRISTOPHER HUIE, ROBERT C	3/21/2003		546651	577686	\$40,502.79

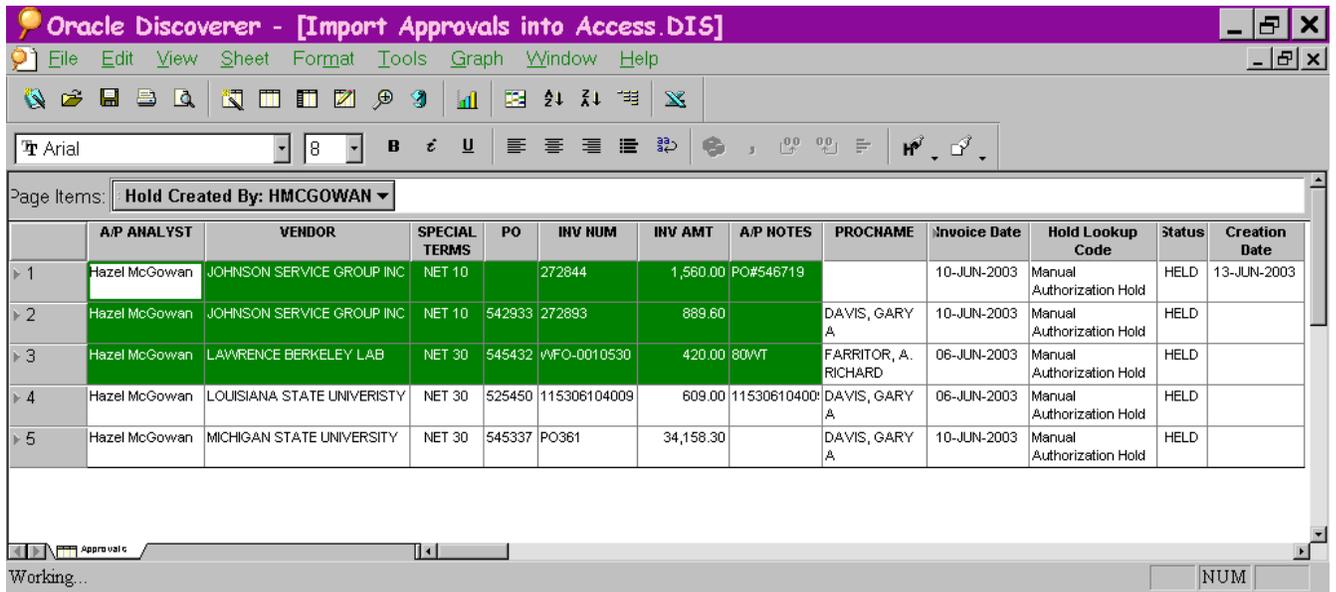
Tuesday, April 17, 2003

Import into Access from Discoverer
Background/Policy

Chapter: 2-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Procedure

Open "T:\AcctDept\APShare\Discoverer Browser Queries\Import Approvals into Access.dis" and run the query. Enter the entry date for invoices that you want to create approvals for and choose Finish. It will take about nine minutes to run this query. When finished, select the rows containing information you want to copy only including the columns A/P Analyst, Vendor, Special Terms, PO, Inv Num, Inv Amt, and A/P Notes. (Be sure not to rearrange the columns.)



Choose Edit and then Copy. Go to the Invoice Approvals database. From the Main Menu, choose Add Information from Discoverer. Right click on the * to the left hand side of the first blank row and choose Paste.

Invoice Approvals - [Import from Discoverer]												
File Edit View Insert Format Records Tools Window Help												
A/P ANALYST Arial 9 B I U [Color Picker] [Grid Icon]												
A/P ANALYST	VENDOR	SPECIAL	PO	INV NUM	INV AMT	A/P NOTES	RECORD	REQNAME	CONDITIONS	COMMENTS	CURRENCY	PROCNAME
Kelly Meek:	Texas Tech		537895	G13051215-1	2,557.44		5168	GREEN,				6
Kelly Meek:	Texas Tech		537895	G13051215-1	453,584.41		5169	GREEN,				6
Kelly Meek:	PATRICK E	NET 3I	550009	9230.L004/6/	13,726.00		5155	SIMS, JE				6
Kelly Meek:	PEGGY VEI	NET 3I	549848	05-03	10,347.55		5156					HUITE, RC
Kelly Meek:	STEINER E	1% 10		3571043	1,277.15	PO#548309	5157	MARSH,	Modified Contrac			6
Kelly Meek:	STEINER E	1% 10		3571877	255.43	PO#548309	5158	MARSH,	Modified Contrac			6
Kelly Meek:	TRANE CH	NET 3I		206145	353.56	PO#547871	5159	MARSH,	Modified Contrac			6
Kelly Meek:	UNITED R#	NET 1I		91385	189.50	PO#526309	5160	LARSON	Modified Contrac			6
Kelly Meek:	UNITED R#	NET 1I		91405	77.80	PO#526309	5161	LARSON	Modified Contrac			6
Kelly Meek:	UNITED R#	NET 1I		91406	77.80	PO#526309	5162	LARSON	Modified Contrac			6
Kelly Meek:	UNITED R#	NET 1I		91408	77.80	PO#526309	5163	LARSON	Modified Contrac			6
Kelly Meek:	UNITED R#	NET 1I		91410	77.80	PO#526309	5164	LARSON	Modified Contrac			6
Kelly Meek:	UNITED R#	NET 1I		91411	63.27	PO#526309	5165	LARSON	Modified Contrac			6
Kelly Meek:	UNITED R#	NET 1I		CM91552	-13.50	PO#526309	5166	LARSON	Modified Contrac			6
Kelly Meek:	VOLVO FIN.	NET	545416	13	455.38		5167					HUITE, RC
*							(AutoNun					6

Record: 15 of 15

Combo Box, Info from Names - Analysts Table, A/P Analyst Field

Add information to other fields or make any necessary changes to the records. Be sure to note the record number on your invoice. Close the form when finished to return to the Main Menu.

Invoice "Submit To" Address

Chapter: 10-Accounts Payable - Section: 3-Invoice Processing

Background/Policy**INVOICE SUBMIT TO ADDRESS**

In order to ensure timely processing and payment your **ORIGINAL** invoice must be submitted to:

**FERMI NATIONAL ACCELERATOR LABORATORY
ACCOUNTS PAYABLE DEPARTMENT
MAIL STATION 112
P.O. BOX 500
BATAVIA, IL 60510**

- ***NOTE: The Accounts Payable Department does not process FERMILAB PROCARD (Credit Card) transactions or inquiries. You must send your correspondence to the laboratory employee who placed the order. Thank You.***

Procedure

Enter a Vendor Refund Check

Chapter: 10-Accounts Payable - Section: 10-General

Background/Policy

This is a new procedure for the 11i upgrade.

A check is received from a vendor for a credit or debit memo that is in the AP system.*

Sylvia should make a copy of the check and give it to Reyna to enter a "Record Refund" in the Payments screen.

<http://bss-support.fnal.gov/Products/ProAps.nsf/current/2007104457?openDocument>

This entry will debit cash (31512) and credit the AP liability account (31111). No other entry is required.*

*If no credit or debit memo exists, one will need to be created.

The check should be given to Roy to enter in his daily receipt batch as a Miscellaneous receipt. He should choose the 31512 account for the activity. This entry will credit 31512 and offset the AP entry that will be made, and debit the 11833 account, with a net effect of zero on cash. However this action allows for recording the receipt for balancing to the bank deposit for the day.

Receivables Activities (Public Sector Receivables Manager)

Operating Unit: []

Name: **31512**

Description: **Record Vendor Refund - AP clearing entry**

Type: **Miscellaneous Cash**

Active []

Accounting

GL Account Source: **Activity GL Account**

Tax Code Source: **None**

Activity GL Account: **WA-0000000000-00000-31512-0000-0000-000-000-000**

Distribution Set: []

GL Account Description: **WA GENERAL SCIENCE & RESE-0000000000 NONE**

Asset Tax Code: []

Liability Tax Code: []

Check should be deposited with the bank as usual.

Procedure

Add New Information to Drop Down Boxes

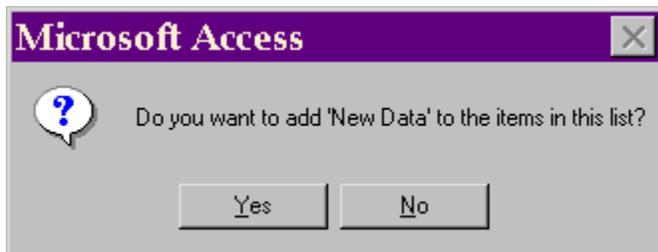
Chapter: 10-Accounts Payable - Section: 10-Invoice Approvals - User Guide

Background/PolicyProcedure

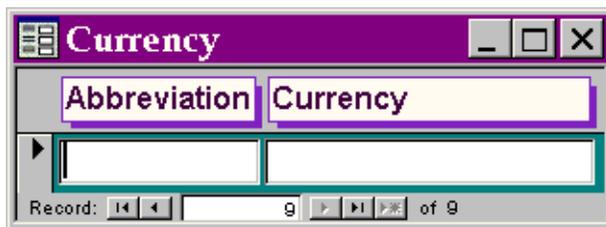
Some of the fields on a form are drop down boxes containing lists of items. The fields that operate as drop down boxes are Analyst Name, Requestor Name, Purchaser Name, Vendor Name, Currency Type, Special Terms, and Conditions. These drop down boxes allow you to select the information to place into the field, rather than typing the information. Sometimes, the information needed will not be listed, and the new information will have to be added to the list. Two of the fields, Requestor Name and Purchaser Name, can not accept new entries. They are linked to the Main Fermilab Address Book and can only be modified by Laboratory Services.

a) Currency Type (Currency Form)

Type the Currency Type abbreviation in the box next to the Invoice Amount field. You will see the following message box: "Do you want to add 'new data' to the items in this list?"



If you select "Yes", you will be taken to the Currency Form to enter the new data.

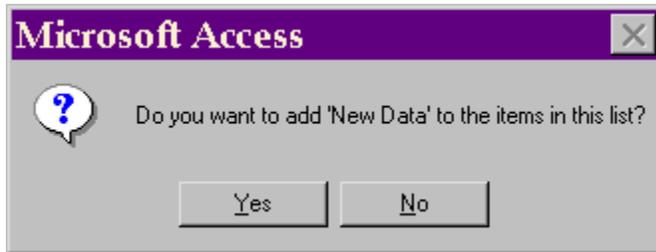


When finished, click the "X" in the upper right-hand corner to close the form and return to the data entry form.

If you select "No", you will be asked to select an item from the list.

**b) Analyst Name (Analyst Names Form)**

Type the whole name (last name, first name) in the field. You will be prompted, "Do you want to add 'new data' to the items in this list?"

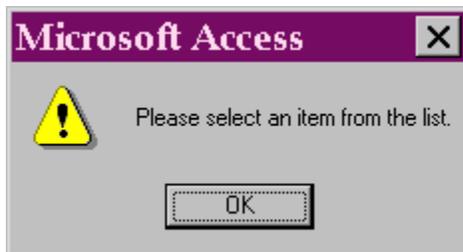


If you select "Yes", you will be taken to the Analyst Names Form to enter the new data.

 A form window titled "Names - Analysts" with a purple title bar. It contains two input fields: "A/P Analyst Name" and "Extension". Below the fields is a record navigation bar showing "Record: 8 of 8".

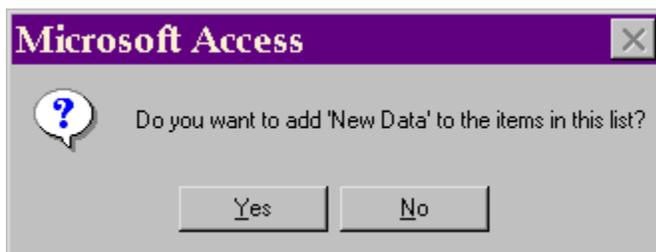
When finished, click on the "X" in the upper right-hand corner to close the form and return to the data entry form.

If you select "No", you will be asked to select an item from the list.



c) Vendor Name, Special Terms, and Conditions (automatic entry update)

The fields, Vendor Name, Special Terms, and Conditions, allow automatic entry update. To add new information, type in the complete new data. Once you hit enter or tab, you will be prompted, "Do you want to add 'new data' to the items in this list?"



If you select "Yes", the new data will automatically be added to the list and placed in the field.

If you select "No", you will be asked to select an item from the list.



Searching for a RecordChapter: 10-Accounts Payable - Section: 10-Invoice Approvals - User
GuideBackground/PolicyProcedure

Select a Form from the Forms/Additional Forms Menus. If you know the Record #, you can click on  or  to take you to the record you want. Otherwise follow these instructions: Go to the field that you want to perform a search on. From the menu at the top, click on "Edit" and then click on "Find" (Ctrl & F). Type in the information you are looking for. Click on "Find First". You will be taken to the first instance of this item. If this is the record you were searching for, click on "Close" in the find box to stop searching. If not, click on "Find Next" to keep going to each place where this item occurs. If the item can not be found, or if there are not any other instances of this item, the message "Microsoft Access finished searching the records. The search item was not found." Click on "OK". If you want to search for something else, you can type in your next item or click on "Close" to stop searching.

Print 2nd Requests ApprovalsChapter: 10-Accounts Payable - Section: 10-Invoice Approvals - User
GuideBackground/PolicyProcedure

Place orange paper into the check printer. Make sure that the check-printing cartridge has been removed. If it hasn't been removed, turn off the printer before removing it and then turn the printer back on. Select Print 2nd Requests Approvals from the Approvals & 2nd Requests Menu. Once the report comes up on your screen, go to File, and select Print... Change the name of the printer to **BSS-WH4E-HP4P-03** then hit OK. This will print out the orange portion of the 2nd request approval forms. Then go to File, and then Print... again and change the printer to **BSS-WH4E-HP4000-01** and hit OK. This will print out the white portion. Close the report when you are finished. The orange and white approval forms should be distributed to the analyst listed at the top of each form.

Pull the white approvals attached to the original invoices from your files. Discard the top approval form and make copies of the invoices. These copies will be attached to the orange forms and sent out to the requestors/purchasers. The white forms will be attached to the original invoices and re-filed in your drawer.

Freight Charges

Chapter: 10-Accounts Payable - Section: 30-Invoice Deductions

Background/Policy**FREIGHT CHARGES**

This policy requires all suppliers to provide a copy of the freight bill with their invoice whenever freight charges total \$100.00 or more and the freight amount is not a separate line item on the purchase order.

PROCESSING INVOICES WITH UNSUBSTANTIATED FREIGHT CHARGES

1. Input the invoice for the full amount and create a positive distribution line type of "Freight" for the freight charge. Charge project task code (per the PO) & Expenditure Type "FREIGHT" , note that you may need to prorate the charges, and reference the PO Number in the DFF.
2. Enter a debit memo for the freight charge and enter the description "Freight bill required". Create a negative a distribution line type of "Freight" and charge the project taks code (per the PO) & Expenditure Type "FREIGHT" and reference the PO Number in the DFF.

Procedure

Late Charges & Interest Penalties

Chapter: 10-Accounts Payable - Section: 30-Invoice Deductions

Background/Policy**LATE CHARGES AND INTEREST PENALTIES**

Fermi National Accelerator Laboratory as a contract of the U.S. Department of Energy seeks to avoid supplier late charges and similar interest type penalties.

PROCESSING INVOICES WITH LATE CHARGES AND INTEREST PENALTIES

1. Input the invoice  for the full amount - creating a positive distribution line type of miscellaneous for the late charge or interest penalty. Charge the the project task number (per the PO) & expenditure type "FEES" and reference the PO Number in the DFF.

2. Enter a debit memo  for the late charge or interest penalty – enter the description “**xxxx**” - create a negative a distribution line type of miscellaneous for the interest. Charge the project task number (per the PO) & expenditure type "FEES" and reference the PO Number in the DFF.

Procedure

Restocking Fees

Chapter: 10-Accounts Payable - Section: 30-Invoice Deductions

Background/Policy**RESTOCKING FEES**

Fermilab honors its supplier restocking fees. Restocking charges will be identified in one of two ways: on the supplier's credit invoice or on a new invoice. Purchasing should be notified of the restocking charge so that a new line may be created on the purchase order.

Procedure

Self - Insured Status

Chapter: 10-Accounts Payable - Section: 30-Invoice Deductions

Background/Policy**SELF-INSURED STATUS OF FNAL**

Fermi National Accelerator Laboratory is self-insured. No payments will be made for insurance charges to suppliers or carriers on deliveries unless they appear as a specific line item to be matched on the purchase order.

PROCESSING INVOICES WITH INSURANCE CHARGES

1. Input the invoice  for the full amount - creating a positive distribution line type of "Miscellaneous" for the insurance charge. Charge the project task number (per the PO) & expenditure type "FEES" and reference the PO Number in the DFF.
2. Enter a debit memo  for the insurance charge and enter the description "Self - insured". Create a negative a distribution line type of "Miscellaneous" for the insurance. Charge the project task number (per the PO) & expenditure type "FEES" and reference the PO Number in the DFF.

Procedure

Rejected or Reduced Invoices

Chapter: 10-Accounts Payable - Section: 50-Invoice Requirements

Background/Policy**REJECTED OR REDUCED INVOICES**

Accounts Payable is not authorized to pay invoices outside of the contract (purchase order) terms unless they are more favorable to Fermilab. (E.g., discounts.) Invoiced amounts that deviate from the contract or that lack the required supporting documentation will be reduced or rejected.

COMMON REDUCTIONS

1. Freight Charges - A copy of the pre-freight bill for charges of \$100 or more is required.
2. Sales Tax - Fermilab is exempt (Link to IDOR letter.)
3. Insurance on shipments -- Fermilab is self-insured.
4. Late Charges and interest.
5. Invoices submitted before job/order started or complete.

Note: the reduced freight charges will be repaid back after the copies of the supplier's original freight bill is received in A/P.

Procedure

1. Enter the invoice, includes the freight charges/Sales Tax/Insurance/Late charges and interest;
2. Create a Debit Memo, with invoice number "DM xxxx" (xxxx - original invoice number), to deduct the unallowable freight, sales tax, insurance, late charges and interest amount, Use the same project task number and expenditure type "Freight" or "FEES" for the distribution; set the same payment date as the original invoice, to ensure the debit amount will be taken with the original invoice;
3. After the payment be reduced and the copy of the original freight bill from the supplier be received, enter an invoice to reverse the Debit Memo to pay back the reduced amount to supplier;
4. If no pre+freight bill copy be received, we will not pay back the reduced amount.

Submit To Address

Chapter: 10-Accounts Payable - Section: 50-Invoice Requirements

Background/Policy**INVOICE SUBMIT TO ADDRESS**

In order to ensure timely processing and payment your
ORIGINAL invoice must be submitted to:

**FERMI NATIONAL ACCELERATOR LABORATORY
ACCOUNTS PAYABLE DEPARTMENT
MAIL STATION 112
P.O. BOX 500
BATAVIA, IL 60510**

- ***NOTE: The Accounts Payable Department does not process FERMILAB PROCARD (Credit Card) transactions or inquiries. You must send your correspondence to the laboratory employee who placed the order. Thank You.***

Procedure

The Proper Invoice

Chapter: 10-Accounts Payable - Section: 50-Invoice Requirements

Background/Policy**THE PROPER INVOICE - REQUIRED INFORMATION**

- 1. Supplier Name - As stated in your contract.**
- 2. Remittance Address**
- 3. Telephone Number**
- 4. Fermilab Purchase Order Number**
- 5. Invoice Number**
- 6. Invoice Date**
- 7. Total Invoice Amount**
- 8. Description, Price & Quantity of Materials, Property or Services delivered or completed - As stated in your contract.**
- 9. Payment Terms - We do not accept terms less favorable than those stated in your contract.**
- 10. Shipping Terms and required documentation - copy of pre-paid freight bill is required if charge is \$100 or more.**
- 11. Other Documentation - As required by your contract (e.g. timesheets)**

Procedure

Mail Processing

Chapter: 10-Accounts Payable - Section: 70-Mail

Background/Policy**MAIL PROCESSING**

Mail is processed through the FNAL Mail Room before being sorted and delivered. Incoming and outgoing mail is delivered and picked up directly at the Accounting Department mail stations 110 & 112 at WH4E. The target delivery schedule for incoming and outgoing mail is 9:30 a.m. and 1:30 p.m. The FNAL Mail Room is located at FNAL Site 38.

I. SOURCES OF MAIL

- A. U.S. Postal Service - ALL TYPES
- B. Federal Express & Other services
- C. UPS
- D. Inter-Laboratory Mail - BROWN & RED

ENVELOPES

II. SORTING OF MAIL

- A. Incoming baskets located in the A/P Group

- 1. Accounting Officers / Systems Administrator / Accounting Dept. Secretary
- 2. Accounts Payable Group
 - a. Supervisor
 - b. Voucher Analysts
- 3. General Accounting Group
- 4. Payroll
- 5. Purchasing
- 6. Outgoing baskets to mailroom

III. DATE RECEIVED STAMP

- A. A/P Mail File Clerk

- 1. Supplier Invoices, Statements.
- 2. Other supplier related correspondence

- B. Individual Departments & Groups

- 1. Each Department / Group maintains responsibility for its own date stamp requirements.

IV. OUTGOING MAIL

A.U.S. Postal Service - Regular, Airmail & Certified

1. Outgoing basket - Check sent outside of the U.S. should be logged.

B. U.S. Postal Service - Priority & Overnight

1. Outgoing basket - Check sent outside of the U.S. should be logged.

C. Federal Express

1. Fill out FNAL Material Move form, place in RED inter Laboratory mail envelope in outgoing basket - **MUST BE SUBMITTED TO MAILROOM BEFORE 2:00 P.M. TO ENSURE SAME DAY PROCESSING**

2. FRA Signature checks to Ezra Heitowit or designee - same as above. **BE SURE A/P TRANSMITTAL LETTER & ALL SUPPORTING DOCUMENTATION IS INCLUDED WITH THE CHECK** and keep a file copy of the check and MMR.

3. Check sent outside of the U.S. should be logged.

D. Inter Laboratory Mail

1. Addressed Inter Laboratory mail envelope - Outgoing basket.

Procedure

Altered Payee - Forged Endorsements
Background/Policy

Chapter: 10-Accounts Payable - Section: 80-Payments

ALTERED PAYEE - FORGED ENDORSEMENTS**VERIFY CHECK STATUS**

1. If the supplier notifies you that our check has not been received and it shows as cleared on the Accounts Payable system:

a. Request a copy of the front and back of the cancelled check from the Financial Analysis Group.

b. Mail or fax this to the supplier and request that they adjust our account records.

AFFIDAVIT & COVER LETTER

1. If the supplier disputes that their organization received and cashed the check (claiming altered payee, bank error, forged endorsement etc.) then an affidavit will be required.

a. Send a cover letter with the affidavit including:

1. Original check number
2. Original payee
3. Original check date
4. Original check amount
5. Nature of the dispute - altered payee, bank error, forged endorsement etc
6. Person signing the affidavit must have signature authority for the company
7. Person signing the affidavit must indicate title or relationship to the company
8. The affidavit must be **notarized**

RECOVERY OF FUNDS

1. When the supplier returns a properly completed and notarized affidavit it should be forwarded with a cover letter requesting a fund recovery, a copy of the front and back of the cancelled check, the signed and notarized affidavit and any relevant supplier correspondence to:

Mr. Mitch Belon
MB Finacial Bank
2607 Lincoln Highway
St. Charles, IL 60175

Tele (630) 587-8787 Fax (630) 513-6607

REISSUANCE OF SUPPLIER CHECK

1. When bank confirmation of the recovery is received reissue the check. Reenter the invoice(s) using the type of "Standard" against the supplier code, use the original invoice number followed by "-*", indicate reissue of funds in the description field and distribute to account code **31512**.

2. Send the check and a cover letter to the supplier.
Procedure

Price Variance Policy

Chapter: 10-Accounts Payable - Section: 80-Payments

Background/Policy**Variances****Agreed Procedures - Accounts Payable
and Procurement**

GR, GN & SN (Quantity variance on GR lines: solid procedure already in place.)

Procedure**Price Variances: GR Lines (Goods Receipt)**

Action initiated by Voucher Analyst:

- Alert buyer on **all** price holds - no dollar limit.

Appropriate responses from Buyer:

- 1.) Authorize Voucher Analyst to pay - if variance is less than \$100.00 over P.O. line amount, or
- 2.) Instruct Voucher Analyst to deduct - if variance is less than \$100.00 over P.O. line amount, or
- 3.) Instruct Voucher Analyst to wait for change order.
Note: This action is required if this variance is \$100.00 or more over the P.O. line amount.

Other Overages: GN / SN Lines (Goods / Services Non-Receipt)

Action initiated by Voucher Analyst:

- Forward yellow invoice approval to buyer.

Appropriate responses from Buyer:

- 1.) Authorize Voucher Analyst to pay - if variance is less than \$100.00 over the order amount, or
- 2.) Instruct Voucher Analyst to deduct - if variance is less than \$100.00 over the order amount, or

3.) Instruct Voucher Analyst to wait for change order to be issued. Note: This action is required if this variance is \$100.00 or more over the order amount.

Action initiated by Buyer:

- Forward yellow invoice approval form to Requisitioner for signature with response 1, 2 or 3 as outlined directly above noted. This indicates that the Buyer has obtained the Requisitioner approval, if deemed necessary and / or has placed the change order in the system, if applicable.

Appropriate Response from Requisitioner:

- Requisitioner returns completed and signed yellow invoice approval form to the appropriate Accounts Payable Voucher Analyst.

Stop Payments

Chapter: 10-Accounts Payable - Section: 80-Payments

Background/Policy**STOP PAYMENTS & VOIDING A
SUPPLIER CHECK****A. STEP ONE: STOP PAYMENT REQUEST**

1.) If the check has already been mailed to or picked up by the supplier or employee and a reasonable amount of time – generally ten working days from the date of the check has passed, then the A/P or G/A Analyst should fill out a stop payment request form.

- Note: Checks sent via Airmail overseas can take up to six weeks to clear.

2.) The following information is to be filled in by the requestor, usually the A/P or G/A Analyst:

- a) Check Number
- b) Check Date
- c) Check Amount
- d) Supplier Name
- e) Reissue - YES or NO
- f) Reason - (Lost, wrong address etc.)
- g) Requested by - Signed & dated by the A/P or G/A

Analyst

3.) The completed stop payment request form is then submitted to Rosset Mace or the Manager of the Financial Analysis Group, Liz Becker. They will proceed the stop payment with the bank.

4.) Once it is confirmed that the check has not cleared and the stop payment action is complete, the request form is signed and submitted to the A/P.

B. STEP TWO: VOIDING A SUPPLIER PAYMENT

1.) The stop payment request form is submitted to the A/P to be voided  on the Oracle A/P Module, taking the appropriate invoice action.

- ("No action on invoices" will reissue the check or "cancel" will cancel the invoice.)
- 2.) The form is signed and dated by the A/P and forwarded to the Accounting Department Secretary.
 - 3.) The Accounting Department Secretary makes copies and distributes the copies to the requestor, Rosette Mace and A/P. The A/P or G/A Analyst takes the appropriate follow up action. For example, noting the cancellation on the original invoice or correcting the supplier pay site before the check is reissued in the next check run.

Procedure

Letter of Credit (LOC) Reconciliation

Chapter: 20-Financial Analysis - Section: 10-Reconciliations

Background/PolicyLetter of Credit Reconciliation

The spreadsheet used for this reconciliation is in Excel format and is titled “LOC” and is located on the “H” drive in the Recons folder.

Record the balances for the month being reconciled (using a Summary one Trial Balance Report) for the following general ledger accounts:

1. 42130 (L/C Oak Brook Bank App.). Funds Unexpended.
2. 31512 (Accts. Payable Drafts Outstanding-Oak Brook).
3. 31513 (Payroll Drafts Outstanding-Oak Brook).

Sum the balances of these accounts and enter on the spreadsheet as “Total” on the Letter of Credit Balance” portion of the reconciliation. This total may or may not equal the D.O.E. total. If it does not equal determine which Mod is missing and add to spreadsheet.

Record the balance for the month being reconciled from the Summary one Trial Balance for general ledger account 81230. Enter the balance of these accounts on the spreadsheet as “Total” on the Letter of Credit Draws portion of the reconciliation. This total should always equal the total obtained from the D.O.E.

Open LOC Worksheet, copy & paste prior months column to next column and change the date. Add the current months missing Mod Amount to worksheet, and the current months Draw total. This should always equal zero. If not check Accounts 31512 and 31513 for missing amount.

Print two copies of each, staple and give one to Financial Manager. File one copy in LOC Reconciliation folder.

Procedure

Monthly Balancing of PA to GL by B&R - Commitments

Chapter: 20-Financial Analysis - Section: 10-Reconciliations

Background/Policy

1. Run the following query to get YTD balances for commitments by B&R in our custom table (PA). Change the month parameter. This query uses the BNR BRN lookup view on the service type code to sort the data by B&R code.



NEWpac_OPEN_COMMS_for_balancing.DIS

Export the data to an excel spreadsheet.

2. Run this query to get the YTD commitment balances from the GL. Change the period number to the current month. Copy and paste the data into the spreadsheet created in Step 1. Note that you will have to copy by fund type, since the two spreadsheets sort differently. Ignore zeroes or penny amounts.



ACT030 ENC CHECK.DIS

3. Create a column to compare the two amounts in the spreadsheet using a formula, subtracting GL from PA. (receivables service types must be summed up to find the difference) Here is an example spreadsheet:



Feb09 comms final.xls

4. Differences that are not offset between B&R's are probably distribution variance items - check with the monthly recon sheets for PA to GL (may span more than one month). Differences that offset between B&R's are most likely due to service type changes on PO's that are currently accruing, and cannot be recalced.

Occasionally a PO is entered without a project and task. Regime will find this problem first. Use these drilldown queries to find the problem, or if other discrepancies cannot be explained.



ACT030 ENC CHECK with CE.DIS



NEWpac_OPEN_COMMS_for_balancing with CE.DIS

Look for PO amounts in the NEWpac.... query. If not found, use the ACT030 query to drill down to PO numbers via account inquiry.

Procedure

Monthly Balancing of PA to GL by B&R - Costs

Chapter: 20-Financial Analysis - Section: 10-Reconciliations

Background/Policy

In order to balance PA to GL by B&R, three queries must be run and the data compared in an Excel Spreadsheet. Note AR is not balanced here, since the 14000 account is balanced independently, and revenue is never in the PA.

1. Run this BCC query to produce the monthly YTD data from Projects. Change the period parameter to the current month. This query uses the the BNR BRN lookup view by service type code to sort the data by B&R code.



NewBCC for balancing.DIS

Export the results from this query to an Excel Spreadsheet.

2. Run this query to get the YTD Mirror amounts that will be needed for balancing. Change the month parameter to the current month. Copy and paste this data underneath the spreadsheet data exported above.



bcc MIRROR for balancing.DIS

3. Run this query to get the data by B&R in the GL:



ACT030 CHECK for balancing.DIS

Change the year parameter in October.

Change this parameter to include the current month period number:

Edit Condition

Name: Generate name automatically

Description:

Location: ACT030 CHECK for balancing

Formula

Enter a numeric value or select from the drop list. Multiple values must be separated with commas.

Item	Condition	Value(s)
Period Num <input type="text" value="2"/>	BETWEEN <input type="text" value="2"/>	<input type="text" value="10"/>

Match case

Copy and paste the results from this query into the spreadsheet. Note that you will have to copy by fund type, since the two spreadsheets sort differently.

You may have to insert some rows for data that is in PA and not GL, and vice versa. B&R 600303000 and YN01000000 is in the GL only and can be omitted.

4.

Create a column to compare the two amounts in the spreadsheet using a formula, subtracting GL from PA.

Create a column to add the Mirror amounts, from the bottom of the spreadsheet (that you copied in)

Create a column to add the September reversals of the cost overrun JV.

Create a column to subtract the current month cost overrun JV amounts.

Add these columns together. If they are not zero, the queries below can be run for the specific B&R and displaying by cost element description (ACT030 GL query) and Exenditure Type (BCC PA query). Then each cost element must be compared to narrow down the problem area. Then use expenditure inquiry and Account inquiry to find the differences.

Often the differences are offset between two B&R's and have to do with a service type change from the current month. Sometimes expenditures are missed in the recalc, or they are September reversals that will not recalc and a manual journal entry must be made to change the B&R. Check which tasks had service type changes as a starting point.

These are the drilldown queries to use to find out of balance problems:



NewBCC for balancing with exp type and task.DIS

Procedure



NewBCC for balancing with exp type.DIS



ACT030 CHECK for balancing by ce.DIS

Quarterly Reconciliation of TIAA-CREF

Chapter: 20-Financial Analysis - Section: 10-Reconciliations

ContributionsBackground/Policy

Employees are eligible for pension contributions made by Fermilab after two years of service. These contributions are monitored through Balance Sheet Account 32125.

The account analysis for 32125 is prepared every quarter. The purpose is to reconcile the contributions paid to TIAA-CREF weekly via transfer (JV01) to the contributions posted to employee accounts by TIAA-CREF. Discrepancies must be researched and resolved in a timely manner.

Discrepancies should be traced back to any refunds received for contributions made without an employee contract with TIAA-CREF. TIAA-CREF is required to refund this money immediately. As of 12/17/07, please refer to the Procedure for Refund Checks received from TIAA-CREF.

Procedure

Source Documentation:

1. Account Analysis report from Oracle for the quarter being reconciled.
2. Excel file from previous quarter.
G:\acctdept\Financial Analysis\Effort Reporting\TIAA-CREF\XXXXXX
3. Quarterly Activity Report of Contribution Transaction Summary (by Monty) and Contribution Transaction Summary from TIAA-CREF for Plan 101300. This can be printed by the Financial Analysis Manager.
4. List of refund checks received.

Procedures:

1. Open the prior quarter account analysis. Save the file as the currently month. Copy the previous quarter tab and label as the current quarter.
2. Click on the current quarter tab.
3. Go to the current calendar year. Update the Week Ending dates for the current quarter. Update the Week ending and Month ending contributions Per FRA based on the JV01-Letter of Credit journal vouchers.
4. Update the Institution Contributions Per TIAA-CREF in the appropriate column from the Quarterly Activity Report.
5. Copy the formula to calculate the difference between the FRA and TIAA-CREF columns.
6. Using the list of refund checks received, try to verify any discrepancies.
7. Notify the WDRS department of any outstanding variances.
8. Print a copy of the reconciliation. Attach a copy of the Quarterly Reports from TIAA-CREF along with the Account Analysis from Oracle and the JV01's. Forward a copy to the Financial Analysis Manager for Approval.

Reconcile CBR and STARS file to the DOE Trial Balance

Chapter: 20-Financial Analysis - Section: 10-Reconciliations

Background/Policy

Several days after the month-end submission of the STARS file to the DOE, we receive an e-mail with an Excel file that provides the DOE Trial Balance for the period. Several reconciliations are performed to ensure that the DOE Trial Balance agrees with Cost Budget Report (CBR) and the STARS file that we have sent.

Procedure

When we receive the file from the DOE we need to arrange and sort the data into a usable form. This is done through pivot tables which have already been prepared and are copied from the prior months reconciliation spreadsheet per the procedures below.

1. Receive the Trial Balance file from DOE Chicago - Mark Fifles (see example below).
2. Save the file in your personal home drive. Open prior month file. Arrange to view Horizontally.
3. Copy Program to B&R sheet to the current month file. From the Trial Balance sheet, change the sheet name. Copy concatenate formula from prior month file to the current month. Copy the formula down for the whole column. Delete blank rows. Bold the titles.
4. Copy SGL sheet from prior month file. Click on Data, Pivot Table, Back. Highlight T/B – Detail Standard sheet. Pivot table (include title row to the end of the data on the sheet). Next, Finish. (Close out Pop-up tabs).
5. Copy Program sheet from prior month and update the pivot table range (like step 4).
6. Save the CURRENT month file with the changes made. Close prior month file WITHOUT any changes.

Complete procedures for Program and SGL sheets (below).

Upon receipt of approval, save a copy of the reconciliation file to the shared drive.

(T:\AcctDept\Financial Analysis\DOE Recons\DOE Trial Balance\TB DETAIL FNL MMM YY). A hard copy of the approved reconciliation should also be given to the department secretary to be filed.

PROGRAM WORKSHEET (Reconcile CBR to the Trail Balance):

The spreadsheet from above is used to perform this reconciliation/verification. It is then saved as the final version with the same title (see below).

1. On the SGL Column-B, de-select all accounts. This is accomplished by clicking the down arrow next to the SGL Column Title. This will bring up all the SGL accounts with a check mark. Un-click the “Show All” button and all the check mark will no longer be displayed. Select only the following accounts by clicking the box next to the accounts: 610000; 610099; 880201; 880203.
2. The Program-BNR column-A should have all the lines items selected with a check mark. This is also accomplished by clicking the down arrow next to the Program – BNR column title.
3. Print 2 versions of this worksheet: a) Period to Date and b) Year to Date.
 - a) Period to date: From Data Column-C, select Sum of Period Activity. Print a copy of

this worksheet. Label the worksheet Period to date.

Click UNDO. This will restore the data before selection of Period to Date.

b) Ending Balance Activity (or Year to Date): From the Data Column-C, select Sum of Ending Balance. Print a copy of this worksheet. Label the worksheet Year to date.

(Note: after un-clicking the PTD or Ending balance, Click UNDO to return the original data. If unable to undo, click on Data, Pivot Table, Layout. Drag the buttons missing (the tabs should have these three items: Beginning Balance, Period Activity, Ending Balance).

4. From the Cost Budget Report, Current Month Costs column, compare the Current month activity to the Period to date data from step 3a above. Investigate and identify variances.
 5. From the Cost Budget Report, FYTD Costs column, compare the FYTD activity to the Sum of Ending Balance from step 3b above. Investigate and identify variances.
- Note: Amounts from the CBR are not recorded on this reconciliation/verification. Amounts are tied and a hard copy is initialed by the preparer/verifier.
6. Save the file. After the completion of reconciliation/verification, submit the initialed hard copy to the Financial Analysis Manager for review and approval. After the Financial Analysis Manager approves and initials the copy, it is forwarded to the Accounting Secretary for filing.
 7. The final copy of the reconciliation is saved to the shared drive.
(T:\AcctDept\Financial Analysis\DOE Recons\DOE Trial Balance\TB DETAIL FNL MMM YY).

SGL WORKSHEET (Reconcile STARS file submitted to the DOE Trial Balance):

Source documentation: Current month SGL activity from DOE Trial Balance above; Previous month reconciliation "TBAL Monthly Recons"; and Current month Final STARS file.

1. From the SGL sheet, all the SGL accounts from the SGL column-A should be selected with a check mark.
2. From the Data column-B, select only the Sum of Period Activity. This is accomplished by the following steps. Click on the down arrow next to the Data column-B title. A pop-up box with all the parameters selected will appear. Click on the Show All button. The check mark for the column selection will no longer be displayed. Click only on the Sum of Period Activity.
3. Open the previous month reconciliation "TBAL Monthly Recons" file. Insert a new sheet for the current month. Save a separate copy for the current period.
4. Copy the SGL Sum of the Period Activity (PTD) activity from the DOE Trial Balance report from step 2 above. Copy, Paste, Special, Values.
5. From the Financial Analysis shared drive, open Final Stars files for the month in Excel. Open file as "Text Import Wizard". Click on Fixed Width and the Next button. Insert a "Create a break line" to mirror the STARS Extract Summary Listing. File Save as "Delimited / Excel" file. File naming convention should be "Month 20xx Delimited.xls".
6. From the Amount column, divide the Amount by 100.

7. Sort the data by SGL. Insert a Sub-Total also by SGL. Print a copy of this worksheet.
8. Copy the data from the SGL column and the Amount column from the Fermi Final Stars file from step 7 to the current period TBAL Monthly Recons from step 3.
9. Compare the data from the DOE Trial Balance activity (step 4) to the Fermi Stars Activity (step 8). Investigate and Identify variance(s). Communicate variance(s) to the Financial Analysis Manager.
10. Print a hard copy of the report and initial and forward to the Financial Analysis Manager for approval. After the hard copy has been approved and initialed by the Financial Analysis Manager, it is forwarded to the Accounting Secretary for filing. The SGL recon worksheet is then saved to the shared drive (T:\AcctDept\Financial Analysis\DOE Recons\TBAL Monthly Recon - SGL\TBAL Monthly Recons).

Below is a completed file for the month of December 2005. The first sheet "Trial Balance - Detail Standard" is the original file received from the DOE. The other sheet are added by Accounting during the reconciliation process.



Trial Balance - Detail IC (Sta_060106 FNL PTD DEC 2005.xls)

Reconcile CBR to Status of Obligations Report

Chapter: 20-Financial Analysis - Section: 10-Reconciliations

Background/PolicyProcedure**Procedures to Reconcile the Status of Obligation Report (formerly CID report) to the Fermi Cost Budget Report:**

1. Obtain reports needed: Current month Cost Budget Report, Status of Obligation Report from DOE, Copy of prior month reconciliation.
2. Open the previous month's reconciliation. Copy a sheet for the current month and save the file.
3. From the Cost Budget Report, copy the line items from the Cost Balance column into the current month reconciliation.
4. Open the Status of Obligation report from DOE. Click Enable Macros. The Status of Obligation report usually contains subtotals by BNR (Legacy Category). Re-sort by Legacy B&R and Program Value within each Legacy Category.
5. From the "YTD Ending Uncosted Obligations SUM" column, copy the line item per Legacy B&R into the current month reconciliation. (Note: The WFO activity is shown by Program Description and WFO Value per line item.)
6. Review and check for accuracy of the report, including the following check points:
 - a) The variances shown on the bottom section of the spreadsheet should be zero. Investigate any variances.
 - b) The variance between the Cost Budget Report Cost Balance column and the Uncosted DOE column should be identified.
 - c) The Unreconciled Pre STARS variance should also be identified. Any additional variances should be investigated and identified.
7. Save the file. Print a copy of the completed reconciliation. Submit to the Financial Analysis Manager for review and approval. Send an electronic copy of the reconciliation to the Financial Analysis Manager along with the printed copy.
8. Upon receipt of approval, save a copy of the reconciliation to the shared drive. (T:\AcctDept\Financial Analysis\DOE Recons) A copy of the approved reconciliation should also be given to the department secretary to be filed.

TIAA-CREF Refund Checks

Chapter: 20-Financial Analysis - Section: 10-Reconciliations

Background/Policy

As part of the reconciliation process of pension contributions made by Fermilab, refund checks will be received from TIAA-CREF. This refund check will be the return of a contribution made on behalf of any employee who has not properly completed an application with TIAA-CREF.

Procedure

- 1) When the check is received, the the ACAO will photocopy the check and give a copy to the GL Accountant. The GL Accountant will place the photocopy of the check in a binder for follow-up.
- 2) A log detailing the date of the check received, the check number, the individuals and the amounts refunded on their behalf will be kept with the copies of the checks.
- 3) The Check should be coded to A/C # 32125 and given to the Accounting Secretary to be logged then turned over to the cashier for deposit.
- 4) The GL Accountant will email WDRS Benefits representative all information regarding the check so the application process can be followed up on. Once the application is adequately corrected, they will email the GL Accountant verification of completion and authorization to process a check to be sent back to TIAA-CREF. This should be completed within two weeks of the initial email sent to Benefits. The GL Accountant will place a copy of the email received in the binder and enter the date the email is received on the log. A check request will be completed and turned in to GA for processing.
- 5) GA Group cuts check, coded to 32125, and sends to TIAA-CREF with enclosure of email verification received from WDRS Benefits.

GL Accountant will follow up with WDRS Benefits on a monthly basis regarding funds that have not been re-paid to TIAA-CREF on behalf of employees.

Aged Checks Procedure

Chapter: 20-Financial Analysis - Section: 20-Banking

Background/PolicyAged Checks Procedures

Aged checks are added to the three DOE Aged Check Spreadsheets from the Voucher, Payroll, and the SSC Reconciliation's. These checks are six months old, and dropped from the current checks outstanding list.

Open the Voucher Aged Check icon located on the (H) drive. Add the following information for each check – Check number, check date, amount of check, payee name, payee address, and Journal Voucher adding these checks to the list. Do the same for the Payroll, and SSC Aged Check spreadsheet. Print two copies of each to use with the 32139 Aged Check Reconciliation. You will have to get the Name & Address from Payroll for the payroll checks.

Look up the voucher for Employee un-cashed check in Oracle and take two copies, one to send out with the Employee Un-cashed check letter, and one for file. Checks not issued to employees, and less than \$5.00 do not need to be sent letters.

Open Employee Un-Cashed check letter add, name, mail station, check number, check amount, and date of check – do this for every un-cashed check. Print, sign, copy, attach copy of voucher and Letter of Indemnity, and send original to each employee, and file copy.

If Letter of Indemnity is returned and notarized, take a copy for file, and give original to Travel Analyst, to re-issue check.

At end of Fiscal Year, issue voucher a to the U. S. Department of Energy, attach a copy of the list of checks that were not reissued, or cashed. Save copies of both in the DOE Aged Check file.

Aged Check Reconciliation Procedure

In EBS Oracle Productions run an Account Analysis for A/C 32139.

Open the 32139 Reconciliation located on the (H) drive.

Add sum of checks manually deleted from the outstanding checks to the debit side of the reconciliation, and reinstated checks to the credit side. The balance should now equal the Account Analysis General Ledger balance. The sum of the aged voucher, payroll, and SSC checks should also equal balance. Print two copies, one is given to the Financial Analysis Mgr., one is saved for file.

Procedure

**Check Cashing and Accounts for
Non-Employees**

Chapter: 20-Financial Analysis - Section: 20-Banking

Background/Policy**Check Cashing:**

Oak Brook Bank - Warrenville will cash a Fermilab check for anyone with a Fermilab ID.

Opening Bank Accounts:

Accounting personnel are occasionally asked about banking arrangements for visitors, primarily foreign visitors. Accounting does not make such arrangements on behalf of visitors, but the following information may be helpful.

The USA Patriot Act has provisions that require banks to "know their customers" which means customers must have either a SSN or Tax ID number, or proof that they've been applied for. To apply for a tax ID number from the IRS (ITIN) requires proof that it's being acquired to fulfill the applicant's tax payment/reporting obligations to the IRS and not for personal identification purposes. Following is a link to some info on the IRS website as of 12/03: <http://www.irs.gov/newsroom/article/0,,id=112728,00.html>)

Procedure

Payroll Account Procedures

Chapter: 20-Financial Analysis - Section: 20-Banking

Background/Policy

The Payroll Account number at MB Financial is #8880002023. It is GL Account #31514.

On a daily basis, Fermi bank activity for the payroll account is reviewed on the website provided by MB Financial. Daily activity is printed, downloaded, and saved as an excel file for future reference as needed. The activity is entered into a worksheet which is balanced to the bank each day.

Procedure***Accessing the MB Financial Bank website for daily account statements:***

Click *Mb Financial* Icon (www.mbexpress.blik.com)

Type User Name and click *Next*

Type Password and click *Login*

Click *Reporting* menu

Pending Items

- *nothing to do at this time*

Favorite Applications

- [Account Statement](#)
- [Account Summary](#)

Favorite Accounts

Account Number	Available B
900898500	
8880002015	\$(278,8
8880002023	\$4,
1810000019	\$647,
107114400	
107115400	

Welcome to Web Express!

System Downtime - June 23, 2008

Attention Web Express Customers:

Due to a water leak at one of MB Financial Bank's service providers yesterday, hardware damage resulted in your inability to access our Web Express & Deposit Express systems. Technical Support worked diligently throughout the day and night yesterday to replace the hardware.

- Click *Reporting* menu
- Click *Account Statement*
- Click *Payroll Account CDA*
- Select date range
- Click *Yes* for Transaction Memos
- Click *Yes* for Transaction Descriptions
- Click *Screen* for Output





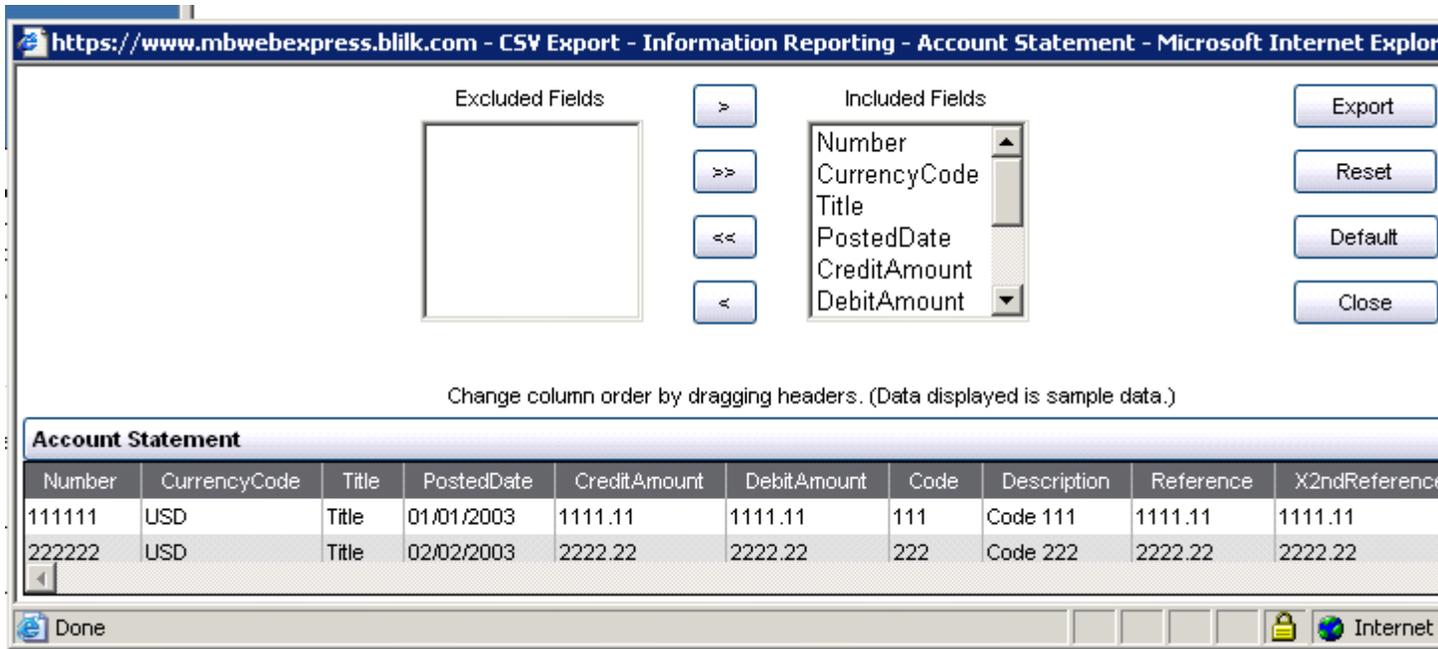
[help](#)
[contact us](#)

Funds Mgmt
Check Mgmt
Reporting
Admin

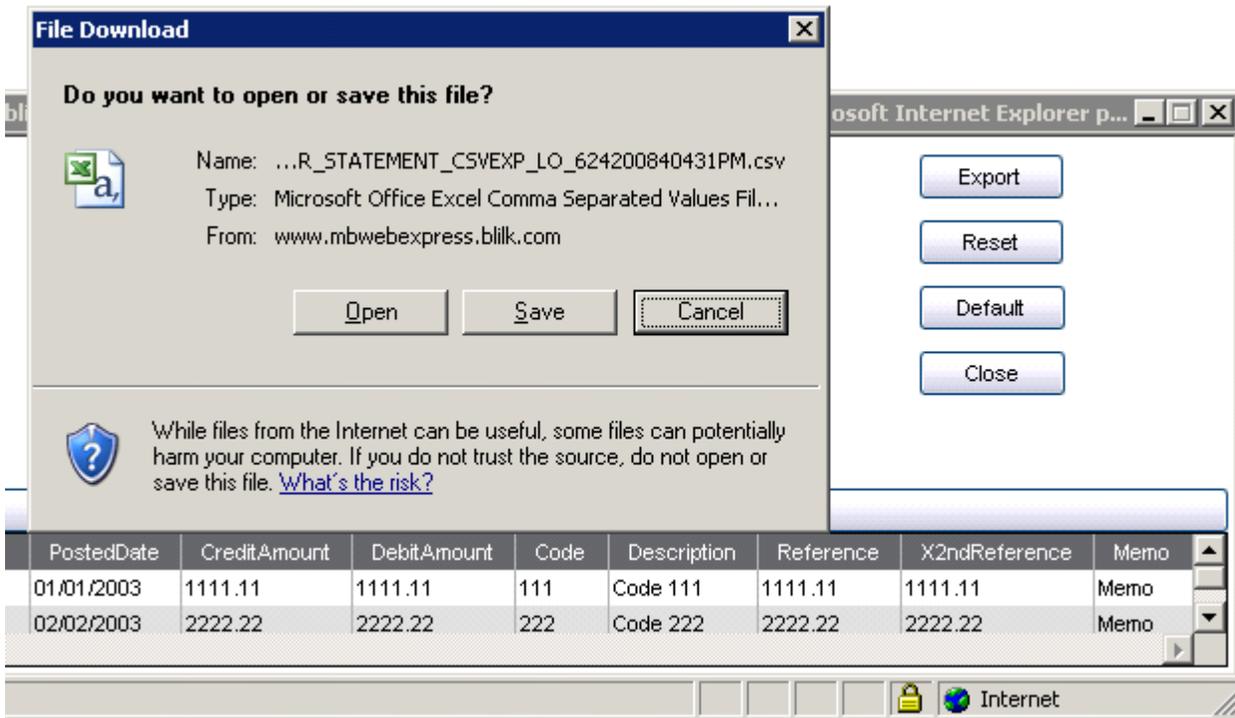
Information Reporting
Tuesday, June 24, 2008 15:43 EDT

Account Statement	
Filter Criteria	
Account	<div style="border: 1px solid gray; padding: 2px;"> 107115400 900898500 (Depository Account) 8880002015 (Voucher Account CDA) 8880002023 (Payroll Account CDA) 1810000019 (Deposit Account MB) </div>
Date Range	<div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid gray; padding: 2px;">6/23/2008</div> <div style="text-align: center;">From</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="border: 1px solid gray; padding: 2px;">6/23/2008</div> <div style="text-align: center;">To</div> </div>
Display Options	
Transaction Memos	<input checked="" type="radio"/> Yes <input type="radio"/> No
Transaction Descriptions	<input checked="" type="radio"/> Yes <input type="radio"/> No
Output	<input checked="" type="radio"/> Screen <input type="radio"/> File
<div style="display: flex; gap: 10px;"> <input type="button" value="Submit"/> <input type="button" value="Reset"/> </div>	

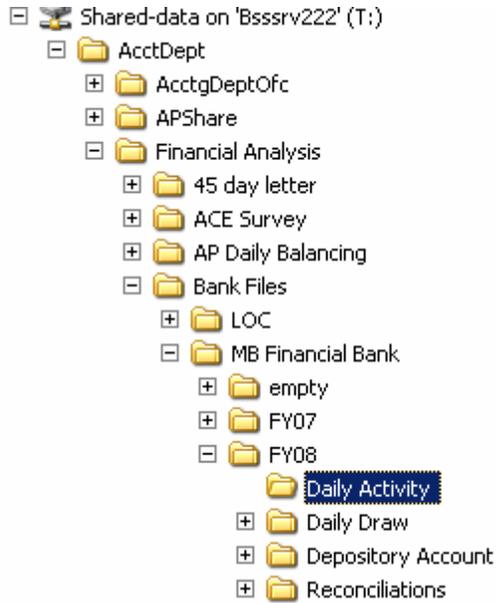
- Click *Submit*
- Click *Print* and pickup statement from printer
- Click *Close*
- Click *File* for Output
- Click *Submit*
- Click *Export*



Click *Save*



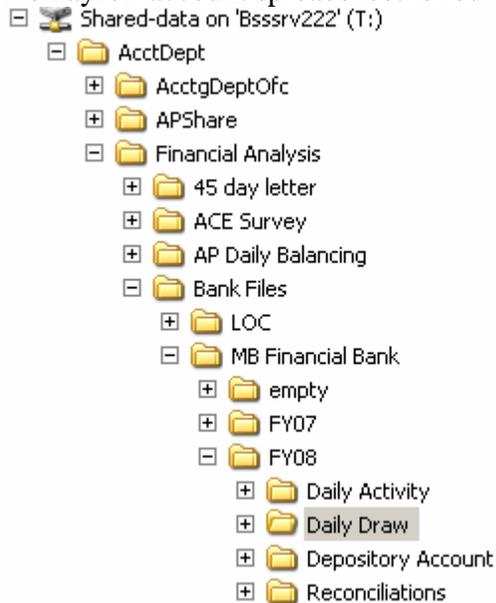
Save the file to the following location on the Shared Drive:



Save each day using the following naming convention: MM-DD-YY 2023
 Click *Close*

Post Daily Bank Activity to spreadsheet

This Payroll account spreadsheet is found in the Shared-data drive (T:):



FRA PR FYYY-8880002023.xls

Daily Bank Activity Spreadsheet

B	Transfers from 8880002015	same (Misc. Credit)
C	Transfers (To) 8880002015	same (Debit (Any Type))
D	Checks Cleared	all Check Paid items
E	# Cks Cleared	
F	ACH-Payroll	Fermi National A Dir Dep (Preauthorized ACH Debit)
H	ACH-Rejects	Fermi Research A PR/Deposit (ACH Credit Received)
J	Total Transactions (net)	formula
K	Account Balance	formula

Column A – Date is self-explanatory.

Column B – Post any transfers from the Voucher Account # 8880002015.

Column C – Post any transfers to the Voucher Account # 8880002015.

Column D – Post the total amount of checks paid for the day.

Column E – Post the total number of checks paid for the day.

Column F – Post the amounts of the weekly and monthly payroll. Keep a print-out of the e-mail from the Payroll Department with the direct deposit payroll amount with that day’s bank daily activity print-out as back-up.

Column H – Post any unusual activity with ACH rejects in this column. Let Payroll and Benefits Dept. know of rejects. See Page 4.

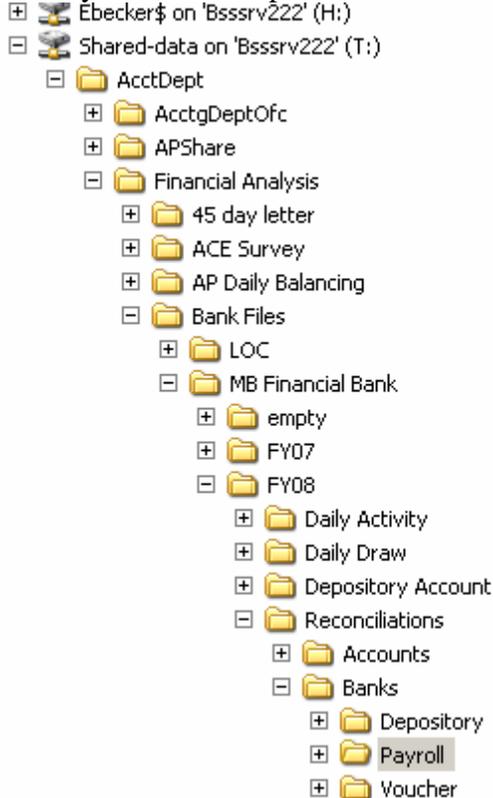
Column J – Total Transactions is a formula which will net together that day’s activity.

Column K – Account Balance is a formula which will calculate that day’s ending balance.

Post the ending bank balance in “Balance Per Web” cell and any difference will automatically calculate in “Difference” cell. After posting each day’s activity and ending balance, the difference should be zero.

Post Daily Checks Paid Activity to spreadsheet

This Payroll account spreadsheet is found in the Shared-data drive (T:) under



FRA PR YYYY.xls

At the beginning of each month, add a new worksheet, rename the tab for the new month and copy the previous month's spreadsheet to the new spreadsheet before posting any checks paid in the new month. Remove rows with cleared checks. Remaining rows equal outstanding checks from previous month. Then save the file.

Open the payroll spreadsheet to post the Paid Checks. First go the cell with the total in column F and enter this amount in your calculator. Add to this number the total amount of the Payroll checks cleared and sum the 2 together. This should be your new total after the checks have been posted in Column F next to its corresponding check number. This spreadsheet is used during the bank reconciliation process. Add new rows as needed and fill with the new check numbers. Copy the formula in column G down for each new row. Payroll Dept. provides check register and Bank Statement has checks paid for the day.

Faxes received from MB Financial Bank

Frequent faxes are received from MB Financial Bank with information regarding any ACH

rejects or failed direct deposits. Attach the faxes to each day's bank daily activity pages. Provide copies of the faxes to Payroll.

Provide copies of faxes received to Benefits if the fax lists "Insurance" as the Description. These Insurance items relate to retired employees or employees on long-term disability or COBRA medical coverage whose electronic payments for medical coverage have failed. The Return Reason is usually "Insufficient Funds" for these items.

Also provide Benefits a copy of faxes for any "Deposited Items Returned - Insufficient Funds". These items are checks that were deposited for Insurance payments which have been returned as NSF. Send Benefits a copy of the bank activity printouts for similar items if no faxes are received.

At month end, print 1 copy of the Payroll Account Daily Bank Activity spreadsheet for the bank reconciliation and 2 copies for the Auditors' File.

Payroll Account Reconciliation

Chapter: 20-Financial Analysis - Section: 20-Banking

Background/PolicyProcedure

Open Oracle and run an *Account Analysis* for payroll account 31514.

Items needed for bank reconciliation: Payroll Account Spreadsheet

Payroll Outstanding Check List

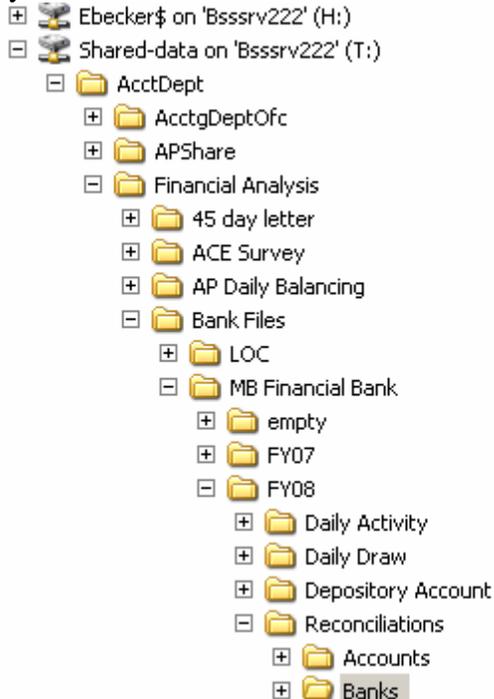
Payroll Check Register from payroll dept.

Payroll Bank Statement from MB Financial

Payroll sheet for current month from Payroll Manager

Payroll Account Statement for end of month days recorded next month

Payroll reconciliation file is found in the Shared-data drive (T:) under



MonthYear-FRA

31514 Sheet

Post Beginning Balance, Credit Activity, Debit Activity and Ending Balance for Balance per Bank Statement and Balance per General Ledger lines.

Zero out last month Outstanding Checks and post Current month Outstanding Checks. Post any checks cleared bank but not yet posted to books until next month.

Post Foreign Payroll amounts in both credit and debit activity columns.

Post any reconciling items such as NSF, Account Closed, DD return, and check reissues.

Reconcile ACH Payroll column from the Payroll Account Spreadsheet to Payroll Manager's spreadsheet (Add ACH-Payroll column number to the payroll check register total by

weekly/monthly. Total should equal Payroll Manager's spreadsheet Net column.).
Print reconciliation, sign and give folder with backup to Financial Manager.

Voucher Account-Entering Cash Receipts

Chapter: 20-Financial Analysis - Section: 20-Banking

Background/Policy

All Incoming Wires to the Voucher Account should be entered into the Oracle Cash Receipts system.

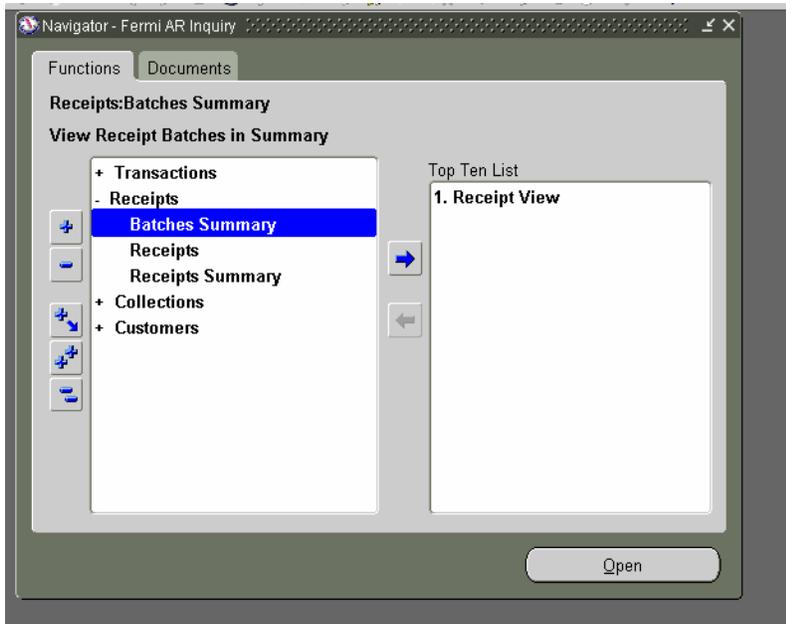
There are 2 types of Cash Receipts entered into the Oracle Cash Receipts system:

- 1) Standard Receipts
- 2) Miscellaneous Receipts

Procedure

For each cash receipt posted to Oracle, write the batch number on the wire notice or daily bank activity printout as you exit the Cash Receipts module. Add a comment (highlight the cell, right click the mouse, Insert Comment) on the bank activity spreadsheet for the cell with each cash receipt amount noting the batch number. This information is useful if you need to look at the batch again later for any reason and it also keeps track of what is posted or not posted to Oracle.

Using the “Fermi AR Cashier and Wire Transfer” responsibility, under Receipts, click on Batches.



A Receipts Batches form should open automatically on your screen. Change the Batch Source field to WIRE TRANSFERS using the dropdown menu. Tab and Currency should fill in automatically with USD. In the Totals area, enter the number of items and the total dollar amount of the Cash Receipt being entered currently into a new batch. Click on Receipts in the lower right hand corner to go to the next screen.

and spaces to prevent problems with monthly Cash Receipts reports that are printed. Examples: mm/dd/yy Wire A

Amount: Next to the Receipt Amount and USD field, enter the amount of the separate cash receipt being posted. Fees deducted from the cash receipts are NOT entered into Oracle. Fees are accumulated on the JV01 to be uploaded at month end.

Receipt Type: In the Receipt Type field, leave it as Standard if you have an Invoice number. Otherwise change this field to Miscellaneous.

A) Standard Receipt Type: There are 2 types of Standard Receipts.

(1) **With Invoice Number:** Enter the invoice number in the Trans Number field. Other fields will automatically fill. Then click on Apply in the lower right hand corner to the Applications screen. Hit the F12 key on the keyboard or click on the yellow diskette icon near the upper left corner to save the transaction. The box under the word Saved should now have a check mark in it and it will say “Transaction Complete: # records applied and saved” at the bottom of the screen. Close this screen by clicking on the X in the upper right had corner. If the X for this screen is not visible, the click and hold on the top edge of the screen and move it to the left.

(2) **Prepayments:** Enter the Project number in the Customer Number field. Other fields will automatically fill. In the lower right hand corner in the Comments Box, type in “PREPAYMENT ON ACCOUNT”. Then click on Apply which will bring you to the Applications screen. Click *On Account* . Hit the F12 key or the yellow diskette icon to save the transaction. Close this screen by clicking on the X in the upper right had corner.

- B) Miscellaneous Receipt Type:** There are 2 types of Miscellaneous Receipts.
- (1) using a General Ledger Account number only, such as 32133 for CIGNA refunds or 39131 for Insurance Offset receipts or
 - (2) using General Ledger Account # 39996 **and** a Project/Task code

The screens are slightly different for each type of Miscellaneous Receipt.

For type (1) (CIGNA or Insurance offset) on the Receipts screen, change the Receipt Type to Miscellaneous. You will get an **error message** which says **“Warning: Changing the receipt type will erase your customer information. You might be required to re-enter payment method and remittance bank information. Do you want to continue?”** Click on **“OK.”**

The screenshot displays the 'Receipts Summary (FERMILAB)' interface. A central dialog box with a yellow warning icon and the text: 'APP-AR-11237: Warning: Changing the receipt type will erase your customer information. You might be required to re-enter payment method and remittance bank information. Do you want to continue?' is overlaid on the main form. The main form includes fields for Payment Method (WIRE TRANSFER), Receipt Number (3/20/09 CIGNA REFUND), Receipt Amount (USD 673.22), Receipt Type (Miscellaneous), Receipt Date (20-MAR-2009), GL Date (23-MAR-2009), Maturity Date (23-MAR-2009), and Functional Amount (673.22). A Balances table on the right shows Unidentified (673.22), Applied (0.00), On Account (0.00), Unapplied (0.00), Cash Claims (0.00), and Prepayments (0.00). The Remittance Bank section shows MB FINANCIAL BANK, ROSEMONT, and Account 8880002015. At the bottom, there are buttons for Confirm, Reverse, Receipt History, Search and Apply, and Apply.

Then enter the General Ledger Account number in the Trans Number field. Hit the F12 key or click on the yellow diskette icon to save the cash receipt. Close out of this screen.

For type (2) (where you have a project/task code) on the Receipts screen, change the Receipt Type to Miscellaneous. You will get an **error message** which says **“Warning: Changing the receipt type will erase your customer information. You might be required to re-enter payment method and remittance bank information. Do you want to continue?”** Click on **“OK.”**

Then enter the General Ledger Account number 39996 in the Trans Number field. Click on Distributions in the lower right hand corner to go to the next screen. On the Distribution screen, click in the small box under the brackets [] next to the white field under the word Comment. This opens up another screen.

Receipt Amount Currency
 Tax Amount Activity
 Net of Tax Distribution Set

Distribution

%	Amount	GL Account	Comment
100.000	725.82	WA-0000000000-00000-39996-01	

Subtotal
 Tax
 Total

Additional Information

Description
 Posted Date

OK Cancel

On the Accounting Distribution Information screen type in the 2 digit project code next the Project #, type in the Task Number, and an Expenditure Type and Expenditure Organization are needed. Click OK to exit this final screen. There will now be a number in the small space on the previous screen. Click X to close. Now use the F12 key or click on the yellow diskette icon to save the cash receipt. Close out of this screen.

Context Value
 Project #
 Task Number
 Expenditure Type
 Expenditure Org

OK Cancel Clear Help

As you back out of each screen by clicking on the X's in the upper right hand corner, stop on the original screen (the Receipt Batches screen) and write down the Batch Number on the documentation used to enter the cash receipt. The difference in the Count and Amount should both be zeros and the Status should say Closed. If not, the re-open the batch and make

corrections as needed.

Entering Multiple Cash Receipts in a Single Batch: The amount of each wire is its own separate receipt – (wire A, wire B, wire C, etc). To enter multiple wires from one receipt more efficiently, enter the first wire and save (F12 or click the yellow disk icon in Oracle). Then use the down arrow when you are back at the Receipts screen. Hitting Shift F5 will copy the prior entry. Then edit the fields that need to be changed. **NOTE: The Receipt Number must be different from a prior receipt in the same batch even if the only difference is 09/05/09 versus 9/5/09 (without the leading zeros for the month and day).**

NOTE: The Systems Administrator can answer questions relating to entering, correcting and reversing Cash Receipt batches.

Voucher Account-Foreign Wire Transfers Spreadsheet

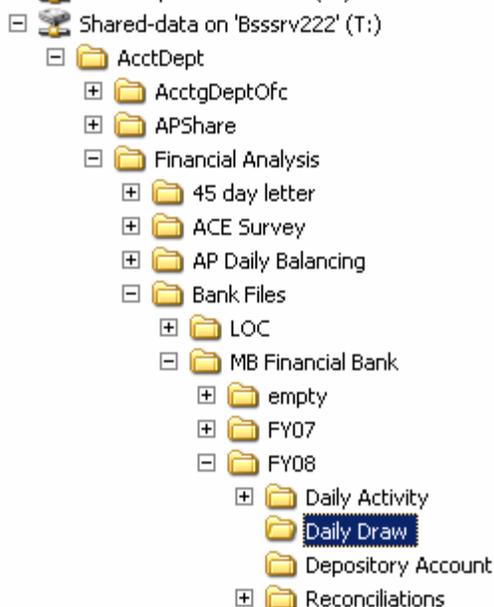
Chapter: 20-Financial Analysis - Section: 20-Banking

Background/Policy

The Foreign Wire Transfers spreadsheet is necessary for preparation of the Quarterly Foreign Transactions report to the Department of Energy.

Procedure

Post all foreign wires – incoming or outgoing – to the Wire Transfers MMY-MMYY.xls spreadsheet. The wire transfers spreadsheet is found in the Shared-data drive (T:) under



The file name is Wire Transfers MMY-MMYY.xls

Enter Foreign Cash activity for the quarter. The following is a quick guide:

Wire In = Negative

Wire Out = Positive

Wire fees deducted from foreign wires – project/task 80/80.2.3

Foreign Wires In should have “R” Code, project/task # or Invoice #

Foreign A/P Wires Out should have acct/task #31511

Foreign Payroll Wires Out should have acct/task #31514

Use previous postings as examples. Give to the Financial Analysis Manager for review. After sorting by Account or Task number or by Country, the posted wires are used in the preparation of the Quarterly Foreign Transaction report to the Department of Energy.

Voucher Account Daily Procedures

Chapter: 20-Financial Analysis - Section: 20-Banking

Background/Policy

The Voucher Account number at MB Financial is #8880002015. It is GL Account #31511.

On a daily basis, Fermi bank activity is reviewed on the website provided by MB Financial Bank. Daily activity is printed, downloaded, and saved as an excel file for future reference as needed. The activity is entered into a worksheet, appropriately classifying all activity for easy entry into Oracle General Ledger as JV01 at the end of each month. Each day, the balance per the worksheet after all activity is entered is compared to the balance provided on-line. Any out of balance should be investigated and corrected on the worksheet.

Procedure***Accessing the MB Financial Bank website for daily account statements:***

Click *Mb Financial* Icon (www.mbexpress.blik.com)

Type User Name and click *Next*

Type Password and click *Login*

Pending Items

- *nothing to do at this time*

Favorite Applications

- [Account Statement](#)
- [Account Summary](#)

Favorite Accounts

Account Number	Available B
900898500	
8880002015	\$(278,8
8880002023	\$4,
1810000019	\$647,
107114400	
107115400	

Welcome to Web Express!

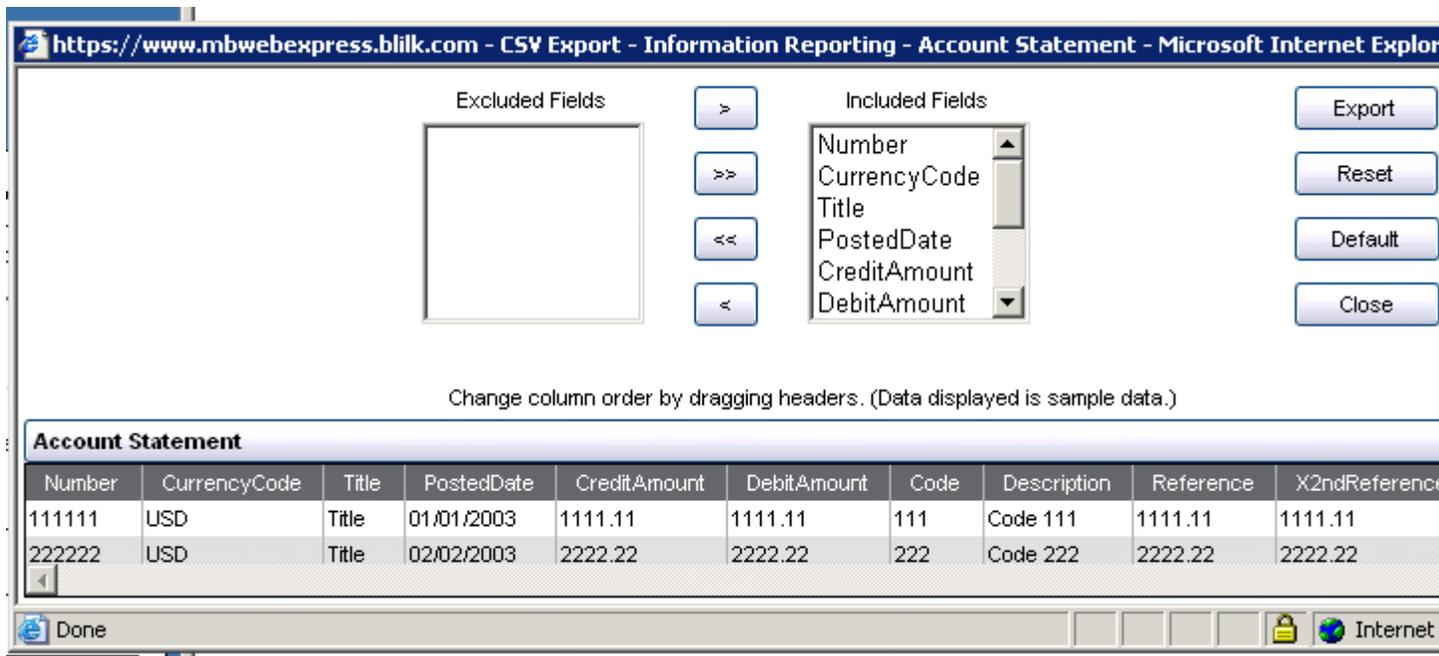
System Downtime - June 23, 2008

Attention Web Express Customers:

Due to a water leak at one of MB Financial Bank's service providers yesterday, hardware damage resulted in your inability to access our Web Express & Deposit Express systems. Technical Support worked diligently throughout the day and night yesterday to replace the hardware.

- Click *Reporting* menu
- Click *Account Statement*
- Click *Voucher Account*
- Select date range
- Click *Yes* for Transaction Memos
- Click *Yes* for Transaction Descriptions
- Click *Screen* for Output

- Click *Submit*
- Click *Print* and pickup statement from printer
- Click *Close*
- Click *File* for Output
- Click *Submit*
- Click *Export*



Click *Save*

Save to Shared-Data Drive (T:)

- ⊕ Ebecker\$ on 'Bsssrv222' (H:)
- ⊖ Shared-data on 'Bsssrv222' (T:)
 - ⊖ AcctDept
 - ⊕ AcctgDeptOfc
 - ⊕ APShare
 - ⊖ Financial Analysis
 - ⊕ 45 day letter
 - ⊕ ACE Survey
 - ⊕ AP Daily Balancing
 - ⊖ Bank Files
 - ⊕ LOC
 - ⊖ MB Financial Bank
 - ⊕ empty
 - ⊕ FY07
 - ⊖ FY08
 - ⊖ Daily Activity
 - ⊕ Daily Draw
 - ⊕ Depository Account
 - ⊖ Reconciliations

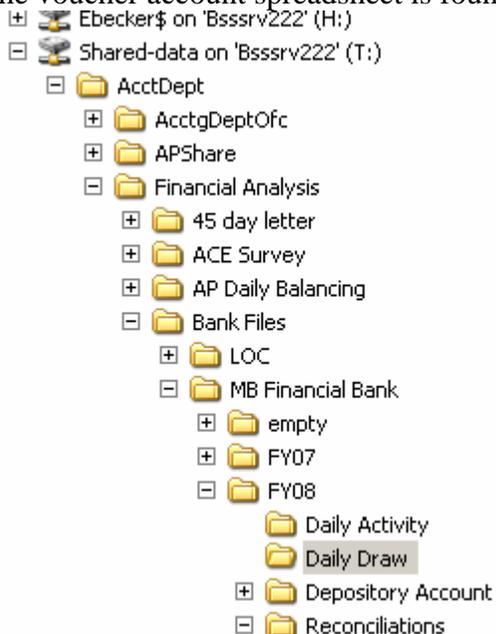
Save each day using the following naming convention: MM-DD-YY 2015

Click *Close*

Post Daily Bank Activity to spreadsheet

Once the daily information is available (downloaded and printed above) it can be entered on the voucher account worksheet.

The voucher account spreadsheet is found in the Shared-data drive (T:) under



File Name = FRA V FYYY-8880002015.xls.

At the beginning of each new month, add a worksheet, rename the tab for the current month, and copy the previous month's worksheet onto the new worksheet. Change dates and clear out amounts before filling it in with the new month's data. Then save the file.

Reformat the new worksheet to print in landscape format on one page. Go to File, Page Setup. Click on Page and change orientation to Landscape and Fit to 1 page wide by 1 page tall. Click on Margins and change Top, Bottom, Left and Right to 0.25, and Header and Footer to 0. Click on the Header/Footer tab, then Custom Footer. Create a custom footer similar to the previous month's worksheet with your name and current date. Do a Print Preview to make sure the newly added worksheet page will print in landscape format on one page and then save these changes.

Post the bank activity to the corresponding columns. Post the number of checks paid taken from the daily bank activity total number of debits adjusted for the number of any non-check debits. Post the dollar amount of Checks Cleared using the total debits for the day adjusted by the amounts of any non-check debits. Post the wire information on the bottom section and use a formula to include the amounts in the top section. Type in the ending bank balance in the last column *Balance per MBF* and make sure the difference is zero for the day.

The following is a recap of spreadsheet headings versus bank captions:

Per Spreadsheet

Per Bank Description

Draw**051036803:1796144 CH11359**

This is where the amount of the Daily Draw against the Letter of Credit (LOC) in the Voucher Account # 8880002015 is posted. These amounts are accumulated for the month and become part of the JV01 (also called the FRA001) uploaded at the end of each month.

Checks Cleared**Check Paid**

Self-explanatory. Used for the monthly bank reconciliation.

Cks

Self-explanatory. Used for the monthly bank reconciliation

Wires Out In Checks Clrd**Foreign Remittance (or Other)**

Post any Foreign Remittances or Other Debits in this column. Includes Wires Out which are processed through Accounts Payable. Details of these items are shown in the bottom section of the daily bank activity where the Checks Paid are also shown. It is important to designate Foreign Wires with an F. Provide 2 copies of the wire confirmation to the Accounting Secretary.

Transfers from Dep

This is where any transfers from the Depository Account are posted. This total is included in the JV01 at the end of the month

Trans. (to) from 8880002023**Misc Credit or Debit (Any Type)
From or To 8880002023**

Post any transfers to or from the Payroll Account # 8880002023 in this column. This total is included in the JV01 at the end of the month

Medical 40017624**Univ Research Assoc MP
(Outgoing Money Transfer)**

Post any Univ Research Assoc MP (for Medical Payments) in this column.

FSA/CGLIC 38171825**Fermi Research Alliance LLC
(Outgoing Money Transfer)**

This is the total amount of the Flexible Spending Account reimbursements for the week. HR provides a report which shows the breakdown between Dependent Care and Health Care for the JV01. Make a copy of the final page then return to HR.

Keep a copy of the last page of each week's report to find the amount of Dependent Care listed as "Dep Care Expenses" under "Reimbursement Reason" on the last page. Total the remaining amounts (Vision Care, Medicines or Drugs, Miscellaneous, Smoking Cessation, Orthodontia, and Miscellaneous (again) for the Health Care amount for the week. Keep these pages as back-up with all the bank activity pages for the JV01 at month-end. Report used for FSA reconciliation also. If report is not available during close, email CIGNA for breakdown.

ProCard/Smart A/C 31112**TotalSystem CommCard
(Preauthorized ACH Debit)**

Post any Total System CommCard amounts in this column. The weekly amounts should agree to the cover Daily Transaction Summary Report provided by the Inventory Accountant weekly. Circle and date the amount on the cover sheet received and include all those pages as back-up for that day's bank activity.

Miscellaneous Wires Out/In

Post in this column any outgoing wire that does not go through the Accounts Payable system, such as the Illinois Department of Revenue (IDOR) gross sales tax and the FRA transfer of funds to the Department of Energy (DOE) for “Work For Others” (WFO).

This column is also used toward the end of each month to post Cash Receipts when it is too late to post them directly into Oracle. The last Cash Receipts will go to Account #39130 and will need to be reversed from account #39130 and reposted to Oracle the following month to their correct Projects/Tasks or general ledger account number.

Payroll Wires A/C 31514

Foreign Wires

This column is used to post the outgoing wires for payroll payments to employees located at CERN in Switzerland and France.

Wires In A/R

Fermi Research A Insurance Offset

Foreign Wire In

(Incoming Money Transfer)

Post any Fermi Research A Insurance Offset or Foreign Wire In in this column. Detailed information received from Grants & Contracts or Conferences should be included on the worksheet. Wires In must be entered in the Oracle Cash Receipts module.

Wire Fees/Postage

Information Received from AR & BSS Distribution Dept.

Post any wire and postage fees in this column. These are shown separately on the JV01 and uploaded at the end of each month via a PAB. Postage & wire fees are not posted into Oracle.

Payroll Tax Payments

FRB Minneapolis or

IRS USA Tax Pymt

Employment Devel EDD EFT Pmt

Other State Tax Payments

Post any federal or state tax payments in this column. The Payroll department provides a Yellow check request sheet with backup for any tax payments. Use these pages to post the tax payments to the JV01 throughout the month using the correct description and general ledger account number. Keep these pages with the bank’s activity pages for the day of the transfer.

Payroll Garnishments

Garnish Offset

Post any payroll garnishments in this column. The Payroll department provides a Yellow check request sheet with backup for any garnishments. Use these pages to post the garnishment payments to the JV01 through out the month. Keep these pages with the bank’s activity pages for the day of the transfer.

Payroll TIAA-CREF

TIAA-CREF

Post the weekly and monthly TIAA-CREF payments in this column. Provide 2 copies of the wire confirmation to the Accounting Secretary. They will provide one copy to the Payroll Department. Post these amounts on the JV01 throughout the month.

CIGNA Refunds A/C 32133

CIGNA HealthPlan Refunds

Post any CIGNA refunds in this column. Post these cash receipts into Oracle as a Miscellaneous Transaction using General Ledger account number 32133.

Post amounts to the JV01 according to their category. Some items are posted as a single monthly amount, some items are posted separately.

Wire Notices via E-Mail from MBFinancial

E-mail notices are received for incoming and outgoing wires the day of the transaction only if they are denominated in U.S. Dollars. Some outgoing wires are denominated in Euros or Swiss Francs (CHF) so no e-mail wire notices are received for these. All wires can be seen on the daily bank activity printout from the MB Financial Bank website whether an e-mail is received or not.

Throughout the day as new e-mails are received from MB Financial Bank for the current day's activity, print out the bank advices and make copies as appropriate. The e-mails will be matched up the next morning to the printouts of the previous day's bank activity from the MB Financial website.

Incoming Wire – Advice of Credit – make 2 copies of the e-mail attachment

For Payment of Invoices (A/R) - Forward 1 paper copy to Grants & Contracts – keep a copy.

Grants & Contracts will return copy with written information on the credit advice. This information is needed to enter the cash receipt into the Oracle system.

For Conferences – Forward the bank e-mail with the attachment to Suzanne Weber (sweber@fnal.gov) asking for Project/Task information and a breakdown of the amount. Suzanne will e-mail back with the information necessary to enter the Cash Receipt into the Oracle Cash Receipts system. Print out Suzanne's e-mail response as back-up kept with the daily bank activity printout. When entering as a cash receipt, the expenditure type should be one of the following:

Registration Fees Received for Registration Fees,

Material Purchases for Lunches and Banquets.

The Expenditure Organization is PPD-SS Conferences.

Post the detailed information on the Daily Bank Activity spreadsheet in column *Wires In A/R*.

Outgoing Wire – Advice of Debit – make 3 copies of the e-mail attachment

For Accounts Payable Items

Sylvia Gonzalez, Accounting Secretary, needs 2 copies – keep the 3rd copy. She will provide a copy of the back-up that matches the outgoing dollar amount (copy for the JV01). If the wire is denominated in Euros or Swiss Francs, the amounts will not match since the bank amount will be

in US Dollars. Match up names or invoice numbers instead. Sylvia forwards 1 copy of the debit advice from the e-mail to Accounts Payable so the wire can be cleared off pending list.

Management Fee

The monthly management fee payment is listed as a “Debit To 181000027” on the bank activity page at the beginning of each month. This is a transfer to the Fermi Research Associates (FRA) bank account. Sylvia needs 2 copies of the monthly management fee payment. Copy the bank daily activity page for her as proof of the payment of the management fee.

Other Debits or Credits

Debits -

TIAA-CREF – these are weekly amounts – provide Sylvia 2 copies of the bank activity page. She provides one copy to the Payroll Department.

Credits -

Fermi Research A Insurance Offsets – these are monthly benefits amounts – provide a copy of the bank activity page with the amount circled to Benefits Dept. (location 126 WH (15W)). Post the amount of the insurance payment received into Oracle as a Miscellaneous Cash Receipt using general ledger account # 39131.

End of the Month Procedures - JV01

Throughout the month, remove the customer receipts from the MB Financial envelopes and sort into date order. The customer receipts for the Voucher Account for the month are kept in the file with the bank reconciliation back-up documents. Any customer receipts for the Payroll Account should be forwarded to Payroll.

At month end, following a review by Liz Becker, Financial Analysis Manager, the JV01 and the Daily Bank Activity spreadsheets are e-mailed to Regine Cowan as attachments for her preparation to upload to Oracle. Print 3 paper copies of the Daily Bank Activity spreadsheet for the Voucher Bank Account reconciliation file (1 copy) and the Auditors’ File (2 copies).

Print 2 copies of the JV01 after it has been reviewed and it is ready to be uploaded – 1 copy goes with the entire bank back up information in the file each month, 1 copy for the bank account reconciliation.

The total amount of the Daily Draw is provided to Fritz Auguste at the Department of Energy either via fax or e-mail. He will verify his agreement with the monthly total.

Regular JV’s used each month are as follows:

- JV01 – Letter of Credit (LOC) receipts
- PAB002 – Merchant Charges
- JV40 – Reclass 39130 wires
- JV41 – FSA Payment Adjustment (CIGNA)
- JV42 – Letter of Credit – Invoice Payments

JV43 – Misc Bank Transactions

Example: Cancellation of Outstanding Check

Send a letter to the persons letting them know that they did not cash their check.

Before reissuing any check, an Indemnity Letter must be signed by the person to whom the check was issued.

An extra JV is used at fiscal year end:

JV01A - Letter of Credit (LOC) receipts at fiscal year end.

Voucher Account Reconciliation

Chapter: 20-Financial Analysis - Section: 20-Banking

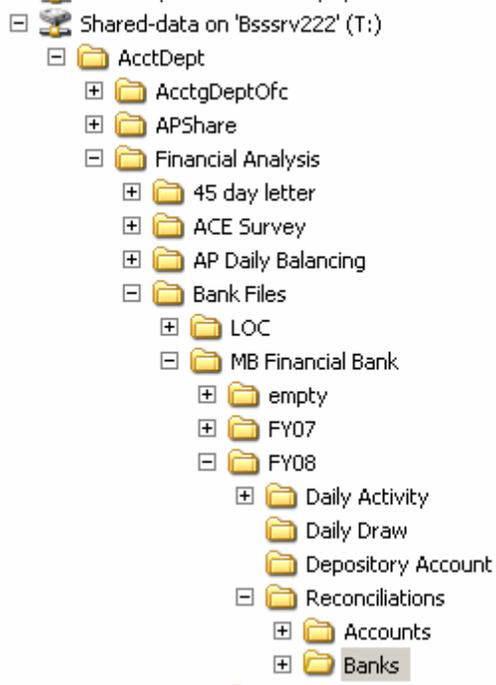
Background/PolicyProcedure

Open Oracle and run an *Account Analysis* for voucher account 31511.

Copy Voucher account daily bank activity spreadsheet and JV01 and JV042 for month.

Obtain bank statement of voucher account from MB Financial.

The voucher reconciliation file is found in the Shared-data drive under

**Download MB Financial Bank check file for current month.**

(See MB File Express File *Download Instructions*)

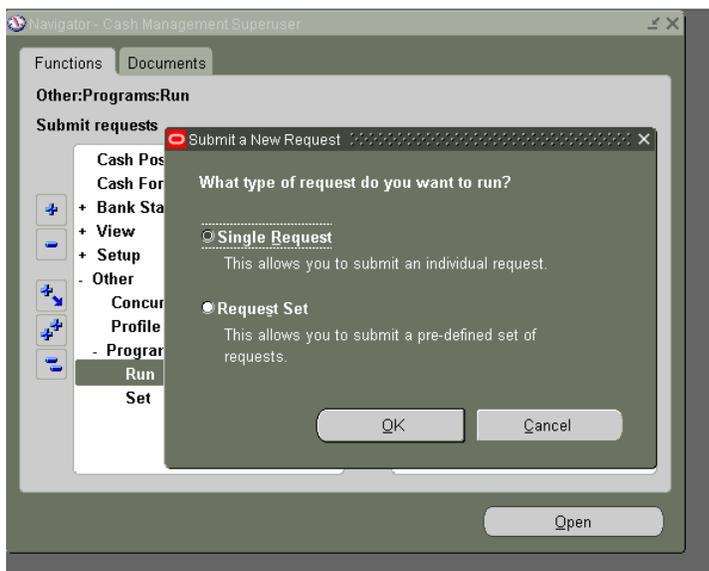


MB File Express File Download Instructions.pdf

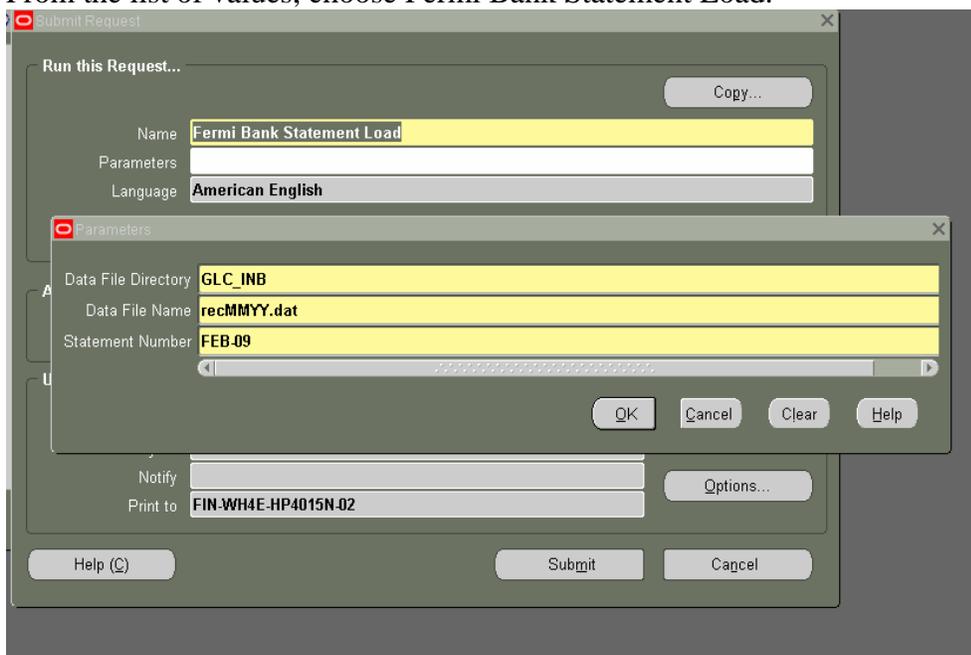
Save file to Z:\Inbound\recmmyy.dat

Load the Bank File to Oracle

Using Cash Management responsibility, Choose Other, Programs, Run



From the list of values, choose Fermi Bank Statement Load.



The parameters window will appear.

Enter the file name from the previous download.

Hit OK.

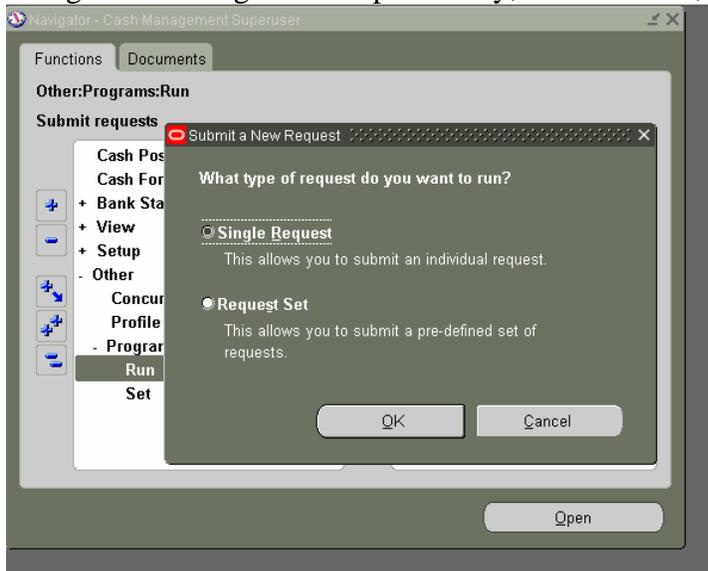
The statement name will default to the current month. Hit Submit Request.

Print bank record count output sheet.

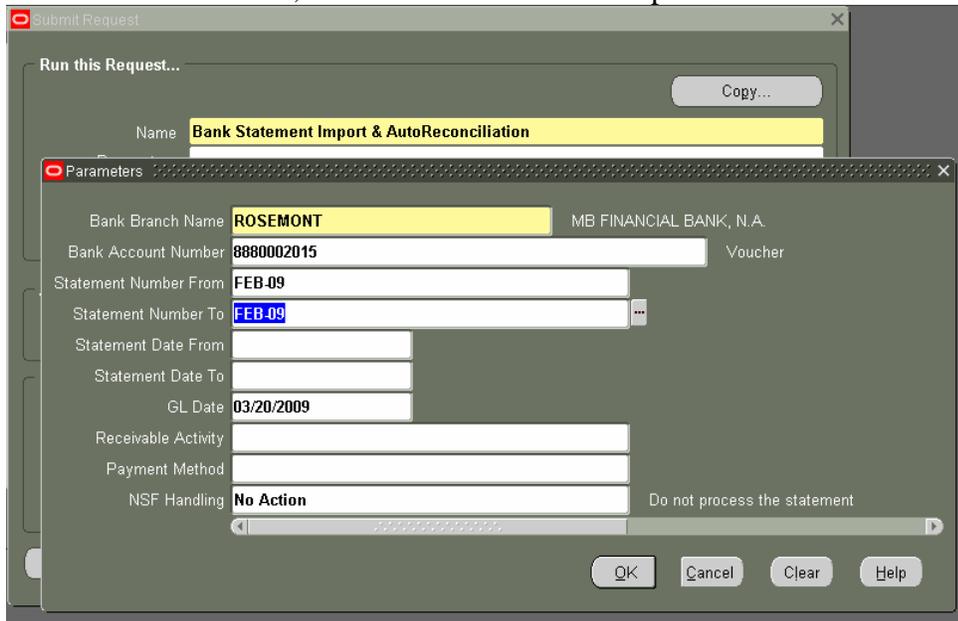
See *Step 1 Load the Bank File* under the Production Applications Documentation database for more information regarding errors.

Run the Import AutoReconciliation

Using Cash Management responsibility, choose Other, Programs, Run



From the list of values, choose Bank Statement Import & AutoReconciliation.



The parameters window will appear.

Enter our bank account number using the mini list of values.

Enter the bank statement number using the list of values.

Leave the bank statement dates blank.

Enter today's date for the GL date. (Should default).

Leave Receivable Activity and Payment Method blank.

Keep NO ACTION as the default for NSF Handling.

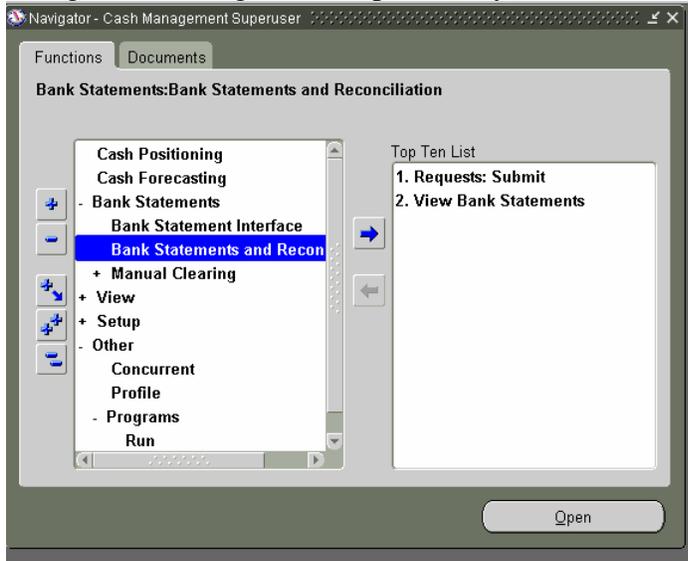
Hit OK.

Hit Submit Request.

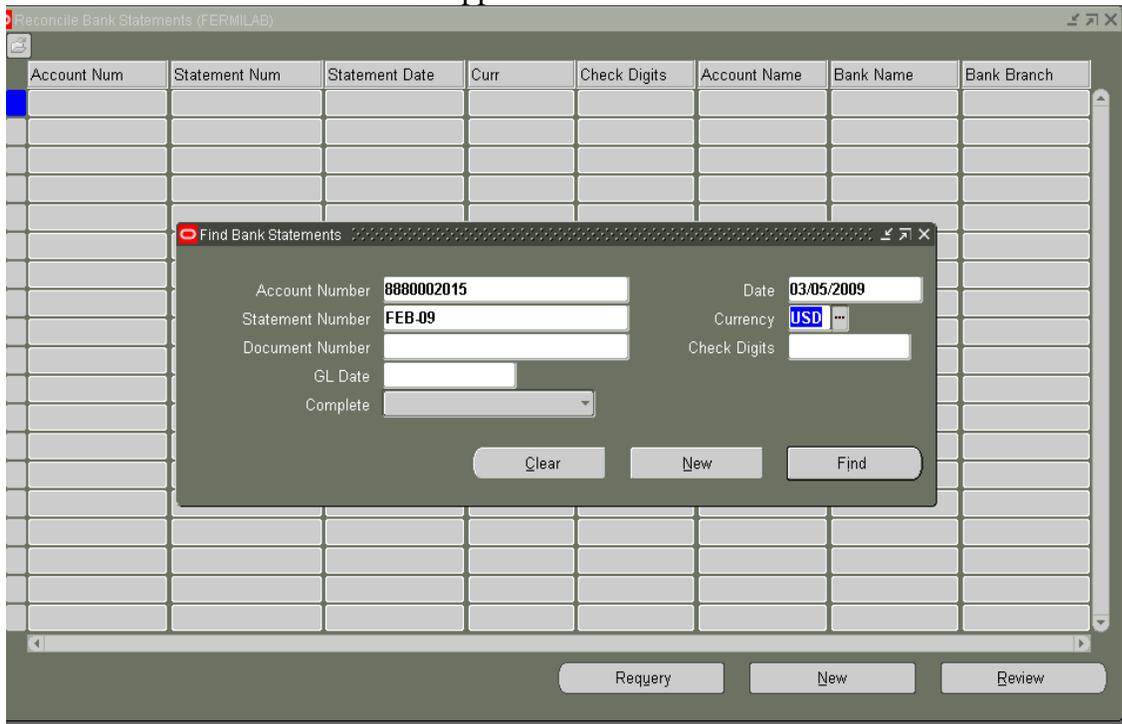
The AutoReconciliation Execution Report will run. Review the output for unreconciled items.

Reconcile Error Transactions

Using Cash Management responsibility, Bank Statements and Reconciliation.



A “Find Statements” window will appear. Locate the statement to be reconciled.



Hit Review.

Bank Statement (FERMILAB)

Account Number: 8880002015 Account Name: Voucher
 Bank Name: MB FINANCIAL BANK, N.A. Bank Branch: ROSEMONT
 Date: 03/05/2009 Currency: USD
 Document Number: Statement Number: FEB-09
 GL Date: 03/05/2009 Check Digits:

Control Totals		Amount	Lines
Opening Balance			
Receipts			
Payments			
Closing Balance			
Cash Flow Balance			
Interest Calculated Balance			
1 Day Float			
2 Day Float			

Line Totals		Amount	Lines
Opening Balance			
Receipts			
Payments	13,185,364.65	1442	
Closing Balance	(13,185,364.65)		
Unreconciled			

Complete

Errors Reversals Reconciled Available Lines

Hit Lines.

The checks cleared transactions will appear.

Bank Statement Lines (FERMILAB) - FEB-09

Account: 8880002015 Date: 03/05/2009

Line	Type	Code	Number	Transaction Date	Value Date	Amount	Amount Reconciled	Charges	Status
1	Payment	01	00839676	02/02/2009	02/02/2009	60,108.15	60,108.15		Reconciled
2	Payment	01	00839692	02/02/2009	02/02/2009	26,040.98	26,040.98		Reconciled
3	Payment	01	00839536	02/02/2009	02/02/2009	23,223.28	23,223.28		Reconciled
4	Payment	01	00839832	02/02/2009	02/02/2009	20,582.82	20,582.82		Reconciled
5	Payment	01	00839662	02/02/2009	02/02/2009	18,128.78	18,128.78		Reconciled
6	Payment	01	00839665	02/02/2009	02/02/2009	16,076.61	16,076.61		Reconciled
7	Payment	01	00839652	02/02/2009	02/02/2009	9,465.84	9,465.84		Reconciled
8	Payment	01	00839808	02/02/2009	02/02/2009	6,574.01	6,574.01		Reconciled
9	Payment	01	00839800	02/02/2009	02/02/2009	5,850.00	5,850.00		Reconciled
10	Payment	01	00839428	02/02/2009	02/02/2009	5,300.00	5,300.00		Reconciled
11	Payment	01	00839810	02/02/2009	02/02/2009	5,288.92	5,288.92		Reconciled
12	Payment	01	00839317	02/02/2009	02/02/2009	4,848.91	4,848.91		Reconciled
13	Payment	01	00839654	02/02/2009	02/02/2009	4,380.00	4,380.00		Reconciled

Mark... Create... Errors Reconciled Available

To find the UNRECONCILED transactions, hit F2 and choose Status of Unreconciled.



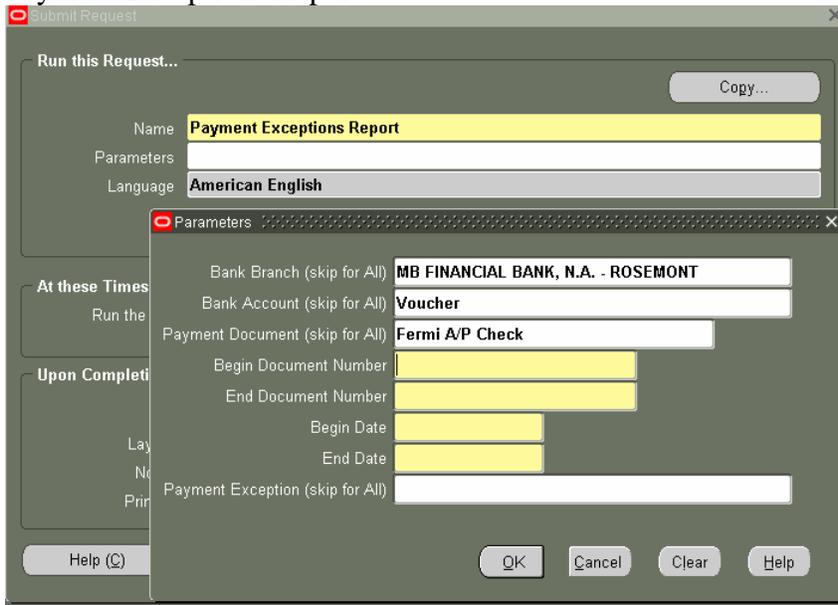
Reconcile the “no matching payment” batch errors. Use the copy of checks cleared in the bank statement to find correct check numbers.

See *Step 3 Reconcile Error Transactions* in the Production Applications Documentation database for more information regarding errors.

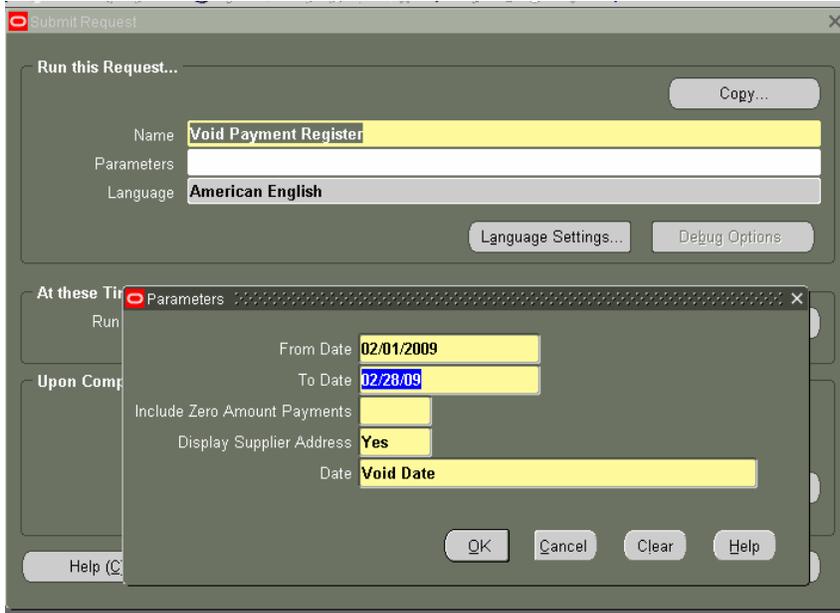
Complete the Reconciliation

Under the Cash Management Responsibility, run the following reports:

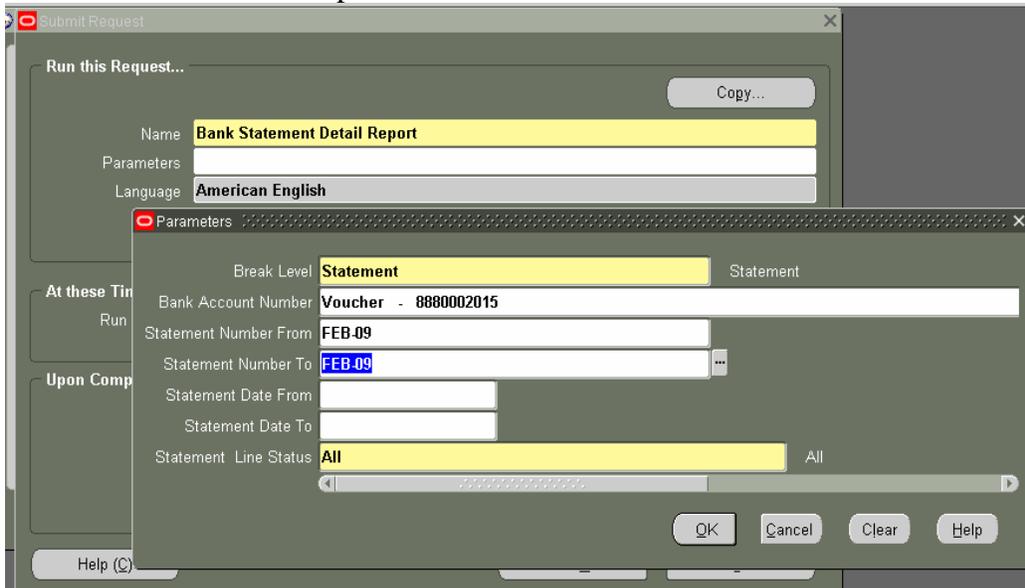
Payment Exceptions Report:



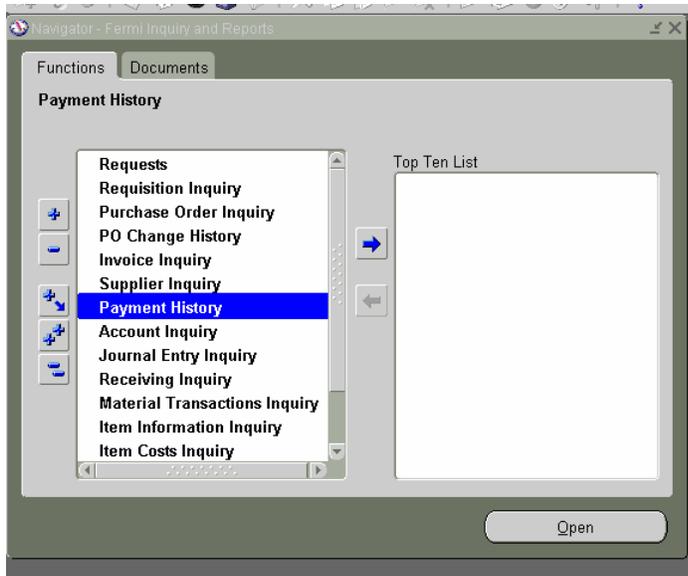
Void Payment Register:



Bank Statement Detail Report:



Open the Oracle Fermi Inquiry & Reports responsibility, choose Payment History:



Using the flashlight, enter the parameters below. Export the information retrieved and save to the Shared Drive (T:).

Type	Bank Account	Document	Document Num	Payment Date	Payment Amount	Curr	Batch Name	Account
Quick								

- 1) Void checks from last day of current month to the end of the first week of next month
- 2) G/L wires from last month first day of close to current month first day of close
- 3) Checks issued per G/L for the last days of the month after the first day of close
- 4) Checks issued per G/L from last month the day after the first day of close to current month first day of close

Open voucher reconciliation file and prepare schedules in the 31511-detail worksheet first.

The first schedule uses the following reports:

- Daily Bank Activity Spreadsheet
- Bank Statement Detail Report By Statement

The second schedule uses the following reports:

- Account Analysis Report for 31511
- JV042 for the month
- Daily Bank Activity Spreadsheet
- JV01

The third schedule uses the following reports:

- Last month schedule

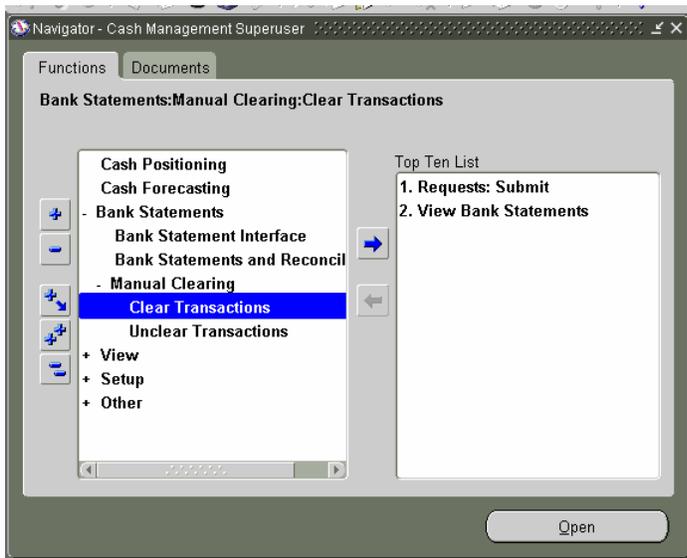
- Current Month Schedule 31511-Detail 1&2
- Void Checks report from Oracle
- G/L Wires report from Oracle
- Payment Exceptions Report
- Void Payment Register Report
- Checks Issued per G/L Reports
- Daily Bank Activity Spreadsheet

After the 3 supporting schedules are done, open the 31511 worksheet. Post *Beginning Balance* , *Credit Activity* , *Debit Activity* and *Ending Balance* for Balance per Bank Statement and Balance per General Ledger lines. Zero out last month *Outstanding Checks* and post current month *Outstanding Checks* (from schedule 3 of 31511-Detail). Zero out *Wires Not Cleared in AP* and *Checks Issued* the last days of the month after the first day of close from last month and post current month *Wires Not Cleared in AP* and *Checks Issued* the last days of the month after the first day of close (from schedule 3 of 31511-Detail). Post any Bank activity not yet recorded to G/L. Post any G/L activity not posted to Bank. Post checks voided next month included in *Outstanding Checks* this month (from schedule 3 of 31511-Detail). Print reconciliation, sign and give folder with backup to Financial Manager.

Clear Wires and Zero Checks

Manually clear wires and zero checks from outstanding wires and check lists every month. Under the Cash Management responsibility, choose:

- Bank Statements
 - Manual Clearing
 - Clear Transactions



Functional Cost Reporting

Chapter: 20-Financial Analysis - Section: 200-System Administrator
Functions

Background/Policy

This procedure will identify the steps to gather the functional cost data and submit it to DOE.

Step 1:



a. Run the query "fcc direct costs with project and task". `fcc direct costs with Project and Task.DIS`

Change the period criteria to the SEP of the current fiscal year. Export this raw data and save to a file for future years' use to compare Functional Cost codes. (data cannot be re-run 13 months later, and will not have the code in effect at the time).



b. Open the query "fcc direct costs". `fcc direct costs.DIS` It gathers the direct cost from Oracle Projects. Change the period criteria to the SEP of the current fiscal year. First, turn on the condition "Functional Cost Code is NULL". Add the project/tasks as display items. This will search for tasks with cost in the current fiscal year that are not assigned to a Functional Cost Code.

If any tasks appear with cost but do not have a functional cost code, and they are new, review the set up sheet to see if the FCC was omitted in the set up and add it to the task set up screen. If it was not on the sheet, follow up with the budget officer for that project to obtain an FCC code. Enter the missing FCC codes in Oracle Projects.

Take off the display of Project and Task, turn off the condition "Functional Cost Code is NULL" in the query and run it again.

The B33 cost code is for Fermi purposes only - it should be combined with B13 for this report.

Step 2:



Run this query `comp maint adj.DIS` to extract Maintenance Expenditure types from any tasks for computing division that are NOT in B13 or B33. Change the period criteria to the SEP of the current fiscal year. Adjust the data above by subtracting these amounts from their original FCC category and adding to B13 Maintenance.

Step 3:



Run this query `machine shop adj.DIS` to determine the Machine Shop Adjustment. Change the period criteria to the SEP of the current fiscal year. The amounts in any functional cost code other than B18 (Lab/Technical Support) need to be backed out of those codes and added back to B18.

Step 4:

The amount from the cost budget report for B&R 600303000 will be a reconciling item between the query results from PA and the cost budget report. This total from the cost budget report needs to be shown in the OTHER section of Mission Direct from High Energy Research on the functional cost report.

The total for B&R 40040990 and 40040330 should be deducted from the categories they are coded to,



(usually Mission Direct) and shown separately as "Work for Other Federal Agencies" 4004 adj.DIS

Step 5: Check for the YTD total on XYM/80 in the GL. This amount should be offset with the total of B13, Plant Facilities/Engineering.

Step 6: Make the WFO other adjustments:

a. Run this query for AR accounts for other labs that must be ADDED to our numbers, in C20 Mission



Direct. AR projects other labs.DIS

b. Run this query for AP invoices to other labs that must be SUBTRACTED from our numbers. This query must be run for each of the labs in BS accounts 14140 thru 14155. Exclude any invoices that look



like they were for travel for a conference or other such costs. WFO_TASK_TRANSACTION_DETAILS.DIS

14140		14140	IDAHO OPERATIONS OFFIC	Yes	No
Yes	Yes	Asset			
14141		14141	STANFORD LINEAR ACCELE	Yes	No
Yes	Yes	Asset			
14142		14142	LAWERENCE BERKELEY LAB	Yes	No
Yes	Yes	Asset			
14143		14143	LOS ALAMOS NATIONAL LA	Yes	No
Yes	Yes	Asset			
14144		14144	LAWRENCE LIVERMORE NAT	Yes	No
Yes	Yes	Asset			
14145		14145	UT-BATTELLE/OAK RIDGE	Yes	No
Yes	Yes	Asset			
14146		14146	OAK RIDGE ASSOCIATED U	Yes	No
Yes	Yes	Asset			
14147		14147	MARTIN MARIETTA-OAK RI	No	No
Yes	Yes	Asset			
14148		14148	E.G.& G. ENERGY MANAGM	No	No
Yes	Yes	Asset			
14149		14149	SUPER CONDUCTING SUPER	No	No
Yes	Yes	Asset			
14150		14150	DOE CHICAGO OPERATIONS	Yes	No
Yes	Yes	Asset			
14151		14151	ARGONNE NATIONAL LABOR	Yes	No
Yes	Yes	Asset			
14152		14152	DOE WASHINGTON HQ (WA9	Yes	No
Yes	Yes	Asset			
14153		14153	BROOKHAVEN NATIONAL LA	Yes	No
Yes	Yes	Asset			
14154		14154	PRINCETON PLASMA PHYSI	No	No
Yes	Yes	Asset			
14155		14155	SANDIA NATIONAL LABORAT		

Step 7: Miscellaneous Income(FCC code 00) must be moved to the bottom of the FC report as a reconciling item. Remove it entirely from the final report,

Step 8: Run a YTD trial balance for B&R 0000000000 and total the G&A cost elements 81, 8L, 8P and 8S. (Also run one for B&R AREXEMPT. These should be zero but may not be, and you will need this amount also for balancing) This is the indirect on Accounts Receivable. Spread this amount over General Support, B12 Facilities Management, and B13 (and B33) Maintenance.



See attached file for an example: 2003arspread.xls

Step 9: The grand total should balance to the cost budget report.

Step 10: Calculate the percentage change from last year's amounts and the percentage change from five years ago, for commentary on the site profile. Investigate large differences by reviewing the detail tasks in the file from step 1, and the corresponding file from last year. You will probably have to contact the FFM's and / or budget office for explanations, that may also be used in the site profile.

Step 11: Start a draft of the site profile using last year's as a model, and incorporating new percentages and explanations of large changes. The CFO or COO will revise if required and add the cost savings initiatives.

The following steps were not required in 2005 due to the STARS conversion. They are left in this document in case they are needed again in the future.

Step 12: (This step was no longer required beginning FY06 -but is left here just in case)



Create the MARS Recon report: FSCR 2003 Template.xRun the following queries to get the data for Cost



Incurred, mars_recon_cost_incurred.DIS



Net Change in Funded Inventories, mars_recon_net_change_inv.DIS BSC



8112 with OPI not equal to xx90, 8112 not like %90.DIS

81112 can be queried on the funds available inquiry screen in GL, using SEP YTD. 2003 Example:



FSCR 2003.xls

Procedure

Updated for MARS Recon and spreading AR Indirect Costs.

Review of Functional Costs/Peer ReviewChapter: 20-Financial Analysis - Section: 200-System Administrator
FunctionsBackground/Policy

Before beginning the Functional Cost reports, long task names and task descriptions should be reviewed for obvious misclassifications that the peer reviewers would find in their audit.

For example, the query below should be used to find task names and descriptions with the word Maintenance, MAINTENANCE, Maint, MAINT, that are not in the Maintenance Functional Cost Codes of B13 and B33.

Others words to review:

Security, SECURITY, Secure, SECURE, s/b in Safeguards and Security (B15)

Remodel, REMODEL s/b in Facilities Management (B12)

Waste, WASTE s/b in Environmental (B10)

Water Testing, Sampling s/b in Environmental (B10)

Vehicle, VEHICLE s/b in Logistics Support (B16)

Educational Reimbursement s/b in Human Resources (A2) if broken out as a separate task

Work to still be done from the FY07 Peer Review

Financial Support in the field s/b in Program/Planning Activities (A7)

Stores inventory change s/b in Logistics Support (B16)



tasks names to review.DIS

Procedure

Cost Transfer Guidelines

Chapter: 20-Financial Analysis - Section: -Cost Transfers

Background/Policy

The following guidelines were shared with the Field Financial Managers on April 15, 2004:

Guidelines for Cost Transfer Requests

The Laboratory has various processes in place that help ensure that costs are charged to the right cost objective, and because of this a presumption exists that the first place charged is the best place charged, absent evidence to the contrary. This document is intended as a reminder of this basic principle, and as a help in preparing cost transfer requests.

The following are some characteristics of a proper cost transfer request:

1. Valid reason the transfer should occur, e.g. correcting error; proper cost allocation across cost centers; outside organization agreed to pay.
2. Proper authorization, especially of organization receiving the charge. Large dollar items should have management signoff in line with requisition approvals.
3. Adequate backup documentation supporting the transfer amount. Costs must have been incurred, not just committed.
4. Allowability/Appropriateness:
 - a. Transfers across “cost objectives” (service types) get closer scrutiny.
 - b. Transfers across fund types (OP, INV, PL, EQ, AR) get closer scrutiny. Fund type change should be explained and any property management issues addressed.
 - c. Transfers across fiscal years are generally not appropriate but there are some exceptions, e.g.:
 - i. Transfers to A/R
 - ii. Transfers correcting errors on assets (plant, equipment, inventory)

Feel free to call Cindy Conger or Mike Rhoades in Accounting at any time to discuss cost transfers.

Procedure

Receiving and Processing Monthly Division Effort Worksheets

Chapter: 20-Financial Analysis - Section: -Effort Reporting

Background/Policy

I. PURPOSE

The purpose of this procedure is to document the steps required in the Accounting Department to receive the effort reporting files from the Division/ Section/Centers and upload the transactions to the General Ledger.

Effort reporting is in effect a cost transfer of payroll from an employee's home project/task number to a project/task number where work was actually performed.

II. POLICY

It is the policy of the Laboratory to enter effort reporting cost transfers at actual, using the employee's rate in Payroll as of the end of the month for which the transfer is requested. Effort transfer requests from the Division/ Section/Centers are to be made in a timely manner and can not cross Fiscal Year boundaries.

Procedure

III. PROCEDURE

1. Monthly effort reporting transfer files are E-mailed from the Division/ Section/Center Field Finance Managers to a specific effort reporting mailbox at effortreporting@fnal.gov. Mail retrieval is limited to authorized individuals.

2. Accounting opens the E-mail and saves a copy of the original spreadsheet from the division. Accounting also prints the E-mail message for backup to the journal entry.

3. Accounting opens the Excel attachment of the effort reporting transfer file and reviews the file for accuracy. The heading must be complete and all data for transfer must be entered in the respective columns. Make changes as needed to correct the file and contact the Division/ Section/Center with any questions or if the file received is in the wrong format.

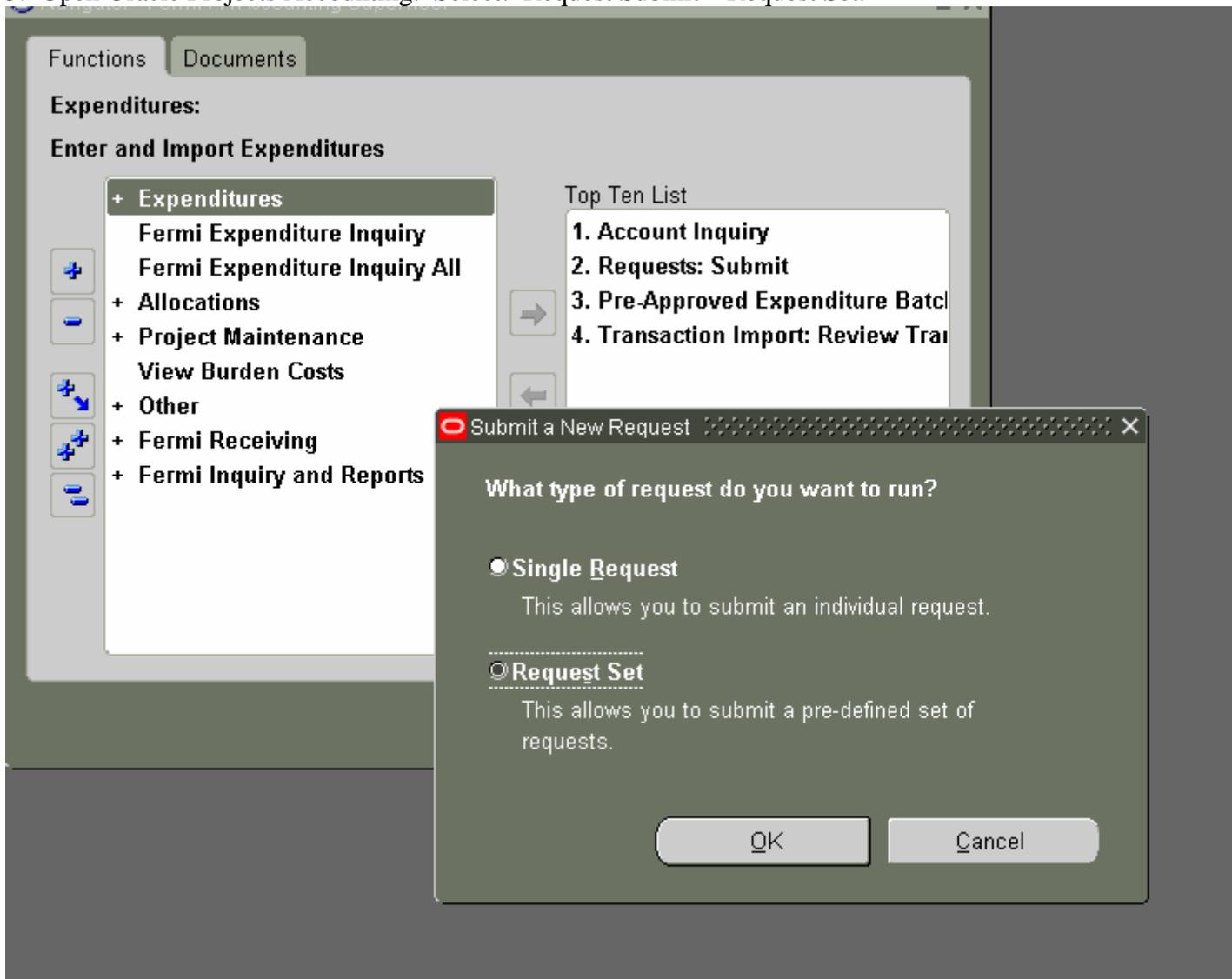
Effort Reporting Input Sheet							
Division/Section:	FESS						
Month Effort Incurred:	REVISED JANUARY 2007						
Contact:	Martha Garcia						
FNAL	FNAL	Transfer	Transfer	Transfer	Transfer	REGULAR	OT
EMPLOYEE	EMPLOYEE	To	To	From	From	HOURS	HOURS
NUMBER	NAME	Project#	Task#	Project#	Task#	"W" ONLY	"W" ONI
10145N	Michalak, Michael P	G06184		1.3 G06183	1.2		

4. Accounting performs a sum on the following columns:

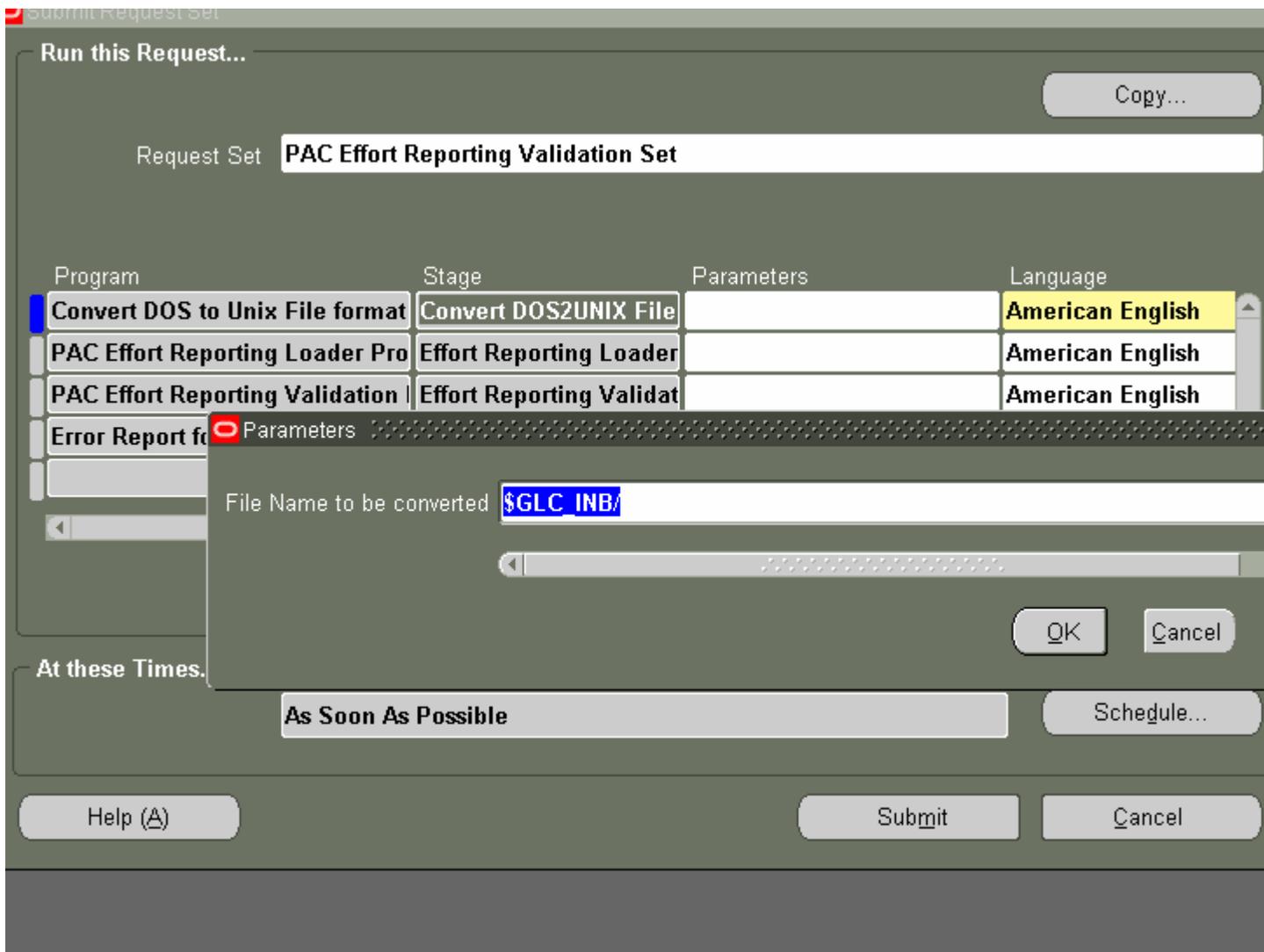
Regular Hours “W” Only
 Premium Hours “W” Only
 % of Regular Time Worked “M” Only

The worksheet is printed for JV back up documenting the input file and the summary totals. The summary total line is then deleted and the file saved as a CSV (comma delimited) file with the naming convention “FEXXMMYY”. (Note: “XX” is the number of the batch being processed for the month the effort was incurred and “MMYY” is the month and year which the effort was incurred. Use FE, BD, CD, TD, AP, DI or PPD based on whose file it is.) The file is saved to “bssalpha.fnal.gov / usr/users/transfer/inbound” directory for upload to Oracle Projects Accounting.

5. Open Oracle Projects Accounting. Select: Request Submit – Request Set.



6. Select “PAC Effort Reporting Validation Set”, click OK. Tab 2 times.



7. In the parameter box, enter Data File to Load "\$GLC_INB/FEXX0107.csv". Click OK.

The second parameter box will appear.

Run this Request... Copy...

Request Set **PAC Effort Reporting Validation Set**

Program	Stage	Parameters	Language
Convert DOS to Unix File format	Convert DOS2UNIX File	\$GLC_INB/	American English
PAC Effort Reporting Leader Rep	Effort Reporting Leader	\$GLC_INB/	American English
PAC Effort Reporting	Parameters		
Error Report for			

Division/Section

Effort Month

Reported By

Reported Month

At these Times. OK Cancel

Help (A) Submit Cancel

Complete the information requested based on the file that is currently being uploaded. For this example:

Division/ Section: Fess/

Effort Month: Jan-07 (the month effort was incurred from the Excel spreadsheet)/

Reported By: Martha Garcia/

Reported Month: Jan-07 (the current month of close)

Click OK.

This process will take approximately 10 minutes to complete. When processing is complete, view the output for the job.

8. Step number 7 determines whether the Excel file is ready to be interfaced or if the file has errors. If the file has errors, the output job will list the errors for the entire Excel file. (Note: Due to the accelerated close per DOE, the Accounting Department deletes the erroneous lines

from the file and proceeds with the effort reporting monthly process. An E-mail is sent to the Division/ Section/Centers for the errors listed and deleted during the validation process after the close). Re-save the file and resubmit the file to the Validation process until successful.

9. If step 7 is successful, the total records read from the spreadsheet should equal the total lines of data from the Excel spreadsheet. The message: *Effort Reporting Interface Completed Successfully * should also be in the output report. If step 7 is successful, the next step is to proceed with the Interface process.

10. In Oracle Projects Accounting, select: Request Submit – Request Set.

11. Select “PAC Effort Reporting Interface Set”, click OK. Tab 2 times.

Run this Request...

Request Set **PAC Effort Reporting Interface Set** Copy...

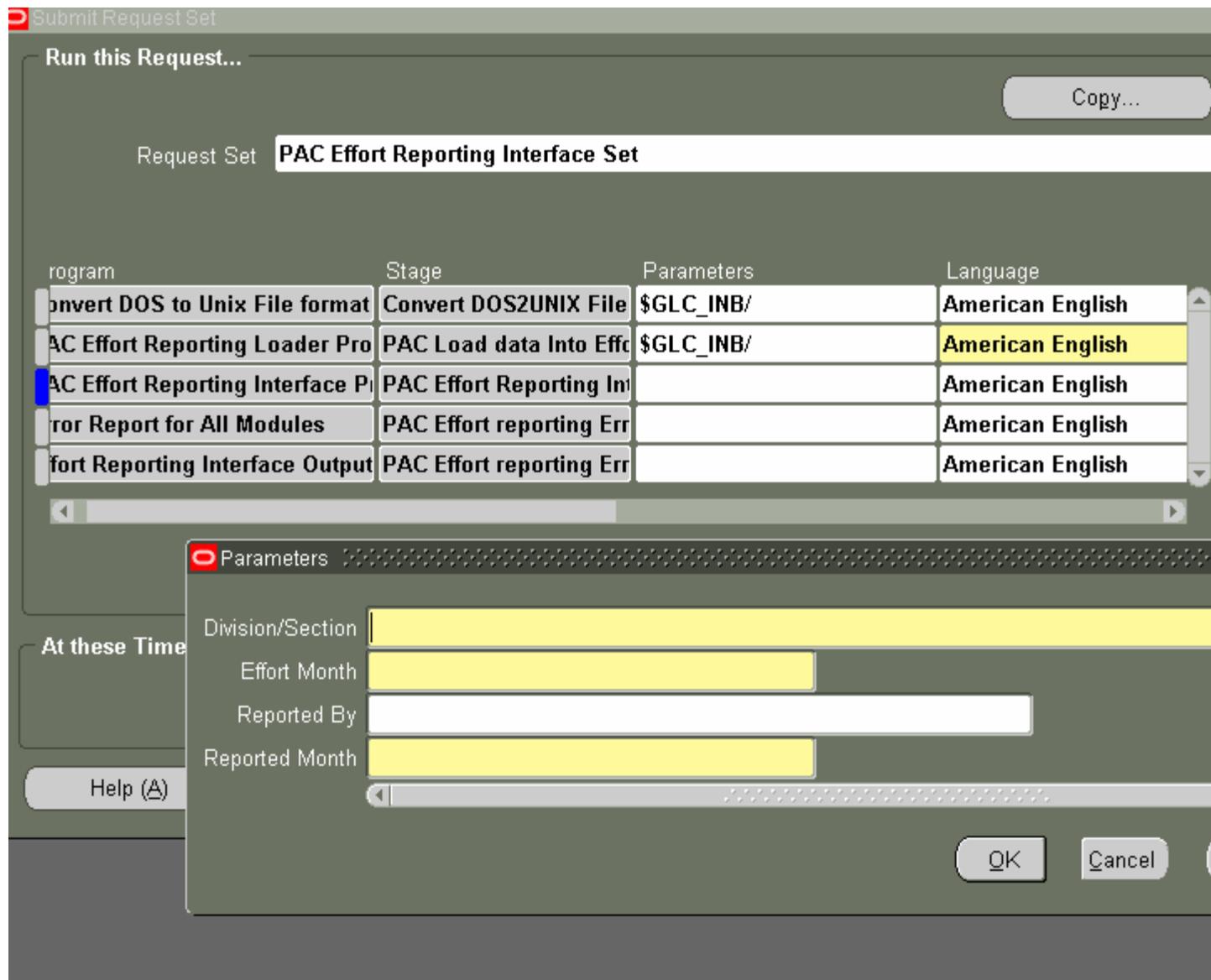
Program	Stage	Parameters	Language
Convert DOS to Unix File format	Convert DOS2UNIX File		American English
PAC Effort Reporting Loader Pro	PAC Load data Into Effc		American English
PAC Effort Reporting Interface P	PAC Effort Reporting Int		American English
Error Report for	Parameters		
Effort Reporting			

File Name to be converted **\$GLC_INB/**

At these Times, **As Soon As Possible** Schedule...

Help (A) Submit Cancel

12. In the parameter box, enter Data File to Load “\$GLC_INB/FEXX0107.csv”. Click OK.



The second parameter box will appear. Complete the information requested based on the file that is currently being uploaded.

For this example:

Division/ Section/: Fess/

Effort Month: Jan-07 (the month effort incurred from the Excel spreadsheet)/

Reported By: Martha Garcia/

Reported Month: Jan-07 (the current month of close)

Click OK.

This process will take approximately 10-15 minutes to complete. When processing is complete, view the output for the job. The Interface process usually runs 5 jobs. Print the output for 4 of 5 jobs. (Note: the 5th job has no output). These printouts will be used as back up to the JV.

13. From the Interface output report, compare the Monthly %, the Weekly Regular Hours and

Weekly Premium Hours to the Excel Spreadsheet. The Report Total amount is used as the Control Total for the PAB. The output report for the “Error Report for All Modules” should also show that the total records read from the spreadsheet should equal the total lines of data from the Excel spreadsheet.

14. In Oracle Projects Accounting, select: Transaction Import – Review Transaction. From the Transaction Source: select “Effort Reporting”. Tab to Batch Name and click on the drop down menu. The PAB number of the effort file that was transferred should be included in the list. Click print screen. Attach this printout as a back up to the JV as proof of the journal number used by the system.

15. A hardcopy PAB Control Sheet is prepared and the backup including the e-mail, input file, output files, and the transaction source print screen are attached. The entry is given to the Financial Analysis Manager for approval and posting.

Establishing and Maintaining Medical/Dental Liability For Unpaid Claims Chapter: 20-Financial Analysis - Section: -Incurred But Not ReportedBackground/Policy**PURPOSE**

It is the purpose of this procedure to document the maintenance of account 32132, the liability for unpaid medical/dental claims, including the preparation of the monthly JV58.

POLICY

It is the policy of the Laboratory to maintain a liability for the estimated cost of unpaid medical/dental claims outstanding in accordance with GAAP and DOE Accounting Policy. The unpaid claims balance has two components: the balance for claims incurred but not reported (IBNR) and the balance of claim checks outstanding. (The Lab records claims paid by Connecticut General (CIGNA), the claim administrator, as they clear the claim-payment bank account. Thus an unrecorded liability exists for outstanding checks on this account).

It is the policy of the Laboratory that the IBNR liability be adjusted annually at fiscal year end by using the best data available to obtain a reasonable estimate.

It is the policy of the Laboratory to adjust the balance of claim checks outstanding once per month by reconciling to the CIGNA-reported balance, and that adjustments be recorded one month in arrears. In September, the estimate of outstanding checks will be based upon actual claims issued by CIGNA through August.

Procedure**PROCEDURE-MONTHLY RECONCILIATION OF A/C 32132**

It is necessary to obtain the following monthly reports from CIGNAaccess.com.

Minimum Premium Worksheet
Bank Statement
Proof of Outstanding

These reports are usually available after the 5th of the month.

The reconciliation is done in Excel; each month's worksheet is added to the Excel file for the fiscal year. Following is an example of the monthly reconciliation:

FERMILAB			
A/C 32132 RECONCILIATION			
MED/DENT IBNR AND UNPAID CLAIMS			
11/30/2008			
		DR (CR)	
IBNR LIABILITY *		(3,700,000.00)	
IBNR FY09 Adjustments		0.00	
OUTSTANDING CLAIM CHECKS		(513,822.82)	
G/L BALANCE SHOULD BE:		<u>(4,213,822.82)</u>	
ACTUAL G/L BALANCE:		(4,661,957.61)	
DIFFERENCE		<u>448,134.79</u>	
EXPLANATION:			
CKS PAID BY CIGNA, NOT DRAWN AT EOM	309,420.36		
AGED VOIDS NOT RECORDED	1,142.41		
CKS ISSUED (OVER) UNDER PRIOR MO. EST.	<u>137,572.02</u>		
		<u>448,134.79</u>	
* Estimate based on CIGNA Claim Lag Study covering claims paid 9/07 - 8/08, incurred prior to 10/08, and two prior years of claim lag history.			
* Adjusted to \$3,700,000 in Sep 2008 based on year end analysis.			

The “IBNR Liability” will be adjusted only at year end. See Section V. following for the procedure to use.

The “IBNR FYXX Adjustments” indicates the monthly increase or decrease based on expected year end balance.

The “Outstanding Claim Checks” amount can be found on the Proof of Outstanding report, representing the amount at the end of the reconciliation month.

The “G/L Balance Should Be” is a calculated field.

The “Actual G/L Balance” is the ending balance per the Oracle Account Analysis report.

The “Difference” is a calculated field that must be explained in the reconciliation section below. It generally consists of: 1) the amount of claim checks paid by CIGNA but not yet drawn on our voucher account and so not recorded on our books; 2) aged voids that have been written out of CIGNA’s outstanding balance that have not yet been recorded to 32132; and 3) the difference between the

estimate of claims issued recorded in 32132 in the reconciliation month and the actual amount of claims issued by CIGNA.

Claims paid by CIGNA not recorded in the voucher account can be found by applying the following formula:

(Imprest balance of claims bank account) – (Account balance at end of month)

The current imprest balance is \$379,000. From time-to-time, CIGNA requests that the imprest balance be increased (goal is to cover one week's claims), thus this amount is subject to change. The account balance at the end of the month can be found on the Statement (Closing Available as of MM/DD/YY).

The aged voids are recorded one month in arrears, so the only aged voids not recorded should be the voids reported on the Proof of Outstanding report.

The difference between the estimate of claims issued and the amount actually issued by CIGNA is obtained by applying the following formula:

(Estimated claims issued) – (Claims issued – Reversals – Stop Payments)

These amounts can be found on the Minimum Premium Worksheet for the month.

At this point, the difference should be explained. Any remaining differences can usually be identified by reviewing the CIGNA reports carefully and looking for any anomalies in the amount of the remaining difference.

PROCEDURE – PREPARATION OF MONTHLY JV58

Documents needed: 1) 32132 reconciliation from previous month; 2) Bank Account daily draw sheet for current month, prepared by Treasury Accountant.

Journal entry is as follows:

Journal Name and Period									
ER		EJ		V		5		8	
Med/Dent Transactions					Period				
Prepare					JV #				
rs					Short JV Name				
If Documentation is not attached identify where filed: _____									
Category									
Adjustment					Reverse				
Description (Shows on each line--start with JV #)									
Med/Dent Transactions					Journal Upload				
					No				
Balance									
Line	FT	WKPKG	CE	Account	Debits <Dr>	Credits <Cr>	B & R Ref	OPI	*****Specific Line
10				32132		1,600,000.00			Estimate Drafts Issued
20				32132	1,599,302.11				Less: Payments
30				32132	137,572.02				+/- Adjustments to Pre
40				32132	1,142.41				Less: Aged Voids
50		UNJ	43			138,016.54			= Net change in Liabili
60									
90									
					1,738,016.54	1,738,016.54			

Estimated Drafts Issued should be based on recent past experience. An estimate is necessary since actual claims issued are not known until the CIGNA reports are available on-line. This estimate should be reviewed by the ACAO and CAO before any change is made. EXCEPTION: Call CIGNA on the second or third of October to obtain ACTUAL claims issued (net of reversals and stop payments) for September.

Payments represent draws on the Laboratory’s voucher account by CIGNA during the month to cover claim checks cleared. This amount is found on the Daily Draw Worksheet in the column labeled “Medical”.

Adjustments to previous month’s drafts issued and Aged Voids are found on the 32132 reconciliation.

Net change in liability for month is computed and is the amount needed to balance the journal entry after all known adjustments to 32132 have been made.

PROCEDURE – YEAR-END ADJUSTMENT OF IBNR LIABILITY

Request a Healthcare Lag Report from CIGNA in September. The Lag Report should include claims paid (issued) for the current year through August, stratified by Incurred Date.

Once the Healthcare Lag Report is received, the Claim Lag Analysis and IBNR calculation can be prepared. This study helps to estimate the dollar amount of exposure from claims that have happened but have not been paid by CIGNA. In most organizations, a solid estimate can be obtained after several years of data have been gathered.

Schedule out the current year’s paid claims for each Product Type by Incurred Date on the PAID CLAIMS BY MONTH tab of the worksheet:

Incurred Date	OAP1	OAP2	DPP0	DPP1	OAP3	PP01	DPP1	Total	
Sep-08	Sep-08							0	
Aug-08	Aug-08	421,413		66,726	85,438		64	573,641	
Jul-08	Jul-08	820,751		112,142	141,417		1,075	1,075,385	
Jun-08	Jun-08	804,621		116,014	121,976		240	1,042,851	
May-08	May-08	884,059		127,903	143,080		734	1,155,776	
Apr-08	Apr-08	1,007,458		129,129	170,682		243	1,307,512	
Mar-08	Mar-08	967,834		130,965	220,653		2,535	1,321,987	
Feb-08	Feb-08	1,011,294		131,232	180,356		1,191	1,324,073	
Jan-08	Jan-08	1,203,154		154,140	216,649			1,573,943	
Dec-07	Dec-07	1,235,383		127,939	135,441		1	1,498,764	
Nov-07	Nov-07	845,588		100,579	244,898		3	1,191,068	
Oct-07	Oct-07	1,164,808		122,769	152,976		1	1,440,554	13,505,554
Sep-07	Sep-07	1,076,113		90,636	258,477		1	1,425,227	
Aug-07	Aug-07	1,009,542		52,352	89,242		20	1,151,156	
Jul-07	Jul-07	423,424		8,374	74,298			506,096	
Jun-07	Jun-07	249,970		6,529	480,096			736,595	
May-07	May-07	197,413		3,771	21,224			222,408	
Apr-07	Apr-07	90,239		4,149	4,326			98,714	
Mar-07	Mar-07	181,035		4,683	125			185,843	
Feb-07	Feb-07	104,873		3,010	4,690			112,573	
Jan-07	Jan-07	140,080		955	6,656			147,691	
Dec-06	Dec-06	100,060		5,886	16,659			122,605	
Nov-06	Nov-06	114,704		370	8,050			123,124	
Oct-06	Oct-06	112,911		2,717	-605			115,023	4,947,055
Sep-06	Sep-06	143,295		939	914			145,148	
Aug-06	Aug-06	81,016		911	718			82,645	
Jul-06	Jul-06	15,123		750	460			16,333	
Jun-06	Jun-06	18,626		450	420			19,496	
May-06	May-06	11,295			-142			11,153	
Apr-06	Apr-06	12,293		360	6,647			19,300	
Mar-06	Mar-06	-10,008						-10,008	
Feb-06	Feb-06	760		500				1,260	
Jan-06	Jan-06	551		347	81			979	
Dec-05	Dec-05	-307			-492			-799	
Nov-05	Nov-05	-745		4	38			-703	
Oct-05	Oct-05	5,198		105	12			5,315	290,119
Sep-05	Sep-05	801			-926		453	328	
Aug-05	Aug-05	769					-28	741	
Jul-05	Jul-05				9		-563	-554	
Jun-05	Jun-05	-366					968	602	
Jan-05	Jan-05	4,292					439	4,731	
Dec-04	Dec-04						357	357	
Nov-04	Nov-04	2,889			-2,024		-805	60	
Oct-04	Oct-04				8		7,657	7,665	10,487
Prior	Prior						-532	-532	-18,578
		14,451,718	0	1,507,985	2,775,029	0	-95	0	18,734,637

The Total (\$18,734,637) should equal the Total Paid Claims on the Lag Report.

Columns, rows and formulas will need to be added or adjusted to include information for the current year being entered. Pay close attention when adjusting the worksheet. This tab includes information collected on claims paid from 1997 through the current year, however, only five years of data is analyzed in determining the current year liability.

Data entered on the PAID CLAIMS BY MONTH tab is carried over to the CLAIMS PAID BY INCURRED YEAR tab through formulas. Check formulas carefully to make sure calculation are being performed correctly. This analysis shows the current year's paid claims by Incurred Year (on the left side of the sheet) and Paid Year (across the top of sheet). For example, claims incurred in FY2006, paid in FY2008 should be in the cell corresponding to Incurred Year 2006, Paid Year "Incurred + 2", since it was paid in the second year after the claim was incurred or \$290,119.00.

Note: For claims paid and incurred in the current year, this amount is annualized as we only have 11 months worth of data).

Caution: Make sure the "Totals" row at the bottom of the table includes the row added to accommodate the current incurred year.

A	B	C	D	E	F	G	H	I	J	K
FY2008 Claim Lag Analysis and IBNR Calculation										
Fermi National Accelerator Laboratory										
Incurring Year	Paid Year									
(Fiscal)	Incurred Yr. *	Incurred +1	Incurred +2	Incurred +3	Incurred +4	Incurred +5	Incurred +6	Incurred + >6	Total Paid	= cigna
2008	14,733,332								14,733,332	19,980,993
2007	13,777,241	4,947,055							18,724,296	18,142,685
2006	15,018,427	4,124,918	290,119.00						19,433,464	19,351,839
2005	14,384,903	4,303,910	242,486	10,487.00					18,941,786	17,289,296
2004	11,665,565	2,904,393	29,502	(1,960)					14,597,500	11,665,565
* Current year includes only 11 months.										
Totals	69,579,468	16,280,276	562,107	8,527	-	-	-	-	86,430,378	86,430,378
Cumulative	80.50%	18.84%	0.65%	0.01%	0.00%	0.00%	0.00%	0.00%	100.00%	
	80.50%	99.34%	99.99%	100.00%	100.00%	100.00%	100.00%	100.00%		
				FY2008	14,733,332	Claims paid in FY08, incurred in FY08 (adj. for 11 months)				
				divided by % paid in incurred year =	18,301,483	Total estimated incurred FY08				
				Difference	3,568,151	Estimated IBNR FY08				
				FY2007	18,724,296	Claims paid through FY08, incurred in FY07				
				divided by % paid in incurred year =	18,848,740	Total estimated incurred FY07				
				Difference	124,444	Estimated IBNR FY07				
				FY2006	19,433,464	Claims paid through FY08, incurred in FY06				
				divided by % paid in incurred year + 1 =	19,435,381	Total estimated incurred FY06				
				Difference	1,917	Estimated IBNR FY06				
					3,694,512	Total estimated IBNR at 9/30/08 *				
					3,700,000	Total estimated IBNR at 9/30/08 Rounded				
				GL Balance	(3,500,000)					
				Adjustment Needed	200,000	Dr. UNJ, Cr. 32132				
* Because > 99% of claims incurred are paid by the end of the third fiscal year, calculations will be done for three years.										

Reviewing the worksheet above, the analysis has calculated that 80.50% of claims for

2008 were paid in 2008, so we must accrue 19.50% in additional claims to be paid.

The analysis has calculated that 99.34% of claims for 2007 were paid in 2007 and 2008, so we must accrue .66% in additional claims to be paid.

The analysis has calculated that 99.99% of claims for 2006 were paid in 2006, 2007, and 2008, so we must accrue .01% in additional claims to be paid.

The total estimated IBNR liability per the Claim Lag Analysis is the sum of the each year's IBNR computation.

A second method of estimating the IBNR liability has been suggested by CIGNA which is much less complicated. We use this method to validate the number arrived at in the above calculation at year-end and to determine any significant changes in our estimate throughout the year.

On a quarterly basis, the Monthly Healthcare Detail Experience Report should be requested from CIGNA. This report details claims paid each month by product type and includes information on the drug claims.

Per CIGNA, you can estimate IBNR liability with the following assumptions based on 12 months worth of claims data:

Unpaid pharmacy claims = 6% of annual claims
Unpaid dental claims = 11% of annual claims
Unpaid medical claims = 25% of annual claims

A	B	C	D	E	F	G	H	I
Estimate Based on Monthly Experience Report								
Medical = 2.5 Months								
Dental = 2 Months								
Pharmacy = .5 Months								
		DPPO	DPP1	OAP1	PPO1	Drug		Sum
		<small>Dental PPP</small>	<small>Exp. Res. Retent. PP</small>	<small>Exp. Res. Retent. PP</small>				
Sep-07		94,137.00	409,304.00	881,380.00	464.00	332,931.00		1,718,216.00
Oct-07		120,517.00	405,869.00	801,450.00	(3,514.00)	304,980.00		1,629,302.00
Nov-07		105,092.00	192,778.00	838,263.00	(226.00)	338,634.00		1,474,541.00
Dec-07		125,200.00	201,625.00	792,680.00	(504.00)	311,747.00		1,430,748.00
Jan-08		134,350.00	115,459.00	670,507.00	(659.00)	321,122.00		1,240,779.00
Feb-08		127,088.00	185,109.00	1,237,590.00	(88.00)	387,650.00		1,937,349.00
Mar-08		158,539.00	140,231.00	1,186,929.00	1,344.00	302,416.00		1,789,459.00
Apr-08		122,298.00	191,722.00	937,945.00	2,178.00	319,624.00		1,573,767.00
May-08		142,709.00	176,110.00	942,826.00	(11,397.00)	354,579.00		1,604,827.00
Jun-08		116,806.00	132,948.00	938,357.00	7,937.00	344,261.00		1,540,309.00
Jul-08		136,675.00	158,804.00	752,936.00	771.00	348,123.00		1,397,309.00
Aug-08		124,572.00	139,292.00	758,473.00	0.00	375,689.00		1,398,026.00
		1,507,983.00	2,449,251.00	10,739,336.00	(3,694.00)	4,041,756.00		18,734,632.00
Method 1								
Based on CIGNA Reserve Factors								
		Pharmacy Claims			4,041,756.00	6%		242,505.36
		Dental Claims			1,507,983.00	11%		165,878.13
		Medical Claims			13,184,893.00	25%		3,296,223.25
		Total						3,704,606.74

The adjustment needed at the end of the years is the IBNR computation less the IBNR portion of the balance in account 32132. The offset to this entry is the fringe variance account -4UNJ.

Fermi National Accelerator Laboratory Indirect Burden Allocation Policy and Methodology

I. General Policy

It is the policy of the Laboratory to allocate indirect expenses (Material/Service Acquisition, Common Site Support, Program Support and General and Administrative Expenses) to all final cost objectives. All costs incurred are subject to the indirect burden allocation including the total cost of goods and services procured through Fermilab by user institutions or other non-Lab entities. This policy is consistent with the requirements of our Prime Contract with DOE to comply with Cost Accounting Standards, as well as the requirements in DOE Order 522.1, "Pricing of Departmental Materials and Services".

The Budget Office and the Accounting Department develop provisional indirect burden rates jointly. Normally provisional rates are based upon the Laboratory's current year budget of direct and indirect costs. However, in the case where the approved budget for the upcoming year has not been finalized, or in the case of a new methodology with which the Lab has little or no experience, the rates may be based on prior year(s) actual rates.

The provisional rates will go into effect on the first day of the fiscal year, with a retroactive adjustment to actual (variance distribution) at least annually at year end. Major changes in funding, budgetary allocations, or the Lab's indirect burden allocation methodology could necessitate a rate change (increase or decrease) and/or a variance distribution during the year; such rate changes and variance distributions are subject to Director's office approval. The Accounting Department performs a monthly analysis of the Indirect Burden Allocation and monitors the accumulated variances.

II. Exceptions

Although the indirect burden allocation rates are generally applied to all final cost objectives, the Laboratory currently has provided for exceptions to that policy as stated below:

- A. When Laboratory personnel provide a service (labor cost) while away from the Laboratory for a period of more than 180 days, the Common Site Support rate will not be charged upon request of applicable Division/Section management.
- B. When special conditions or extenuating circumstances exist, the amount or applicability of the indirect charge to a collaborating institution may be negotiated with the Director. When an adjustment is granted, said adjustment should be included in the "Agreement for an Experiment", Memorandum of Understanding, or other formal document as appropriate, and such document should be provided to

the Accounting Department before charges are incurred. If costs billed to a user institution will not include indirect charges, those charges must be transferred to the benefiting Laboratory B&R code, which can be determined by the purpose stated in the Agreement. The transfer is completed as part of the month-end burdening process where indirect costs are mirrored to the appropriate lab B&R.

C.

Pass Through Orders are charged a 1.5% G&A rate. This link explains the pass through methodology: <http://financedev.fnal.gov/Accounting/PassThroughOrderIndirectRateReduction.doc>

D.

Large Cap Purchase Orders (>\$500,000) are charged indirect only on the first \$500,000 of purchases. This link explains the large cap purchase order methodology: <http://financedev.fnal.gov/training/rfr/LargeCap.htm>
Procedure

III. Indirect Burden Rate Calculation

The rates for the provisional Material/Service Acquisition (MSA), Common Site Support (CSS), General and Administrative (G&A), and Program Support (PS) burden allocations will be based on the following formulas, where the numerator is the pool, and the denominator is the distribution base of the pool:

A. MSA Burden Allocation

The Material/Service Acquisition (MSA) burden pool represents the cost of purchasing services and materials. This includes a range of costs, from the cost of negotiation and execution of a contract to the cost of processing an invoice.

B&R Code: EC-01-01-040

Expenditure Type: MSA Burden Allocation

Pool – The MSA pool consists of all the costs from the following departments:

- Purchasing
- Accounts Payables
- Shipping/Receiving
- Stock Room
- Inventory Variances

Base – The MSA burden allocation will be applied to the following expenditure types unless they are on a “special” task (with a Restricted / Exempt burden schedule) or a MSA task (i.e. Have a service type of OP-BURDEN-MSA):

Civil Construction	Material Purchases
Computer Maintenance	Office Machine Maintenance
Computers, Desktop	Procard Purchases
Computers, Hardware Maintenance	Professional Services
Computers, Software Licenses	Purchased Services
Computers. Software Maintenance	Spare parts/Other Issues
Computer Services Distribution	Special Process Spares Issues

Demurrage/Container Rental	Stores Issues
Equipment	Sub Contract Services
Equipment Rental	T&M Construction Services
Fabrication Procurement	T&M Electrical Services

Facility Rental	T&M Pipe Fitters
Freight	T&M Rigging Services
Gases/ Cryogenic Fluids	Telephone Expense
Honoraria	Telephone Expense Distribution
Insurance Premium	Temporary Help

B. CSS Burden Allocation

The Common Site Support (CSS) burden represents the cost of running the physical facility and infrastructure (power, property costs, telecommunications, mail service, etc.).

B&R Code: EC-01-01-050

Expenditure Type: CSS Burden Allocation

Pool – The CSS pool consists of costs from the following departments:

- Facilities Engineering Services Section
- ES&H Section (All)
- Accommodations
- Computing Support
- Farm Income
- Food Service
- Information Resources
- Mail Operations
- Non-programmatic Power
- Payroll
- Property Management
- Telecommunications
- Transportation
- Travel Office
- Users Center
- Vehicle Maintenance
- Audio-Visual/Duplicating/Photo Services
- Non-programmatic building maintenance and utilities
- Variances from the Service Centers
- MSA alloc on the costs in the CSS pool

Base – The CSS burden allocation will be applied to the following expenditure types unless they are on a “special” task (with a Restricted / Exempt burden schedule) or a MSA or CSS task (i.e. Have a service type of OP-BURDEN-MSA or OP-BURDEN-CSS):

Accounting Transfers – Labor	Overtime
Construction Engineering	Service Organization Distribution
EOM Wage Accrual – Monthly	Special Compensation
EOM Wage Accrual – Summer/Temp	Summer/Temp Emp. Monthly
EOM Wage Accrual – Weekly	Summer/Temp Emp. Weekly
Fringe - Special	Time Worked – Monthly
Machine Shop	Time Worked – Weekly

The base also includes the Vacation, OPTO and Fringe burdens calculated on the expenditure types (i.e. Time Worked – Monthly) that receive it.

C. Program Support Burden Allocation

Each of our four Divisions (Accelerator, Computing, Particle Physics, and Technical) has a Program Support

allocation to cover the costs associated with central division administration, departmental management, central computing support, certain travel and training, and related costs, as well as any of these similar costs that exist in the Centers that are associated with those Divisions. G&A costs are also allocated to Program Support charges.

1) Accelerator Division – (Includes APC)

B&R Code: EC0101070 – AD PROGRAM SUPPORT

Expenditure Type: AD PROGRAM SUPPORT ALLOCATION

1) Computing Division

B&R Code: EC0101080 – CD PROGRAM SUPPORT

Expenditure Type: CD PROGRAM SUPPORT ALLOCATION

3) Particle Physics Division – (Includes FCPA & CMS Center)

B&R Code: EC0101090 – PPD PROGRAM SUPPORT

Expenditure Type: PPD PROGRAM SUPPORT ALLOCATION

4) Technical Division

B&R Code: EC0101010 – TD PROGRAM SUPPORT

Expenditure Type: TD PROGRAM SUPPORT ALLOCATION

Pool – Each Division has Pool costs from most of the following departments:

- Division Department Management and Operations
- Division Management and Operations
- Building Maintenance and Management
- Computer Aided Systems
- Computer Networking
- Database Support
- ES&H for the Division
- Hardware and Software Maintenance
- PC Support
- PC's and Desktop Computing
- Professional Development
- Training and Education
- MSA & CSS alloc on costs in the PS pool

The Centers have pool costs that are primarily Center management and Department management. Additionally, the Accelerator Division has Engineering Support including instrumentation and engineering tools. PPD has Experimental Facility Support including the Silicon Detector Facility, Carbon Fiber Facility, and the Extrusion Facility. The Technical Division has Technical Facilities including Magnet Test Facility Support & Improvements, and Magnet Production Facilities Improvements.

Base – The Program Support burden allocation will be applied to:

Time worked by Division and Center personnel not included in the program support pool, plus Vacation, OPTO and Fringe allocations and Service Center charges, plus allocation from the CSS pool.

D. G & A Burden Allocation

The General and Administrative (G & A) burden represents indirect costs at the laboratory not included within the CSS, MSA, or Program Support burdens.

B&R Code: EC-01-01-060

Expenditure Type: G&A Burden Allocation

Pool – The G & A pool consists of all the costs from the following departments

Directorate

Human Resources

Business Services Section Office (The portion not included within the CSS or MSA pools)

Legal Office

Public Affairs Office

Contractor Fee

Finance Section Office (The portion not included within the CSS or MSA pools)

Miscellaneous revenues

Education Office

Offset from Pass-through Rate

MSA and CSS allocations on the costs in the G&A pool

Base – The G & A base (for which the G&A Burden Allocation will be applied) includes the CSS, MSA, PS, Vacation & OPTO and Fringe burden amounts calculated by the applicable burden rates. The base also includes all expenditure types listed within the MSA & CSS sections of this document. Additionally, the base includes the following expenditure types:

Accounting Transfers	Relocation
Donated Funds	Relocation - Temporary
Duplicating Services	Special Events
Educational Expense	Stipend Education
Fees	Stores & Spares loss / OBS
Housing Costs	Training
On-Site Travel Reimbursement	Travel, Domestic, Lab Employee
Other Costs and Credits	Travel, Domestic, Non Employee
Other Utilities	Travel, Foreign, Lab Employee
Photo/Graphic Services	Travel, Foreign, Non Employee
Physical Inventory Adj	Vehicle Maintenance
Postage and Related Costs	Video/Streaming
Proceeds from Personal Property Sales	Visitor Subsistence over 1 year
Recruitment	Visitor Subsistence < 1 year

The base excludes any costs related to charges on tasks with service types of: OP-BURDEN-CSS, OP-BURDEN-MSA or OP-BURDEN-G&A. Additionally, tasks that have “special” burden arrangements (Exempt or Flat Rate) will be excluded from the base.

IV.

Current Year Rates

The following link will advise the current year’s rates.

<http://finance.fnal.gov/Accounting/documents/CurrentYearBurdenRates.pdf>

Last Updated: November 18, 2008

Large Cap Purchase Order Indirect Cost Limitation

Chapter: 20-Financial Analysis - Section: -Indirect Allocation

Background/Policy

On October 1, 1997 the Laboratory implemented a DOE approved policy to limit the indirect costs on a single procurement action to the first \$500,000 of costs. The intent of this policy is to recognize that the causal-beneficial relationship between the procurement effort and procurement output is not linear. (i.e. a typical \$2 million order does not require four times the effort to place as a typical \$500,000 order). This policy is in compliance with Cost Accounting Standards (CAS) which allow for special allocation measures based on the beneficial or causal relationship between an indirect cost pool and cost objectives.

Since its implementation in October 1997 the application of the policy has been evolving. Initially the procedure for applying the cap amounted to manually reversing the indirect charges on costs exceeding the \$500,000 cap as they occurred, a labor-intensive effort for the Accounting Department. Since then a more efficient methodology utilizing 'exempt' cost elements has been adopted. Beginning October 1, 1999 all new purchase orders entitled to the Indirect Cost Cap should be written against the exempt General Ledger cost elements shown below.

<u>Type of Expense</u> <u>Cost Element</u>	<u>Exempt Cost Element</u>	<u>Non-Exempt</u>
Material Purchases	4B	41
Sub-Contract Services	4C	43
Equipment Rental	4E	47
Equipment	4F	49
Temporary Help	4G	42
Fabrication Procurement	7A	77
Sub-Contract Services Pass-Thru	4J	4H

The exempt cost elements listed above are excluded from the General Ledger Indirect Cost Allocation process that is run at month-end and therefore do not receive a system generated indirect charge. Instead the indirect charge for a purchase order written against any of these cost elements is manually computed on the first \$500,000 and recorded via journal entry during the month that the first vendor invoice against the order is processed. This procedure of charging the full indirect charge up front was implemented to reduce the administrative workload associated with monitoring activity against 'exempt' orders, and to better ensure that the full indirect charge does in fact get recorded. Allocation of the indirect cost across work packages, in the case of split-coded orders, is based upon the p.o. distribution reported in ORACLE MMS at the time of receipt of the first invoice.

The following table summarizes conditions under which a procurement action may or may not qualify for treatment under the Indirect Cap Policy.

1. Initial P.O.'s > \$500K qualify.
2. Change orders > \$500K qualify. Total order amount is subject to the cap.
3. Change orders < \$500K qualify if the original P.O. is > \$500K. Total order amount is subject to the cap.
4. Total orders that are over \$500K as a result of original P.O. and subsequent change orders under \$500K do not qualify. Orders approved as Pass-Through orders are not subject to this requirement.
5. Original total orders that are over \$500K as a result of multiple requisitions < \$500K placed on one purchase order qualify.
6. Master Contract releases > \$500K qualify but releases < \$500K do not qualify.

Procedure

Pass Through Order Indirect Rate Reduction Chapter: 20-Financial Analysis - Section: -Indirect AllocationBackground/Policy

On October 1, 1997 the Laboratory implemented a DOE approved policy that provides for the application of a reduced indirect rate of 1.5% to costs associated with procurements qualifying as 'pass-through'. In general, the funds used for pass-through procurements are initially part of the Laboratory's Approved Financial Plan and subsequently transferred to some other institution, organization or individual for the purpose of purchasing and/or developing some item that will further the Fermilab mission. This policy is in compliance with Cost Accounting Standards (CAS) which allow the use of special allocation measures under special conditions.

In order to qualify for the pass-through indirect rate the procurement action must be the result of an agreement for services and/or product in excess of \$100,000. Typically these agreements will be in the form of a research and development subcontract, an interoffice work order (IWO), or a memorandum purchase order with clearly and precisely defined milestones. Additionally, the individual agreements may be a part of an overarching Memorandum of Understanding (MOU) which must be considered for meeting the minimum \$100,000 threshold. All such agreements require the approval of either the Laboratory Director or Deputy Director prior to the initiation of the desired work.

Each request for pass-through action must also have the approval of the Associate Director for Administration. All purchase requisitions representing approved pass-through actions must be recorded in ORACLE MMS against cost element 4H, Subcontract Services Pass-Thru, or the exempt Pass-Thru cost element 4J as discussed below. The electronic requisitioning system will then automatically route them for approval by the Associate Director for Administration.

In as much as the pass-through rate is part of the Laboratory's overall indirect rate structure, application of the pass-through rate is subject to the \$500,000 ceiling like any other large cap order. Purchase requisitions representing a pass-through action in excess of \$500,000 should be recorded in ORACLE MMS against the exempt cost element 4J, Subcontract Services Pass-Thru Exempt, instead of cost element 4H. The electronic requisitioning system will then automatically route them for approval by the Associate Director for Administration.

Procedure

Accounting for Accounts Receivable IWO

Chapter: 20-Financial Analysis - Section: -Interoffice Work Orders

Background/Policy**ACCOUNTING PROCEDURE FOR ACCOUNTS RECEIVABLE INTER- OFFICE
WORK ORDERS (IWO)**

January 5, 2001

I. PURPOSE

- It is the purpose of this procedure to document the steps required in the Accounting Department to accurately identify, track and account for A/R IWO's. IWO'S are contractual agreements between the Laboratory and another DOE Integrated Contractor. The costs incurred under the IWO are charged to Fermilab accounts which are secured by an IWO agreement and funded by a Financial (Fin.) Plan modification.

II. POLICY

- It is the policy of the Laboratory to enter into an IWO agreement if the work to be performed is in excess of \$250,000*. This type of contractual agreement is required by DOE. Once the IWO agreement has been formally accepted and approved by the Laboratory, Fermilab's Chief Accounting Officer will be the control point

Procedure**III. PROCEDURE**

1. The Accounting Department (G/L and A/R) is notified of an A/R IWO from the Chief Accounting Officer. Complete notification includes receipt of the following documents or information:
 - Authorized U.S. Dept. of Energy IWO with scope of work and contracting parties identified.
 - IWO tracking number.
 - Valuation of the agreement (current action and cumulative amount).
 - Copy of Procuring Laboratory scope of work (e.g. Purchase Order, MOU, etc.).
2. Upon receipt of the above information the G/L Accountant will set-up the Accounts Receivable IWO on a log sheet (an Excel spreadsheet) for tracking. Information to record includes the following from documents which are to be received in the Accounting Department:
 - IWO number.
 - Contractor under agreement.
 - B&R, OPI, SCC.
 - Value of the agreement.
 - Budget code.
 - Contract modification # on which IWO addition is reflected.
 - Transfer vouchers issued and processed in G/L. (date and amount).

3. The Accounts Receivable Accountant prepares an in-house invoice for costs incurred during the month by the contracting laboratory and forwards invoice to the G/L Accountant.

Note: The normal procedure in the Accounts Receivable area: compiling the actual costs incurred against the specific accumulating budget code through the documentation of the Act60 report and relieving the budget code of the cost and transferring the amount of cost to the established G/L accounts receivable account through the JV022 process will not change.

4. The G/L Accountant prepares a transfer voucher to the contracting laboratory and faxes the transfer voucher and supporting back-up.

5. The G/L Accountant will prepare JV066 to account for the transfer voucher. The entry will be to credit the G/L receivable account that was debited on the JV022 (advising DOE that it is a collection Summary Class Code – 21) and to debit A/C 81114 Transfers Issued – IWO using the B&R code 820101 Transfers from other Offices (advising DOE that it is an Inter or Intra Transfer using the Summary Class Code assigned). The Other Party Identifier for the contracting laboratory is entered on the debit and credit transaction.

Note: The receivable and collection transactions occur within the same month.

6. The G/L Accountant updates the A/R IWO log for all transactions monthly.

7. IWO payments are handled through modifications (MOD's) to our Contract. The payment for work procured and charged against the A/R budget code will be reflected as a MOD in our Financial (Fin.) Plan. When the MOD is received, the MOD# and amount is recorded on the respective A/R IWO log sheet.

8. When the services provided by the 2 contracting laboratories are complete and all transfer vouchers have been processed and noted as paid, the G/L Accountant will advise Fermilab's Chief Accounting Officer if the Fin. Plan MOD differs from the total amount of the transfer vouchers (total invoiced).

9. The Chief Accounting Officer will contact DOE and request a contract modification for the difference on completed work, to true-up the contract adjustment to the actual cost of work performed under the IWO that is considered complete.

* Dollar threshold increased in August 2000.

Accounting for IWO and Interagency Agreement

Chapter: 20-Financial Analysis - Section: -Interoffice Work Orders

Background/Policy**ACCOUNTING PROCEDURE FOR INTER- OFFICE
WORK ORDERS (IWO) AND INTERAGENCY AGREEMENTS (IA)
January 5, 2001****I. PURPOSE**

- It is the purpose of this procedure to document the steps required in the Accounting Department to accurately identify, track and account for IWO's and IA's. IWO'S are contractual agreements between the Laboratory and another DOE Integrated Contractor to perform work. IA's are contractual agreements between the Laboratory and DOE to procure work to be performed by another Federal Agency.

II. POLICY

- It is the policy of the Laboratory to enter into an IWO agreement if the work to be performed is in excess of \$250,000. This type of contractual agreement is required by DOE. IA agreements on the other hand carry no minimum amount requirement. The Fermilab Budget Office is the control point at the Laboratory for securing an IWO or IA agreement.

Procedure**III. PROCEDURE**

1. The Accounting Department is notified of an IWO or IA from the Budget Office. Complete notification includes receipt of the following documents or information:

- Authorized U.S. Dept. of Energy IWO or IA with scope of work and contracting parties identified.
- IWO or IA tracking number.
- Valuation of the agreement (current action and cumulative amount).
- Letter from the Fermilab Associate Director for Administration to DOE requesting DOE approval for the IWO or IA.
- Copy of Internal Fermilab Purchase Order for the work.

2. Upon receipt of the above information the G/L Accountant will set-up the IWO or IA on the respective log sheet (an Excel spreadsheet) for tracking. Information to record includes the following:

- IWO or IA number.
- Contractor under agreement.
- B&R, OPI, SCC and Purchase Order numbers.
- Value of the agreement.
- Budget code and cost element.
- Contract modification # on which IWO/IA reduction is reflected.

- Transfer vouchers received and processed in G/L. (date and amount).
 - Transfer vouchers processed in A/P. (Amount charged to W/P).
3. Upon receipt of a DOE transfer voucher an entry (JV64) is recorded in the G/L for the amount of the transfer voucher. DOE Accounting Handbook requires that the transfer voucher be entered in the month in which the transfer voucher is dated. The entry debits 31512 (A/P Drafts Outstanding) and credits 81120 (Transfers Received-IWO) or 81121 (Transfers Received-IA) using the B&R code 820102 Transfers to Other Offices on the transfer account. DOE is advised of the Inter or Intra Office Transfer by entering the assigned Summary Class Code against the 81120/81121 account. The Other Party Identifier of the initiator of the transfer is also recorded against 81120/81121 upon entry into the G/L. The transaction information is also entered on the log sheet.
 4. When the JV is completed, a copy of the transfer voucher is provided to the A/P Supervisor for processing against the internal purchase order. The transfer voucher will be treated as an invoice against the "internal" purchase order.
 5. A/P enters and matches the transfer voucher (invoice) to the internal purchase order in the system, places an authorization hold on the invoice and sends a copy out for approval. Entering the invoice creates a debit to the work package (identified by P.O.) and a credit to 31111.
 6. If the transfer voucher (invoice) is returned disapproved, indicating that the work was not performed or not completed satisfactorily, Accounting may create a reversing transfer voucher to the performing institution. A reversing transfer voucher requires approval of the Chief Accounting Officer. If approved, the JV in Step 3 should be reversed and the transfer voucher invoice canceled in MMS. The reversing transfer voucher is sent to the other party of the IWO or IA. The two parties must then work to resolve the issues that led to the disapproval of the original transfer voucher.
 7. If the transfer voucher is returned approved, A/P releases the authorization hold on the invoice and processes a manual payment to show the invoice as paid. The manual payment appears as a "wire" transaction. The action debits 31111 and credits 31512 in the G/L. The "wire" action appears on the Oracle Bank Reconciliation and will offset the activity in 31512 from JV64. Debits to 31512 are reconciliation items until invoices are "paid" in MMS.
 8. The G/L Accountant reviews the A/P accounts above and records the flow of the A/P activity on the log sheet.
 9. IA and IWO payments are handled through modifications (MOD's) to our Contract. The payment for work procured by Fermilab will be reflected as a

MOD in our Financial (Fin.) Plan. When the MOD is received, the MOD# and amount is recorded on the respective IA or IWO log sheet.

10. When the services provided by the other Federal Agency or Integrated Contractor are complete and all transfer vouchers have been processed and noted as paid, the G/L Accountant will advise Fermilab's Chief Accounting Officer if the Fin. Plan MOD differs from the total amount of the transfer vouchers (total invoiced).

11. The Chief Accounting Officer will contact DOE and request a contract modification for the difference on completed work, to true-up the contract adjustment to the actual cost of work performed under the IWO or IA that is considered complete.

12. Accounting will accrue cost for the difference between total transfer vouchers and the Fin. Plan MOD on completed work until notified that no more transfer vouchers are to be issued.

* Dollar threshold increased in August 2000.

Summary of Inventory Accounting Transactions

Chapter: 20-Financial Analysis - Section: -Inventory Accounting

Background/Policy

The following summarizes the accounting that takes place for inventory transactions:

Procedure

REQ:

Encumbrance Type 1002

DR: 2WSP or 2WST

CR: 99150 - Reserve for Encumbrances

PO:

Encumbrance Type 1004

DR: 2WSP or 2WST

CR: 99150 - Reserve for encumbrances

Encumbrance Type 1002

CR: 2WSP or 2WST

DR: 99150 - Reserve for Encumbrances

Receipt of Product:

Encumbrance Type 1004

CR: 2WSP or 2WST

DR: 99150 - Reserve for encumbrances

Cost:

The following actions take place at the same time in the system:

Receipt

DR: 2WSP or 2WST

CR: 31117 - - ACC PAY - RECEIPT INSPECTION ACCRUAL

Delivery:

DR: 31117 - ACC PAY - RECEIPT INSPECTION ACCRUAL

CR: 31114 - ACC PAY - INVENTORY RECEIPT ACCRUAL

Entry of Invoice

Cost:

DR: 31114 - ACC PAY - INVENTORY RECEIPT ACCRUAL

CR: 31111 - Vouchers Payable

Payment of Invoice

Cost:

DR: 31111 - Vouchers Payable
CR: 11833 - Cash

Requisitions

Chapter: 20-Financial Analysis - Section: -Inventory Accounting

Background/Policy

The following procedure is what is supposed to be followed when entering an inventory req: 

Destination type should always be Inventory.

Organization should be ISS for Stores items and FNL for Spares items.

If Master Fermilab is chosen by mistake, an alert will fire. * (to be developed)

An alert will fire if a Project/Task is entered via preferences. (Project/Task cannot be entered manually on an inventory req).*(to be developed)

If either of these ALERTS are received the req should be rejected back to the preparer, cancelled and/or re-entered correctly.

The organization entered above drives the project/task in our custom open commitments table that all reports and queries use to report open commitments.

This is the logic:

If Destination Org = 'ISS', then the Project/Task will be attribute1/attribute2 in hr_Organization_units (Proj. 80 and Task 80.8.2.1).

If Destination Org = 'FNL', then the Project/Task will be attribute1/attribute2 in mtl_categories based on the Item.

If Destination Org is 'MAS', no Project/Task is defined and it just gets the project/task of the previous record during the process.

The entry made to GL:

Stores: debit account WA-KA0281020-2WST-16980-8E-0000-89-000, credit 99150 reserve for encumbrances, encumbrance type id 1002 (reqs)

Spares: debit account WA-KA0281014-2WSP-16940-8E-0000-89-000, credit 99150 reserve for encumbrances, encumbrance type id 1002 (reqs)

A month end MassAllocation is made to move these balances to the correct B&R, because these default accounts cannot be changed in the system.

There is no entry made to Oracle Projects. Only the POC_OPEN_COMMITMENTS table (mentioned above) is updated, which Projects reports use to report Open Commitments and Change in Commitments.

Procedure

Purchase Orders

Chapter: 20-Financial Analysis - Section: -Inventory Accounting

Background/Policy

Once the req is approved it can be placed on a PO. PO's can also be entered without a corresponding req.

The organization entered on the req or PO drives the project/task in our custom open commitments table that all reports and queries use to report open commitments.

This is the logic:

If Destination Org = 'ISS', then the Project/Task will be attribute1/attribute2 in hr_Organization_units (Proj. 80 and Task 80.8.2.1).

If Destination Org = 'FNL', then the Project/Task will be attribute1/attribute2 in mtl_categories based on the Item.

If Destination Org is 'MAS', no Project/Task is defined and it just gets the project/task of the previous record during the process.

The entry made to GL:

Stores: credit account WA-KA0281020-2WST-16980-8E-0000-89-000, debit 99150 reserve for encumbrances, encumbrance type id 1002 (reqs)

Spares: credit account WA-KA0281014-2WSP-16940-8E-0000-89-000, debit 99150 reserve for encumbrances, encumbrance type id 1002 (reqs)

Stores: debit account WA-KA0281020-2WST-16980-8E-0000-89-000, credit 99150 reserve for encumbrances, encumbrance type id 1004 (PO)

Spares: debit account WA-KA0281014-2WSP-16940-8E-0000-89-000, credit 99150 reserve for encumbrances, encumbrance type id 1004 (PO)

A month end MassAllocation is made to move these balances to the correct B&R, because these default accounts cannot be changed in the system.

There is no entry made to Oracle Projects. Only the POC_OPEN_COMMITMENTS table (mentioned above) is updated, which Projects reports use to report Open Commitments and Change in Commitments.

Procedure

Receiving and Invoicing

Chapter: 20-Financial Analysis - Section: -Inventory Accounting

Background/Policy**Receiving:**

When a receipt for an inventory item is entered, the following entry is immediately sent to the GL for the purchase order price:

Dr. 31117 (see this procedure for the eventual credit to 31117 - 📄)
Cr. 31114

No entry is made to Oracle Projects.

Invoicing:

AP matches the invoice to the purchase order. If it matches correctly, the following entry is sent to GL:

Dr. 31114
Cr. 31111

If there is a quantity variance (overage) an additional debit and credit entry is made to the above accounts.

If there is a price variance, the difference is debited or credited to the following accounts:

XZY/89 for Stores
XZX/89 for Spares.

No entry is sent to Oracle Projects via the system. The amounts in these work packages are zeroed out at month end in JV84, and applied to Project/Tasks in PAB084. See this procedure: 📄

The relief to the encumbrance is made via the "Transfer Transactions to GL" jobs run for each organization nightly. 📄

The entry made to GL:

Stores: credit account WA-KA0281020-2WST-16980-8E-0000-89-000, debit 99150 reserve for encumbrances, encumbrance type id 1004 (PO)

Spares: credit account WA-KA0281014-2WSP-16940-8E-0000-89-000, debit 99150 reserve for encumbrances, encumbrance type id 1004 (PO)

If there is freight on the invoice, the following procedure should be used in AP:

Charge the freight to project 80, task 80.8.1.2 for Spares items and project 80 and task 80.8.2.2 for ISS (stores) items.

These freight entries will be sent to Projects in the nightly interface run of Payables to Projects.

Procedure

Issues and Other Misc. Transactions

Chapter: 20-Financial Analysis - Section: -Inventory Accounting

Background/Policy

Issues and other transactions to Project/Tasks are done via the Miscellaneous Transactions screen.  
 The project/task to be charged is entered. For issues and other *uses* of inventory, the DEBIT entry to the GL account is entered in the ALIAS to 39997. The credit entry is to 2WST or 2WSP, cost element 89. For EXPPOREC and other *adds* to SPARES inventory, the debit is to 2WSP and the credit is to 39997.

There are two separate interfaces to send these transactions to the GL and to Projects.

GL:

The job "Transfer Transactions to GL" is run nightly from both the SPARES and STORES organizations. It makes the following entries:

1. Sends the issues to the GL Interface table. Another job is automated to strip out the id number and run the Journal Import for inventory.

The DEBIT entry to the GL account is defaulted behind the scenes to 39997. The credit entry is to 2WST or 2WSP, cost element 89.

2. Credits 31117 for invoices matched to receipts. Debits 2WST or 2WSP, cost element 89.

3. Relieves the encumbrance for the Purchase Orders that have been matched to invoices during this day. 

4. Debits or Credits 4XYZ or 4XZX for average cost variances, offsets 2WST or 2WSP.

This is in the NEW DAILY INTERFACES report set. The journal import is automated nightly also using the job "MMS Journal Import Report".

PA:

1. A custom job "Fermi Inventory Transaction Pre-Import" removes the burden cost from these same transactions in the Project Accounting Transaction Interface table (PATI). (The Cost Collection jobs must run first for each organization).

2. After this job, the Transaction Import for the source "Inventory Misc" runs to bring these expenses into projects.

3. Then these are transferred to GL as a miscellaneous transaction, debiting the appropriate AA account for the project/task charged. AutoAccounting credits 39997.

All of these are in the NEW DAILY INTERFACES report set.

Procedure

Entry of Inventory Activity and Balances in Projects

Chapter: 20-Financial Analysis - Section: -Inventory Accounting

Background/Policy

All of the transactions that take place in the Oracle system for Inventory are never reflected in Projects automatically. The Oracle Projects system was not designed to keep "Inventory" as a Project or task within a Project, which is a Fermilab requirement. Issues charged to Project/Task has been customized by Fermilab.

At month end, a PAB batch must be entered to reflect the monthly activity for SPARES and STORES into the correct tasks in Projects. (At conversion, the inventory balances were loaded into Sept 02 in the Projects module. October thru March activity was also loaded).

The PERIOD CLOSE VALUE SUMMARY report is run at month end to retrieve the values required for the entry. It should be compared to the GL activity in 2WSP and 2WST for accuracy before making this entry. In case of a discrepancy, use the GL number.

A pre-approved batch is entered for the following: 

STORES activity is transferred to task 80.8.2.1

SPARES activity is transferred to the respective projects/tasks that own the SPARES.

This entry is set up to debit and credit the inventory clearing account 39997, so there is no GL effect.

If any other activity hits task 80.8.2.1 it needs to be zeroed out via pre-approved batch.

ADDITIONAL MISCELLANEOUS ENTRIES:

- An entry must be made to transfer the inventory variances to task 80.8.2.2 and 80.8.1.2 See this procedure: 
- Another entry must be made to transfer the automated cycle count write-offs from the default account of WZB/89 to task 80.8.2.3 
- An entry must be made each month to record the allowance for Loss for ISS items. This is PAB#231.
 - Debit 80/80.8.2.7 for the allotted amount. (Autoaccounts to EC0101040)
 - Credit 80/80.8.2.3 for the allotted amount. (Autoaccounts to ISS inventory KA1102812 - shortages and overages are recorded to this task throughout the month.
- Expense Orders:
 - If Spares are ordered on a Expense PO instead of with an inventory item number follow this procedure: 
- Freight on invoice charged to 31114 instead of appropriate project/task: Request Accounts Payable to reverse the entry and re-enter to the correct project/task.

Procedure

Monthly Variances to Undistributed - JV88

Chapter: 20-Financial Analysis - Section: -MassAllocations

Background/Policy

This batch accumulates the variances in the following and moves them to the B&R YN0100000 (undistributed):

EC0101070	4UNK	AD Program Support Variance
EC0101080	4UNU	CD Program Support Variance
EC0101050	4UNB	CSS Variance
EC0101060	4UNC	G&A Variance
EC0101040	4UNA	MSA Variance
EC0101090	4UNV	PPD Program Support Variance
EC0101010	4UNW	TD Program Support Variance

After this entry, the balance in each of the “EC” B&R’s above should be zero for month-end reporting to DOE.

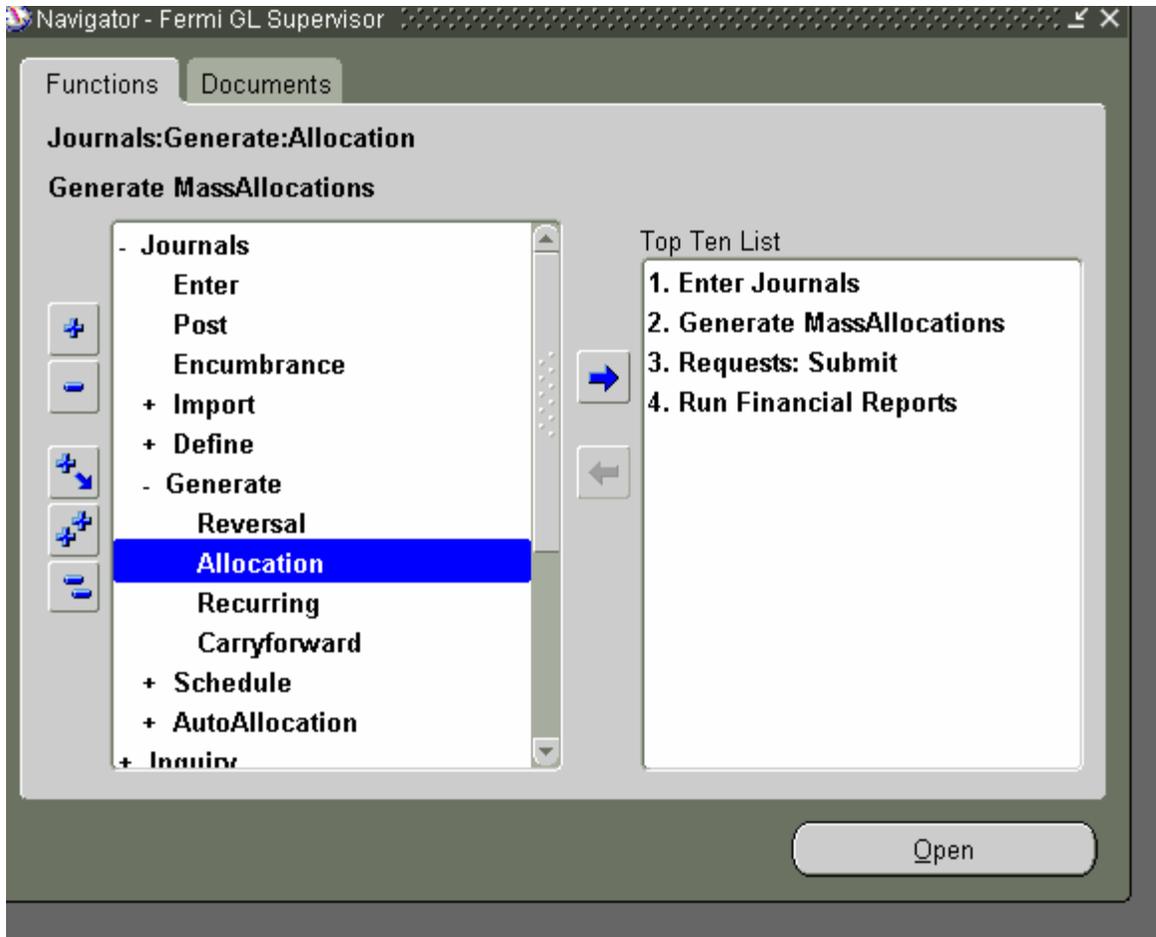
Procedure

After Burden has been run for the month, open Oracle GL to:

Journals

 Generate

 Allocation



Choose JV88 Variances to Undistributed.

Submission and Last Run Details

Batch Name	From	To	Last Run
JV88 VARIANCES TO UNDIST ...			FEB-09

Allocation Method

Full
 Incremental

Generate

Generate the allocation for the current period.

Verify the amounts for each variance to the ACT30A. Give to Financial Analysis Manager for Posting.

Cost Transfer Review and Approval

Chapter: 20-Financial Analysis - Section: -Month-end Close

Background/Policy

The procedures below set forth the review and approval procedures in the Accounting Department related to cost transfer requests. Effort reporting worksheets are not considered cost transfer requests for purposes of this procedure.

See the document entitled "Cost Transfer Guidelines" for information which has been shared with the Field Financial Managers related to cost transfers.

Procedure

1. All cost transfer requests, labor and non-labor, should be submitted in electronic form to monthendclose@fnal.gov, with any hard copy backup documentation sent separately. The transfer should be submitted in standard form using the current Cost Transfer Upload Worksheet. Some transfer requests, generally from smaller sections or departments, may be received via paper memo. The CAO and Asst. CAO may use their judgment on whether these are acceptable.
2. CAO or Asst. CAO approval is required on all cost transfers. CAO approval is required on all cost transfers over \$100,000 (per line item) and CFO approval is required on all cost transfers over \$1,000,000 (per line item).
3. All cost transfers must be reviewed for changes in fund type and service type. If errors are being corrected, review for root causes and evaluate for future follow-up and improvements. Consult with FFM's as necessary.
4. Cost transfers involving A/R tasks must be approved by Manager of Grants and Contracts or CAO. CAO or CFO must review if thresholds in 2. above are exceeded.
5. Review cost transfers to make sure a budget transfer is not more appropriate, particularly when costs appear to be in the "right" place before the transfer.
6. Review to make sure the debits and credits are consistent with the explanation for the transfer (i.e. that the entry is not backwards.)
7. All cost transfers must be properly authorized, especially by the receiving organization. A copy of the cost transfer request is considered adequate "authorization" by the receiving organization in most cases; however, CAO and Asst. CAO reserve the right to obtain further evidence of acceptance at their discretion.
8. Adequate backup documentation must accompany the request, including hard-copy signatures as necessary.

DOE MARS Extract Checklist

Chapter: 20-Financial Analysis - Section: -Month-end Close

Background/Policy

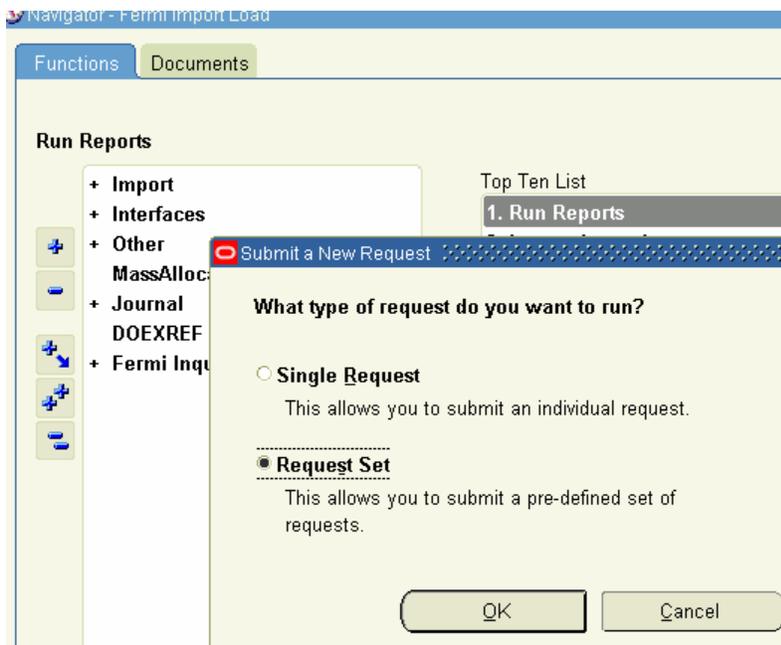
The DOE Extract Report Set is run throughout the month-end close to verify that everything is set up within Fermilab's Crosswalk to capture our monthly activity and translate it into the correct STARS format.

Procedure**A. Run the DOE Extract (Report Set)**

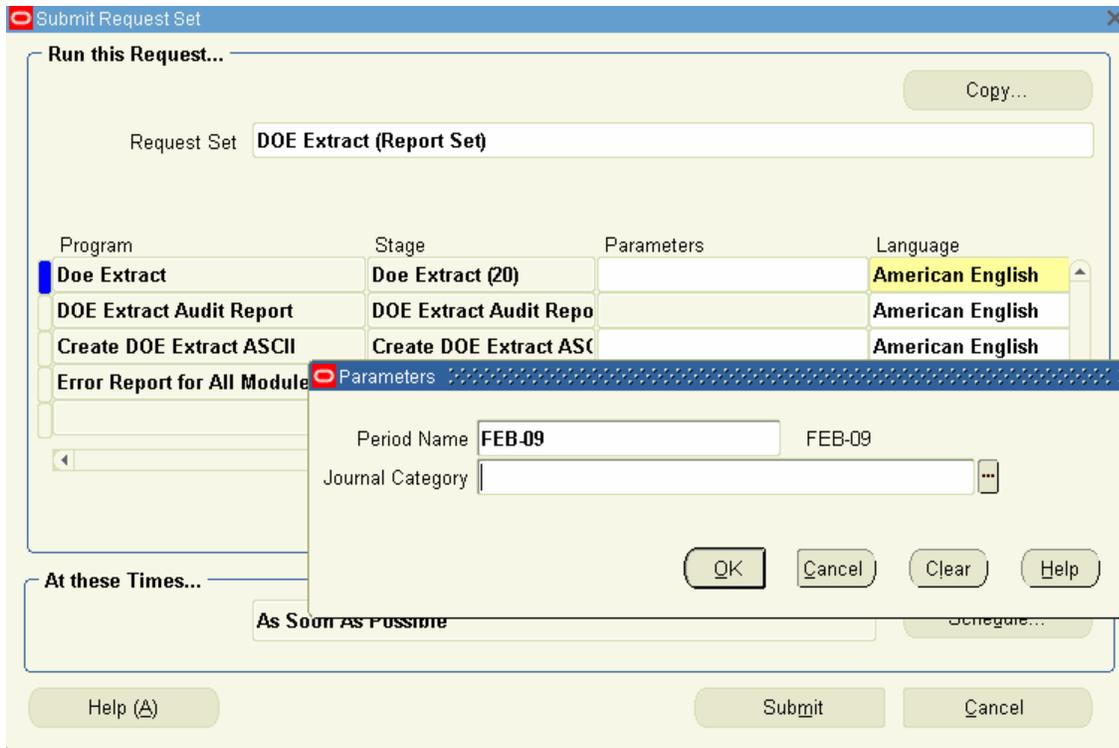
Log on to Oracle and select Import/ Load Responsibility. The G/L Accountant runs the Request Set.

Run Reports

Request Set



From the List of Values, select DOE Extract Report Set.
Tab to Period Name, enter current period or use LOV.



5. Tab through the remaining pop ups, defaults and hit OK.
6. Submit Request

B. Review the Error Report

In Oracle, Select View, Requests, Find. Highlight 'Error Report on All Modules', click on View Output. The error report should only include accounts 42130 & 42140. If more accounts are appearing, then the problem must be investigated.

```

□DOEERROR                                FERMI NATIONAL ACCELERATOR LABORATORY
                                           Error Report For DOE Module

Type      Error      Description
-----
Error     No X-Ref    X-Reference records Not found for BS Acc 42130
Error     No X-Ref    X-Reference records Not found for BS Acc 42140
    
```

C. Review the DOE Extract Audit Report

Print the DOE Extract Report for review. Select View, Requests, Find. Highlight 'DOE Extract Audit Report'. Select Tools, Reprint/Republish - select 'Landwide'.

DOEAUDIT FERMI NATIONAL ACCELERATOR LABORATORY Run Date: 30-MAR-09
 DOE EXTRACT AUDIT REPORT Page:
 FOR THE MONTH: MAR

BS ACCT CODE	SGL STAT CODE	ASSET TYPE	OCC CODE	FMD TYP	SUMM BUDGET			CONTR NUMBER	ALC SEC	FIN BUDGET			PROGRAM TASK NUM	DOC TYPE NUM	REIMBURSABLE WORK NUM	OTHER PARTY ID	COUNTRY	AMOUNT		
					REPORT CODE	CLASS	DENT			PLAN CODE	REFERENCE	NUMBER							SEC	
11	17	21	27	35	37	39	48	55	63	65	67	86	101	116	151	155	157			
11402	1140		254	WA	19	K&I102011	CH11359		FL							0599	US	1507.00		
11402	1140		254	WA	19		CH11359		FL							0599	US	0.00		
11405	1140		254	WA	19	K&I102011	CH11359		FL							0599	US	26032.95		
11405	1140		254	WA	19		CH11359		FL							0599	US	0.00		
11407	1140		254	WA	19	K&I102011	CH11359		FL							0599	US	4108.22		
11407	1140		254	WA	19		CH11359		FL							0599	US	0.00		
11821	1182		254	WA	97	K&I102011	CH11359		FL							0599	US	940.00		
11811	1189		254	WA	97	K&I102011	CH11359		FL							0599	US	1696035.09		
1181A	1189		254	WA	97	K&I102011	CH11359		FL								US	-6841.78		
1181B	1189		254	WA	97	K&I102011	CH11359		FL								US	22107.87		
1181C	1189		254	WA	97		CH11359		FL								US	-2469.48		
1181D	1189		254	WA	97	K&I102011	CH11359		FL								US	-4661.71		
14159	1415		254	WA	50		CH11359		FL								CH40	US	-21405.84	
14153	1415		254	WA	50		CH11359		FL								NSHD	US	-12180.56	
14000	1416		254	WA	50		CH11359		FL								0599	US	-9034.07	
14181	1418		254	WA	50		CH11359		FL								0597	US	-715914.51	
14417	1441			3T	19		CH11359		FL								AGRN6228507MPF00017	0304	US	-2040.23
14417	1441			3T	50		CH11359		FL								AGRN6228507MPF00017	0304	US	2040.23
14417	1441			58	19		CH11359		FL								AGRN6228507MPF00017	0304	US	-61.21

Each line of the audit report should include a BS Acct, an SGL, an OCC code (unless otherwise noted), a Fund Type of WA (unless otherwise noted), a Contractor Identifier of CH11359, a Fin Plan code of FL, a Country, and an Amount.

Review the following lines for additional information:

- SGL Codes 1140, 1151 and 118X must report with a B&R code.
- SGL Code 1441 will have **NO** OCC Code, a Fund Type other than WA and must include a Reimbursable Work Number and an OPI. Collections must be recorded with SCC 19, 21, or 50. This is taken care of with JV48.

FUND TYPE	BS ACCT	Reimbursable Work Number		OPI #
3T	14413	AGRN6228505MPF0001	US Naval Observatory	0304
3T	14414	AGRN6228506MPF0001	US Naval Observatory	0304
3T	14415	AGRN6600106MP00071	Space and Naval Warfare Systems	0304
3T	14416	AGRN6228506MPF0002	SLOAN#2 #2	0304
3F	14417	AGRN6228507MPW0017	FY07 SLOAN	0304
3Y	14418	AGRNNG08FA01I	NASA/ Goddard Space Flight Center	0315
3Z	14419	AGRHSHQDC08X00479	US Department of Homeland Security	0391
3W	14420	AGRNNH08AJ44I	NASA FCPA- NASA Goddard	0315

- SGL Code 1517 with a credit should have SCC = 97 or 73. 1517 defaults to 97.
- BS Acct 16910 must report with Status Code = 01, FT 51, and a B&R code.
- SGL Code 1691 must report with a Status Code, an Asset Type, and a B&R code.
- SGL Code 1711 must report with a Status Code and a B&R code.
- SGL Code 1812 must report with B&R Code.
- SGL Code 1813 must report with a Fund Type other than WA should include an OPI.
- SGL Code 2130, 2230, and 2241 should have a Status Code, an Asset Type, a Fund Type of 51, and a B&R

Code. If the SCC = 35/37/38/40, then an OPI should also be included.
 SGL Code 2311 should include a Status Code, a Fund Type of 51, a B&R Code, and a BRN code, but should **NOT** have an OCC code.
 BS Acct 23130 should be \$0.
 SGL Code 3142 must include an OPI.
 BS Acct 39139 should have a Status Code, a Fund Type of 51, and a B&R Code.
 BS Accts 3913x and 3914x (where x equals an Alpha character) should have a Fund Type of 1x, 2x, 3x or 58, B&R of 40, 50, 60, 70 or ZN and a Reimbursable Work Number.

FUND TYPE			BS	WPKG	OPI #
2Y	WFO02001	BALL	3913A	4MIY / 1QSF	0599
2Y	WFO04001	NIU	3913H	6001 / 1QUD	0596
2Y	AGRCRADA03032	TAI YANG CRADA II	3913J	6002 / 1QUE	0595
2Y	AGRCRADA20050002A	MUONS Hydrogen Cryostat	3913P	6008 / 1QUK	0595
2Y	AGRCRADA20060001	MUONS 6D Beam Cooling	3913Q	6009/1QUL	0595
2Y	AGRCRADA20060003	CRADA - American Semiconductor	3913S	6011/1QUO	0595
2Y	AGRCRADA20060002	CRADA - Muon Capture	3913R	6010/1QUM	0595
2Y	AGRCRADA20060004	CRADA - Supra Magnetics	3913T	6013/QUP	0595
2Y	AGRWFO20070001	AMAC - Multiple Power Levels	3913U	6012/QUQ	0595
2Y	AGRCRADA20070001	CRADA-Compact Tunable RF Cavities	3913V	6014/QR	0595
2Y	AGRCRADA20070002	CRADA-Magnets for Muon	3913W	6015/QUS	0595
2Y	AGRCRADA20070003	CRADA-Stopping Muon Beams	3913X	6016/QUT	0595
2Y	AGRCRADA20070004	CRADA-6D Muon Beam Cooling	3913Y	6017/QUU	0595
2Z	AGRWFO2008001	University of Chicago	3913Z	6018/QUV	0594
2Z	AGRCRADA2008002	CRADA - Supra Magnetics	3914A	6019/1GAA	0595
2Z	AGRCRADA2008001	CRADA - Supra Magnetics	3914B	6020/1GAB	0595
2W	AGRCRADA20080003	CRADA 2008-0003	3914C	6021/1GAC	0595
2W	AGRWFO200802	CRADA 2008-0002	3914D	6022/1GAD	0595
3T	AGRN6228505MPF0001	US Naval Observatory	48123	4002	0304
3T	AGRN6228506MPF0001	US Naval Observatory	48124	4003	0304
3T	AGRN6600106MP00071	Space and Naval Warfare Systems	48125	4004	0304
3T	AGRN6228506MPF0002	SLOAN#2 #2	48126	4005	0304
3F	AGRN6228507MPW0017	FY07 SLOAN	48127	4006	0304
3Y	AGRNG08FA01I	NASA/Goddard Space Flight Center	48128	4007	0315
3Z	AGRSHQDC08X00479	US Department of Homeland Security	48129	4008	0391
3W	AGRNNH08AJ44I	NASA FCPA- NASA Goddard	48130	4009	0315

*Ball (FT58 BALL, **NO B&R**)

BS Account 39920 should have a Status Code = 24, Fund Type 54, SCC 97, ALC Number (i.e., 89000001) in columns 55-62, and Source Doc Type Number (i.e., TRF89X0222) in columns 101-115.
 SGL Code 45110 with Fund Type 58, SCC 19 should have ALC Number (i.e., 89000001) in columns 55-62 and Source Doc Type Number (i.e., TRF895228.1) in columns 101-115 and OPI = XN90.
 SGL Code 4812 should have Fund Type of 3x (where x equals an Alpha character), a Reimbursable Work Number, and an OPI.

FUND TYPE	BS	Reimbursable Work Number		OPI #
3T	48123	AGRN6228505MPF0001	US Naval Observatory	0304

3T	48124	AGRN6228506MPF0001	US Naval Observatory	0304
3T	48125	AGRN6600106MP00071	Space and Naval Warfare Systems	0304
3T	48126	AGRN6228506MPF0002	SLOAN#2 #2	0304
3F	48127	AGRN6228507MPW0017	FY07 SLOAN	0304
3Y	48128	AGRNNG08FA01I	NASA/ Goddard Space Flight Center	0315
3Z	48129	AGRHSHQDC08X00479	US Department of Homeland Security	0391
3W	48130	AGRNNH08AJ44I	NASA FCPA- NASA Goddard	0315

SGL Code 8112 should have a Status Code = 01, FT 51, and a B&R code.

SGL Code 8111 and 8112 should have a B&R code and an OPI.

SGL Code 8123 may have a Fund type other than WA.

SGL Code 8132 must report with a B&R code and may have a Fund Type other than WA. If the B&R is 40, 50, 60, 70 or ZN and FT 1x, 2x, 3x, or 58 there must be a Reimbursable Work number. Additionally, if the B&R code is 50, 70 or ZN, an OPI should be included. BRN's may be included.

BSC	OPI#	Reim Work Number
81328	0315	AGRS15717Y
81329	0315	AGRT6538WA
8132A	0599	AGRWFO02001
8132B	0599	AGRWFO02002
8132C	0315	AGRNNG04EG78I
8132E	0304	AGRN6228505MPF0001
8132F	0304	AGRN6228506MPF0001
8132G	0304	AGRN6600106MP00071
8132H	0304	AGRN6228506MPF0002
8132K	0304	AGRN6228507MPW0017
8132L	0315	AGRNNG08FA01I
8132M	0391	AGRHSHQDC08X00479
8132N	0315	AGRNNH08AJ44I

SGL Code 8133 must report with a B&R code and a BRN. If the FT is WA and the SCC = 60, a Status Code should be included. If the FT is 51, the SCC should be 61.

BS Acct 81331 and 81334 should have an OCC of 320 and a GPP/ AIP BRN.

BS Acct 81332 and 81337 should have an OCC of 310 and an EQU BRN.

BS Account 81390 must report with OCC 254, Fund Type 54, SCC 60, B&R Code = YN0403020, and Source Doc Type Number (i.e., TRF89X0222) in columns 101-115.

SGL Code 9911 should include a Status Code, a B&R code, and a BRN.

SGL Code 9915 should include a Status Code.

SGL Code 9931 and 9932 should include an OPI.

Miscellaneous:

- a). B&R 400409900 – should always have FT 3Y or 3W and it should always equal to B&R 50 FT 3Y and 3W, after JV89/90 is posted.
- b). B&R 400403309 – should always have FT 3T or 3F and it should always equal to B&R 50 FT 3Y or 3W, after JV89/90 is posted.
- c). B&R YN0309081 should be zero.
- d). 81324 - should use predominant B&R (B&R KA1102011)
- e). All FT 51 Accounts must contain a B&R code.
- f). Review all B&R codes – be sure there is **NO** activity with an old B&R. (i.e. KA05, KA04, KA02, KH01)
- g). B&R EC01, 04, 05, 06, 07, 08 and 09 should equal to zero after JV88 is posted.
- h). Account 46110 should be zero for all funds.
- i). Accounts 3913A through 3913Z and 3914A through 3914Z can **NOT** have a Summary Class code of 97.
- j). SGL Codes 9911 – 9932 should net to zero.
- k). B&R YN01 should be FT WA.
- l). The Control Totals by Fund on the last page of the report should equal \$0.

Note: JV87, 88, 89 and 90 noted above are generated as mass allocation JV's.

G/L Close Process Review Checkpoints

Chapter: 20-Financial Analysis - Section: -Month-end Close

Background/Policy**MONTHLY CLOSING CHECKLIST FOR PROCEEDING
WITH INDIRECT MASS ALLOCATION AND VERIFYING
ACCURACY OF MONTHLY CLOSE****1/9/01****I. PURPOSE**

- It is the purpose of this procedure to document the checkpoints followed on the last day of the monthly close to ensure that all transactions are in the General Ledger and the Indirect Mass Allocation Process can proceed. This procedure also documents the checkpoints followed after the Indirect Mass Allocation Process and Post Close Entries are completed to verify the accuracy of the monthly close.

II. POLICY

- The Financial Analysis Group will perform a checklist review of indicators which determine if the Indirect Mass Allocation Process can proceed or whether additional transactions are required. Once the Indirect Mass Allocation Process is completed a quality assurance review of the monthly costs is completed to verify the accuracy of the monthly close.

Procedure**III. PROCEDURE**

A. Prior to running the Indirect Mass Allocation Process the following checklist will be reviewed.

1. Verify all assigned Journal Vouchers are entered and posted to the G/L.
2. Verify all daily Procard files for the month are posted to the G/L.
3. Verify there are no transactions hung in the G/L Interface Table. (Run the G/L Interface Table Browse to verify.)
4. Verify the following accounts are zero and if not, advise the Manager of Financial Analysis.
 - 18131 Suspense Debits
 - 11832 Cash – First Chicago
 - 31115 A/P Vouchers Payable after 5/31 (Prior to MMS)
5. Verify accounts 42130 and 42140 (Oak Brook Letter of Credit Balance/Contra) are equal and opposite.
6. Verify all activity for 31111 A/P Vouchers Payable is recorded in fund type

WA. Reclass any amounts in minor funds to WA prior to running a preliminary DOE Extract before the Indirect Mass Allocation Process.

7. Run a Preliminary ACT030 to review monthly activity by budget code and compare to prior month ACT030. Review activity greater than \$100K and investigate large variances between the two months. Also review the accuracy of credit activity in budget codes that would normally be a debit.

8. Run a DOE Extract for the month to verify activity across Fund Type, B&R and BRN is accurate. Also verify the DOE Extract balances to zero, for each fund type.

B. After running the Indirect Mass Allocation Process and Post Closing Entries, perform the following to verify the accuracy of the monthly close.

- Run a DOE Extract for the month to verify activity across Fund Type, B&R and BRN is accurate. Also verify the DOE Extract balances to zero, for each fund type and that all Indirect Pools have zeroed.
- Run an ACT030 Report to review monthly activity by budget code and compare to the prior month ACT030 for large variances. Also compare the ACT030 to the DOE Extract.
- Run Summary 1 Trial Balances by B&R to compare to totals on the ACT030 and the DOE Extract. Total of B&R's on DOE Extract by 8132 and 8133 should equal the totals on the ACT030 and the total of the monthly activity in 81321 (Operating), 81331 (Plant) and 81332 (Capital Equipment).

C. Once the reports are reviewed and it is determined that it has been a good close, the Financial Analysis Manager advises Business Systems to proceed with the running of the monthly Division and Section Reports.

Month-End Payroll Upload

Chapter: 20-Financial Analysis - Section: -Month-end Close

Background/Policy

Procedure

Month End Payroll Upload

Payroll Manager notifies Financial Analysis via email with a copy of the to the FA Manager that the Payroll file is ready to be uploaded.

Part One – Project Accounting:

Staff Accountant:

1. From the Import/Load responsibility or the Projects module, run the PAC Payroll Exception Report (ACT019A) to be sure there are no exceptions. Single Request, select the current period and submit.

The screenshot shows a 'Submit Request' dialog box with the following sections and fields:

- Run this Request...**
 - Name: PAC Payroll Exception Report (ACT019A)
 - Parameters: MAY-06
 - Language: American English
 - Buttons: Copy..., Language Settings..., Debug Options
- At these Times...**
 - Run the Job: As Soon as Possible
 - Button: Schedule...
- Upon Completion...**
 - Save all Output Files
 - Layout: [Empty field]
 - Notify: [Empty field]
 - Print to: act_ps
 - Button: Options...
- Bottom Buttons:** Help (C), Submit, Cancel

This report can sometimes take about 6 minutes to process. View the Output. If there are exceptions and the Rejection Reason is “This employee has no active organization/job assignment as of the expenditure item date,” run the PAC Enable Employee for Expenditure Transactions job.

2. PAC Enable Employee for Expenditure Transactions job: From the Import/Load responsibility, submit a single request, PAC Enable Employee for Expenditure Transactions, Transaction Source is Payroll Interface, and submit.

Submit Request

Run this Request...

Name: **PAC Enable Employee for Expenditure Transactions**

Parameters: **Payroll Interface**

Language: **American English**

Buttons: Copy..., Language Settings..., Debug Options

At these Times...

Run the Job: **As Soon as Possible**

Button: Schedule...

Upon Completion...

Save all Output Files

Layout: []

Notify: []

Print to: **act_ps**

Button: Options...

Buttons: Help (C), Submit, Cancel

View the output and compare to the exceptions on the ACT019A report (above) to verify the employees have been enable.

3. Re-run the ACT019A (if step 2 is needed) following step 1 to verify there are no longer any exceptions. Take a screen print of the last page of this report. The report total should tie to the 39998 account on the GL entry (to be verified later below).

4. Review the Project Accounting file to be imported: In the Projects module, go to

Transaction Import: Review Transactions. Enter a Transaction Source of Payroll Interface and call up the Batch Name (e.g. PayMMMyy). Click on Pending and Find to query the transactions in the file to be imported. Click on the View menu and click on Record and Last from the menu selection. You will receive a message stating there are over 100 records. Select Continue to End. View the toolbar at this time and you will be able to see the number of records to be imported (click on Maximize screen button to display the number of records message on the bottom of the screen). Hide the Employee Number field (click on Employee Number field, click on the Folder menu and click on Hide Field). Print this screen and give to the FA Manager or System Administrator, as well as the screen print of the ACT019A total.

Oracle Applications - EBSPRD - Oracle 11i eBS Applications

File Edit View Folder Tools Window Help

Review Transactions (FERMILAB)

Transaction Source:
 Batch Name:

Transaction Status

- Pending
- Import -- Rejected
- Pre Import -- Rejected
- Post Import -- Rejected
- All

Transactions

Project Number	Task Number	Expnd Ending Dat	Expnd Item Date	Expnd Type	Expnd Type Cl	Business Grou
R6A210	1	28-MAY-2006	28-MAY-2006	EOM WAGE A	ST	
R6A210	1	28-MAY-2006	28-MAY-2006	EOM WAGE A	ST	
R6A210	1	28-MAY-2006	28-MAY-2006	TIME WORKE	ST	
R6F101	1	07-MAY-2006	07-MAY-2006	EOM WAGE A	ST	
R6F101	1	07-MAY-2006	07-MAY-2006	SUMMER/TEM	ST	
R6F101	1	21-MAY-2006	21-MAY-2006	SUMMER/TEM	ST	
R6F101	1	28-MAY-2006	28-MAY-2006	EOM WAGE A	ST	

Expenditure Comment:
 Rejection Reason:

Record: 6911/6911 | ... | <OSC>

FA Manager/System Administrator:

1. After the staff accountant has provided a screen print of the Payroll file to be imported and the ACT019A report total, go to the Projects module. Go to Transaction Import: Review Transactions. Enter a Transaction Source of Payroll Interface and call up the Batch Name (e.g. PayMMMyy). Click on Pending and Find to query the transactions in the file to be imported. Note the total number of records on the screen shot provided by the staff accountant and go to the last record on the import screen. When everything looks fine, Import the file.

2. After importing the file, View/Requests to see the import job. View the output of the Import job and be sure there are no errors. Copy the batch name (from the report output) and run an Expenditure Inquiry All for the Expenditure Batch you just copied. Dollar values will not show for the entry unless you show the Trans Raw Cost field (Folder, Open, Trans Raw Cost). Click the Total button. Compare the total to the ACT019A total. If the Employee field is visible, you must hide it. Click on the Employee field and hide the field (Folder menu, Hide Field). Print this screen.

Oracle Applications - EBSPRD - Oracle 11i eBS Applications

File Edit View Folder Tools Reports Window Help

Expenditure Items (FERMILAB)

Exp Inquiry More Info

Project	Task	Expnd Type	Raw Cost	Burdened Cost	Expenditure	Trans Raw Cost	Qty
10	10.01.01	OVERTIME			PayMAY06S	(31.80)	
10	10.01.01	OVERTIME			PayMAY06S	238.18	
10	10.01.01	OVERTIME			PayMAY06S	(114.00)	
10	10.01.01	OVERTIME			PayMAY06S	128.25	4
10	10.01.01	OVERTIME			PayMAY06S	114.00	
10	10.01.01	OVERTIME			PayMAY06S	(26.81)	
10	10.01.02	EOM WAGE AC			PayMAY06S	(953.00)	-
10	10.01.02	TIME WORKED			PayMAY06S	953.00	4
10	10.01.02	TIME WORKED			PayMAY06S	667.10	2
10	10.01.02	EOM WAGE AC			PayMAY06S	(600.00)	-

10,808,006.92

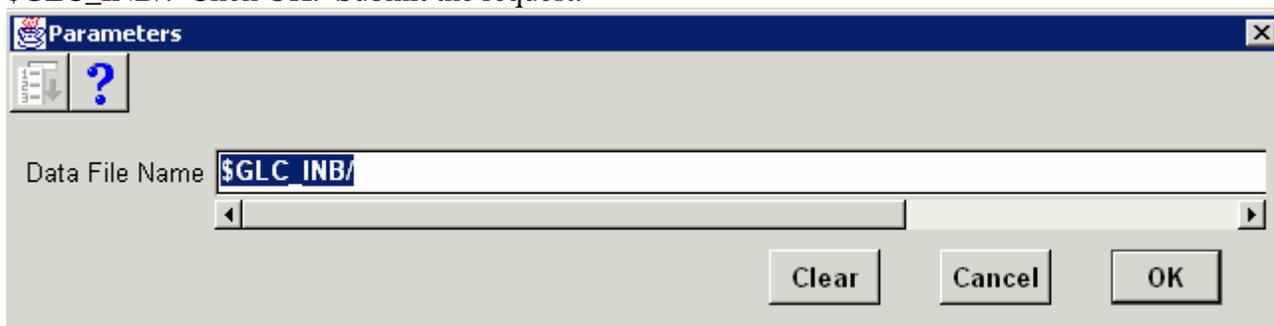
Run Request... Totals Item Details

3. Complete a PAB form showing the Expenditure Batch Name and the total. Write at the top of the PAB form “Payroll – Projects - MMMyy” Attach the ACT019A screen print, the Review Transactions screen print and the Expenditure Items screen print.
4. From the Projects module, run a Single Request, PRC: Submit Interface Streamline Process, DXL: Distribute and Interface Labor Costs to the GL. View all the reports and verify there are no errors/exceptions.
5. In the GL module, find the journal batch that was imported in the Streamline process and rename the batch by inserting PAYROLL at the beginning of the header. Save the batch with the new name. Then post the batch.
6. Afterward, give the PAB form and attached screen prints back to the staff accountant. The staff accountant will now proceed with and complete the GL side.

Part Two – General Ledger:

Staff Accountant:

1. From the EBS\PRD\Inbound directory, look for the Payroll file for the current month. It should have a naming convention of PAYROLL.yymmdd.
2. Under the Import/Load Oracle responsibility, Request Set and choose Load Feeder System Files. Tab to the Data File Name and enter the name of the payroll file after the \$GLC_INB/. Click OK. Submit the request.



View the log and the output report and verify that there are no errors.

3. Run the Import Journals job and choose the Source “Payroll” with no other parameters. View the output report and verify there are no errors. Copy the journal batch name and query the batch. Verify 3 journals were created (Salary and Wages, Vacation Accrual and Letter of Credit). Verify the 31513 account in the Salary/Wages journal ties to the 42130/42140 accounts in the LOC journal. Verify 39998 account in the Salary/Wages journal ties to the PA piece (the ACT019A total, Expenditure Batch total).
4. Compose an email to the Payroll Manager by copying the GL batch name to the body of the email and notify him that the payroll is in. Copy the FA Manager and Assistant CAO on the

email. The Payroll Manager will verify the numbers and make some manual updates to SCC codes and then will give the GL entry (hard copy) to the Assistant CAO for review and posting (the entry is sometimes given to the FA Manager to post).

5. The Staff Accountant will submit the PAB form (completed by the FA Manager) to the Assistant CAO for review.

Verify Accuracy of Monthly GL Close Reports Chapter: 20-Financial Analysis - Section: -Month-end CloseBackground/Policy

- The Accounting Department will perform a review of a subset of the monthly close reports generated by MIS. After review, Accounting will communicate to Division/Section/Center Representatives the accuracy and availability of the monthly close reports.

Procedure

1. Open the Monthly Report Verification Worksheet at:

T:\AcctDept\Financial Analysis\Month-End Reconciliations\Report Verification

2. Run and print the GLCCOCCR and the PACACT30A. Enter the required totals in the monthly worksheet.
3. Access the On-Line Reports via the Finance Web Page (Finance/Financial Services On-Line Applications/Online Reports Menu. Review the current month reports and enter the required amounts in the monthly worksheet as seen in the attached.



FA-Scan0002.pdf

Formulas in the worksheet will compare the appropriate totals as entered and display “No” for errors that exist per the following:

OPB1DL1 - Tie Current Month Cost (grand total) to the GL ACT30, Operating section, Total Amount Accrued.

Tie Current Month Obligation (grand total) to GL ACT30, Operating section, Total Amount Obligated.

OPB1DL2 - Tie Current Month Obligations (grand total) to PACACT30A, Operating section, Total Change In Commitment plus Total Direct Cost.

EQ01DL4 - Tie Current Month Obligations (grand total) to PACACT30A, Equipment section, Total Change In Commitment plus Total Direct Cost.

OPB4XL2 - Tie Current Month Obligations (report total) to PACACT30A, Operating section, Total Change In Commitment plus Total Direct Cost.

PLAIP - Tie Current Month Obligations (grand total AIP report) to PACACT30A, Plant section, Service Type "PL-EXST PRGM SUPP-AIP", Amount Obligated.

PLGPP - Tie Current Month Obligations (grand total GPP report) to PACACT30A, Plant section, Service Types "PL-EXST PRGM SUPP-GPP" & "PL-FUTURE R&D-MUON COLL-GPP" Amount Obligated.

NF05DL1-Tie Current Month Cost total for each fund type (operating, plant, equipment) to GLACT30 Amount Accrued total for each corresponding fund type.

4. Any errors identified in reviewing the reports should be brought to the attention of the Financial Analysis Manager.
5. The Financial Analysis Manager will review the errors to determine whether any

corrections should be done and contact MIS to rerun the reports as necessary.

6. Once the On-Line Reports pass the quality assurance review, the Financial Analysis Manager will communicate via E-mail to the Division/Section/Center Representatives that the Accounting close is complete and reports have been reviewed for accuracy and are available for use.

Comparative Trial Balance

Chapter: 20-Financial Analysis - Section: -Monthly Reporting

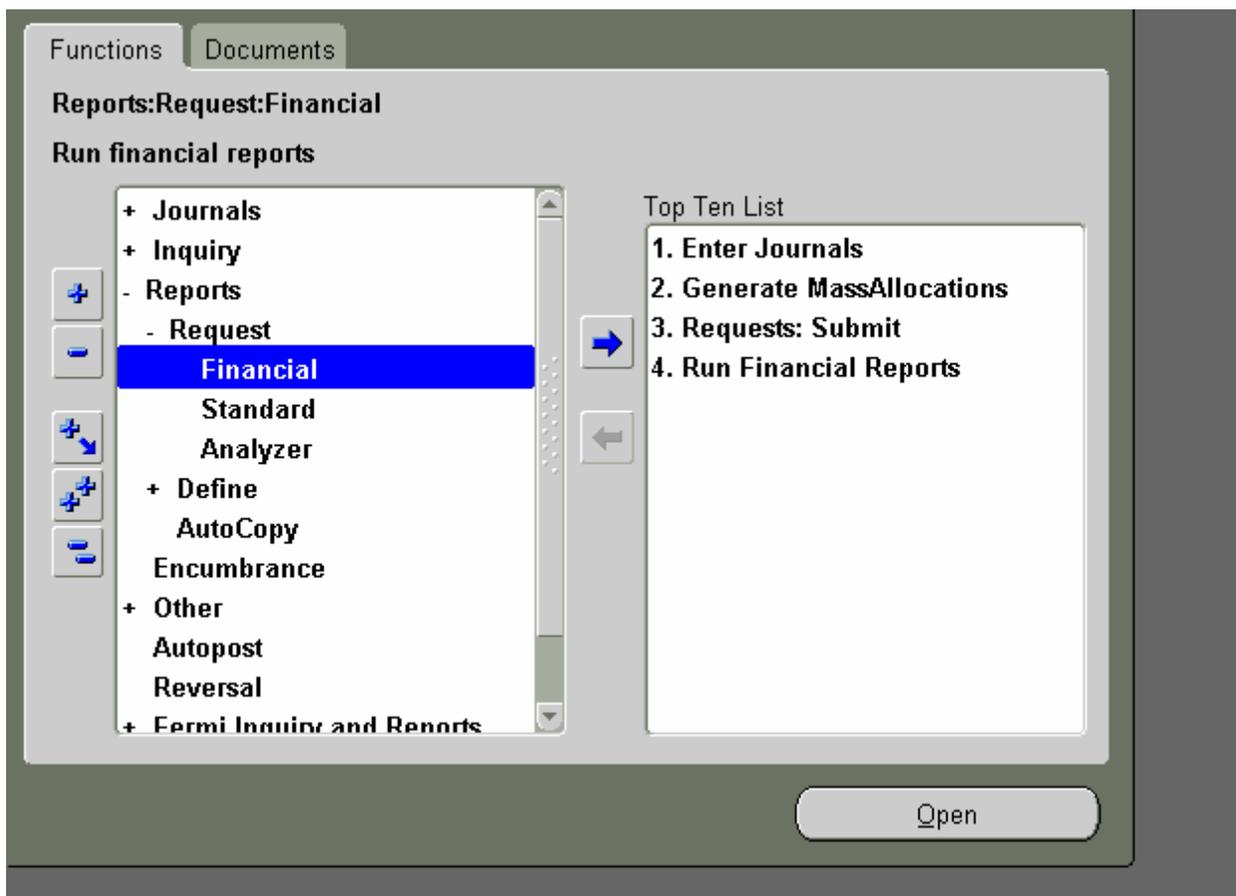
Background/Policy

An Excel version of the Trial Balance (TB), showing current period and prior year-end balances with dollar and percentage changes, is prepared each month after month-end close to be used as a worksheet for preparation of the Fermi Balance Sheet. In addition, the TB is also used for occasional analysis and as a lead sheet for the year-end audit.

Procedure

A: Run TB in Oracle and save it as a Text (.txt) file to be manipulated later in Step B.
(Note: The prior year-end TB only needs to be run once in the first month of every fiscal year.)

1. Under Fermi GL User responsibility, select Report · Request · Financial.



2. Under the “Run Financial Reports” screen, click on the drop-down list menu and select Single Report Set.

3. The cursor will stay in the Report Set command box. Hit F9 on the keyboard to bring up the Find screen, then click on “Find” and select the “Trial Balances” option in the Find window. This will bring in two reports under the Run Financial Report screen. Select the PTD Trial Balance and change the period to current period, and click Apply and Submit.

Individual Reports Single Report Set Multiple Report Sets

Report Set: **TRIAL BALANCES**
 Description: **SUBMIT EITHER YEAR TO I**

Report Parameters
 Period: **MAR-09**
 Currency: **USD**

	Seq	Report	Period	Currency	Request ID	Segment Override	[]
<input checked="" type="checkbox"/>	10	PTD TRIAL BALANCE	FEB-09	USD	6375177		
<input type="checkbox"/>	20	YTD TRIAL BALANCE	FEB-09	USD	6437743		
<input type="checkbox"/>							
<input type="checkbox"/>							
<input type="checkbox"/>							
<input type="checkbox"/>							

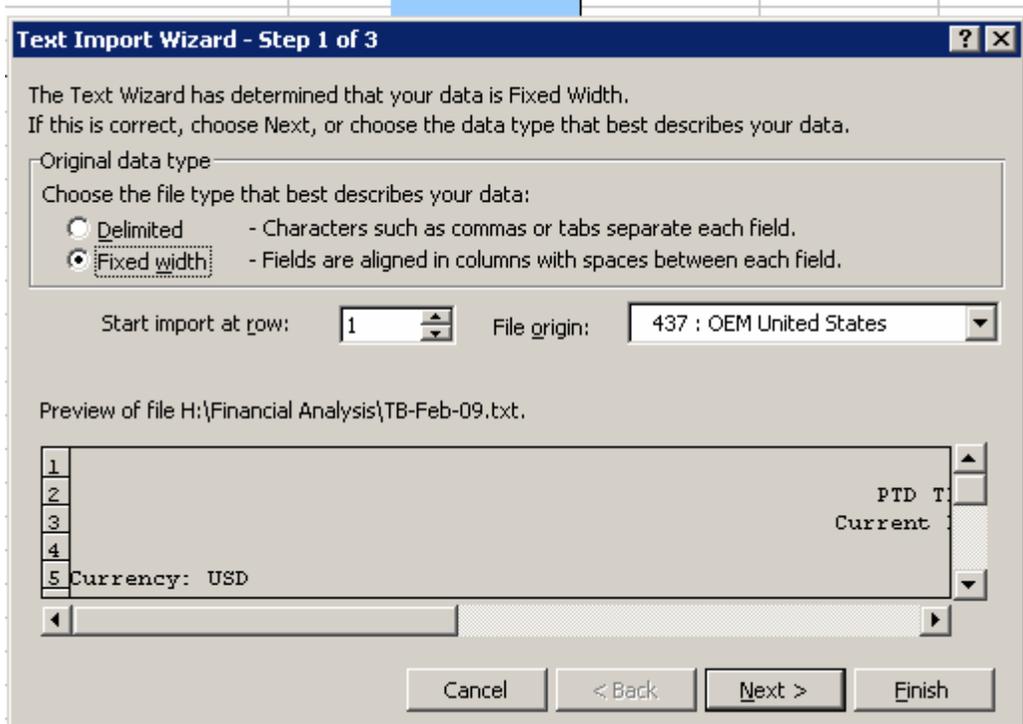
Select All Reports

Row Set and Column Set
 Row Set: **PTD TRIAL BALANCE** Column Set: **PTD TRIAL BALANCE**

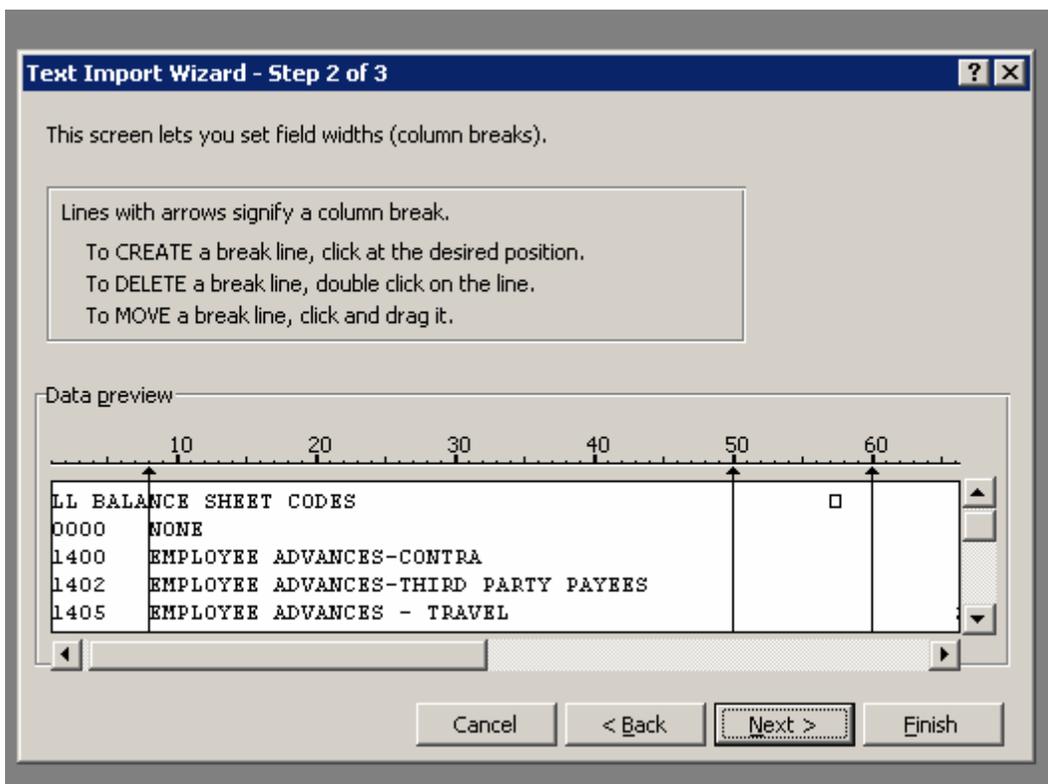
4. On the menu bar, go to Help, select View My Requests and hit the Find button. After it completes running select the report and click on View Output.
5. Save the output report as a text file: File · Save as · Save as Type, select Text File (*.txt) · Save the file name as TB – Mmm-YY.txt.

B. Convert the Text file (from A) into an Excel file.

1. Open Excel program.
2. Go to File · Open · Change the File Type to All Files · For Look In box, find the folder where the TB was saved and select · Click on Open. A Text Import Wizard window will show up.
3. Under the Text Import Wizard window, make sure the Fixed Width box is selected. Then select Next.



4. Under the Data preview section, click on the desired positions to create a break line to separate BS, BS description, Beginning Balance, Monthly Activity and Ending Balance into separate columns. Then hit Finish. The Trial Balance is now converted from a text file format into an Excel format.



5. Leave the top header (from row 1 to row 12). Delete the rest of headers that appear on the body of the spreadsheet. In addition, delete the last two BSC 99510 & 99520.
6. Open prior period Comparative TB worksheet and save it for current period as TB-Mmm-YY.xls. Insert rows for new Balance Sheet Codes added in the current month. Copy formula from column E and column F. Next, replace the third column (prior month BSC ending balances) starting with BSC 11400 with the current month ending balances by copying and pasting the ending balances run from the above steps. Then, copy over the formatting from column D to column C. Finally, save the file again.

AS Tx 11402				
A	B	C	D	E
Fermi National Accelerator Laboratory				
Receivables Lead Sheet				
9/30/2008				
Account Number	Description	9/30/2008	9/30/2007	Difference Dollar
11402	EMPLOYEE ADVANCES-THIRD PARTY PAYEES	\$4,999.91	\$4,851.59	\$148.
11405	EMPLOYEE ADVANCES - TRAVEL	\$139,905.00	\$223,498.00	(\$83,593.
11406	EMPLOYEE ADVANCES - PAYROLL	\$0.00	\$0.00	\$0.
11407	EMPLOYEE ADVANCES - TUITION	\$109,116.60	\$133,004.94	(\$23,888.
11510	ADVANCES TO OTHERS - DOE	\$14,928.79	\$14,928.79	\$0.
14000	ACC REC - UNBILLED	\$2,213,725.09	\$1,072,496.88	\$1,141,228.
14001	ACC REC-UNBILLED-CONTRA	\$0.00	\$0.00	\$0.
14002	ACC REC UNAPPLIED RECEIPTS	\$0.00	\$0.00	\$0.
14003	ACC REC UNIDENTIFIED RECEIPTS	\$0.00	\$0.00	\$0.
14111	ACC REC UNIVERSITIES RESEARCH ASSN.,INC.(U	\$42,184.58	\$50,531.32	(\$8,346.
14112	ACC REC - SSC	\$306,381.62	\$292,587.20	\$13,794.
14121	ACC REC GSA (0313)	\$12,451.43	\$12,332.08	\$119.
14122	ACC REC NASA (0315)	\$0.00	\$31.58	(\$31.
14123	ACC REC NSF (0316)	\$67,944.94	\$130,065.28	(\$62,120.
14134	ACC REC EMPLOYEE DAY CARE	\$0.00	\$0.00	\$0.
14135	ACC REC TRAVEL ADVANCES-NON EMPLOYEES	\$2,112.00	\$0.00	\$2,112.
14136	ACC REC ADVANCES PAYROLL	\$0.00	\$0.00	\$0.
14137	ACC REC ADVANCES - TUITION	\$0.00	\$0.00	\$0.
14138	ACC REC EMPLOYEE MISCELLANEOUS	\$110,053.88	\$53,801.78	\$56,252.
14140	IDAHO OPERATIONS OFFICE	\$0.00	\$0.00	\$0.
14141	STANFORD LINEAR ACCELERATOR CENTER (CH50)	\$0.00	\$0.00	\$0.

Indirect Analysis Report

Chapter: 20-Financial Analysis - Section: -Monthly Reporting

Background/PolicyProcedure

The BRINDconv query and several other reports are used to complete the Indirect Analysis report.

- BRINDconv (Discoverer) Query

The active conditions for the query are:

Current Month < > 0;

Segment7 = '8P' (Note: In addition to 8P, a separate query must also be run for '8L' and '81');

Period Num = FY Month + 1, (example: the month number for March would be 7);

Period Year= 2006, (current FY);

Actual Flag = 'A'

Sort the information and subtotal by account numbers. The following account numbers relate to the following areas: Acct # 14000 = A/R; Acct # 81321 = Operating; Acct # 81331 = Plant; Acct # 81332 = Equipment. A copy of the query is available on the shared drive: 'HBBRINDconv'.

- Trial Balance - Summary 2 (Oracle) for B & R Range YN010000

This report is generated with the following parameters: Pagebreak Segment = BR; Pagebreak Segment Low and High = 'YN010000'; Secondary Segment = 'CE' for the current month PTD

- Trial Balance - Summary 2 (Oracle) for WKPKG Range 4UNA to 4UNC

This report is generated with the following parameters: Pagebreak Segment = 'WKPKG'; Pagebreak Segment Low = '4UNA'; Pagebreak Segment High = '4UNC'; Secondary Segment = 'BR' for the current month PTD

- GL Close Cost / Obligation Control Report

- ACT030A Monthly Cost/ Obligation in Oracle Projects

- Copy of previous year Indirect Summary Report Analysis

2. Open the prior month file. Save it as the current Month.

3. Copy the prior month tab and rename it as the current Month.

4. Enter the query amounts for A/R, Operating, Plant, and Equipment in each allocation section, MSA, CSS and G & A, in the current month column.

5. In the Total Indirect Pools section of the report for MSA, drop the amount from the Trial Balance - Summary 2 report 4UNA – EC0101040 – Period Activity. (Note: Please use

the opposite sign. If the report has as positive number, enter a negative amount in the report and vice versa.) Please continue the process for CSS using 4UNB – EC0101050 and G&A using 4UNC – EC0101060. For the G&A Indirect Pool, take the period activity amount less the '8S' amount. The '8S' amount is found in the Trial Balance - Summary 2 report for B & R Range YN010000.) Also note that the Variance – (FAV)/ UNFAV section of the report should tie to the amounts from the GL Cost/Obligation Control Report – YN0100000 Undistributed Cost section for 4UNA, 4UNB, and 4UNC.

6. From the ACT030 report, look for the Indirect Cost amount for OP-BURDEN-CSS and OP-BURDEN-G&A amount less amounts for '4XYM' and '8S'. Enter these amounts in row 150 for EC0101050 (CSS) and row 151 for EC0101060 (G&A).

7. Copy formula from rows 190, 191,192 to the current month column.

8. Copy/Paste FY YTD % (column Q) to YTD Rate By Month With History section of the Indirect Analysis report (beginning in row 65).

9. Complete the FY YTD information in column R from the prior year's Indirect Summary Report.

Note: Please exercise caution when inserting information. The worksheet is formula driven but please double check the accuracy.

10. Print the first and second pages of the report. Attach all the reports used as backup. Submit the hardcopy and E-mail a copy to the Financial Analysis Manager for review.

11. Once approval from the Financial Analysis Manager is received, an E-mail copy is sent to C. Trimby and C.Conger with CC to J. Wollwert and M. Rhoades. At quarter end, an E-mail copy is sent to D. Carlson, B. Chrisman, and C. Trimby with CC to C. Conger, J. Wollwert and M. Rhoades. An electronic copy of the file is also saved in the shared drive: T:\AcctDept\Financial Analysis\Indirect . A hard-copy of the report with all the documentation is filed with the Property Accountant's file.

Monthly Cost Budget Report

Chapter: 20-Financial Analysis - Section: -Monthly Reporting

Background/Policy

Fermi Cost Budget Report (CBR) is prepared each month after close, usually due by the 4th workday of the month. Current period and YTD costs are reviewed at fund type and B&R level. Costs are compared with funding to ensure sufficient funding level is maintained.

Procedure**Source documentations:**

- 1) GL Close Cost/Obligation Control (GL ACT030) Report for current period.
- 2) NF05DL1 report for current period.
- 3) Discover query "Open Commitment YTD Bal" for current period.
- 4) Contract Modification(s) (MODs) received in current period, signed by Fermi DOE office.

Steps to complete the report:

- 1) Open the prior month Cost Budget Report (with formulas) and save it as current month, following the prior month naming.
- 2) Go to the monthly cost input section located on the right side of the spreadsheet and, in the current month column, enter the Amount Accrued from the ACT030 report for each B&R.

Note: In Undistributed section, Vacation & OPTO = sum of balances of 4une, 4unf, 4ung and 4unj; Fringe = 4unj; Indirect Variances = sum of 4una, 4unb and 4unc; Invoices & Tax = 4uni.

- 3) Go to the Open Commitment column of the spreadsheet and add balances from the GL ACT030 Change In Commitment column to the formula for each B&R.

Note: The sum of EC04 to EC06 is entered on the Undistributed Indirect Variances lines.

- 4) Update the column E with the current month MOD(s) amounts.
Note: Once the MOD is signed by the Fermi DOE Office, the funding is considered available, and thus is included in current month CBR.
- 5) Review accuracy of the report.

a. Complete the reconciliation section located on the bottom of the spreadsheet to make sure variances are zero.

b. Compare the total balances for Operating, Inventory, Equipment, and Plant for Current Month (Col. G) and FYTD (Col. H) with those balances on NF05DL1 report to make sure they are the same.

Note: Additional tie points need to be performed for quarter end: Run YTD GL ACT030. Tie YTD costs for each fund type among CBR, YTD ACT030, and NF05DL1. Add the Open Commitment amount on the prior year end CBR to the Change in Commitment amount on YTD ACT30, and the balance should tie to Open Commitment amount on current CBR and NF05DL1, for each fund type.

c. The Open Commitment balances for each B&R are compared with Open Commitment YTD Bal query results to ensure they tie to each other.

Note: Any negative balance in Open Commitment should be investigated and communicated to management.

d. Review the balances in the last column Balance Surplus/(Deficit) for KA

Operating Subtotal, KA Plant & Equipment Subtotal, Inventory Subtotal,
each 40 & 60 B&R, FS total, KL total, and other non KA lines, to make sure the balances are
positive (Surplus). Any negative (deficits) balance should be researched for
reasonableness, and communicated to the management.

e. The report is submitted to the manger of Financial Analysis (FA), the Assistant
Chief Accounting Officer, and Chief Accounting Office (CAO), in sequence,
for review and approval.

f. Upon receiving an approval from the CAO for distribution, save another copy of
the report with no formula by highlighting all the cells that contain balances and do a
Copy and Past Special – Values. Delete the input section of column N to column Z, and the
reconciliation section on the bottom of the spreadsheet. Save a copy on the Accounting
shared drive.

g. Send a memo to inform the head of the Budget Office, the CAO, the Assistant
CAO, the Manager of FA, the Inventory Accountant and the Secretary of
Accounting that the CBR is available on the shared drive for use.

h. Send a separate copy of the formulas version CBR to Carol Davis, GL accountant.

Monthly Fringe Analysis

Chapter: 20-Financial Analysis - Section: -Monthly Reporting

Background/Policy

Fringe Costs refer to the allocated portion of the Lab's costs related to employees including FICA/Medicare, State Unemployment, Annuity, Group Insurance/LTD, Workmen's compensation, Retiree Medical, Med/Dental, HMO's, and miscellaneous costs. These costs are allocated monthly to divisions/sections/centers based on a rate established at the beginning of each fiscal year as applied to actual base labor.

These costs are accumulated in Work Package 4UNJ where they are distributed to divisions/sections/centers through the Burden process. A variance exists when the amount allocated is higher or lower than the actual costs of the above expenses. The balance in 4UNJ is the variance that exists.

The Fringe analysis is performed on a monthly basis to help determine whether that established rate is sufficient for allocating the costs. This is done by dividing the actual costs of the Fringe items by the Actual Base Labor pool. At the end of the fiscal year, a burden redistribution is processed in order to allocate anything remaining in 4UNJ-no variance will exist once the books are closed.

Procedure

Complete the 4UNJ Reconciliation; you will need a copy in order to complete this analysis.

Open EBS Oracle to run and print Account Analysis Reports (A/A) for the following balance sheet accounts:

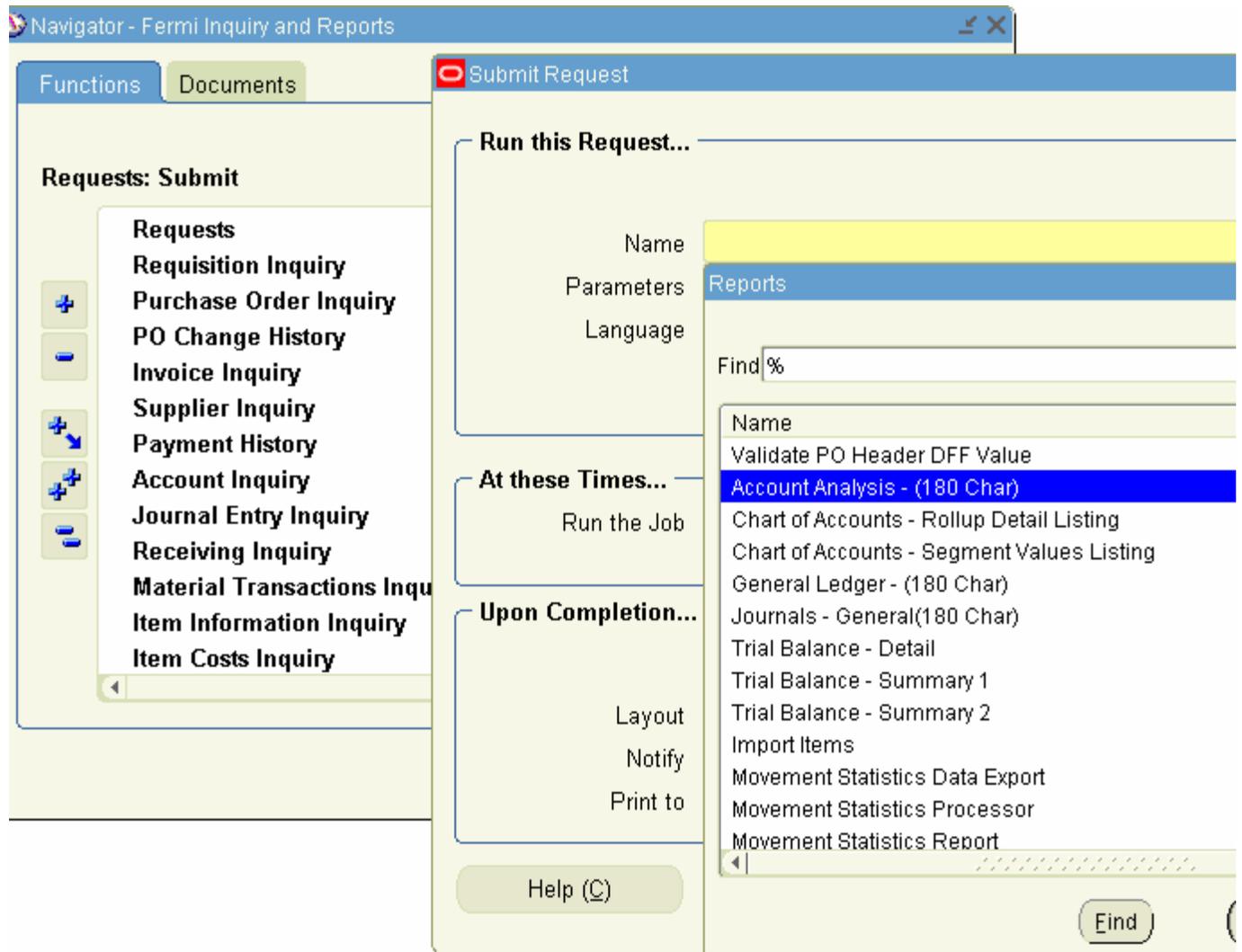
32123 thru 32129

32132 thru 32134

And the following workpackages:

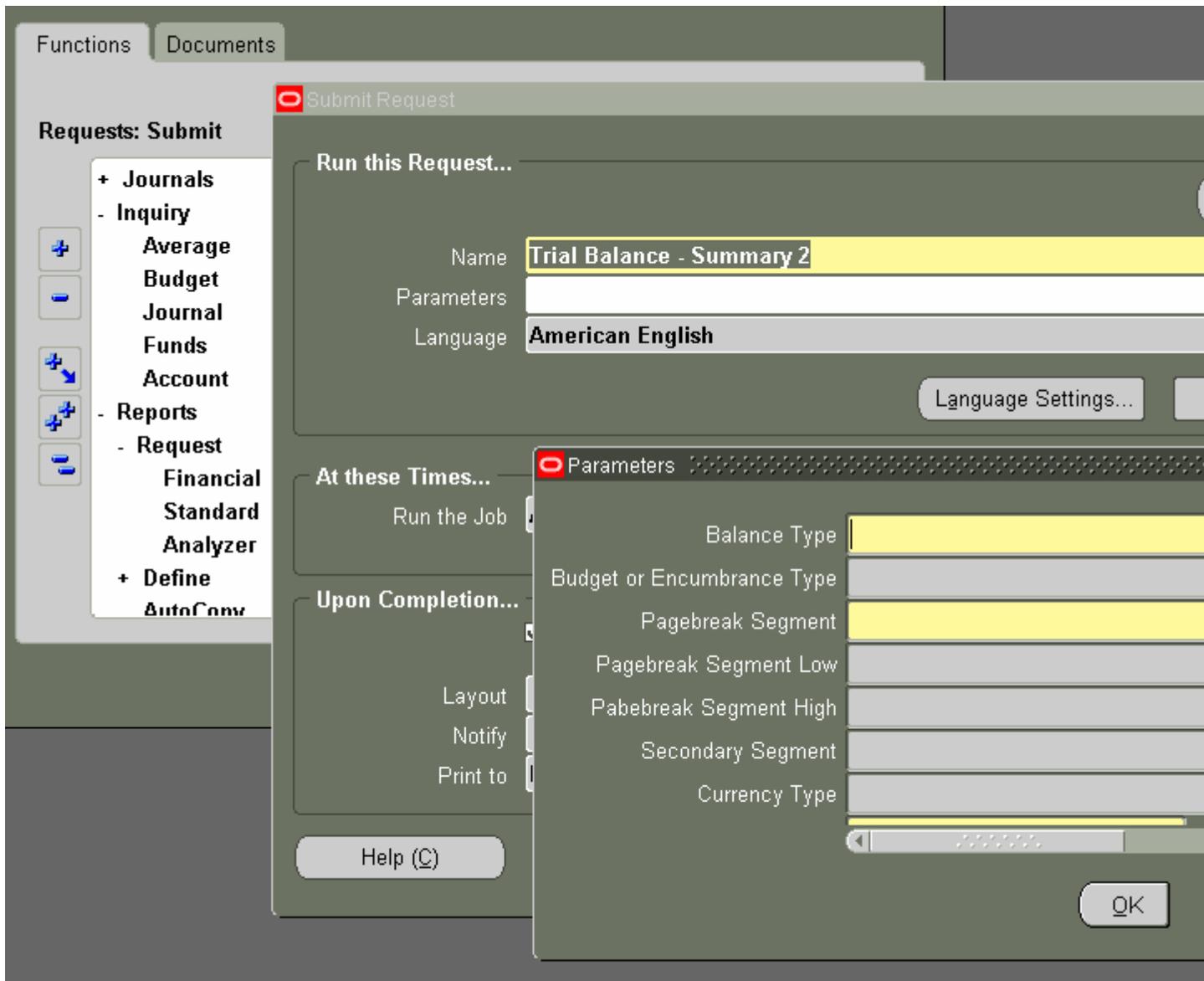
4UNJ

4UNE thru 4UNH



Print a Summary 2 Trial Balance Year to Date for the following:

Cost Element range 1A to 1C and 1K
 WKPG range 4UNE to 4UNH by cost element.



Select the On-Line reports menu on the Accounting Department webpage and select Task Summary Report (TSR); run one for project/task 75/75.01.02.80 and R1U111/1.



Finance Departments ▾ Applications ▾

Financial Information

- EBS 11i Application Login
- Fermilab Procard System
- Task Summary Report (TSR)
- On-Line Reports Menu
- Task Transaction Detail (TTD)
- Open Commitments Query
- Purchase Order Query
- Requisition Query

General Business Information

- Project Authorization List (PAL)
- Travel Code Reference

File Edit View Favorites Tools Help

Back Forward Stop Refresh Home Search Favorites

Address <http://www-bss2.fnal.gov/tsrquery/>

Task Summary Report by Expenditure Type ('TSR')

[Submit Request](#)

To run a report, enter the Time Period, Project Number, Task Number(s) and optionally a Report Title in the column below. Use the 'Search' buttons to look up values or partial values. *** **The ability to select Budget Type has been added to the bottom of this form**

The column below all up functions for the c on the left. An asterisk a wild card in the field asterisk. The values for repo

Report Title	<input type="text"/>	
Time Period	<input type="text" value="JAN-09"/> Format JAN - SEP: MMM-YY Format OCT - DEC: MMMCY-FY Must be equal to or after APR-03	List Periods <input type="button" value="Search"/>
Project Number*	<input type="text"/> <input type="button" value="Search"/>	*Project Name:

Open the current fiscal years Salary Fringe Analysis and add a tab for the current month analysis. For each account on the analysis, the ACCRUAL BEG of YR should equal the balance in the account at September 30.

positive if it is a credit balance or a negative if it is a debit balance to the balance at the end of the last fiscal year as the ACCRUAL END of YR.

For 32129 Retiree Med., enter all payables activity. Enter the ending balance from the A/A as a positive if it is a credit balance or a negative if it is a debit balance as the ACCRUAL END of YR.

For 32132/32133 Med/Dental, enter payments per FRAJV001, less Misc Receivable activity, less amounts contributed by employees net of premiums paid, per Payables activity on A/A 32133. Enter the ending balance from the 32132 A/A as a positive if it is a credit balance or a negative if it is a debit balance as the ACCRUAL END of YR.

For 32134 HMO, enter all payables activity. Enter the ending balance from the A/A as a positive if it is a credit balance or a negative if it is a debit balance as the ACCRUAL END of YR.

From the A/A 4UNJ, enter Burden cost for Cost Element 43 in the Fringe Allocation column for the current month. Enter the ending balance of 4UNJ (not as opposite) into the Variance (FAV)/UNFAV, Actual Cost column (top left corner).

Items of significant dollar value that post directly to 4UNJ should be explained. For example, the Burden cost for Dayworkers (Cost Element 2S) is a monthly cost charged directly to 4UNJ. The "Other (credits) charges" should never be more than \$100,000.

In order to verify the accuracy of the established Fringe Rate, the Actual Base Labor pool must be determined. This consists of Time Worked, End of Month Wage Accruals, Vacation Allocations, OPTO Allocations, and Accounting Labor Transfer, plus the Vac/OPTO Variance.

For 1A-Time Worked Monthly, enter the Period Activity Total from CE 1A from the Summary 2 Trial Balance. From the TSR for 75/75.01.02.80, subtract the Time Wkd-MO amount.

For 1B-Time Worked Weekly, enter the Period Activity total for CE 1C from the Summary 2 Trial Balance.

For 1C-EOM Wage Accrual Weekly, enter the Period Activity total for CE 1C from the Summary 2 Trial Balance and subtract the 1C CE Period Activity from the UNF and UNH Summary 2 Trial Balances.

For 1D-Montly Vacation Allocation, enter the Period Activity for CE 1D from the Summary 2 Trial Balance for WKPG 4UNE as a positive amount if negative or as a negative amount if positive.

For 1E-Weekly Vacation Allocation, enter the Period Activity for CE 1E from the Summary 2 Trial Balance for WKPG 4UNF 4UNE as a positive amount if negative or as a negative amount if positive.

For 1F-OPTOAllocaion Monthly enter the Period Activity for CE 1F from the Summary 2 Trial Balance for WKPG 4UNG as a positive amount if negative or as a negative amount if positive.

For 1G-OPTO Allocation Weekly, enter the Period Activity for CE 1G from the Summary 2 Trial Balance for WKPG 4UNH as a positive amount if negative or as a negative amount if positive.

For 1H-Accounting TSF Labor, enter the Current YTD Costs for ACCTG TSF-LABOR from the R1U110/1 TSR.

For 1K-EOM Wage Accrual Monthly, enter the Period Activity Total for 1K from the Summary 2 Trial Balance.

The sum of these amounts is equal to the Allocated Base Labor.

For the Vac/OPTO Variance (FAV)/UNFAV, enter the Ending Balance from the A/A for WKPG 4UNE through 4UNH.

The Allocated Base Labor plus this variance equals the Actual Base Labor.

The worksheet will calculate the Actual percentage of labor for Fringe Costs and will calculate the Fringe Rate Applied (should equal the established provisional rate).

As an additional check on the proper recording of fringe costs, the Fringe Cost YTD worksheet for the current year should be updated. For each of the liability accounts, enter the amount from LSSJV059 for the current month. The Total for each liability account should equal Fringe Cost YTD (Actual Cost) for the same liability account on the Fringe Analysis. One exception is 32132/32133 Med/Dent. In addition to LSSJV059, enter JV86 and JV58 on the Fringe Cost YTD worksheet. Any discrepancies must be investigated.

Shops Analysis

Chapter: 20-Financial Analysis - Section: -Monthly Reporting

Background/Policy

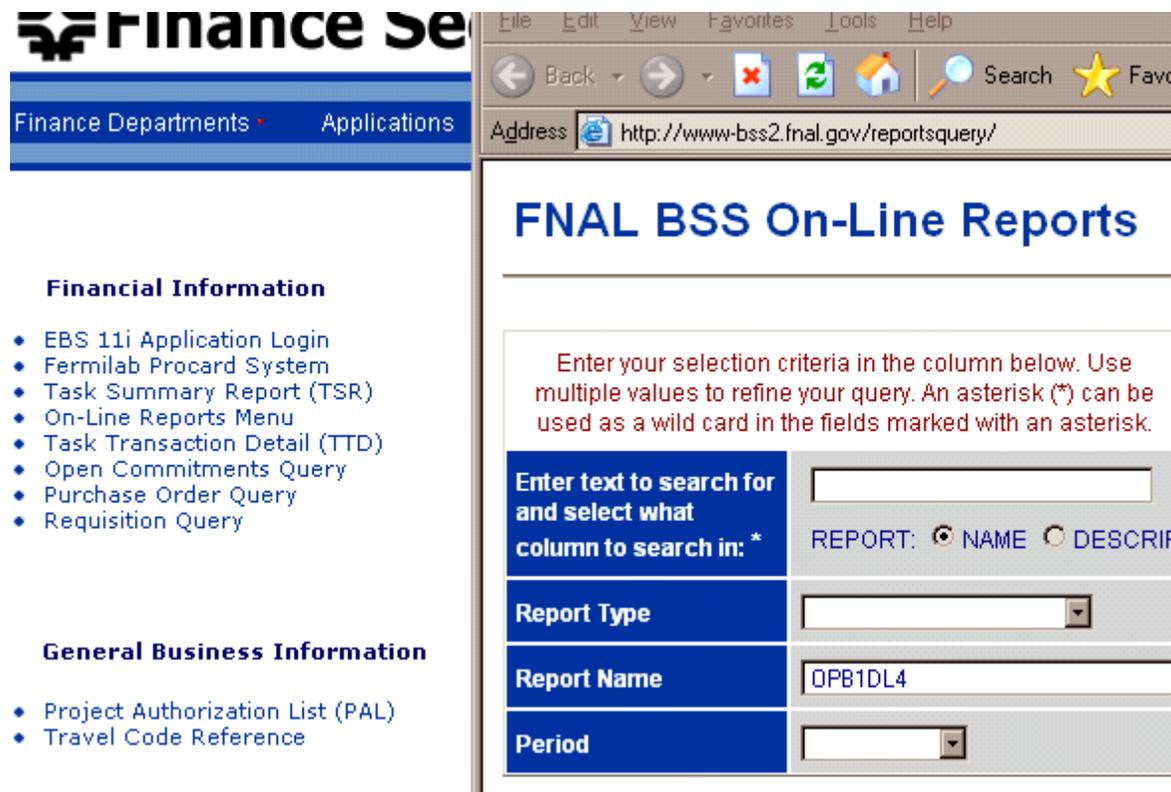
Employees of TD/Machine Shop and FESS/Engineering and Planning regularly perform tasks for other divisions/sections/centers. On an annual basis, a rate is established for each to chargeback the costs associated with personnel, materials and services provided to other divisions/sections/centers. The rate charged should allow for TD and FESS to break even on these costs by the end of the fiscal year.

Each month, TD/Machine Shop submits an electronic file with the employee, amount, hours, and project/task number to charge. The amount should equal the hours multiplied by the established rate. FESS/Engineering and Planning hours and dollars to be charged to other divisions/sections/centers are processed through FTL. The rate established must be input into the FTL system.

The Shops Distribution analysis is performed on a monthly basis to compare actual fiscal year-to-date personnel, materials and services costs to the fiscal year-to-date service organization distribution (costs sold). A variance is calculated by dollars and percentage. If the Variance is greater than 5% after the August close, the rate should be reviewed and adjusted.

Procedure

Select the On-Line reports menu on the Accounting Department webpage and view the OPB1DL4 for the current period. Search for TD – Machine Shop, then find – Personnel Costs, Materials & Services, and Other and do a print screen for each.



Next, select Task Summary Report (TSR); run one for project/task 30/30.3.8, and one for project/task 60/60.02.02.



Finance Departments > Application

Financial Information

- EBS 11i Application Login
- Fermilab Procard System
- Task Summary Report (TSR)
- On-Line Reports Menu
- Task Transaction Detail (TTD)
- Open Commitments Query
- Purchase Order Query
- Requisition Query

General Business Information

- Project Authorization List (PAL)
- Travel Code Reference

Email: Webmaster

File Edit View Favorites Tools Help

Back Forward Stop Refresh Home Search Favorites

Address <http://www-bss2.fnal.gov/tsrquery/>

Task Summary Report by Expenditure Type ('TSR')

To run a report, enter the Time Period, Project Number, Task Number(s) and optionally a Report Title in the column below. Use the 'Search' buttons to look up values or partial values. ***** The ability to select Budget Type has been added to the bottom of this form**

The column below a up functions for the on the left. An asterisk a wild card in the file asterisk. The values for rep

Report Title	<input type="text"/>	
Time Period	<input type="text" value="JAN-09"/> Format JAN - SEP: MMM-YY Format OCT - DEC: MMMCY-FY Must be equal to or after APR-03	List Periods <input type="button" value="Search"/>
Project Number*	<input type="text"/> <input type="button" value="Reset"/> <input type="button" value="Search"/>	*Project Name: <input type="text"/> <input type="button" value="Search"/> <input type="button" value="Reset"/>

Open EBS Oracle and run a Project Expenditure Item for 30/30.3.8 (Technical Division), with Expenditure Type = Service Organ. Distrib. for the current month. There will be a single line showing the current month hours for Technical Division. This should match the email received from TD with the current months TD Machine Shop Charge back hours. Investigate any discrepancy in hours reported.

Navigator - Fermi PA Adjustment Entry

Functions Documents

Fermi Expenditure Inquiry

- + Expenditures
 - Fermi Expenditure Inquiry**
- + Allocations
- View Burden Costs
- + Other
- + Fermi Inquiry and Reports

Find Project Expenditure Items (FERMILAB)

Project Number Project

Task Number Task

Employee Name

Supplier Name Supplier

Expenditure Org

Expend Typ Class

Expenditure Type Non-Labor Re

Resource Org

Service Type

Item Dates -

Expnd Ending Dates -

Exp. Item Periods -

Expenditure Batch

Transaction Source

Assignment

Work Type

Set of Books Currency

Exclude Net Zero Items

Mass Adjust

Run a second Project Expenditure Item for 60/60.02.02 (FESS Operations) with Expenditure Type = Service Organ. Distrib. for the current month. Export the data to excel and sum the Quantity and the Proj Func Burdend Cost. Divide the total Proj Func Burdened Cost by the Quantity and verify that it equals the established rate. FTL can cause minor differences that must be investigated.

Open the current fiscal years Shop Summary folder and add a tab for the current month analysis.

SHOP DISTRIBUTION ANALYSIS					
	Jan-2009				
	ACTUAL	COST	HOURS	STD.	OVER(UNDER)
	COST	SOLD	SOLD	RATE	VARIANCE
MACHINE SHOP					
PERSONNEL COSTS	\$803,400.00	\$817,822.50		\$69.00	
M & S	\$39,400.00	\$0.00	11,852.50		
TOTAL	\$842,800.00	\$817,822.50			(\$24,977.50) (2.96)%
RATE	\$71.11	\$69.00			
FESS/ENG. & PLANNING					
PERSONNEL COSTS	\$554,613.49	\$607,200.00		\$115.00	
M & S	\$34,430.95		5,280.00		
TOTAL	\$589,044.44	\$607,200.00			\$18,155.56 3.08%
RATE	\$111.56	\$115.00			
<u>Notes:</u>					
The Task Summary Report (TSR) is the source for preparing the FESS/Engineering Analysis. (Task 60.02.02)					
The OPB1DL4 report (which is expressed in thousands of dollars) is the source for preparing the Machine Shop Analysis.					
When comparing this analysis to the OPB1DL4 report minor differences can occur due to the rounding of amounts.					

Under Machine Shop in the Actual Costs column, enter the FYTD costs from the OPB1DL4 (expressed in thousands) for Personnel and Material & Services. In the Cost Sold column, enter the FYTD – Other total. Add the current month hours to the prior months’ sum in the Hours Sold column. The actual rate will calculate in the Actual Cost column and the established rate should calculate in the Cost Sold column. The Over/Under Variance should be reviewed.

Under FESS/Eng & Planning in the Actual Costs column, enter the Current YTD Costs from the TSR for Personnel Costs and Materials & Services. In the Cost Sold column, enter Current YTD for Other. Add the current month hours to the prior months’ sum in the Hours Sold column. The actual rate will calculate in the Actual Cost column and the established rate should calculate in the Cost Sold column. The Over/Under Variance should be reviewed.

Save final file to the shared drive and provide copy of analysis and backup to the Financial Manager for review.

After receiving approval, email to Chief Accounting Officer, Asst. Chief Accounting Officer, Financial Analysis Manager, Finance Administration, Fess Administration, & TD –

Headquarters.

VAC/OPTO Summary Report

Chapter: 20-Financial Analysis - Section: -Monthly Reporting

Background/PolicyProcedure**Source documentation:**

- 1) Current period Summary 2 Trial Balance. Run for B&R YN010000 to YN010000, sort by CE.
- 2) Current period Summary 2 Trial Balance. Run for CE 1A to 1K, sort by APP.
- 3) Current period Summary 2 Trial Balance. Run for WKPG 4UNE to 4UNH, sort by CE.
- 4) Run Account Analysis for BSC 32141&32142 for current period and pull journal details.
- 5) Run Task Summary Report (TSR) web query for Project/Task 75/75.01.02.80 (Accounts Receivable - URA Hdqtrs Vacation), Project/Task R7F102/1 (Accounts Receivable – URA Salaries) and Project/Task R6S301/1, for current period.

Steps to complete the report:

1. Open prior period VAC/OPTO report that is named as “Mmm-YY FYxx” and save a separate copy for the current period.
2. On the spreadsheet, in the current month column enter Period Activity balances from the source documents for the following lines:
 - a) Line 5 Vacation- Monthly Allocation = 4UNE -1D
 - b) Line 6 Vacation- Monthly Earned = 4UNE -13
 - c) Line 9 Vacation- Weekly Allocation = 4UNF -1E
 - d) Line 10 Vacation- Weekly Earned = 4UNF -14
 - e) Line 11 Vacation- Weekly Accrued Vacation Taken = 4UNF -1C
 - f) Line 14 OPTO- Monthly Allocation = 4UNG -1F
 - g) Line 15 OPTO- Monthly Taken = 4UNG -1H
 - h) Line 18 OPTO- Weekly Allocation = 4UNH -1G
 - i) Line 19 OPTO- Weekly Taken = 4UNH -1J
 - j) Line 24 Time Worked Excluding OT Weekly = 1B +1C –UNF 1C – UNH 1C
 - k) Line 20 Accrued OPTO 4UNH 1C
 - l) Line 25 Time Worked Excluding OT Monthly = (1A + 1K AMOUNT LESS TIME WK-MO under Curr Mo. Costs for: (R7F102/1), (75/75.01.02.80), and (R6S301/1) TIME WK-MO Curr Mo ACTIVITY. (& EOM WAGE ACC-MT))
 - m) Line 36 Monthly Vacation Taken/Paid = Sum of monthly payroll Debit activity in BSC 32141.
 - n) Line 37 Weekly Vacation Taken/Paid = Sum of weekly payroll Debit activity in BSC 32142.
3. Line 46 Cumulative Holidays Allocated – Copy and paste the formula from last month. (Note: Total 9 holidays are accounted in a fiscal year with each month accruing for 0.75 day.)
4. Line 48 Cumulative Holidays Incurred – Monthly = prior month accumulated days + current month holiday, if any. Refer current fiscal year Fermilab Holidays Schedule posted on the Fermi Accounting web page for applicable holiday(s). For example, the total accumulated holidays as of Oct-08 FY09 is zero. In Nov-08, add 2 for Nov.27 and Nov. 28. Thus, there are a total of 2 holidays as of Nov. 30, 2008.
5. Line 49 Cumulative Holidays Incurred – Weekly = prior month accumulated days +

current month holiday(s) based on the paid holiday schedule for weekly employees provided by the Payroll.

6. Update the prior YTD information for the Time Worked Excluding OT section and the Variance – (FAV) /UNFAV section. Pull the prior YTD information from prior year worksheet, and do a Copy and Paste, Special on to the current worksheet.

7. Review and check for accuracy of the report, including the following check points:

a) The variances shown on the bottom section of the spreadsheet should be immaterial.

b) Line 28 Variance – (Fav)/Unfav for current period should equal to the Undistributed Variance & OPTO balance on the current month Cost Budget Report.

c) Check current year YTD balances against the YN0100000 Ending Balance on the Summary 2 Trial Balance.

8. Send the report to the Financial Analysis (FA) manager for review. FA manger will then forward the report to the Chief Accounting Office (CAO) Assistant for final review and approval.

9. Distribute the report according to the distribution list upon the approval from the Assistant CAO.

10. Save a copy of the report in the shared drive. (T:\AcctDept\Finaical Analysis\VACOPTH\FY0x) .

Comparative Balance Sheet

Chapter: 20-Financial Analysis - Section: -Monthly Reporting

Background/Policy

Fermi Comparative Balance Sheet is prepared each month after close, usually due by the 5th working day. Current month Balance Sheet items are compared with those of prior year-end, and any large variances are investigated for reasonableness. Two versions of the report are prepared: one with dollar and percentage changes for department management use and the other without the changes for general distribution.

Procedure**Source documentation:**

1. A hard copy of current period and prior year-end Trial Balance (TB).
2. An Excel version of Comparative TB showing current period and prior year-end balances with dollar and percentage changes.
3. Current period NF05DL1 report.

Steps to complete the report:

1. Open the prior month Comparative Balance Sheet, the version that contains percentage changes and formulas. Save the file as current month. There will be two tabs/worksheets in this file. One is called Comparative TB and the other is called Comparative BS.
2. Click on the Comparative TB tab. Copy the current period Comparative TB prepared separately to this tab.
- 3) Go to the Comparative BS tab. Change the dates on the heading to the current period.
- 4) Update the input sections for this worksheet:
 - a) Copy and paste the current period ending balances from the Comparative TB worksheet for all accounts to the current worksheet starting with row 208, column H.
 - b) Update the Commitment input section, approximately from cell N224 with the current month data from the current month NF05DL1 report.
 - c) Update the Program Costs – Overruns account with the current month data, approximately from cell H150 to H152.
 - d) Update the spreadsheet for any new Balance Sheet codes. The applicable roll-up account should be updated. The BSC should also be added to the respective row, column M. A note is added what month the BSC is added.

The rest of the worksheet is formula drive and the column H (current month) will be populated with current month data. Save the file.

- 5) Check the accuracy of the BS:
 - a) Total Assets should equal Total Liability and Total Equity;
 - b) Review line items with % change for reasonableness using Oracle and Discoverer queries, and JE backups, etc.
- 6) Send a copy of the Comparative BS to the FA Manager, Assistant CAO, and CAO, in sequence, for review and approval. Save a copy to the Financial Analysis directory.
- 7) Open this current month file and save it as Comparative Balance Sheet current month. Copy, Paste Special, Values. Delete the Dollar and Percentage Change.

- 8) Upon obtaining an approval for distribution from the Chief Accounting Office, distribute the Comparative Balance Sheet (the version without percentage changes) according to the distribution list. Save a copy to the Accounting Shared directory.

Daily PROCARD Procedures

Chapter: 20-Financial Analysis - Section: -Procard Functions

Background/Policy**PROCARD PROCEDURES****TO DOWNLOAD DAILY FILE (from bank)**

DOUBLE CLICK: PROCARD DOWNLOAD - Runner icon at top of menu bar should be running.

After 2 beeps; you will see a message "Enter your id", but the rest of the program will run by itself.

You will get the %Complete dialog box of the file downloaded. If you don't, try again later.

Note: Make sure only one session of **PROCOMM+ Terminal** is running.

If files are not received, you can wait one more day but then call PROCARD bank.

After files are downloaded, look for message "File transfer complete"

ASPECT User Message dialog box appears, **OK**

Note: Also make sure "Not Connected" is indicated @ bottom right of Task Bar

Press: OK ----- **SELECT: File menu- EXIT**

TO IMPORT FILE

DOUBLE CLICK: "PROVALUE SERVICES 4.2" icon

LOGIN: USER

ENTER: PW -----

CHOOSE: Import

SELECT: File with the correct transaction date ----- (typically prior day's transaction date)

CHOOSE: Start Import

Import detail screen will appear - note transaction date and number, **CLOSE**

Check: Log, CLOSE

Check: Exceptions Reports before continuing, **CLOSE**

CLOSE

TO MAP FILE

CHOOSE: Mapper from File menu

SELECT: Start & End dates (should be the same as the noted transaction date)

Change: Mapper file name to: PRYYMMDD.MAP

PRESS: Map button ----- Mapper Complete screen appears

PRESS: Post button ----- Wait till posting of Mapper is Complete @ 100%

Verify: # of records with above Log sheet values @ Task Bar EOF/ # files

CLOSE: Mapper Complete screen

CLOSE: Mapper

TO PRINT REPORT

CHOOSE: Report (boxed icon) under File Menu

SELECT: Administrative Reports Manager

CHOOSE: RPT3301 - Settlement report ----- click ONCE for PREVIEW; otherwise goes to Report Options

SELECT: Preview report ----- Options screen will appear

On report options- Hierarchy screen- **CHANGE:** ending level from 7 to 1

SELECT: Scope screen by clicking on tab

PRESS: Post Date

ENTER: Beginning & Ending dates- Use (MMDDYYYY) format, **OK**

PRESS: Continue

Settlement report will appear ----- **CLOSE:** Preview door icon

CHOOSE: Print - (2 copies), **OK**

SELECT: Close ----- on MONDAYS only: Refer to add'l steps for a Weekly run

PRESS: Exit ----- **SELECT:** File menu- EXIT

TO RECORD DAILY ACTIVITY on Log Sheet

OPEN: Excel spreadsheet-- **Procard Log**

ENTER: Debits & Credits

CLOSE

FTP FILE UPLOAD to BSSALPHA

Open: Procard FTP shortcut

CHOOSE: today's Mapped File - from the Outgoing details window

DRAG: above Mapped File to the jcardona@bssalpha.fnal.gov details window (file auto transfers over).

Verify: dragged file does copy over- From Outgoing -----To BSSALPHA

SELECT: File menu- EXIT

IMPORT FILE INTO GENERAL LEDGER

LOGON: OGF V11-PRD icon (General Ledger)

CHOOSE: Fermi Import Load responsibility

DOUBLE CLICK: Interfaces

DOUBLE CLICK: Submit

CHOOSE: Request Set -----(place cursor in Request Set box to activate LOV button)

SELECT: Procard Interface

In the **FIRST** pop-up parameters window, **ENTER:** the mapped file name (\$GLC_INB/PYYMMDD.map), **OK**

PRESS: Submit request (runs 6 reports; 2ea: File Loader/Interface/Error Report)

View output: on Error Report for PROCARD Parameter to verify count and DR/CR totals.

Import of interface has been automated.

DOUBLE CLICK: Fermi PA Adjustment Entry responsibility

DOUBLE CLICK: Expenditures, then Pre-Approved Batches, and Review

Dialog Box Appears: "Find Expenditure Batches (FERMILAB)"

ENTER: PRO at Transaction Source

SELECT: PROCARD SYSTEM

ENTER: Today's Date (ex. 03-Mar-05)

PRESS: Find

PRESS: Expenditures

Verify: Running TOTAL amount to Settlement Report (should be equal value).

CLOSE

Weekly Runs (after receiving Friday's file on Monday)

Run a rollup for the entire week (using start- MONDAY and end- FRIDAY dates) **Print (4 copies)** and give 3 of the copies to Carol Davis ----(used to verify the automatic debit from the bank account). Keep one copy for Procard weekly files.

Record activity onto **Procard Log (Excel file)** on a daily basis. Each week file a hard copy of the log in the Procard folder.

Prepared by: Carol Davis

11/03/00

Procedure

Updated by: Jose Cardona

3/07/05

Invalid Tasks on PROCARD Import
Background/Policy

Chapter: 20-Financial Analysis - Section: -Procard Functions

Procedure

If the PROCARD IMPORT error report indicates an invalid TASK_ID, you will be out of balance with the bank file and the following procedure should take place:



Run the following query to get the task number, inputting the task_id in the condition. TASK_ID.DIS

Find out if the task is invalid or closed by checking with the system administrator.

If the task is closed:

1. Ask the system administrator to re-open the task. The PROCARD CHARGEABLE flag must also be set to Y.
2. Run the PROCARD INTERFACE set again for today's batch.
3. A second batch will be created for the one record.
4. Contact the card holder or budget officer for a correct task.
5. Credit the incorrect code and debit the correct code by doing a "Special Cost Transfer" 
6. Advise the system administrator when finished so the task can be re-closed.

If the task continues to error out, check with the PROCARD Administrator in Procurement to get the problem solved with the bank. The wrong code may be on the card.

Annual Capital Expenditures (ACE) Survey

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/PolicyProcedure**Assets and Capital Expenditures Survey**

Receive the survey from Ben Stauss at URA. The survey has a longer version which is published every 4 years. This procedure identifies the steps needed to complete this version.

In order to complete this survey, gather the following reports: the Capital Asset Summary Roll Forward – KPMG Schedule, The Comparative Balance Sheet as of the fiscal year end, The Statement of Activities and Changes in Fund Equity, PTD Trial Balance, the FNAL Cost Budget Report, copy of Journal entries as needed.

1. Open the file Capital Assets Ace Reconciliations file. Update the respective line numbers:
 - Line 10- Beginning Balances for Capitalizations WIP,
 - line 11 – Total Capital Expenditures. This includes activity for program cost plant per the B/S, program cost equip per the B/S, UIP Capitalizations, CMS to Equipment WIP journal entries, Internal Use Software Journal entries, Indirect Write-offs,
 - line 12 – Other additions: This includes transfers in and write on per the Capital Asset summary roll forward,
 - line 13 – Acquisition cost of Retirements: This includes transfers out and write off per the Capital Asset summary roll forward
 - line 14 – ending balances for Capitalizations and WIP per the Balance Sheet.
2. From the Capital Expenditures data, identify the Structures and the Equipment. Include the structure code which is listed per the survey. Indicate also if the expenditure is a modernization or a new addition. There is also a code listed per the survey. Please utilize the appropriate code.
3. Complete the remaining items based on the reporting period covered and the ownership information.
4. Include any remarks regarding any large or unusual changes to the company's reported domestic capital expenditures. This item includes a brief description of the excess equipment received from DOE contractors and miscellaneous write-on.
5. Gather all the documentation used. Forward to the Financial Analysis Manager for approval.
6. Once approval is obtained, send the report to Ben Stauss at URA.
7. Forward a copy the survey and all documentation to Sylvia G. to file in the central files.

Capitalize a New Asset Due to Trade-in

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/PolicyProcedure

The steps to capitalizing a new asset with a trade-in value involve: 1. Running a Browser to identify the trade ins and finding the associated tag numbers. 2. Capitalizing the portion of the trade in. 3. Transferring the Capital Value of the costs incurred in the purchase.

1. Run a Discoverer Query (developed by Debbie Griffin) by the word "Trade In" in the description field. Review the PO's returned by the browser and identify the assets greater than or equal to \$25K.
2. Scroll down the **Management** module menu and select **Inventory Asset Summary and History**.
3. Click on the **Find** icon. A window pops up titled "Query Criteria". Tab to the **Initial Event Type** field and type in or select **Purchase**. Press the Tab key and a window pops up with the **PO Number** field. Enter the PO number, then press the **F8** key. The system will return you to the "Query Criteria" window with the **Initial Event Type** and **PO number** filled in. Click the **Find** icon. The system will take a minute or two to process the query with a message stating "working". It will then return the tags identified by that PO.
4. Scroll down the **Finance** Module menu and select **Maintain Financial Assets**.
5. In the **Identifier** field, enter the asset identifier and press Enter to display the asset's information.
6. Use the Tab key and go down to the **Asset Value Type** (the field directly under "Initial Event").
7. Be sure the **Asset Value Type** field is highlighted and click on the **Display List** icon.
8. Select **Trade In Value** then tab to the **Value** field. Change the value to equal the value of the trade in per the PO.
9. Tab to the **Carrier** field and fill in FNAL.
10. Click the **Save** button.
11. Review the message to ensure that the save has completed successfully without errors.
12. Scroll down the **Finance** Module menu and select **Capitalize Financial Assets**.
13. In the **Identifier** field, enter the asset identifier.
14. Press Enter to display and verify the asset information.
15. In the **Journal Event** field, click on the **Display** icon and select **Trade In Value Received**.
16. Verify/Change the Acquisition Date.
17. Verify the **Asset Value Type** field reads Trade In.
18. Verify the **Value** field equals the Trade In value on the PO.
19. Click on **Page 2**, verify the asset type and override the **Service Life** if needed. Hit **OK**.
20. Click on **Save**.
21. Review the message to ensure the save has completed successfully without errors.
22. Verify that the proper journal entry was produced.
23. Review the PO for additional related costs and be sure the additional work package(s) exists as Capital WIP Asset(s).
24. Scroll down the Finance Module menu and select **Transfer Capital Value**.
25. In the **Identifier** field, enter the asset identifier to which value is being transferred and press Enter to display the asset info. Hit the Tab key.
26. In the **Journal Event** field, click on the **Display** icon and select **Allocation of WIP**.
27. Verify/Change the Acquisition Date.
28. Tab to the **From** block. In the **Identifier** field, enter the **WIP asset identifier** from which the value will be transferred.
29. Tab to the **Transfer Amount** field. Click the **EDIT** icon, enter the amount of the capital value to transfer.
30. Click **Save** (or hit F10 2 times) to transfer the value to the selected asset.
31. Review the message to ensure the save has completed successfully without errors.
32. Verify that the proper journal entry was produced.
33. Go to the **Maintain Financial Assets** screen and verify the user fields of the WIP asset were transferred to the Asset Value Component.

34. Go to the Financial Asset Summary and History form and query the asset. Print the screen for supporting documentation.

Prepare the Journal Entry

1. In Excel, create the JV55 journal worksheet, identifying the asset(s) to be capitalized and pertinent asset information, and creating a summarized journal entry that should tie to the entry uploaded to the GL.
2. Create a JV form and paper clip all supporting documentation to it. After all Sunflower Journal Batches have been uploaded to the GL, submit documentation to Financial Analysis Manager for approval.
3. Upon receipt of approval, make a copy of the JV form and JV worksheet. Staple to the other supporting documentation and file away. Give the stapled originals of the JV form and worksheet back to the FA Mgr and he will post the entry and submit documents to G/L accountant.
4. Continue to make adjustments in subsequent months when total costs have not come through on PO yet. Pay particular attention to costs **invoiced** on the PO. These are sometimes **different from** the original cost **estimated** on the PO. Keep the journal entry in an Interim file for additional costs for the next six months unless all costs are final.

Capitalize a Plant Asset

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/Policy

All assets that are capitalized are added to the "Capitalized Items" list. In addition to being the master list of capitalized assets, the "Capitalized Items" list also serves as an important reference that must be checked prior to the capitalization of an asset in order to verify that an asset is not being capitalized twice.

Procedure

First, the data needed to make the capitalization is gathered and the capitalization amount is verified. Next, a new Financial Asset is created in Sunflower. After the new asset is created, capital value is transferred to the asset using the **Transfer Capital Value** screen. Finally, the journal entry worksheet corresponding to the upload is prepared.

Please follow the steps below:

1. Receive Directive updates and secure them in the "Open Directives" binder. The Directives are sorted by B&R consecutively by the date of update.
2. When a Closing (Final) Directive is received, gather the necessary information to capitalize the construction. This may require contacting the Project Head to get their input on the service life and asset type, and referring to the FNAL Reference Binder to determine the correct asset type and service life of the Capital Equipment.
3. Run a Task Summary report by the Project and Task number(s) and verify that the Closing Directive ties to the GL.
4. Review the Plant WIP reconciliation to make sure the WIP funding the asset exists.
5. In Sunflower, scroll down the Management Module menu and select **Maintain Catalog Entries**. Sunflower will assign a catalog number.
6. Set up a catalog entry for the new Asset with the following information:
 - Manufacturer = Fermilab
 - Model Number = Directive Number
 - Official Name = Name/Description of the Project or Project Title (on the Directive)
 - Model Name = Asset Type (Text Name)
 - Asset Type = Asset Type Number
 - Service Life = Expected Number of Years of Service
7. Click **Save** to save the new catalog item.
8. Using the Capitalized Items list, assign a new PRC (Property Record Catalog) number to the plant asset. The newly assigned PRC number is the next consecutive plant number. These PRC's begin with the letter "P".
9. Scroll down the Finance Module menu and select **Maintain Financial Assets**.
10. In the **Identifier** field, enter the newly assigned asset identifier (PRC).
11. After entering the PRC, hit tab to move to the next field. Sunflower will automatically enter default values when available.
12. Select "Identified Asset". Identified Assets are assets that are uniquely and distinctly identified (i.e., a building, a computer, a crane, etc.). Unclassified assets are items that are "place holders" against which financial transactions can be recorded. Unclassified assets will most likely never be used.
13. Tab to and enter the following:
 - Catalog field - Enter the Catalog number assigned by Sunflower in step 7. Hit tab, Sunflower automatically defaults values set up from step 6 above.
 - Initial Event - Click on the **Display List** icon and select the Purchase.
 - Asset Value Type - Tab through the default
 - Value of asset value component - Enter \$0 (Capital Value will be transferred later)
 - Acquisition Date - The Construction Completion date, #3 - "Authorized Schedule" on the Directive. However, the Directive only provides the month and year, therefore the last day of the month will be used as the actual Acquisition Date.

- Responsibility Date - This is the same date as the Acquisition Date for Plant/Construction projects.
 - Activity Status - In Service (default)
 - Managed By - FNAL - (default)
 - Owner - DOE - (default)
 - Steward - Division code
 - Carrier - FNAL - (default)
 - Location - Click on the **Edit** key, select Fermilab for **Site**, click **Save or F10** key 2 times
 - Service Type Override (Page 2) - Override service life if necessary, click on OK
14. Click the **Comment** button and enter comments when applicable, then click **Save**.
 15. Click the **Save** button to add the new Financial Asset and watch the message to ensure the save has completed successfully.
 16. Scroll down the Finance Module menu and select **Transfer Capital Value**.
 17. In the **Identifier** field, enter the asset identifier to which value is being transferred and press **Enter** to display the asset info.
 18. In the **Journal Event** field, click on the **Display List** icon and select Allocation of WIP.
 19. In the **From** block, in the **Identifier** field, enter the wip asset identifier from which the value will be transferred.
 20. In the **Transfer Amount** field, click the **Edit** button, enter the amount of the capital value to transfer, then hit **Save or F10** key 2 times. The journal entry screen will appear. Review the generated journal entry for accuracy. Print the screen.
 21. Click the **Comment** button to enter comments if needed. Click **Save** to save the comment. Sunflower will now return to the **Transfer Capital Value** screen.
 22. Click **Save** again to complete the transfer of capital value. Review the message to ensure the entry was saved successfully.
 23. Steps 14 - 22 will need to be repeated if there is more than one service type.
 24. Verify the user fields of the WIP asset were transferred to the Asset Value Component in the **Maintain Financial Assets screen** .
 25. Query the **Financial Asset Summary and History** form and print the screen for supporting documentation.

Prepare the Journal Entry

1. Gather all the info together necessary to complete the JV54 worksheet keeping the direct costs separate from the indirect costs. Only the direct costs will be capitalized against the CWIP (23116). Identify the asset(s) to be capitalized and pertinent asset information, and create a summarized journal entry that should tie to the entry uploaded to the GL.
2. Update the "Capitalized Items" list.
3. Create a JV form and clip all supporting documentation to it. After all Sunflower Journal Batches have been uploaded to the GL, submit documentation to Financial Analysis Manager for approval and posting.
4. Upon receipt of approval, make a copy of the JV form and JV worksheet. Staple to the other supporting documentation and file away. Give the approved stapled originals of the JV form and JV worksheet to the G/L accountant.

Capitalize a Stand Alone Piece of Equipment Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/Policy

All assets that are capitalized are added to a spreadsheet called the "Capitalized Items" list. In addition to being a master list of capitalized assets, the "Capitalized Items" list serves as an important reference that must be checked prior to the capitalization of an asset to ensure that the asset is not being capitalized twice.

Procedure

Capitalizing a Stand Alone piece of equipment involves 2 separate procedures from the Finance Module menu. 1. Transfer Capital Value 2. Remove the original Inventory Asset value to avoid duplication. Please follow the steps below:

1. Review the "Assets to be Capitalized" report and gather the necessary information to Capitalize an Asset (I.e., print the PO. Note: "FOB Destination" means free freight. "FOB Shipping Point" means there will be freight charges. Include these in the capitalized cost. It is possible that the terms on the PO can change and freight charges may never show up). Watch for PO's with "Trade-in" values. If they exist, refer to procedures to "Capitalize a New Asset due to Trade-In". A thorough review of assets should be made at regular intervals to uncover any assets which may be comprised of separate tags and might otherwise be missed. In this case, refer to the procedure titled "Capitalize Fabrication of Equipment".
2. Verify that the asset has not already been capitalized by checking the "Capitalized Items" list and also verify that the PO is fully paid.
3. If there are other line items on the PO outlining accessory items, contact PM to determine if any other tags have been assigned to these line items. If so, you will need to reference these tags in the description or comments until we are able to use the Parent-Child relationship function in Sunflower.
4. Verify the Asset Type and Service Life used. Contact the Field for additional input if needed.
5. Review the project/ task funding the asset and be sure the applicable Capital WIP Asset exists.
6. Scroll down the Finance Module menu and select **Transfer Capital Value**.
7. In the **Identifier** field, enter the asset identifier to which value is being transferred and press Enter to display the asset info.
8. Hit Tab and you will receive a message stating: "This asset has \$XXX of uncapitalized value which may need to be removed after completing the transfer." Hit **OK**.
9. In the **Journal Event** field, enter the type of transfer being made to the asset (i.e. Allocation of WIP).
10. The Period field should show the current month. This field cannot be modified.
11. Tab to the **From** block. In the **Identifier** field, enter the asset identifier from which the value will be transferred.
12. In the **Transfer Amount** field, click the **EDIT** button, enter the amount of the capital value to transfer (the applicable costs from the PO). Hit **Save** or **F10** key 2 times. The journal entry screen will appear. Review the generated journal entry for accuracy. Print the screen.
13. Click on **Page 2**, verify the asset type and override the **Service Life** if needed. (This may also require contacting the requestor of the equipment to get an explanation of what the equipment is/does and if they have any input on the service life.) Hit **OK**.
14. Click **Save** to transfer the value to the selected asset.
15. Review the message to ensure the save has completed successfully without errors.
16. Scroll down the Finance Module menu and select **Maintain Financial Assets**.
17. In the **Identifier** field, enter the asset identifier and press Enter to display the asset's information.
18. Verify the user fields of the WIP asset were transferred to the Asset Value Component.
19. Use the Tab key and go down to the **Asset Value Component** (the field directly under "Initial Event").
20. Be sure the Asset Value Component field is highlighted and use the up and down arrow keys to scroll through the multiple components in this field. Find the original asset value component and be sure it is highlighted. Follow that line item all the way to the far right of the screen where it says "Cap?" An "N" should be filled in this space. This means this is the non-capital value originally associated with this Financial Asset. When you have confirmed that you have scrolled to the correct value, be sure the cursor is in the value field and click on the red X (remove record) at the top of the screen.

21. Once the red X is clicked, the value should disappear. Now scroll up and down again on that asset value component to be sure the only value that remains is the capital value that was transferred.
22. Click the **Save** button.
23. Review the message to ensure that the save has completed successfully without errors.
24. Go to the Financial Asset Summary and History form and query the asset. Print the screen for supporting documentation.

Prepare the Journal Entry

1. In Excel, create the JV54 journal worksheet, identifying the asset(s) to be capitalized and pertinent asset information, and creating a summarized journal entry that should tie to the entry uploaded to the GL.
2. Create a JV form and paper clip all supporting documentation to it. After all Sunflower Journal Batches have been uploaded to the GL, submit documentation to Financial Analysis Manager for approval and posting.
3. Upon receipt of approval, make a copy of the JV form and JV worksheet. Staple to the other supporting documentation and file away. Give the stapled originals of the JV form and JV worksheet to G/L accountant.
4. Continue to make adjustments in subsequent months when total costs have not come through on PO yet. Pay particular attention to costs **invoiced** on the PO. These are sometimes **different from** the original cost **estimated** on the PO. Keep the journal entry in an Interim file for additional costs for the next six months unless all costs are final.
5. **Update the "Capitalized Items" List**

Capitalize Fabrication of Equipment

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/Policy

All assets that are capitalized are added to a spreadsheet called the "Capitalized Items" list. In addition to being a master list of capitalized assets, the "Capitalized Items" list also serves as an important reference that must be checked prior to the capitalization of an asset to ensure that the asset is not being capitalized twice.

Procedure

Capitalizing Fabrication of Equipment will involve one of four possible scenarios:

1. Accounting is notified by the field that \$XXX of a specific Project/ Task should be capitalized with a pre-existing Major Facilities Tag or Experiment Tag. Today's procedure has been to set up a new PRC and reference the old Tag (as its parent). Accounting should follow the steps in "Capitalize a Plant Asset" to capitalize the amount in Sunflower with the following changes.
 - Step 11, Serial Number - Possibly identify the asset here as a child of the pre-existing Tag (parent).
 - Step 12, Acquisition Date = the date the field notified Accounting to capitalize; Responsibility Date is the same.
 - Step 12, Flags - Flag should be set to Equipment.
2. Accounting reviews the Discoverer query "POSvcTypeTags" and finds that a pre-existing tag (< \$50K) actually has more costs associated with it and once they are added, the value of the asset will become greater than \$50K, hence, should be capitalized. Accounting should then follow the steps in "Capitalize a Stand Alone Piece of Equipment" beginning with Step 2 and with the following changes:
 - Step 2 - This project/task comes from the PO found on the Discoverer query "POSvcTypeTags". Confirm the Capital WIP asset exists in Sunflower. Be sure to have all information from any PO's supporting the pre-existing tag as well. Identify any other tags involved with these PO's and reference them until the Parent-Child relationship function is used in Sunflower.
 - Step 5 - The Identifier will be the pre-existing tag < \$50K.
 - Step 10 - The amount being transferred most likely includes the pre-existing uncapitalized amount, therefore that uncapitalized amount will be removed later in step 15 to avoid duplication.
 - In summary, a Capital Value Transfer should be made to the pre-existing tag number which automatically capitalizes the asset. Afterward, the original uncapitalized value should then be removed.
 - Repeat the steps in this procedure until all work packages identified on the Discoverer query "POSvcTypeTags" associated with this tag, have been capitalized.
3. Accounting reviews the Discoverer query "POSvcTypeTags" Report in Oracle and finds that a pre-existing Capital tag has more costs (more PO's) associated with it. Again, Accounting should follow the steps in "Capitalize a Stand Alone Piece of Equipment" beginning with Step 2 and with the following changes:
 - Step 2 - This work package comes from the PO found on the Discoverer query "POSvcTypeTags". Confirm the Capital WIP asset exists in Sunflower. Be sure to have all information from any PO's supporting the pre-existing tag as well. Identify any other tags involved with these PO's and reference them until the Parent-Child relationship function is used in Sunflower.
 - Step 5 - The Identifier is the Tag number identified on the Discoverer query "POSvcTypeTags".
 - Steps 16-23 are not necessary in this scenario. We are adding brand new capital costs to this pre-existing tag. The costs do not include any previous non-capital amounts sitting in the tag.
 - In summary, a Capital Value Transfer should be made to the pre-existing tag number to include new items identified on the Discoverer query "POSvcTypeTags".
 - Repeat the steps in this procedure until all work packages identified on the Discoverer query "POSvcTypeTags" associated with this tag, have been capitalized.
4. Accounting reviews the Discoverer query "POSvcTypeTags" in Oracle and finds that many PO's relate to one large system, however, no tag is identified. Accounting should set up a new PRC and follow the steps in "Capitalize a Plant Asset" with the following changes:
 - Step 11, Serial Number - Possibly identify the asset here with a reference number or universal name.

- Step 11, Acquisition Date - the date the invoice was paid; Responsibility Date is the same.
- Step 11, Flags - Flag should be set to Equipment.
- In summary, a Financial Asset will be created with a PRC number and then a Transfer of Capital Value will be made for all items identified on the Discoverer query "POSvcTypeTags", thus capitalizing the asset.

Completed PP&E and Depreciation Monthly Reconciliation

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/PolicyProcedure

Completed P&E and Depreciation Reconciliations

Note: The Completed P&E and Depreciation reconciliations are completed to make sure that obvious material misstatements are investigated prior to the final close. Steps 1 thru 4 is usually completed during the 1st workday of the month after the property jv's have been posted to the system.

1. Open the prior month file (Property Rec and Depreciation Rec). Copy the tab from the prior month, rename it for the current month. Save the file as the current month.
2. From the Sunflower Report – Balance Summary (see Procedures for Sunflower Reports) enter the account balance per Asset Type in the P/L Balance column.
For the Property Rec, please enter the amount from the Balance Summary – Capitalized Value. The total amount per the Property Ledger should equal the rec.
For the Depreciation Rec, please enter the amount from the Balance Summary – Depreciation. The total amount per the Property Ledger should equal the rec.
3. In Oracle, Account Inquiry, query the P&E accounts 21305-21334. Update the amounts in the G/L balance column based on the account inquiry information.
(See note below for Depreciation Rec accounts.)
4. Double check the formula in the Variance column. Investigate the variances and please make a note of the variances.
5. After the final close, receive a final copy of the Trial Balance. Enter the information from the T/B to the reconciliation.
6. Receive a copy of the Comparative Balance Sheet. Enter amount from the Balance Sheet.
7. Print a hardcopy. Attach a copy of the Trial Balance and the Balance Sheet as backup. Forward the printout to the Financial Analysis Manager for approval.

Note: For the Depreciation reconciliation, repeat steps 1 thru 7. Please note that the Depreciation accounts are 22305-22334.

Create Sunflower ID

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/PolicyProcedure**Create Sunflower ID from Service Type**

The Sunflower ID can be up to 15 digits in length. Its purpose is to be used as the last component of the Sunflower WIP Identifier. The Sunflower WIP Identifier can have up to 20 digits and is made up of 3 components.

The first is Fund Type (identified by 5 or 6),

The second is a two digit division code derived from the Task Organization. This is set up as a DFF on the Organizations, Define screen in Oracle.

The third is the Sunflower ID. This is entered as a DFF in the Service Type setup screen.

Each component is separated by a hyphen; therefore, the first two components use the first 5 digits of the Identifier (e.g. 6-PD- is 5 digits and means the WIP is funded by PPD's Equipment funds).

Each time a new Plant or Equipment Service Type is created, a Sunflower ID must be created as well. The person creating the Sunflower ID should review the existing Service Types and Sunflower ID's and then create one that is consistent with the existing naming convention of Sunflower ID's. (E.g. all Service Types with the words "EXST PRGM SUPP" have a Sunflower ID that begins with "EPS.")

Try to use as few digits as possible without losing the identity of the Service Type. Some form of that Service Type name may be used again at a later date with more words to contend with.

Run the attached query that shows the existing PL & EQ Service Types and corresponding Sunflower ID's



sunflower_id.DIS

Some additional information: The following is a portion of an email thread from July 2003 that may provide some helpful information:

Bob Kessler/Fermilab/US

07/07/2003 11:58 AM

Re: Sunflower/ Service type question

This would be a good time to review the basics.

Sunflower handles all Plant and Equipment WIP assets, and in that process a WIP identifier is created

and used. The identifier components are fund type (5 or 6), a two digit division code, and a derivation of the Service Type which is stored on a lookup table as attribute 5.

Also, Sunflower is not simply interested in Plant and Equipment service types. To be a Plant or Equipment WIP asset, the Service Type must be defined as being in the "SERVICE TYPE" lookup set under set names 'Service Type to B&R-Non Burden' and ' Service Type to BRN-Non Burden' (where the B&R and BRN are picked up), where attribute 1 is equal to "Plant" or "Equipment".

The Sunflower WIP Monthly process is then run each month, where monthly costs are identified, collected and categorized by WIP identifier. When costs come in for a WIP identifier not already in use, a new record is created. When costs come in for an existing asset, the monthly cost is added to the asset.

So we can see that when the fund type is changed between plant and equipment, the Sunflower WIP Monthly process will set up and use a new WIP Asset, while the old WIP Asset will no longer be updated with monthly balances. When the fund type goes outside plant or equipment, costs cease to be accumulated in Sunflower. Again, fund type is determined using attribute 1.

And we can also see that if the Service Type itself is changed, we may or may not impact the monthly WIP, depending on whether or not we changed attribute 5.

Importantly, we also see that if we change fund types and/or Attribute 5 descriptions, the impact of that change goes across all divisions which may use that Service Type, because WIP Asset records are kept by division.

Hope this helps.

Bob

Bob Kessler
kessler@fnal.gov
(630) 840-2905

Depreciation Calculation and Recording Cost to GL Chapter: 20-Financial Analysis - Section: -Property AccountingBackground/Policy

The accurate calculation of depreciation hinges upon the use of the most current methodology as set forth in the Accounting Handbook and in other information provided by DOE. Periodic reviews of these sources will be made to ensure that the most up to date information is being used.

Procedure

1. Before running depreciation, it's a good idea to have all other Capital Property transactions completed, journal batches processed and uploaded to the GL.
2. A **preliminary reconciliation** between the Property Ledger and General Ledger **should also be completed**.
3. The Depreciation Batch can not be run until the day after the current period is ended.
4. Scroll down the Finance module menu and select **Maintain Ledger Batches** , click on F8.
5. Look for the **Depreciation** Batch for the month. Click on the **Results** button, then the **Balance** button and review the control total for reasonableness.
6. Create an Excel extract worksheet through the **OBDC** program and view Sunflower Journal Lines for the current month.
(Note: To access the **OBDC** program: From the Excel drop down, select **Data, Import External Data, New Database Query**, select **SFRPRD** for sunflower production. Log in into the **OBDC** program using your Sunflower user name and password).
7. From the Query Wizard – select “**SUNFLOWER_JOURNAL_LINES**”, click on the “>” sign, click on the **NEXT** button, select “**PERIOD NAME**”, **equals** the accounting period to upload (in caps).
8. Review the Depreciation journal lines and subtotal them by asset type.
9. Prepare the JV51 upload spreadsheet form by using the above worksheet subtotals.
10. Upload the JV51 to the GL.
11. Paper clip all support and JV form together and submit to the Financial Analysis Manager for approval and posting. Upon receipt of approved JV, make a copy of the JV form and summary Sunflower journal lines and staple to any other support and file. Give a copy to the G/L Accountant.
12. After the JV51 has been posted to the GL, complete the semi-final reconciliation between the Property Ledger and General Ledger by account inquiry in the GL.

History - Run Audit Trail of an Asset

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/PolicyProcedure

To view historic data of an asset in PPIC, please follow the steps below:

1. Scroll down the Finance Module menu and select **Finance Reports** .
2. Select **Reports Main Menu** .
3. Select **User Defined Reports** .
4. Select **PPIC Accounting History** .
5. Type in the Identifier number you wish to see PPIC History for.
6. Click on **Submit**.
7. Click on **Execute** in Acrobat format.
8. View the report in Adobe Acrobat.

To view historic data of an asset generated in Sunflower Assets from 3/31/01 and forward, query the Financial Asset Summary and History form. You should be able to page through the historic records.

You may also run a Journal Activity report for a specific asset from 3/31/01 until today's date. This report will show all journals generated for a particular asset in a given time period.

Identify a Child to an Existing Parent

Chapter: 20-Financial Analysis - Section: -Property Accounting

Financial AssetBackground/Policy

The purpose of this procedure is to document the steps required in the Accounting Department to utilize the Parent/ Children screen in Sunflower. By utilizing this screen, the children are given a reference mark that identifies that the assets are children of a parent asset.

Procedure

1. From the Financial module, scroll down to Maintain Asset Structures.
2. Enter the Interest type, Financial interest (there is also a drop down list of items). Tab to the Identifier field. Type the Parent ID. Tab to the Asset Structure Type and enter Financial.
3. Tab to the Related Assets section of the screen. Enter the asset type of the child i.e. Financial. Enter the asset id of the child. Hit tab. The Manufacturer, Model Number and Official Name will be filled in with the child's info. The next field is the User Field. Per Brad, we can determine other types of info we may want to include in this field and he can include it.
4. Click the save button.
5. To add additional children, click on insert line and add the child's info. To delete a child, click on delete button.

If there is a Y under the Parent field, the asset has a parent. If there is a Y under the Child field, the asset has a child.

The acquisition cost of the children does not affect the capitalized cost of the parent, and vice versa. The capitalized acquisition cost is the final amount.

We can also run the Asset Structure Report from the Financial module menu. One caution from this report is that the total amount does not necessarily indicate the capitalized acquisition cost. This problem may arise if the children are inventory assets.

Internal PP&E Rollforward - Year-end Audit Chapter: 20-Financial Analysis - Section: -Property AccountingBackground/PolicyProcedure

Property Accounting Activity Report (also known as KPMG Internal PP&E Rollforward – Year End Audit)

Note: The spreadsheet file is formula driven. Please exercise caution when inserting information.

1. Run the Discoverer query “mhcatsbats” for the Property accounts 21305-21334 and Accumulated Depreciation accounts 22305-22334.
Run the query for the following JE category:
Capitalizations,
Write Off,
Write On,
Transfers Out,
Transfers In,
Depreciation,
Reclass, and
Property.
Specify the “Period Year” that is being reported.
2. Open the file “Asset Recap 09.2004\ Interim Recap”. Go to the tab named Plant Cost Detail. Enter the information from the query for accounts 21305-21320. The activity per the query should be entered to the appropriate account number / asset type. Please be cautious when entering additional jv numbers. The spreadsheet is formula driven.
3. Go to the tab named Equipment Cost Detail. Enter the information from the query for accounts 21321-21334. The activity per the query should be entered to the appropriate account number / asset type. Please be cautious when entering additional jv numbers. The spreadsheet is formula driven.
4. Go to the tab named Plant Depr Detail. Enter the information from the query for account 22305-22320. The activity per the query should be entered to the appropriate account number / asset type. Please be cautious when entering additional jv numbers. The spreadsheet is formula driven.
5. Go to the tab named Equipment Depr Detail. Enter the information from the query for account 22321-22334. The activity per the query should be entered to the appropriate account number / asset type. Please be cautious when entering additional jv numbers. The spreadsheet is formula driven.
6. Update the tab named Acquisition Cost Summary (Property ledger column) with the information from the Sunflower Balance Summary report - Capitalized Value. The difference between the report balance and the Property Ledger balance should be zero. If there are

variances, please investigate and make a note of the reason for the variance(s).

7. Update the tab named Depreciation Expense Summary (Property ledger column) with the information from the Sunflower Balance Summary report – Depreciation. The Difference between the report balance and the Property Ledger balance should be zero. If there are variances, please investigate and make a note of the reason for the variance(s).

8. Review the information from the Interim Recap tab. The activity from the various tabs should be reflected in the recap information. The Difference between the report balance and the Property Ledger balance should be zero. If there are variances, please investigate and make a note of the reason for the variances.

9. Save the file and print a hardcopy of the file. Attach copies of the documentation used. Keep a copy in the Property Accountant's file.

Month End Upload of Journals and Reconcile Property Ledger to GL

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/Policy

Procedure

Month End Upload of Journals and Reconciliation to the GL:

Set up the Journal Batches in Sunflower for the current month

- Scroll down the Finance Module menu and select **Maintain Ledger Batches**.
- In the **Accounting Period** field, enter the current month and fiscal year and hit the Tab key.
- Tab to the **Latest Event** field and enter the the month, day, year and time (e.g. for May-05 close: 05/26/05 23:59:59) of the last day workday of the current month less 2 workdays. This is the period end date for Sunflower.
- Tab to the **Type** field and click on the **Display** icon. Select the appropriate Batch Type.
- Click on the **Save** icon to save this Batch. (System will assign batch ID number.)
- Repeat this process until all appropriate batches are set up.
- The system will process the batch overnight. An E-mail message notifying successful completion of the batches will be sent by the system the following morning.

Note: If it is desired to run the batches manually (before or after the overnight processing), perform the following step.

- Tab to the **Latest Event** field and enter the the month, day, year and latest time that is desired to be captured by the batch. Click on **Save**.
- Highlight the batch to process and click on the **Process** button. The system will process the batch and return an message notifying completion.
- Click on the **Results** button, then the **Balance** button and review the control total. Verify against the hard copy journal documentation.

Upload Sunflower Batches to the GL

1. Run the **OBDC program** and view the Sunflower Journal Lines for the current period.
2. Compare/verify the report against the hard copy journal documentation.
3. In Oracle, be sure you are in the **Import/Load** module.
4. Run Reports, Submit a Single Request
5. The **Request Name** is Sunflower Journal Import
6. The **Parameters** screen will pop up. Enter the Sunflower Journal Batch ID (copy-paste it from the Sunflower Maintain Ledger Batches screen).
7. Submit. This may take some time to process.
8. When the process is completed, verify the control totals on the error report against the hard copy journal documentation. Update the journal name using our Fermilab protocol: (Your 3 initials, followed by the JV number, then a brief description). Note: If the jv lines have "000000000" for BNR, replace with the predominant BNR "KA1102011". In addition, delete any lines that have zero amount. Please refer to "Enter a Cost Journal"  for additional information.
9. Repeat steps 3-8 for the remaining journal batches in Sunflower. It might be a good idea to exclude the Depreciation Batch until after the prelim reconciliation is completed.
10. Submit hard copy of journals to Financial Analysis Manager for approval and posting to the GL.

Preliminary Reconciliation to the GL

1. After the journals have been posted, run the Sunflower Financial Report, Balance Summary.
2. Drop the Summary totals (by asset type) into the Plant and Equipment Reconciliation and Depreciation Reconciliation spreadsheets in Excel.
3. In Oracle, run an Account Inquiry on 21305 - 21334 for the current period and drop the summary balances in the two reconciliation spreadsheets.
4. Confirm the variance is \$0, otherwise document the variances.

Upload Depreciation Batch

1. Follow the procedure documentation for "Depreciation Calculation and Recording Cost to the GL" until step 8.
2. In Oracle, be sure you are in the Import/Load module.
3. Run Reports, Submit a Single Request
4. The **Request Name** is Sunflower Journal Import
5. The **Parameters** screen will pop up. Enter the Sunflower Journal Batch ID (copy-paste it from the Sunflower Maintain Batches screen).
6. Submit. Please refer to steps 7 and 8 above for additional information.
7. When the process is completed, verify the control total on the error report against the hard copy journal documentation.
8. Submit hard copy journal to Financial Analysis Manager for approval and posting to the GL.

Semi-Final Reconciliation to the GL

1. After the depreciation journal has been posted, run the Sunflower Financial Reports, Balance Detail and Balance Summary.
2. Drop the Summary totals (by asset type) into the Plant and Equipment Reconciliation and Depreciation Reconciliation spreadsheets in Excel.
3. In Oracle, run an Account Inquiry on 22305 - 22334 for the current period and drop the summary balances in the two reconciliation spreadsheets.
4. Confirm the variance is \$0, otherwise document the variances.

Final Reconciliation to the GL

1. After receipt of the Trial Balance and Balance Sheet from the GL Accountant, drop the appropriate balances into the two reconciliation spreadsheets.
2. Confirm the variance is \$0.

Monthly Account Summary and Verification

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/PolicyProcedure

Monthly Account Summary and verification with DOE extract:

1. Open prior month's file (Account Summary). Copy the tab from prior month, rename it for the current month. Save the file as the current month. Delete prior month data.
2. Gather all the property jv's processed/posted during the current month close. From the JVs, enter the Account, BNR, BRN, SCC, Status, OPI, Dollar amount, and JV number in the spreadsheet.
3. Sort the data by Account, SCC, and Status. If applicable, add subtotals. This would apply to line items that have the same information (i.e. same account, b&r, BRN, SCC, Status, and OPI).
4. Double check that the formula for the Total Completed P&E and the Total Accumulated Depreciation are accurate. Make sure that the formula for the Net Change and the Net Change per the Account Summary are also updated.
5. Enter the G/L Balance for the prior month and the current month.
6. The variance should equal zero. If there are variances, please investigate further.
7. Receive the DOE extract from the G/L Accountant.
8. Compare the line items from the Account Summary to the DOE extract for the applicable property accounts.
9. Notify the G/L Accountant for any variances.
10. Print a hard-copy of the file. Attach the DOE extract. File a copy of the report with the Property Accountant.

Policy for Capitalizing Plant and Equipment Chapter: 20-Financial Analysis - Section: -Property AccountingBackground/Policy

Fermilab capitalizes fixed assets in the property management system based upon the direct costs associated with purchasing or fabricating the asset. Fermilab does not capitalize any indirect costs or indirect allocations.

Procedure

Positive Adjustment to the Value of an Existing Capitalized Asset

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/PolicyProcedure

Adjusting the value of a previously capitalized asset is necessary when there are updates to a particular P.O. used to make the original capitalization. When invoices continue to be posted, adjustments need to be made in Sunflower until the P.O. is in its final state. Please follow the steps below:

1. Review the work package funding the asset / P.O. and be sure the applicable Capital WIP Asset exists.
2. Scroll down the Finance Module menu and select **Transfer Capital Value** .
3. In the **Identifier** field, enter the asset identifier to which value is being transferred and press Enter to display the asset info.
4. In the **Journal Event** field, click on the **Display** icon and select Allocation of WIP.
5. Tab to the **From** block. In the **Identifier** field, enter the WIP asset identifier from which the value will be transferred.
6. In the **Transfer Amount** field, click the **EDIT** button. Enter the amount of the capital value to transfer (positive)
7. Click **Save** or **F10** key 2 times to transfer the value to the selected asset.
8. Review the message to ensure the save has completed successfully without errors.
9. In the **Maintain Financial Assets** screen, verify the user fields were transferred to the Asset Value Component.
10. Query the **Financial Asset Summary and History** form and print screen for supporting documentation.

Prepare the Journal Entry

1. In Excel, create the JV54 journal worksheet, identifying the asset(s) to be capitalized and pertinent asset information, and creating a summarized journal entry that should tie to the entry uploaded to the GL.
2. Create a JV form and paper clip all supporting documentation to it. After all Sunflower Journal Batches have been uploaded to the GL, submit documentation to Financial Analysis Manager for approval and posting.
3. Upon receipt of approval, make a copy of the JV form and JV worksheet. Staple to the other supporting documentation and file away. Give the stapled originals of the JV form and JV worksheet to G/L accountant.
4. Continue to make adjustments in subsequent months when total costs have not come through on PO yet. Pay particular attention to costs **invoiced** on the PO. These are sometimes **different from** the original cost **estimated** on the PO. Keep the journal entry in an Interim file for additional costs for the next six months unless all costs are final.

Reclass Existing Asset to Another Asset Type Chapter: 20-Financial Analysis - Section: -Property AccountingBackground/PolicyProcedure

There is a possibility of an asset set up with the wrong asset type assigned to it. Should this happen, please follow the steps below.

1. Scroll down the **Managment** module menu and select **Maintain Catalog Entries** .
2. Run a query on this form for the asset type you believe the asset should be associated with. The query will return all catalog entries set up in that particular asset type. Scroll through the entries with the **down arrow** key until you find a good match for your asset. Take note of the mfr, model #, official name combination you have selected. If you do not find a good match, set up a new catalog entry with the appropriate asset type by following the procedures in "Capitalize a Plant Asset".
3. Scroll down the **Finance** module menu and select **Maintain Financial Assets** .
4. In the **Identifier** field enter the Identifier of the asset you wish to change; hit **Enter**.
5. Tab down to the **Manufacturer** field. Type the first few letters of the Manufacturer you found/created in step 2. Hit **Enter** and a shortened list of catalog entries will display. Select the mfr, model #, official name combination you found/created in step 2.
6. Click on **Page 2** to verify the new asset type and override the service life if needed.
7. Click the **Save** icon and review the message to ensure the save completed successfully.
8. Scroll down the **Finance** module menu and select **Journal Event History** .
9. Call up the Identifier and view the journal lines to be sure the appropriate journal entry was generated to reclass the asset to the new asset type. Also verify the new asset type assigned to the asset on the Journal Event History screen. Print this screen for supporting documentation.
10. Go to the Financial Asset Summary and History form and query the asset. Print the screen for supporting documentation.

Prepare the Journal Entry

1. In Excel, create the JV53 journal worksheet for an In Service Asset and the JV53A journal worksheet for an Excess Asset. Identify the asset(s) reclassified to another asset type with pertinent asset information and create a summarized journal entry that should tie to the entry uploaded to the GL.
2. Create a JV form and paper clip all supporting documentation to it. After all Sunflower Journal Batches have been uploaded to the GL, submit documentation to Financial Analysis Manager for approval and posting.
3. Upon receipt of approval, make a copy of the JV form and JV worksheet. Staple to the other supporting documentation and file away. Give the stapled originals of the JV form and JV worksheet to G/L accountant.

Reclass of an Asset To/From Excess

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/PolicyProcedure

Reclassing an Asset To/From Excess does not require a lot of involvement from Property Accounting. Property Management decides which assets are In Service and which are in Excess and then prompts Sunflower to generate an automatic journal entry. Property Accounting will then review the journal entry, verify it to the detailed support and post the entry. Please follow the steps below:

1. Run the Financial Report, **Balance Detail** for the Activity Status "**Excess**".
2. Compare the report to the prior month and determine which tags have been reclassified to/from Excess.
3. Query the assets identified with a change in status on the **Maintain Financial Assets** form, to verify the report and see the detail.
4. Scroll down the Finance Menu and select **Journal Event History** . Query the assets and verify the proper journal entries were generated.
5. Run the Financial Asset Summary and History for each asset identified. This report will provide supporting documentation for journal entries into Oracle.
6. In Excel, create the JV37 worksheet, identifying the assets reclassified and creating a summarized journal entry that should tie to the entry uploaded to the GL. **Note:** It is a good idea to work on the disposals along with this process. Some items reclassified from Excess to In Service have been written off and those assets will have the JV37A entry combined with the JV52 entry in the Write Off batch. Those Excess assets, written off, should be included only on the Write Off worksheet in the designated area for Excess Assets. That worksheet will then provide a summarized journal entry for both the JV37A and the JV52.
7. Verify the SCC and Status codes against the journal entry templates in Excel. (91, 04 = Excess; 92, 02 = In Service)
8. Create a JV form and paper clip all supporting documentation to it. After all Sunflower Journal Batches have been uploaded to GL, submit documentation to Financial Analysis Manager for approval and for posting.
9. Upon receipt of approval, make a copy of the JV form, JV worksheet and the Balance Detail report. Staple to the other supporting documentation and file away. Give the stapled originals of JV form and JV worksheet to the G/L accountant.

Reconcile WIP Subledger to GL

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/PolicyProcedure**Month End WIP Reconciliation to the GL:**

Note: Please complete the procedures to "Upload Monthly GL Costs to Sunflower for WIP Project Task Codes" before performing the month end WIP reconciliation to the GL.

1. Open the prior month WIP Assets reconciliation report.
2. Extract the information in Excel using Microsoft Query (OBDC) which creates the file 'WIP ASSETS'. Save the file as the current month file.
3. Compare the two sources of data for accuracy.
4. Review the data in the current month 'WIP ASSETS' Excel spreadsheet to be sure the current monthly WIP activity and capitalization entries fall in the appropriate monthly columns.
5. Sort the workpackages: The 5codes should be sorted by B&R and the 6codes should be sorted by Division.
6. Insert Plant (5codes) and Equipment (6codes) tabs. Copy the appropriate information to the respective tabs.
7. From the prior month Plant tab, copy the distribution of the JV54W - Indirect Write Off into the current month.
8. Insert subtotals. (Plant = BNR; Equipment = Division)
9. Add any reconciling items at the bottom of the worksheet. (I.e., for now, ZZY, ZZZ, GZO, GZM)
10. Copy the distribution of the Closing Monthly Capitalization into the current Opening Monthly Capitalization column by project and tasks.
11. Based on the Capitalizations (Allocation of WIP) process during the current month, distribute the amount by project and tasks.
12. The Closing Capitalization Columns should add the amounts from the Opening Capitalization and the Monthly Capitalization columns. The subtotals should be checked for accuracy.
13. Create summary sheets for Plant and Equipment. Link the CWIP and EWIP Summary Reconciliation pages to the appropriate subtotals and reconciling items.
14. Review the current month Trial Balance and Balance Sheet and drop the appropriate balances in the summary spreadsheet.
15. Confirm no variance exists.

Reconcile WIP to PO's

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/Policy

Background/Policy:

Procedure: The Month-End Reconciliation of WIP to PO's for divisions where the WIP balance relates directly to specific purchase orders. The divisions that fall into this category are the BSS, Computing, Directorate, ES&H, FESS, Finance and the WDRS divisions. The WIP to PO reconciliation is not completed for the remaining divisions (AD, PPD and TD) because the WIP for those divisions does not relate to specific PO's. The WIP to PO reconciliation is a monthly reconciliation approved by the FA Manager.

Procedure

Note: Please complete the procedures to "Reconcile WIP Subledger to GL" before performing the month-end WIP to PO reconciliation.

1. Open the prior month WIP to PO reconciliation. Save the file as the new month.
2. Update the Task Total of each task that has had monthly activity using the WIP reconciliation balance for each respective task. The total of all of the task balances for each division (found at the very bottom of the WIP to PO reconciliation) should equal the total WIP balance for that division on the WIP reconciliation.
3. Run the Task Transaction Detail Query for each division with monthly activity to find the PO information to be inserted into the reconciliation.
4. Enter the PO information from the Task Transaction Detail query under the correct task number. Any new PO cost or change in PO cost is entered in the PO Amount column.
5. Verify that the PO Total for each task that has been edited captures all the PO's related to the task. Edit the formula in the Difference column, if needed, to compare the Task Total to the PO Total for each task with monthly activity to verify that no variance between the two amounts exists.
6. Compare the Task Total and PO Total at the very bottom of the WIP to PO reconciliation to confirm that no variance exists. If a variance does exist, investigate and resolve.

Sunflower Reports

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/PolicyProcedure

The following is a listing of frequently used Sunflower Reports and their purpose:

Finance Reports - Access these from the Finance module menu

1. Financial Assets (Global Information)
 - With the Parameter, Model = WIP, this report shows all WIP assets and their Asset Value. Compare this report to the OBDC WIP view.
 - This report can also be run for an individual asset showing all asset details, including Asset Value.
2. Assets To Be Capitalized
 - Run this report usually at mid-month or close to month end. Use the parameter, Minimum Asset Value = \$25,000, and this report will show all assets greater than or equal to \$25,000 that have not been capitalized.
3. Journal Activity
 - Run this report for an individual asset for any desired time period to see all activity processed in Sunflower for a given asset.
 - Run this report at month end for the current period after all Journal Batches have been processed - this report will help verify the activity processed in the journal batches to be uploaded to the GL.
4. Balance Summary
 - Run this report at month end after all journals have been processed. Use this report as an aid in reconciling to the GL.
5. Balance Detail
 - Run this report at month end after all journals have been processed. This report shows for each asset, the capital value, accumulated depreciation and net book value.
 - Run this report for Activity Status = Excess, to see which assets are currently in Excess. Compare it to the report run in the previous month to determine any change.
6. PPIC Accounting History
 - On the Financial Reports screen, click on Reports Main Menu, then click on User Defined Reports, to get to PPIC Accounting History
 - This report shows all historic activity processed in PPIC for any given financial asset.

Other Reports

1. Inventory Asset Final Events - Access this from the Management module menu
 - Run this report at month end to determine which assets have been disposed or transferred out.
2. Excess Asset Final Events - Access this from the Excess module menu
 - Run this report at month end to determine particularly which Excess assets have been disposed or transferred out.

Transfer In (Admin) Asset from Another Federal Entity

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/Policy

Procedure

Receiving an Administrative Transfer from Another Federal Entity involves four separate procedures. 1. Capitalize the Asset (the original acquisition cost shown on the SF-122 or Transfer Voucher) 2. Transfer Capital Value (any additional costs invoiced on the P.O.) 3. Remove any uncapitalized values to avoid duplication of the Inventory value 4. Edit the generated journal entry with the OPI code.

Please follow the steps below:

1. Review the **Assets to be Capitalized** report and gather the necessary information to Capitalize the Asset (including SF-122 form or Transfer Voucher).
2. Scroll down the Finance Module menu and select **Capitalize Financial Assets** .
3. In the **Identifier** field, enter the asset identifier in which you wish to capitalize.
4. Press Enter to display and verify the asset information.
5. In the **Journal Event** field, click on the **Display** icon and select **RECEIVE ADMIN TRANSFER IN**.
6. Verify the **Acquisition Date** against the SF-122 and/or Transfer Voucher received from the other Federal Entity.
7. Tab down to **Depreciation** and enter the accumulated depreciation adjustment (**this must match the depreciation value shown on the Transfer Voucher**).
8. Tab down to the **Asset Value Type** field and leave the default (PO Line Item Cost).
9. Tab to the **Value** field and verify the value equals the original acquisition cost on the SF-122. Add any freight costs (funded by 4 code) to the total of the asset.
10. Click on **Page 2** , verify the asset type and override the **Service Life** if needed. Hit **OK**.
11. Click on **Save** .
12. Review the message to ensure the save has completed successfully without errors.
13. Click on the **T account** icon to verify the proper journal entry has been generated.
14. Query the asset on the Financial Asset Summary and History screen and print screen (unless more steps are needed below).

If any additional costs were invoiced on the P.O. and coded to a 5 or 6 code (not likely), follow the steps below:

1. Review the work package funding the asset and be sure the applicable Capital WIP Asset exists.
2. Scroll down the Finance Module menu and select **Transfer Capital Value** .
3. In the **Identifier** field, enter the asset identifier to which value is being transferred and press Enter to display the asset info.
4. In the **Journal Event** field, enter the type of transfer being made to the asset (i.e. Allocation of WIP).
5. Tab to the **From** block. In the **Identifier** field, enter the asset identifier from which the value will be transferred.
6. In the **Transfer Amount** field, enter the amount of the capital value to transfer.
7. Click **Save** to transfer the value to the selected asset.
8. Review the message to ensure the save has completed successfully without errors.
9. Click the **T account** icon to verify the proper journal entry has been generated.
10. Verify the user fields were transferred to the asset on the **Maintain Financial Asset** screen.
11. Go to step 14 above unless more steps are needed below.

While performing the steps above, if you received a message stating, "This asset has \$XXX of uncapitalized value which may need to be removed after completing the transfer.", follow the steps below. You may also follow the steps below to determine if any uncapitalized values exist and need to be removed to avoid duplication of Inventory values:

1. Scroll down the Finance Module menu and select **Maintain Financial Assets**.
2. In the **Identifier** field, enter the asset identifier and press Enter to display the asset's information.

3. Use the Tab key and go down to the **Asset Value Component** (the field directly under "Initial Event").
4. Be sure the Asset Value Component field is highlighted and use the up and down arrow keys to scroll through the multiple components in this field. Find the original asset value component and be sure it is highlighted (PO Line Item Cost). Follow that line item all the way to the far right of the screen where it says "Cap?" An "N" should be filled in this space. This means this is the non-capital value originally associated with this Financial Asset. When you have confirmed that you have scrolled to the correct value, be sure the cursor is in the value field and click on the red X (remove record) at the top of the screen.
5. Once the red X is clicked, the value should disappear. Now scroll up and down again on that asset value component to be sure the only value that remains is the capital value that was transferred.
6. Click the **Save** button.
7. Review the message to ensure that the save has completed successfully without errors.
8. Go to step 14 above, then prepare the journal entry below.

Prepare the Journal Entry

1. In Excel, create the JV39A journal worksheet, identifying the Admin Transfers In and creating a summarized journal entry that should tie to the entry uploaded to the GL.
2. Create a JV form and paper clip all supporting documentation to it.
3. After all Sunflower Journal Batches have been uploaded to the GL, query the JV39A entry. **Edit the journal entry to include the applicable OPI code in the DFF's and to change the SCC & status codes if needed.** Save the change.
4. Submit documentation to Financial Analysis Manager for approval and for posting.
5. Upon receipt of approval, make a copy of the JV form and JV worksheet. Staple to the other supporting documentation and file away. Give the stapled originals of the JV form and JV worksheet G/L accountant.
6. Continue to make adjustments in subsequent months when total costs have not come through on the PO yet. Pay particular attention to costs **invoiced** on PO. These are sometimes **different from** the original cost **estimate** on the PO.

Transfer In (Excess) Asset from Another Federal Entity

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/Policy

Procedure

Receiving an Excess Transfer from Another Laboratory involves three separate procedures. 1. Capitalize the Asset (the original acquisition cost shown on the SF-122 or Transfer Voucher) 2. Transfer Capital Value (any additional costs invoiced on the P.O.) 3. Remove any Uncapitalized values to avoid duplication of the Inventory value.

1. Review the **Assets to be Capitalized** report and gather the necessary information to Capitalize the Asset (including SF-122 form or Transfer Voucher).
2. Scroll down the Finance Module menu and select **Capitalize Financial Assets** .
3. In the **Identifier** field, enter the asset identifier in which you wish to capitalize.
4. Press Enter to display and verify the asset information.
5. In the **Journal Event** field, click on the **Display** icon and select **RECEIVE TRANSFER IN FROM EXCESS**.
6. Verify the **Acquisition Date** against the SF-122 and/or Transfer Voucher received from the other Federal Entity.
7. Tab down to **Depreciation** and enter the accumulated depreciation adjustment (ideally matching the depreciation value the other Federal Entity has on their books).
8. Tab down to the **Asset Value Type** field and leave the default (PO Line Item Cost).
9. Tab to the **Value** field and verify the value equals the original acquisition cost on the SF-122. Add any freight costs (funded by 4 code) to the total of the asset.
10. Click on **Page 2** , verify the asset type and override the **Service Life** if needed. Hit **OK**.
11. Click on **Save** .
12. Review the message to ensure the save has completed successfully without errors.
13. Click on the **T account** icon to verify the proper journal entry has been generated.
14. Query the asset on the Financial Asset Summary and History screen and print screen (unless more steps are needed below).

If any additional costs were invoiced on the P.O. and coded to a 5 or 6 code (not likely), follow the steps below:

1. Review the work package funding the asset and be sure the applicable Capital WIP Asset exists.
2. Scroll down the Finance Module menu and select **Transfer Capital Value** .
3. In the **Identifier** field, enter the asset identifier to which value is being transferred and press Enter to display the asset info.
4. In the **Journal Event** field, click the **Display** icon and select Allocation of WIP.
5. Tab to the **From** block. In the **Identifier** field, enter the asset identifier from which the value will be transferred.
6. In the **Transfer Amount** field, enter the amount of the capital value to transfer.
7. Click **Save** to transfer the value to the selected asset.
8. Review the message to ensure the save has completed successfully without errors.
9. Click the **T account** icon to verify the proper journal entry has been generated.
10. Verify the user fields were transferred to the asset on the **Maintain Financial Asset** screen.
11. Go to step 14 above unless more steps are needed below.

While performing the steps above, if you received a message stating, "This asset has \$XXX of uncapitalized value which may need to be removed after completing the transfer.", follow the steps below. You may also follow the steps below to determine if any uncapitalized values exist and need to be removed to avoid duplication of Inventory values:

1. Scroll down the Finance Module menu and select **Maintain Financial Assets**.
2. In the **Identifier** field, enter the asset identifier and press Enter to display the asset's information.

3. Use the Tab key and go down to the **Asset Value Component** (the field directly under "Initial Event").
4. Be sure the Asset Value Component field is highlighted and use the up and down arrow keys to scroll through the multiple components in this field. Find the original asset value component and be sure it is highlighted (PO Line Item Cost). Follow that line item all the way to the far right of the screen where it says "Cap?" An "N" should be filled in this space. This means this is the non-capital value originally associated with this Financial Asset. When you have confirmed that you have scrolled to the correct value, be sure the cursor is in the value field and click on the red X (remove record) at the top of the screen.
5. Once the red X is clicked, the value should disappear. Now scroll up and down again on that asset value component to be sure the only value that remains is the capital value that was transferred.
6. Click the **Save** button.
7. Review the message to ensure that the save has completed successfully without errors.
8. Go to step 14 above, then prepare the journal entry below.

Prepare the Journal Entry

1. In Excel, create the JV39 journal worksheet, identifying the asset(s) transferred in from Excess and creating a summarized journal entry that should tie to the entry uploaded to the GL.
2. Create a JV form and paper clip all supporting documentation to it. After all Sunflower Journal Batches have been uploaded to the GL, submit documentation to Financial Analysis Manager for approval and for posting.
3. Upon receipt of approval, make a copy of the JV form and JV worksheet. Staple to the other supporting documentation and file away. Give the stapled originals of the JV form and JV worksheet to G/L accountant.
4. Continue to make adjustments in subsequent months when total costs have not come through on PO yet. Pay particular attention to costs **invoiced** on PO. These are sometimes **different from** the original cost **estimate** on the PO.

Transfer Out (Admin) Asset To Another DOE Contractor

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/Policy

Procedure

Issuing an Administrative Transfer Out of Equipment is a Final Event in an Asset's life and should be treated very similarly to Writing Off a Financial Asset. It should be an automated procedure that is triggered by Property Management when classifying an Asset in its Final State. Accounting should be able to run a report identifying the items transferred out by Property Management and then verify that the correct Admin Transfer journal entry was made to remove the Asset's value from the Balance Sheet. Please follow the steps below:

1. Run Management Report, ***Inventory Asset Final Events*** , for the Final Event, Transfer Out.
2. Identify the Capital Assets that were transferred out in the current month.
3. Scroll down the Mgmt menu and select ***Inventory Asset Summary & History*** .
4. Query the tags identified on the Asset Final Events report to determine the Activity Status of the assets (i.e. In Service or Excess).
5. Query the **Journal Event History** form in the Finance menu, to verify the proper journal entry was generated. **JV38A**
6. Query the **Financial Asset Summary and History** form and print the screen for supporting documentation and to verify the Financial Asset has been given a Final Event.

Prepare the Voucher and Journal Entry

1. In Excel, create an Admin Transfer Voucher for the asset(s) transferred out and send to the appropriate Federal Entity before the 20th of the month. Keep a copy for the file.
2. Create the JV38A journal worksheet, identifying the asset(s) transferred out and other pertinent asset information, and creating a summarized journal entry that should tie to the entry uploaded to the GL.
3. Create a JV form and paper clip all supporting documentation to it. After all Sunflower Journal Batches have been uploaded to the GL, query the journal entry in Oracle, enter the OPI code and change the SCC & status codes if needed.
4. Submit documentation to Financial Analysis Manager for approval.
5. Upon receipt of approval, make a copy of the JV form and JV worksheet. Staple to the other supporting documentation and file away. Give the stapled originals of the JV form and worksheet back to the FA Mgr and he will post the entry and submit documents to G/L accountant.

If for any reason the Sunflower system cannot automate the entry, please follow the steps below:

1. Run Management Report, ***Inventory Asset Final Events*** , identifying the Capital Assets that were transferred out in the current month.
2. Scroll down the Finance module menu and select ***Create Financial Asset Final Events*** .
3. In the ***Final Events*** block, in the **Event Type** field, click the **Display** icon and select **Transfer** event type.
4. Tab to **Journal Event** field, click the **Display** icon and select **Administrative Transfer Out**.
5. Click the **Assets Block** , in the **Identifier** field and enter the Identifier you are transferring out; then Tab.
6. Click the **Save** button and review the message to ensure the save has completed successfully.
7. Click on the **T account** icon to verify the proper journal entry was generated.
8. Run Financial Report, ***Journal Activity*** for the individual asset, to provide supporting documentation for the journal entry in Oracle.
9. Query the **Financial Asset Summary and History** form and print the screen for supporting documentation and to verify the Financial Asset has been given a Final Event..
10. Follow the steps above to Prepare the Voucher and Journal Entry.

Transfer Out (Excess) Asset To Another DOE Contractor Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/Policy

Procedure

Issuing an Excess Transfer Out of Equipment is a Final Event in an Asset's life and should be treated very similarly to Writing Off a Financial Asset. It should be an automated procedure that is triggered by Property Management when classifying an Asset in its Final State. Accounting should be able to run a report identifying the items transferred out by Property Management and then verify that the correct journal entry was made to remove the Asset's value from the Balance Sheet. Please follow the steps below:

1. Scroll down the **Excess** module menu and select **Excess Reports** . (Note asset number of transferred assets).
2. Run the **Excess Asset Final Events** report by Final Event Type - Transfer. Include Asset Details. This report will identify all assets that were transferred out of Excess during the selected period.
3. Query on **Journal Event History** in the Finance menu, to verify the proper journal entry was generated. **JV38** (Print Screen).
4. Query the **Financial Asset Summary and History** form and print the screen for supporting documentation and to verify that the Financial Asset has been given a Final Event.

Prepare the Voucher and Journal Entry

1. In Excel, create a Transfer Voucher for the asset(s) transferred out and send to the appropriate Federal Entity before the 20th of the month. Keep a copy for the file.
2. Create the JV38 Excel journal worksheet, identifying the asset(s) transferred out and other pertinent asset information, and creating a summarized journal entry that should tie to the entry uploaded to the GL.
3. Create a JV form and paper clip all supporting documentation to it. After all Sunflower Journal Batches have been uploaded to the GL, submit the documentation to Financial Analysis Manager for approval.
4. Upon receipt of approval, make a copy of the JV form and JV worksheet. Staple to the other supporting documentation and file. Give the stapled originals of the JV form and worksheet back to the FA Mgr and he will post the entry and submit the documents to G/L accountant.

If for any reason the Sunflower system cannot automate the entry, please follow the steps below:

1. Scroll down the **Excess** module menu and select **Excess Reports** .
2. Run the **Excess Asset Final Events** report by Final Event Type - Transfer. Include Asset Details. This report will identify all assets that were transferred out of Excess during the selected period.
3. Scroll down the **Finance** module menu and select **Create Financial Asset Final Events** .
4. In the **Final Events** block, in the **Event Type** field, click the **Display** icon and select **Transfer Out** event type.
5. Tab to **Journal Event** field, click the **Display** icon and select **Issue Transfer Out From Excess**.
6. Click the **Assets Block** , in the **Identifier** field and enter the Identifier you are transferring out; then Tab.
7. Click the **Save** button and review the message to ensure the save has completed successfully.
8. Click on the T account icon to verify that the proper journal entry was generated.
9. Query the **Financial Asset Summary and History** form and print the screen for supporting documentation. (Print Screen)
10. Follow the steps above to Prepare the Transfer Voucher and Journal Entry.

Upload Monthly GL Costs to Sunflower for WIP Project Task Codes

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/PolicyProcedure

To help maintain the detail of the Work In Process accounts, we need to have the monthly activity from Oracle GL (ACT30) uploaded into Sunflower. This procedure is completed after the monthly accounting close has been completed.

Upload the BRN/BNR Update

1. Go into Oracle **Journal Import and Load**
2. Run Reports - Submit a new Request
3. What type of request do you want to run? Select Single Request
4. With the cursor in the **Request Name** field, click on the LOV icon.
5. Select **BNR/BRN Update**
6. Submit Request
7. Use Help, View My Request to verify the completion of the jobs.
8. View the log of the completed job and review for any errors.

Upload the Monthly WIP Activity

1. Go into Oracle **Journal Import and Load**
2. Run Reports - Submit a new Request
3. What type of request do you want to run? Select Single Request
4. With the cursor in the **Request Name** field, click on the LOV icon.
5. Select **Sunflower WIP Monthly** .
6. A **Parameters** box will appear. Type in the month of the the upload.
7. Submit Request
8. Use Help, View My Requests to verify the completion of the jobs.
9. View the log of the completed job and review for any errors.
10. Compare the 'Projects Monthly Activity' total to the ACT030A - Plant and Equipment totals.

Run the Interface Report and Process Interface Records.

1. Login to Sunflower - sfrprd. Go into Sunflower Finance module.
2. Run the **Financial Asset Interface Processing Results**.
3. Run Load Group: **WIP_INTERFACE**.
4. Print and Review the report.
NOTE: From the report, if records are waiting to be processed, please continue with steps 5 and 6. If the report does not have any records to process, please proceed with **Capitalize the Monthly WIP Upload**.
5. Go to the Finance module. Select **Process Financial Asset Interface Records**. Load Group: **WIP_INTERFACE**.
6. Print and review the report. The remaining records should be processed. Please proceed with the **Capitalize the Monthly WIP Upload**.

Capitalize the Monthly WIP Upload

1. Go into Oracle **Journal Import and Load**
2. Run Reports - Submit a new Request
3. What type of request do you want to run? Select Single Request
4. With the cursor in the **Request Name** field, click on the LOV icon.

5. Select **Sunflower WIP Capitalize** .
6. Submit Request
7. Use Help, View My Requests to verify the completion of the jobs.
8. View the log of the completed job and review for any errors.
9. Note: Please proceed with "Reconcile WIP subledger to GL"

Write-off an Asset

Chapter: 20-Financial Analysis - Section: -Property Accounting

Background/Policy

Writing Off a Capital Inventory Asset is usually an automated procedure triggered when Property Management classifies an asset in its Final State. Occasionally, however, the write-off of a large capital project (PRC) occurs. In this instance, an approval of the Final Event for the PRC must be received prior to the initiation of a Final Event by the Property Accountant.

Procedure**Write Off a Capital Inventory Asset**

Accounting will run a report identifying the items disposed by Property Management and then verify that the correct Write Off entry was made to remove the Asset's value from the Balance Sheet. Please follow the steps below:

1. Run **Management Report, *Inventory Asset Final Event*** for the current period and leave the Final Event Type blank. Sort the report by Event Type. This report will identify all the assets, in a specified period, that require a Write Off entry.
2. Review the report for the following Final Events:
 - Abandon In Place
 - Bid Sales
 - Cannibalized
 - Gifted
 - Negotiated
 - Returned
 - Scrap
 - Scrap In Place
 - Spot Bid
 - Trade-in
 - Unaccounted For
 - Write Off

Note: Transfer Out - See separate procedure for Transferred Assets.
3. Identify the assets with Asset Value greater than or equal to \$25,000.
4. Scroll down the Finance Module menu and select ***Financial Asset Summary and History*** and query the assets identified above. (Print Screen)
5. Verify the financial asset has the appropriate final event and perform a Print Screen.
6. Identify the Excess Assets on this screen or run an Excess Final Events report.
7. Scroll down the Finance menu, and select ***Journal Event History***. Query the assets to verify the appropriate journal entry was generated. (Print Screen for jv support)
8. In Excel, create the JV52 journal worksheet, identifying the assets written off and creating a summarized journal entry that should tie to the entry uploaded to the GL. **Note:** It is a good idea to work on the final events along with Reclasses To/From Excess. Some items reclassified from Excess to In Service have been written off and those assets will have the JV37A entry combined with the JV52 entry in the Write Off batch. Those Excess assets, written off, should be included only on the Write Off worksheet in the designated area for Excess Assets. That worksheet will then provide a summarized journal entry for both the JV37A and the JV52.
9. Create a JV form and paper clip all supporting documentation to it. After all Sunflower Journal Batches have been uploaded to GL, submit documentation to Financial Analysis Manager for approval and posting.
10. Upon receipt of approval, make a copy of the JV form and JV worksheet. Staple to the other supporting documentation and file away. Give the stapled originals of JV form and JV worksheet to G/L accountant.

Write Off a Plant Asset

Note: Plant assets are assigned a PRC number by Accounting when capitalized. The following steps are completed to write-off these assets.

1. Scroll down the Finance module menu and select ***Create Financial Asset Final Events*** .
1. In the ***Final Events*** block, in the ***Event Type*** field, click the ***Display*** icon and select ***Write Off***.

2. Tab to **Journal Event** field, click the **Display** icon and select **Write Off**.
3. Click the **Assets Block** , in the **Identifier** field and enter the Identifier you wish to write off; then Tab.
4. Click the **Save** button and review the message to ensure the save has completed successfully.
5. Query the **Journal Event History** screen or the T account to verify the appropriate journal entry was generated.
6. Run Financial Report, **Journal Activity** for the individual asset, to provide supporting documentation for the journal entry.
7. Follow steps 4, 5, & 8 - 10, under "Write Off a Capital Inventory Asset" above, to complete the process.

Assigning a STARS WFO Value

Chapter: 20-Financial Analysis - Section: -Reimbursable Work, Revenues and Other Collections

Background/Policy

Whenever a new Work for Other or Reimbursable Work agreement is established, a STARS WFO value must be assigned to the project (STARS uses the term "Work-for-Others" for both types of agreement). The WFO value is needed for STARS reporting and is assigned by Fermilab. Fermilab then notifies the DOE of the new value and verifies that the value is included on the STARS WFO list before activity begins for the project. If a project has activity during a month but does not have a STARS WFO value, it is impossible to report the project correctly.

Procedure

The FA Manager (FAM) receives a copy of all new Work for Others (WFO) and Reimbursable Work agreements from the Grants and Contracts Manager (GCM). The agreements are reviewed to make sure that they are finalized and are in fact new agreements and not extensions/additions to existing agreements. If a new Legacy or MIPR value is used for the agreement. It should be considered a new project. If an agreement (Legacy or MIPR) value matches a prior project, the agreement should be considered an extension/addition to the prior project.

Once it is established that a new STARS WFO value is required, an WFO Form (excel) should be completed and e-mailed to Charmette Grant and Paulette Hubbard at the DOE (charmette.gant@ch.doe.gov, paulette.hubbard@ch.doe.gov). The following information is required on the WFO Form:

FIELD OFFICE/ALLOTTEE = Always "CH" for Chicago

LEGACY VALUE = Taken from the WFO or Reimbursable Work agreement. Always should begin with "CHAGR" (add to the beginning of the Legacy Value if necessary).

LEGACY DESCRIPTION = This is the same as the LEGACY VALUE.

STARS VALUE = Assign the next available value. Fermilab has been given the range of values from 4825000 to 4829999. These values are assigned sequentially. Please reference the excel file WFO STARS Assignment Log in the FA/IWO's & WFO folder when assigning values.

STARS DESCRIPTION = This is the same as the LEGACY VALUE.

CONTROL FUNDS? (Y/N) = Always "N" for no.

If two or more WFO Values are assigned at one time, they should be listed on the same Excel "sheet".

Example -

FIELD OFFICE/ALLOTTEE	LEGACY VALUE	LEGACY DESCRIPTION	STARS VALUE	STARS DE
CH	CHAGR6600106MP00071	CHAGR6600106MP00071	4825008	CHAGR6600106MP00071

Once the e-mail is sent to the DOE. Immediately update the WFO STARS Assignment Log which is in the FA/IWO's & WFO folder. All of the information should be available except the "Date Verified".

<u>Date Assigned</u>	<u>WFO Value</u>	<u>Agreement Number</u>	<u>Project Number</u>	<u>Notes</u>	<u>Contracting</u>
3/9/2005	4825000	CHAGRWFO0501	R6T103	2Y Program 60 - \$16,925.10	University of
8/31/2005	4825001	CHAGRCRADA20050001	R6M103	2Y CRADA - PrePay \$30,000	MUONS, IN
9/16/2005	4825002	CHAGR6228505MPF0001	3T	31,250 inc. 3% fee	US Naval O
12/20/2005	4825003	AGRCHN6228506MPF0001	3T	21,250 inc. 3% fee	US Naval O
1/18/2006	4825004	CHAGRWFO0502	2Y	\$3,000	AMAC
1/18/2006	4825005	CHAGRWFO0503	2Y	\$24,000	AMAC
1/18/2006	4825006	CHAGRWFO0504	2Y	\$13,000	AMAC
1/23/2006	4825007	CHAGR6228506MPF0001	3T	21,250 inc. 3% fee	US Naval O
1/23/2006	4825008	CHAGR6600106MP00071	3T	23,635 inc. 3% fee	Space and

Then attach a copy of the excel "sheet" which was sent to the DOE as an additional sheet to the excel file WFO Values Submitted which is also in the FA/IWO's & WFO folder.

The final step in this process is to verify that the DOE has updated their system to include the new WFO value. Go to the DOE's I-Manage site (<http://www.mbe.doe.gov/ME2-5/i-manage/allwfovalues.xls>) and verify that the new WFO value has been included in the spreadsheet. Then update the WFO STARS Assignment Log and update the "Date Verified" column. Currently the DOE only updates their WFO values once a month, so there may be a considerable lag between when a WFO value is sent to the DOE and when it can be verified at the I-Manage website.

Creating and Sending IPAC File

Chapter: 20-Financial Analysis - Section: -Reimbursable Work, Revenues and Other Collections

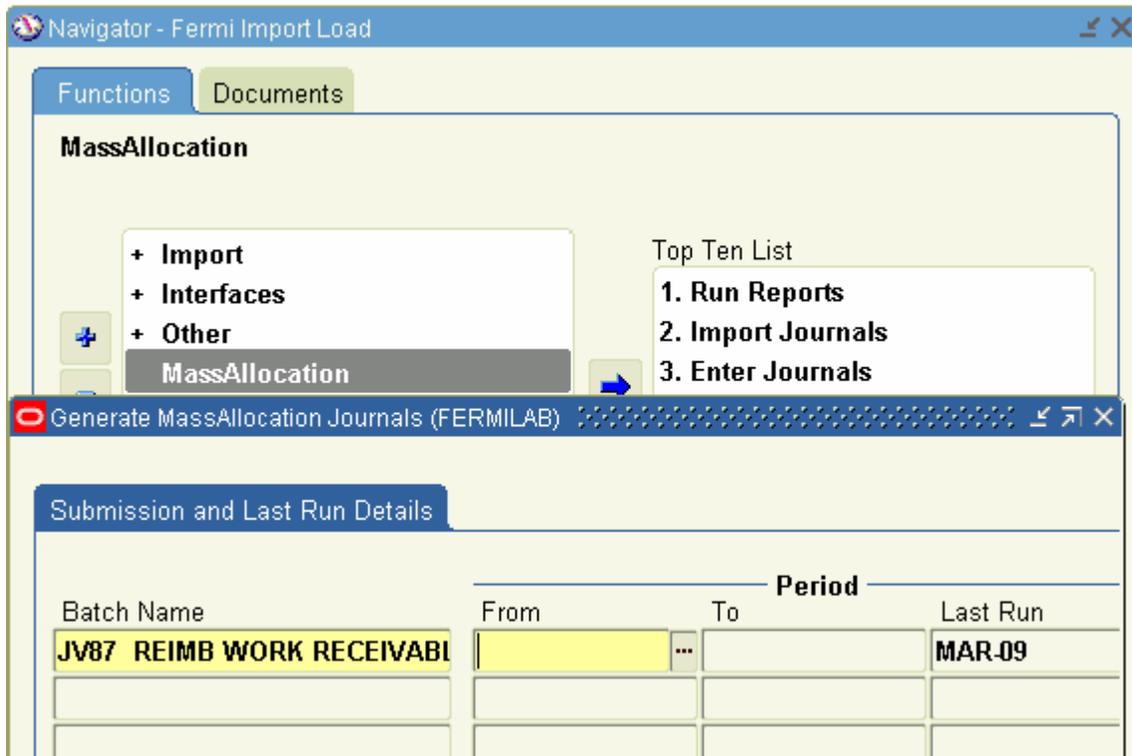
Background/Policy

The IPAC (Intra-governmental Payment and Collection System) file was implemented to transfer funds between government agencies and provide the capability to include descriptive information related to each transaction. Fermilab generates the IPAC file and sends an electronic mail to the DOE Chicago Office by the 10th workday of each month with the IPAC file as attachment.

Procedure

Each month prior to the 10th workday, the G/L Accountant generates Mass Allocation JV87 – Reimbursable Work Receivable. This JV records the prior month Reimbursable costs (3F, 3T, 3W, 3Y and 3Z) as a debit to BSC 1441X Reimbursements Receivables –OFA and a credit to 18131 Suspense Debits for the costs and 8132x Non Fund Cost – Miscellaneous Revenue for admin fee if applicable.

- Log on to Oracle and select Import Load Responsibility.
- Select Mass Allocation JV87 REIM WORK RECEIVABLE ENTRIES.
- Select the current month.
- Click on Generate button.



Prepare a JV form with the information generated from step 1. Verify the activity generated

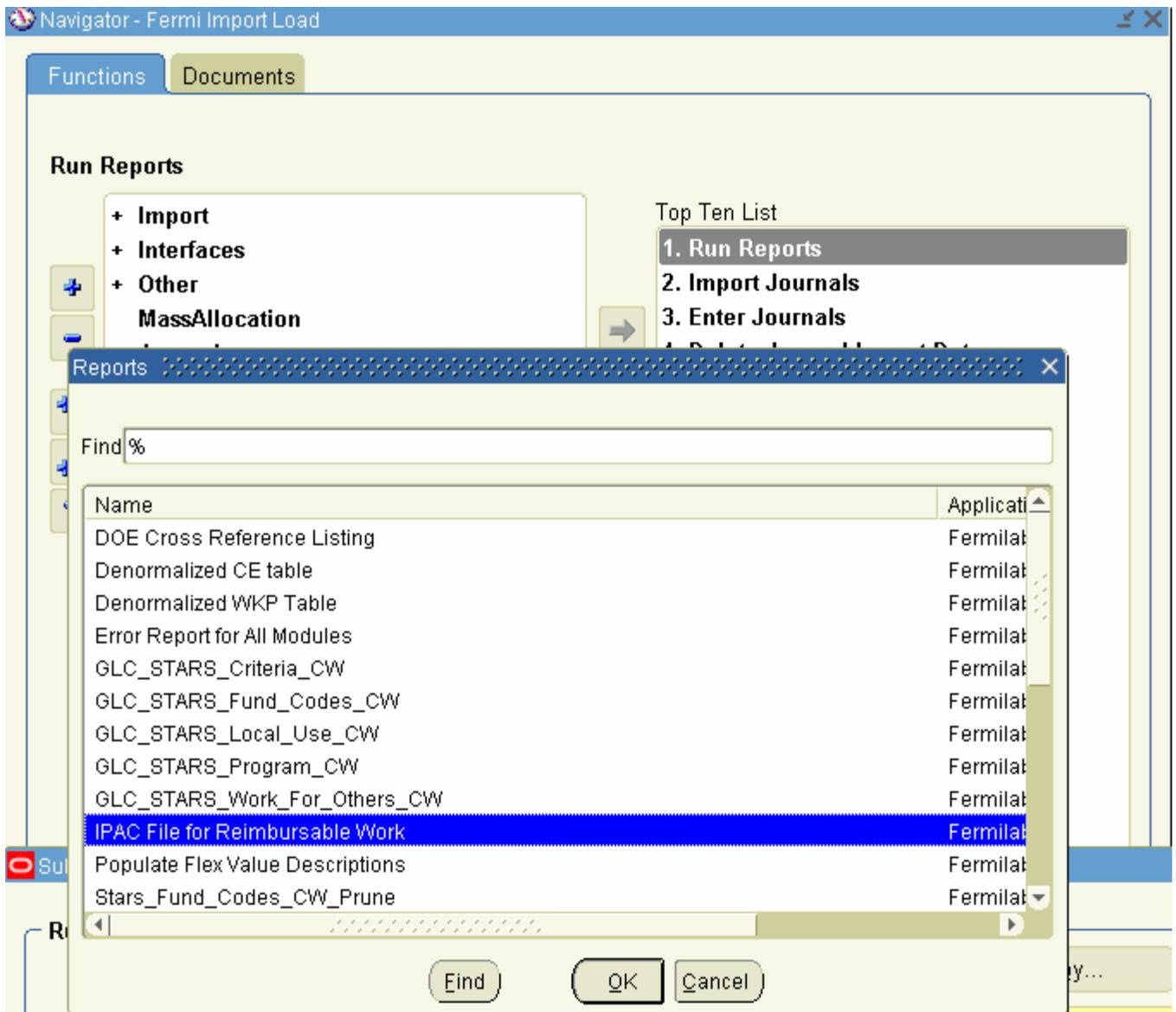
to prior month activity from the GLCCOCR (GL Close Cost/Obligation Control Report).
Submit for approval to the FAM (Financial Analysis Manager).

Once the JV is approved and posted by the FAM, Generate the IPAC file.

After the entry is posted, the GL Accountant creates the current month IPAC file from the information posted in JV87. The file contains the cost information (including the 3% DOE administrative charge) for each reimbursable agreement. Currently, the IPAC file includes the following information for each agreement: the agreement number, Treasury Account Symbol and ALC number. Fermi sends the IPAC file to Joyce Gaskin of DOE CH as an attachment via email by the 10th workday each month.

Note: On an ongoing basis, communication from the DOE is received regarding updated requirements to the IPAC file. If this is received, the new requirement is reviewed. If it is applicable to Fermilab, an MIS PTA (Problem Tracking App) is requested for the updates to the IPAC file. Testing may be required before it is put into production.

In Oracle, select Fermi Import Load responsibility.
Request Submit, Single Request.
Select "IPAC file for Reimbursable Work".
Select or enter the current month in Period Name.
Submit Request.
The file is named as "IPACYMM."



Copy the file generated from step 4 into the Financial Accounting Shared drive. The file will originally be saved on the EBS\PRD\Outbound – copy and paste the file to the appropriate folder.

In MS Word, open the IPAC file. Print a copy for the file. Below is a sample copy of the Mar-09 file.

<T:\AcctDept\Financial Analysis\IPAC\FY09\IPAC0903.txt>

```

PCA
BIPAC0000000689-01FER20090310001
H890000010000000021014400008522X0082810
DN/A          N/A          00000000210144FERMI - Millie Hennessy
630-840-3244          17AA 1771804 60CA 000 62285 0 068566 2D
PW0017 622857ZFN4QQ N68566
00000000N/A          N/A          N/A
N/A
N6228507MPW0017 PN6228507MPW0017          00000000000100
89X0243          COLL
EA00000000210144N/A
EA1010SF00000000210144D
EA1310SF00000000210144C

```

From the FA shared drive, update the Billing document reconciliation based on the IPAC file generated. Double check the totals and data accuracy. Print a copy for the file. Below is also a sample copy of the Mar-09 file.

<T:\AcctDept\Financial Analysis\IPAC\FY09\Billing Document FY09.xls>

Reimbursable Work - Billing Document			
To:	U.S. DEPARTMENT OF ENERGY DOE CHICAGO OPERATIONS OFFICE ATTN: MARK FIFLES 1800 CASS AVE. ARGONNE, IL 60439	Appropriation Symbol	Date of Issuance: 3/10/2009
From:	Fermi National Accelerator Laboratory Attn: Millie Hennessy P.O. Box 500, MS - 112 Batavia, IL 60510-0500		Reference: FEBRUARY-09 CC
	Description of Transactions	Fund Type Code	Amount
REIMBURSABLE WORK-OTHER FEDERAL ENTITIES			
B&R:400409900			
			\$
	NASA Goddard Space Flight Center		
	ORDER NUMBER AGRNNG08FA011	3Y	
	ORDER NUMBER AGRNNG08FA011 - Added Factor	58	\$
			\$
B&R:400403309			
	US NAVAL OBSERVATORY - SLOAN #2		
	ORDER NUMBER AGRN6228507MPW0017	3F	\$ 2,040
	ORDER NUMBER AGRN6228507MPW0017 - Added Factor	58	\$ 61
			\$ 2,101
		TOTAL	\$ 2,101
Prepared by:	_____	Date	_____
	Millie Hennessy		
Approved by:	_____	Date	_____
	Liz Becker		

Submit a copy of the completed Billing document reconciliation with the appropriate back-up for approval to the FAM.

Once approval is received, compose an email to Joyce Gaskin of DOE- Chicago and copy according to the distribution list. (P. Hubbard – DOE CH, M. Fifles – DOE CH, R. Simpson – DOE CH, CAO, ACAO, FAM). Attach a copy of the IPAC file along with a screen print of the contract breakdown from step 7.

A sample of March-09 email is attached.



Millicent Hennessy/Fermilab/US
03/11/2009 10:14 AM

To	"Gaskin, Joyce" <Joyce.Gaskin@ch.doe.gov>
cc	"Hubbard, Paulette" <Paulette.Hubbard@ch.doe.gov>, Mark.F.doe.gov, "Simpson, Rory" <Rory.Simpson@ch.doe.gov>, James.Wollwert/Fermilab/US@Fermilab, mrhoades@fnal.gov, Elizabeth
bcc	
Subject	March 2009 IPAC Summary

Hi Joyce,

Attached please find the March-09 IPAC file for the costs incurred in February-09 for the existing NASA, Navy, and DHS P Agreements.



Listed below is a detailed breakdown:

US NAVAL OBSERVATORY - SLOAN #2

ORDER NUMBER AGRN6228507 MPW0017
ORDER NUMBER AGRN6228507 MPW0017 - Added Factor

3F	\$	2,040.23
58	\$	61.21
	\$	<u>2,101.44</u>
TOTAL	\$	2,101.44

Thank you,
Millie

Paulette Hubbard of DOE CH sends a confirmation back to Fermilab Accounting via the 'FL Summary of Collection' report for IPAC activity. This file is received before the month end close. This report is verified to the IPAC report sent to the DOE Chicago before the 10th workday.

Upon receipt of the Summary of Collection and verification complete, the G/L Accountant generates the JV48 – Collection of Receivables on Reim. Work by debiting 4812X Fund Reimbursements – OFA and crediting 1441x Reimbursements Receivables – OFA. Account 45110 Fund Balance with Treasury-Spec Receipt Account is also debited if a 3% admin fee applies.

Special Year End 2nd Close Entry:

At year end, the Mass Allocation JV87 – Reimbursable Work Receivable for September activity is processed in order to record the current month cost in September before the final close is complete. This entry is generated during the 2nd close.

Note: The JV87 and IPAC file were previously processed for August activity in the month of September.

Before generating the 2nd close JV87, the Systems Administrator is notified to change the source data in Mass Allocation JV87. The entry is changed to record the current month costs. Once the appropriate changes are made, the G/L Accountant generates Mass Allocation JV87. The entry is verified to the current month GLCCOCR (GL Close Cost/Obligation Control Report). The entry is approved and posted by the FAM.

Once the 2nd Close JV 87 is posted, the IPAC file should also be generated for September activity. Please refer to Step 3 above. If this is not done prior to final close, the IPAC file will need to be manually created in October.

Note: Since the 2nd close JV87 costs are related to September, the 2nd close IPAC file will be submitted to the DOE Chicago office in October. Please see Step 1 above.

After the entry is posted, the System Administrator is notified to change the source data back so that JV87 records the prior month Reimbursable costs.

IC Summary of Collections Report

Chapter: 20-Financial Analysis - Section: -Reimbursable Work, Revenues and Other Collections

Background/Policy**Procedure for Completion of the Integrated Contractor Summary of Collections:**

This report is due to DOE by 12:00 noon on the 1st workday of the month. Please send the report to the following email address: IPAC@hq.doe.gov , AR@hq.doe.gov , Debbie.Kemp@hq.doe.gov. The following addresses should also be copied: paulette.hubbard@ch.doe.gov , "Fiffles, Mark" Mark.Fiffles@ch.doe.gov , Williams Cornell Cornell.Williams@ch.doe.gov , conger@fnal.gov , mrhoades@fnal.gov , jwollwer@fnal.gov.

Procedure

1. Open the file from the prior month. Update the dates and save it for the current month.
2. Obtain the Total Month's Drawdown from Carol Davis. A confirmation letter from DOE Chicago is also obtained before the Summary of Collections is sent. Complete the IPAC Outgoing column. This information is obtained from the 3Y IPAC Billing that is sent to DOE Chicago during the month.
3. Complete Attachment 2 – Fed Wire/ ACH Deposit Detail. This information is obtained from the JV057 Work for Other monthly journal entry. The information is broken down in detail by the Legacy Fund Types – 2Y for the Fund reimbursement amount and Fund Type – 58 for the administrative fee.
4. Attachment 3 – SF-215/ SF-5515 CD/ Debit Voucher and Attachment 4 – Incoming IPAC Detail are currently not applicable. Confirm with Paulette Hubbard from DOE Chicago if the status changes.
5. An email from DOE Chicago “FL Summary – Summary of Collections Report” is received during the last week of the month. Verify the information from this report and compare it to the data from the completed Summary of Collections report.
6. Once the report is completed, send a preliminary copy to Jim Wollwert and Paulette Hubbard (DOE Chicago) for approval and confirmation. Once approval is received, send the Fermi file to the email address listed above.



Standard Summary of Collections Report-Jan 06.xls

SSC Citibank Reconciliation

Chapter: 20-Financial Analysis - Section: -SSC Procedures

Background/PolicyProcedure**Background:**

Post-retirement medical/dental benefits for retired SSC employees and former SSC employees in certain classes (i.e. LTD, COBRA, and Surviving Spouse) are administered by CIGNA (replaced Mutual of Omaha in 2008) through a self-funded account at Citibank.

SSC FRA FAS 106 (Trust) at Branch Banking & Trust (BBT) was established by the Department of Energy to fund post-retirement medical/dental benefits for retired SSC employees. BBT will wire money directly to Citibank (for CIGNA) for payment of claims on behalf of the Trust. Claims paid for retired SSC employees are recorded monthly via JV44. This activity is captured in Balance Sheet 1181B - SSC Cash-Trust Medical-Citibank.

In addition, funds were given to Fermilab to pay medical/dental benefits for former SSC employees in certain classes (i.e. LTD, COBRA, and Surviving Spouse). MB Financial will wire money directly to Citibank (for CIGNA) on behalf of Fermilab for payment of claims. Claims paid for former SSC employees in the classes above are recorded monthly via JV44. This activity is captured in Balance Sheet 1181A - SSC Cash-FRA Medical-Citibank.

In order to reconcile cash held at Citibank, the sum of the ending balance in 1181A and 1181B should equal the balance in the Citibank account at the end of each month.

Procedures for SSC Citibank Reconciliation – Account #30740245; Cigna #3330466:

Login to the Cigna Bank Account: <https://sso.corp.cigna.com/corp>

Print the following Reports:

1. Reconciliation for Account 30740245 <T:\AcctDept\Financial Analysis\SSC\FY09 SSC\Citi Reports\Bank Statment.pdf>
2. ASO Worksheet <T:\AcctDept\Financial Analysis\SSC\FY09 SSC\Citi Reports\ASO Worsheet.pdf>
3. Proof of Outstanding <T:\AcctDept\Financial Analysis\SSC\FY09 SSC\Citi Reports\Proof of Outstanding.pdf>
4. Outstanding Issuance Report <T:\AcctDept\Financial Analysis\SSC\FY09 SSC\Citi Reports\Outstanding Issuance Report.pdf>
5. Paid and Outstanding Report <T:\AcctDept\Financial Analysis\SSC\FY09 SSC\Citi Reports\Paid and Outstanding Report.pdf>
6. Monthly Check Register – Issuance Detail for Account 3330466 <T:\AcctDept\Financial Analysis\SSC\FY09 SSC\Citi Reports\Cigna Monthly Ck Register - Issuance Detail.pdf>

Note: Review the remaining reports (*) available from the Cigna website for reasonableness. Save a copy of the current month reports to the Accounting shared drive.

Reversals *

Canceled Checks Detail Report *

Stop Payment Detail*

Additional Issuance Report*

Aged Items Detail Report*

From the Oracle system, print the account analysis report for Balance Sheet Accounts:
1181A SSC Cash-FRA Medical-Citibank
1181B SSC Cash-Trust Medical-Citibank

Open the Excel file worksheet from the accounting shared drive: T:\AcctDept\Financial Analysis\SSC\FY09 SSC. Copy the worksheet from the previous month. Update the new worksheet for the current month information. Rename this worksheet to identify the current month.

Note: Accounting has requested the Monthly Bank Statement issued directly by Citibank. Currently this bank statement is still not available. As a result, the total amount for checks issued that are recorded to the general ledger on a monthly basis is an estimate.

Estimated Checks Issued:

A daily notification from Citibank is received. This notification includes the total Debit and the total Credit amounts for the current day and the previous day. The checks issued amount for the current month is recorded by utilizing the changes in the debit amount and the credit amount. At the end of month, once the reports above are available, the check issued amount that was recorded is adjusted based on the ASO worksheet.

The funding for Citibank account #30740245 is also based on the Available Balance from the daily notification. Please see Procedures for Funds to Citibank for further information regarding funding for this account.

Recording Refund Received:

The ASO Worksheet report from the Cigna website lists the Monthly Totals. This amount is compared to the checks issued for the previous month. In addition, this report also lists items identified as Refunds. The refunds are recorded in the general ledger using the following accounts:

DR: 1181B SSC Cash-Trust Medical-Citibank
CR: 39135 DEFERRED CREDIT-FRA-SSC FAS 106-CITIBANK

Update the general ledger information for the balance sheet codes 1181A and 1181B. Review the activity for reasonableness.

Save the completed reconciliation in the accounting shared drive. Attach copies of the reports listed above. Forward a copy to the Financial Analysis Manager for approval. Prepare journal entries that are needed based on the reconciliation. Forward the journal entries to the Financial Analysis Manager for posting and approval.

SSC Procedures for Claims

Chapter: 20-Financial Analysis - Section: -SSC Procedures

Background/PolicyProcedure**Funding for Claims**

SSC FRA FAS 106 (the Trust) at Branch Banking & Trust (BBT) was established by the Department of Energy to fund post-retirement medical/dental benefits for retired SSC employees. In addition, funds were given to Fermilab to pay medical/dental benefits for former SSC employees in certain classes (i.e. LTD, COBRA, and Surviving Spouse). These benefits are administered by CIGNA (replaced Mutual of Omaha in 2008) through a self-funded account at Citibank.

Funding for claims is received from two separate sources: BBT on behalf of the Trust and MB Financial on behalf of Fermilab.

BBT will wire money directly to Citibank (for CIGNA) for payment of claims to on behalf the Trust.

MB Financial will wire money directly to Citibank (for CIGNA) on behalf of Fermilab for payment of claims.

BBT Funds to Citibank

If the Balance in Citibank Account #30740245 starts to get low (\$30,000 or less), a Wire Transfer Request from BBT to Citibank must be made. Normally, this request is made in \$50,000 increments. This form can be found at:

T:\ Shared\AcctDept\Financial Analysis\Check Request Form\Wire Request for Trust Claims

The form should be completed and given to the Assistant Chief Accounting Officer for approval. The Wire Request form will be given to the Accounting Secretary for processing. Once completed, a copy of the form will be returned for recording in the General Ledger via JV44 using the following accounts:

DR	1181B
CR	39135

These accounts reflect that we have the Trusts' cash on hand and a corresponding liability to pay FAS 106 benefits as they are presented to CIGNA.

MB Financial to Citibank

If the Balance in Account 1181A starts to get low (\$5,000 or less), a Wire Transfer Request from MB to Citibank must be made. Normally, this request is made in \$15,000 increments. This form can be found at:

T:\ Shared\AcctDept\Financial Analysis\Check Request Form\Wire Request for FRA Claims

The form should be completed and given to the Assistant Chief Accounting Officer for approval. The Wire Request form will be given to the Accounting Secretary for processing. Once completed, a copy of the form will be returned for recording in the General Ledger via JV01.

DR 1181A
CR 31511

Recording Claims

Medical and dental claims beginning February 2008 for former SSC employees are coordinated and processed through CIGNA (Citibank). A daily email is received from Citibank for SSC Medical/Dental Account #30740245 for all activity. An estimate of checks issued is made based on the sum of debit activity included in each daily email for the month. The estimate of checks issued is recorded monthly on JV44 as:

Dr. 39135 Deferred Credits - FRA - SSC FAS106 - Citibank
Cr. 1181B SSC Cash - Trust Medical-Citibank

This entry represents that the Trust's cash on hand and corresponding liability have both been reduced by the amount of claims paid. When information regarding what type of claims have been paid (LTD,Cobra, etc) is received, an entry to reclassify claims paid on behalf of Fermilab will be made.

The estimate of checks issued will be adjusted in the following month based on the report of checks issued found at CIGNA.access.com on JV44A using the same accounts as above.

In the subsequent month, the Monthly Check Register by Benefit Option (Plan) is accessed via CIGNA.access.com. An adjustment is recorded on JV44 to reclassify claims paid on behalf of Femilab for LTD and Cobra claims:

Dr. 3212D SSC Medical Accrual - FASB 112
Dr. 3212E SSC Medical Accrual - FASB LTD
Cr. 1181A SSC Cash-FRA Medical-Citibank
Dr. 1181B SSC Cash-Trust Medical-Citibank
Cr. 39135 Deferred Credits - FRA - SSC FAS106 - Citibank

A reconciliation of Citibank Account #30740245 to Balance Sheet Accounts 1181A SSC Cash -FRA Medical-Citibank and 1181B SSC Cash-Trust Medical-Citibank is prepared at the end of month.

Insurance Payments Received

During the month, the Accounting Secretary records SSC insurance payments received from or on behalf of former SSC employees participating in the LTD or Cobra insurance plans. These checks are recorded in balance sheet account 39133 Deferred Credits – SSCL.

The amount received from Hartford-SSC (\$532.81) is the pension contribution of a former SSC employee classified as LTD. This amount should be remitted to Teachers Insurance and Annuity Assn. (v/c# 83812) and charged to balance sheet code 39133. A check request is completed and given to the ACAO for approval. This form can be found at:

T:\ Shared\AcctDept\Financial Analysis\Check Request Form\Check RequestXXXXX

A reclassification of the remaining insurance payments received is included on JV44:

DR 39133 Deferred Credits – SSCL
CR 3212D SSC Medical Accrual - FASB 112 (Cobra checks received from Rushton & Associates)
CR 3212E SSC Medical Accrual - FASB LTD (LTD checks)

Year End Journal Entry:

An amount is calculated to estimate the claims paid by the Trust on behalf of Fermilab for the last month of the fiscal year. This estimate is based on COBRA (3212D) and LTD (3212E) claims recorded for the first 11 months of the fiscal year. The entry is recorded as a reversing journal entry. The actual amount is recorded in the subsequent month when the actual breakdown by plan is known. The entry is recorded via reversing JV7x as:

Dr. 3212D SSC Medical Accrual - FASB 112
Dr. 3212E SSC Medical Accrual - FASB LTD
 Cr. 1181C SSC Cash-FRA Medical-FNBO
Dr. 1181D SSC Cash-Trust Medical-FNBO
 Cr. 39137 Deferred Credits - URA - SSC FAS106 - FNBO

SSC Procedures for Premiums

Chapter: 20-Financial Analysis - Section: -SSC Procedures

Background/PolicyProcedure**SSC Procedures for Premiums**

Project/Task # 75/75.01.01.4 is used to account for the payments to CIGNA for administrative fees. The Trust and Fermilab are charged these fees on a monthly basis. Fermilab's portion of fees is related to employees covered as COBRA and LTD.

BBT will wire money to MB Financial for payment of the monthly invoice to CGLIC. Fermilab will process the Accounts Payable invoice when received.

Funding**BBT Funds to MB Financial**

If Project/Task # 75/75.01.01.4 has a positive balance, a Wire Transfer Request from BBT to MB Financial must be made. Normally, this request is made in \$30,000 increments. This form can be found at:

T:\ Shared\AcctDept\Financial Analysis\Check Request Form\Wire Request for Premiums

The form should be completed and given to the Assistant Chief Accounting Officer for approval. The approved wire request form will be given to the Accounting Secretary for processing. Once completed, a copy of the form will be returned.

As this is a transfer **to** MB Financial, it will be included as a Wire In on the Daily Draw Sheet. It will then be entered into Oracle as a Cash Receipt. Below is an example:

Receipts (FERMILAB) - 80856

Receipt

Payment Method	WIRE TRANSFER	Receipt Date	08/15/2008
Receipt Number	8/15/08 SSC MEDICAL PREM	GL Date	08/18/2008
Receipt Amount	USD 30,000.00	Maturity Date	
Receipt Type	Miscellaneous	Functional Amount	30,000.00
Status	Cleared		

Main More

Paid By

Name

Purpose

Activity	39996	Tax Amount	<input type="text"/>
Distribution Set	<input type="text"/>	Tax Rate %	<input type="text"/>
Tax Code	<input type="text"/>		
Tax Account	<input type="text"/>		
Description	<input type="text"/>		

Reference Comments

Postmark Date

[Confirm... 1](#) [Reverse... 1](#) [Receipt History](#) [Search and A](#)

The Distribution Screen would appear as below:

Receipt Reference

Distribution (FERMILAB) - 8/15/08 SSC MEDICAL PREMIUMS

Receipt Amount Currency
 Tax Amount Activity
 Net of Tax Distribution Set

Distribution

	%	Amount	GL Account	Comment
	100.000	30,000.00	WA-0000000000-00000-39996-01	

Accounting Distribution Information

Context Value

Project #

Task Number

Expenditure Type

Expenditure Org

Payment

An invoice is received from CIGNA (CGLIC-Bloomfield) for the monthly premium. This is payment for expenses incurred for processing of claims. A check request form is completed, attached to the invoice, and given to the ACAO for approval. The check request form can be found at:

T:\ Shared\AcctDept\Financial Analysis\Check Request Form\Check Request for Premium Payment

Costs relating to COBRA payments should be charged to:
 3212D SSC Medical Accrual – FASB 112

Costs relating to LTD payments should be charged to:
 3212E SSC Medical Accrual 0 FASB LTD

All other costs should be charged to:
 75/75.01.01.4

It is then given to the General Accounting group for processing and entered as follows:

File Edit View Folder Tools Window Help

Invoices (FERMILAB)

Batch Control Total PO Number PO/REL Amount
 Release Number Invoice Amount

Matching

Type	Supplier	Supp #	Site	Inv Date	Invoice #	Inv Amt	Voucher #	Description	Frnt Amt	Tax
Sta	CGLIC-BLO	112067	CHICAGO	10/17/2008	101708	4,345.55	427547	X3244 SSC		

1 General 2 Holds 3 View Payments 4 Scheduled Payments 5 View Prepayments

Amount Paid
 USD

Invoice Status
 Status
 Accounted

Approval Status
 Approved
 Pending Approval

Description

Summary
 H...
 Distribution T...

Overview Distributions

SSC Recap and Reconciliations

Chapter: 20-Financial Analysis - Section: -SSC Procedures

Background/Policy**Background:**

In 1993, the Superconducting Super Collider (SSC) project was cancelled by Congress due to budget issues. Eligible SSC employees were extended benefits upon termination. Fermilab received approximately \$8.5 million in funding from the DOE to cover the costs of these termination benefits, such as workers compensation, displaced workers medical, LTD medical, severance, relocation, etc. and the costs of administering the funds, such as human resources, finance, audit charges, records management, etc.

The SSC Recap and Reconciliation is a monthly summary of the total SSC funding received and costs paid to date for the SSC Liability accounts and SSC related Project/Task codes. Once the reconciliation is completed and approved, a copy of the recap is sent to Ben Stauss CFO - FRA including copies of SSC wire transfers during the month by the department secretary.

Please refer to SSC Procedures for Claims and SSC Procedures for Funding for additional information.

Procedure**SSC Procedures for Recap and Reconciliations:**

Print Account Analysis from Oracle for the following active SSC Balance Sheet Account Codes:

3212A SSC RISK INSURANCE CLAIMS – Workers Compensation*
 3212C SSC SEVERANCE ACCRL-FICA – Severance Accrual FICA
 3212D SSC MEDICAL ACCRL-FASB 112 – Displaced Workers Medical*
 3212E SSC MEDICAL ACCRL-LTD – LTD Medical*
 3212F SSC MEDICAL ACCRL-FASB 106 – Retiree Medical
 3212G SSC ACCR.LIFE INS – Life Insurance Accrual
 3212H SSC RELOCATION-BASE – Relocation Base
 3212J SSC RELOCATION-FICA-EMPLOYER – Relocation FICA Employer
 3212K SSC DISLOCATION-BASE – Dislocation Base
 3212L SSC DISLOCATION-FICA-EMPLOYER – Dislocation FICA Employer
 3212M SSC UNEMPLOYMENT TAX – Unemployment Tax
 3212Q SSC MEDICAL-HOLDING – Medical Holding

Print the Task Summary Report for the following FRA Project and SSC Task Codes:

75 / 75.01.01.3 FRA Med Premiums – FAS 106
 75 / 75.01.01.4 FRA Med Premiums – FAS 106*

Print the Task Summary Report for the following Miscellaneous Project and Task Codes with Service Type OP-SSC:

89 / 89.1.1 – URA Corporate Charges – Service Type: OP-SSC
 89 / 89.1.2 – Human Resources - Service Type: OP-SSC*
 89 / 89.1.3 – Finance - Service Type: OP-SSC
 89 / 89.1.4 – Intellectual Property - Service Type: OP-SSC
 89 / 89.1.5 – Records Management - Service Type: OP-SSC

(* denotes active account)

Activity from the project and tasks listed above captures SSC related transaction.

Open the SSC Recap Sheet from the Accounting Shared Drive:

T:\AcctDept\Financial Analysis\SSC\FY09 SSC

The excel file contains the SSC Recap Sheet and worksheet for each active account from above.

Update the dates to the current month of reconciliation. Enter the current month activity from the reports above to the respective Excel file worksheet. Check the activity for reasonableness and completeness. Investigate missing items or items that are not inherent to the account. Prepare journal entry vouchers as needed. Check the balances for reasonableness. Initiate additional funding as needed. Save a copy on the shared drive.

Print a complete set of the excel file for the recap and active worksheet from the file. Attach a copy of the respective account analysis and task summary report. Forward a copy to the Financial Analysis Manager. Prepare an electronic mail and attach a copy of the completed reconciliation to the Financial Analysis Manager and the department secretary. Once approval is received, a copy of the Recap sheet only is sent to FRA by the department secretary.

STARS Access Database Setup & Processing

Chapter: 20-Financial Analysis - Section: -STARS File: Review, Edit and Transmission to DOE

Background/Policy

Procedure



STARS Setup & Processing.doc

STARS Extract Program and Sending the STARS file to the DOE

Chapter: 20-Financial Analysis - Section: -STARS File: Review, Edit and Transmission to DOE

Background/Policy

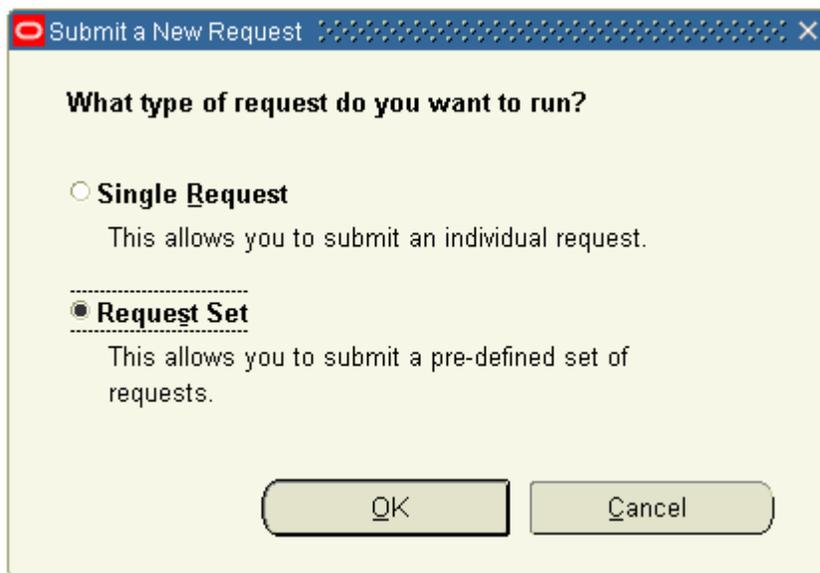
The STARS Extract Report Set generates a file which contains the lab's monthly activity. This file must be sent to the DOE by noon on the second workday of the following month.

Procedure**1. Run Stars Extract Report Set**

Description: This process uses information from FNAL set of books, I-Manage website cross-walk tables and DOE X-Reference form to create STARS data. The STARS data is inserted into STARS tables for a given month.

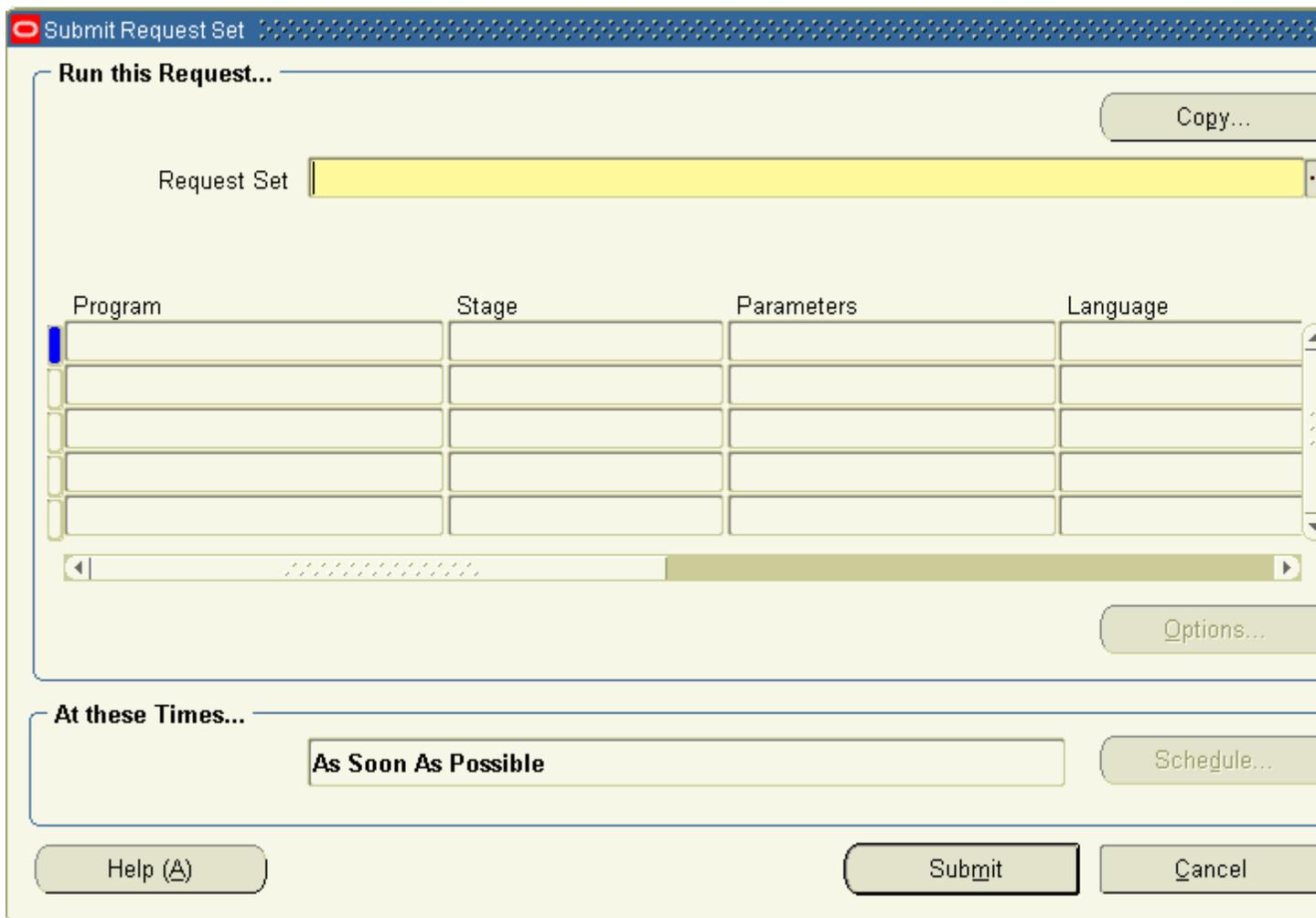
Navigation: Fermi Import Load>Fermi Inquiry and Reports>Requests

The Submit a New Request screen opens.



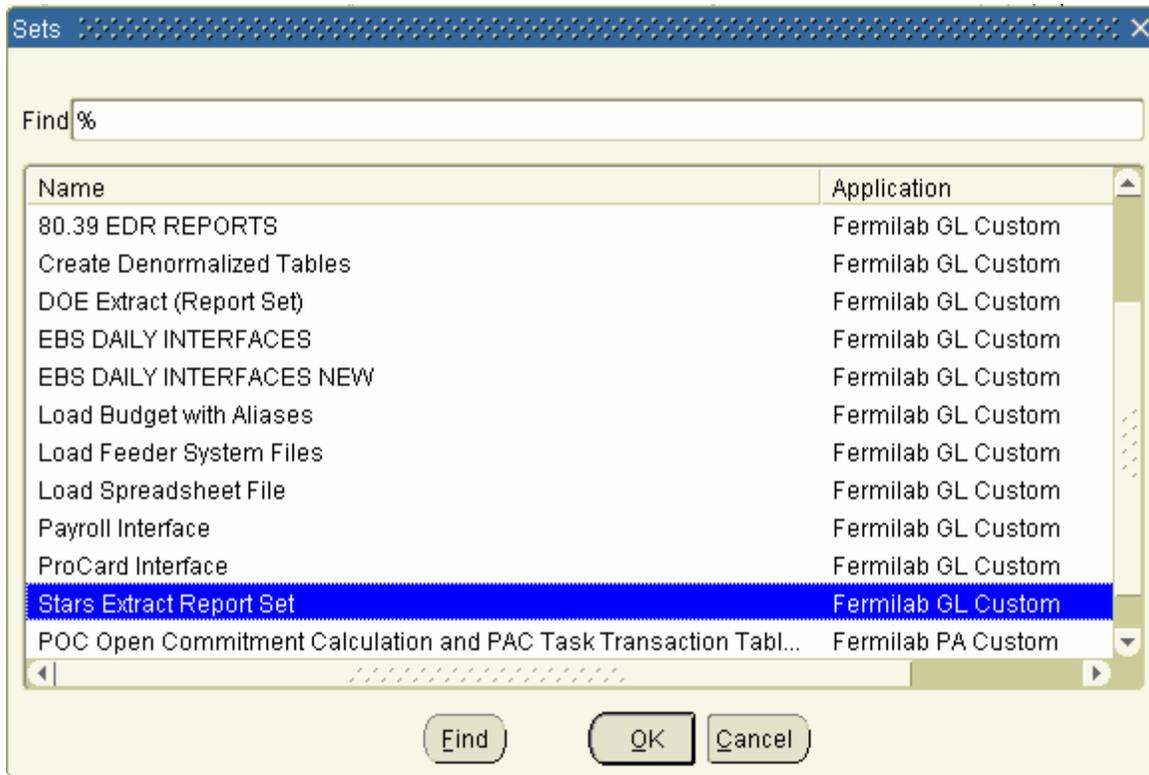
Choose **Request Set** and click on **OK** button.

The Submit Request Set screen opens.



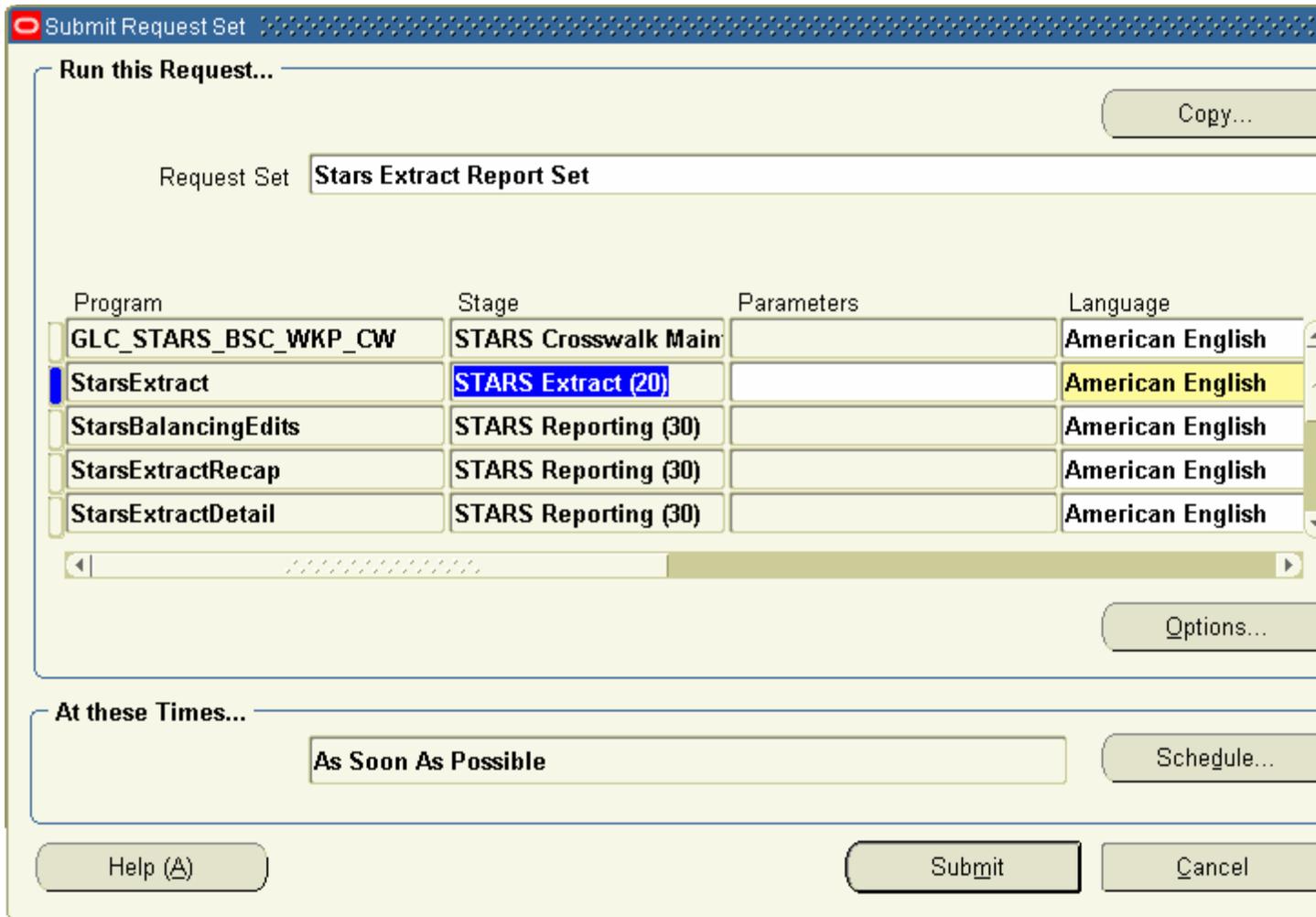
Click on three dots in **Request Set** field to choose Request Set.

The Sets screen opens.



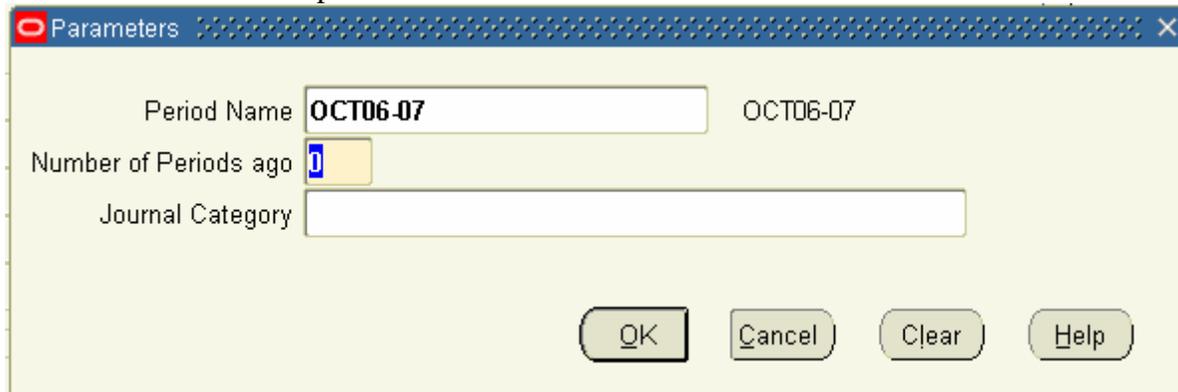
Choose **Stars Extract Report Set** as name and click on **OK** button.

The Submit Request Set screen opens by displaying all the programs associated with this Request Set.



Tab to the **Parameters** column for StarsExtract program.

The Parameters screen opens.



Enter the value for **Period Name** parameter and click on **OK** button.

“Number of Periods ago” should be left as 0.

“Journal Category” should be left blank.

The Submit Request Set screen opens.

Run this Request...

Request Set: **Stars Extract Report Set**

Program	Stage	Parameters	Language
LC_STARS_BSC_WKP_CW	STARS Crosswalk Main		American English
StarsExtract	STARS Extract (20)	OCT06-07:0:	American English
StarsBalancingEdits	STARS Reporting (30)		American English
StarsExtractRecap	STARS Reporting (30)		American English
StarsExtractDetail	STARS Reporting (30)		American English

At these Times...

As Soon As Possible

Buttons: Help (A), Submit, Cancel, Copy..., Options..., Schedule...

Click on **Submit** button.

The Requests screen opens.

Request ID	Name	Parent	Phase	Status	Parameters
3481845	Stars Extract Report Set		Pending	Normal	20001, 374
3481841	Journal Import		Completed	Normal	406195, 4, N, , , N, N
3481840	Error Report for All Modu	3481836	Completed	Normal	STARS DOE
3481838	STARS Data Transfer to	3481836	Completed	Normal	OCT06-07, 4
3481836	STARS Data Transfer To		Completed	Normal	20001, 898
3481835	Error Report for All Modu	3481831	Completed	Normal	STARS DOE
3481833	STARS Data Transfer to	3481831	Completed	Normal	OCT06-07, 4
3481831	STARS Data Transfer To		Completed	Normal	20001, 898
3481825	StarsWorkForOthersList	3481809	Completed	Normal	
3481824	StarsSglList	3481809	Completed	Normal	

Click on **Refresh Data** button until all the requests completed/normal.
 Click on **View Output** button to view the program output.

Once the job is submitted and run, several reports are available. Please see the procedure “STARS Extract Report Set – Review Items” to see how the report is verified. The report set also generates a text file which is the basis for what is sent to the DOE. The text file can be found by “Exploring” the PRD/Outbound folder of a directory mapped for receiving systems reports.

Two copies of the STARS file are saved. Once which begins with “IC_CH11359” and another which begins with “STARS”, both files then have a “.” and two digits for the fiscal year and two digits for the calendar month (i.e. January 2008 = .0801).

This file should be run through the DOE Access edits prior to the STARS data transfer to GL.

2. Run Stars Data Transfer to GL Interface Request Set

Description: This process transfers data from STARS tables into GL Interface table. The

following validations are performed:

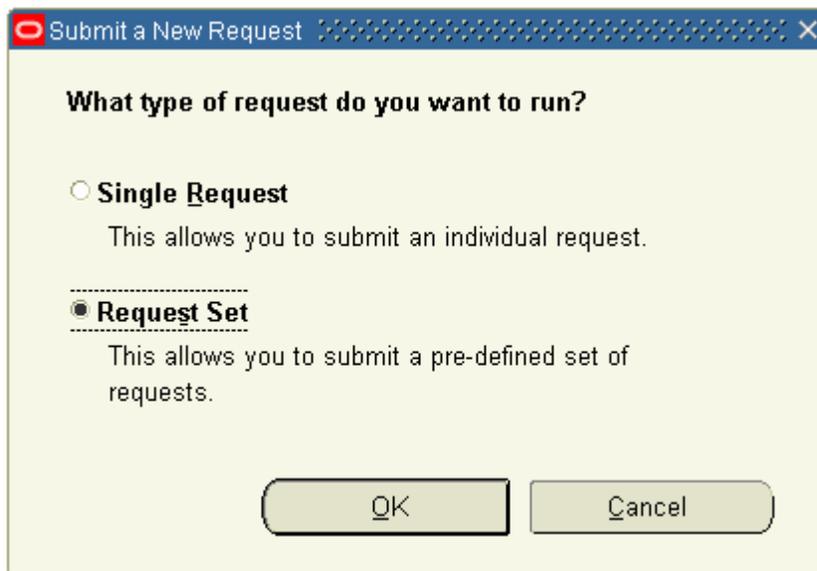
If the overall sum of Amount_Cr_Dr in STARS table is not equal to zero, then the data is transferred to GL Interface table. This exception is displayed in the “*Error Report for All Modules*” output file. Accounting team will have to make necessary corrections before posting the imported journal.

If the sum of Amount_Cr_Dr in STARS table is not equal to zero by **fund**, then the data is transferred to GL Interface table. Accounting team will have to make necessary corrections before posting the imported journal. These exceptions are displayed in the “*Error Report for All Modules*” output file.

If any segment values present in STARS table are not defined in the General Ledger STARS related valuesets (GLC_STARS_FUND_CODE, GLC_STARS_SGL, GLC_STARS_OBJECT_CLASS, GLC_STARS_PROGRAM, GLC_STARS_WORK_FOR_OTHERS, GLC_STARS_LOCAL_USE, GL#OPI, GL#STATUS, GLC_STARS_ASSET_TYPE), then data is transferred to GL Interface table. Flexfield value exceptions are displayed in the “*Error Report for All Modules*” output file.

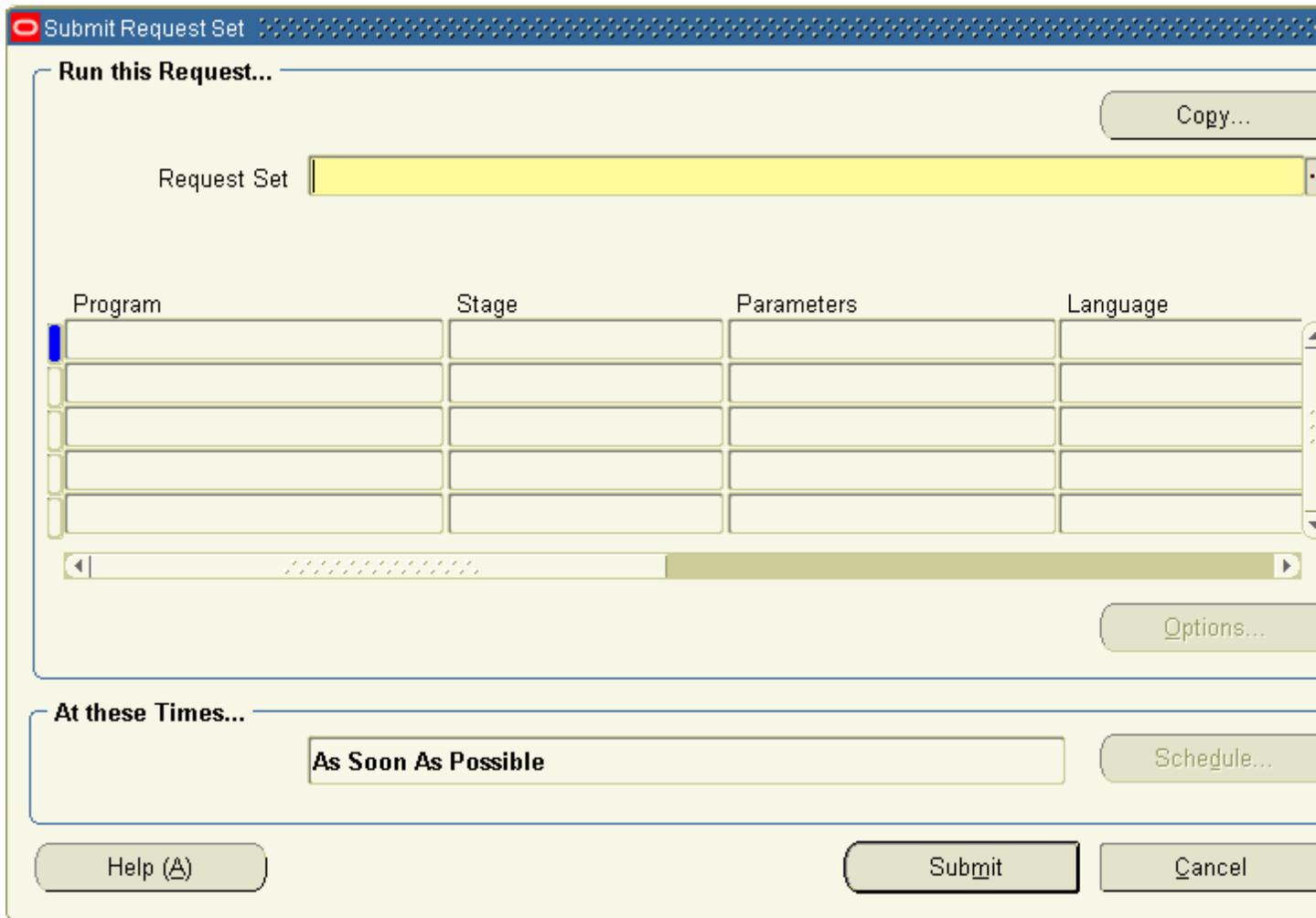
Navigation: STARS FRA GL User>Fermi Inquiry and Reports>Requests

The Submit a New Request screen opens.



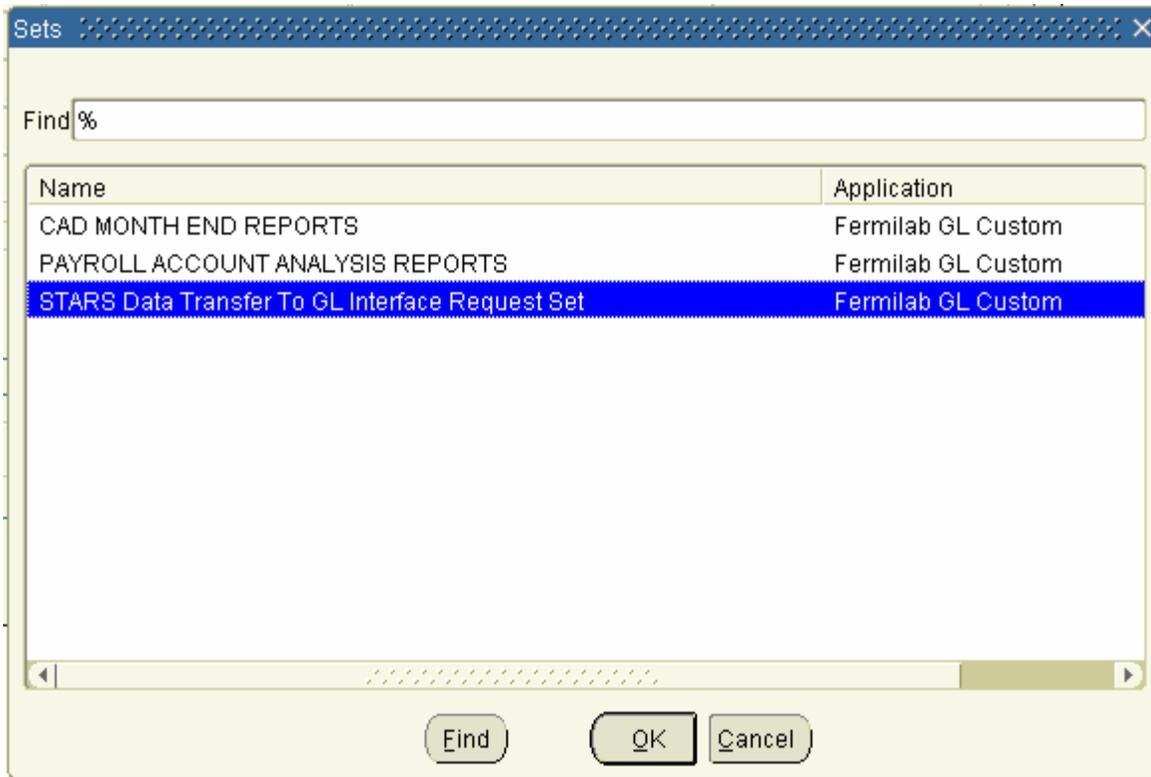
Choose **Request Set** and click on **OK** button.

The Submit Request Set screen opens.



Click on three dots in **Request Set** field to choose Request Set.

The Sets screen opens.



Choose **STARS Data Transfer to GL Interface Request Set** as name and click on **OK** button.

The Submit Request Set screen opens by displaying all the programs associated with this Request Set.

Submit Request Set

Run this Request... Copy...

Request Set **STARS Data Transfer To GL Interface Request Set**

Program	Stage	Parameters	Language
STARS Data Transfer to GL Inter	STARS Data Transfer To		American English
Error Report for All Modules	STARS Data Transfer E:		American English

Options...

At these Times... **As Soon As Possible** Schedule...

Help (A) Submit Cancel

Tab to the **Parameters** column for STARS Data Transfer to GL Interface program.

The Parameters screen opens.

Parameters

Period Name **OCT06-07**

OK Cancel Clear Help

Enter the value for **Period Name** parameter and click on **OK** button.

The Submit Request Set screen opens.

Submit Request Set

Run this Request...

Request Set Copy...

Program	Stage	Parameters	Language
STARS Data Transfer to GL Inter	STARS Data Transfer To	OCT06-07	American English
Error Report for All Modules	STARS Data Transfer E:		American English

Options...

At these Times...

Schedule...

Help (A) Submit Cancel

Click on **Submit** button.

The Requests screen opens.

Requests

Refresh Data Find Requests Submit a New Request...

Request ID	Name	Parent	Phase	Status	Parameters
3482200	STARS Data Transfer To		Pending	Normal	20001, 898
3482160	Error Report for All Modu	3482156	Completed	Normal	STARS DOE
3482158	STARS Data Transfer to	3482156	Completed	Normal	OCT06-07, 4
3482156	STARS Data Transfer To		Completed	Normal	20001, 898
3482127	StarsWorkForOthersList	3482110	Completed	Normal	
3482126	StarsSglList	3482110	Completed	Normal	
3482125	StarsProgramList	3482110	Completed	Normal	
3482124	StarsLocalUseList	3482110	Completed	Normal	
3482123	StarsFundCodeList	3482110	Completed	Normal	
3482122	StarsBscWkpList	3482110	Completed	Normal	

Hold Request View Details... View Output

Cancel Request Diagnostics View Log...

Click on **Refresh Data** button until all the requests completed/normal.
 Click on **View Output** button for “Error Report for All Modules” program to view exceptions.

Resolve all the exceptions before moving to the next step. Re-run the GL Data Transfer until “no errors encountered”.

3. Import Journals

Description: Once all the exceptions if any to the STARS data in GL Interface table are cleared, this process creates STARS Journals.

Navigation: STARS FRA GL Super User>Journals>Import>Run

The Import Journals (STARS_FRA) screen opens.

Source	Selection Criteria	Specific Value
STARS EXTRACT	No Group Id	

Run Options

Post Errors to Suspense

Create Summary Journals

Date Range

Start

End

Import Descriptive Flexfields

No With Validation Without Validation

Import

Choose **STARS EXTRACT** as Source and click on the **Import** button.

The Decision screen opens to confirm Journal Import

Decision

Are you sure you want to start Journal Import?

Yes **No**

Click on **Yes** button.

The Note screen opens.

Note

Your concurrent request ID is 3482327.

OK

Note down the Concurrent Request # and click on **OK** button.

Use menu View>Requests to find Requests

Click on Find button.

Make sure the **Journal Import** program completes normally.

View the report output.

The Status column should display 'Success'.

Note: If there are any exceptions, resolve them and re-run the Journal Import process again. Once "Success" is received from the Journal Import process, avoid re-run because it may duplicate data.

Print Journal Import Output for backup.

4. Optionally Modify the STARS Journal

Description: Review the STARS Journal created by the Import program. Optionally modify the Journal if Journal is not balanced either by fund or by debits and credits.

Navigation: STARS FRA GL Super User>Journals>Enter

Follow the current process to Modify Journals.

Note: Reconcile the Journal created in the FRA Set of Books to the STARS Balancing Edits Listing *****Control Totals by SGL Code*****. Print Reconciliation and attach to Journal as backup.

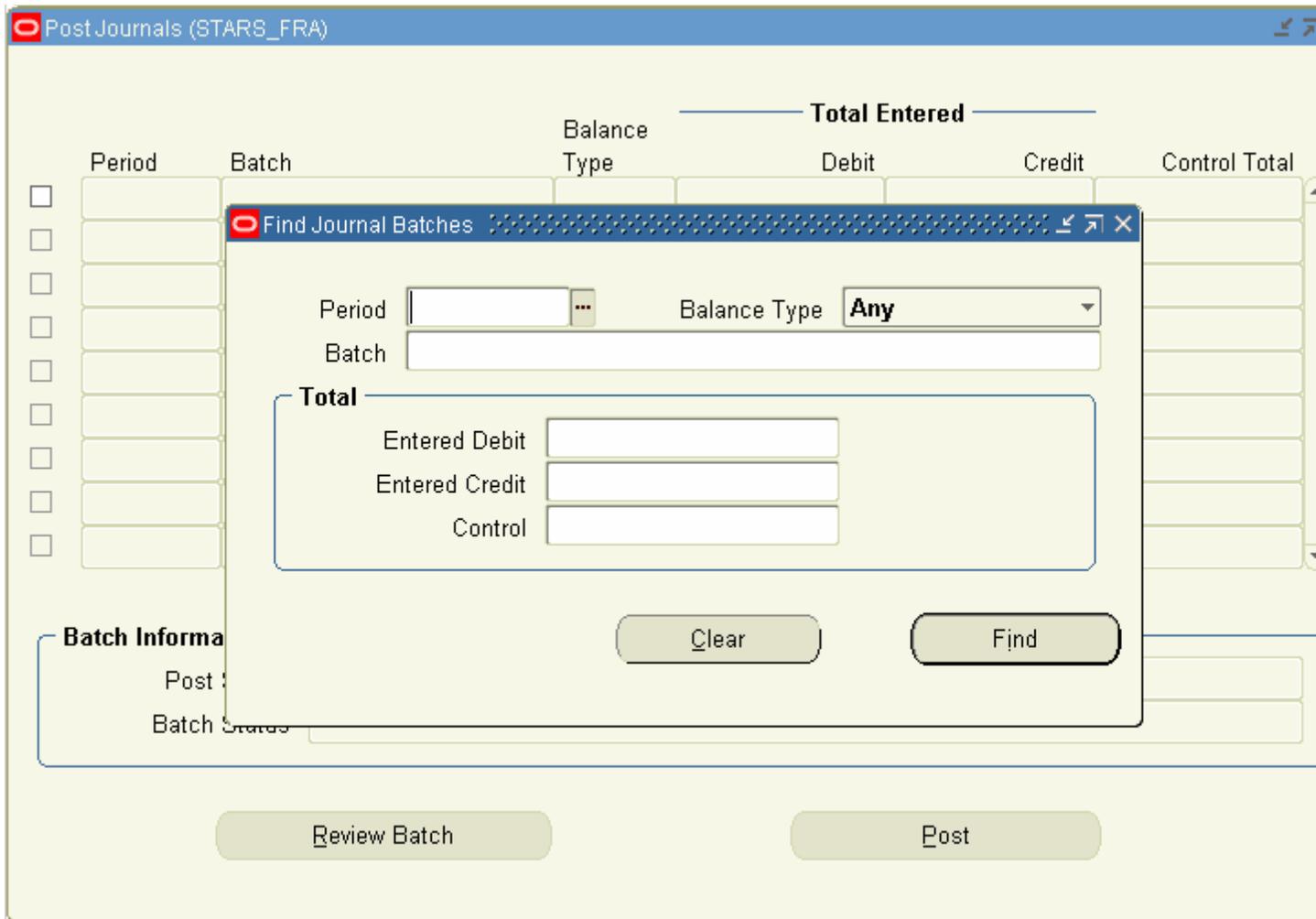
5. Post Journals

(To be done by FA Manager)

Description: This process posts the STARS Journals and updates the General Ledger tables. We use General Ledger table data for reports like StarsAsciiGL, StarsExtractSummaryGL and Stars Trial Balance.

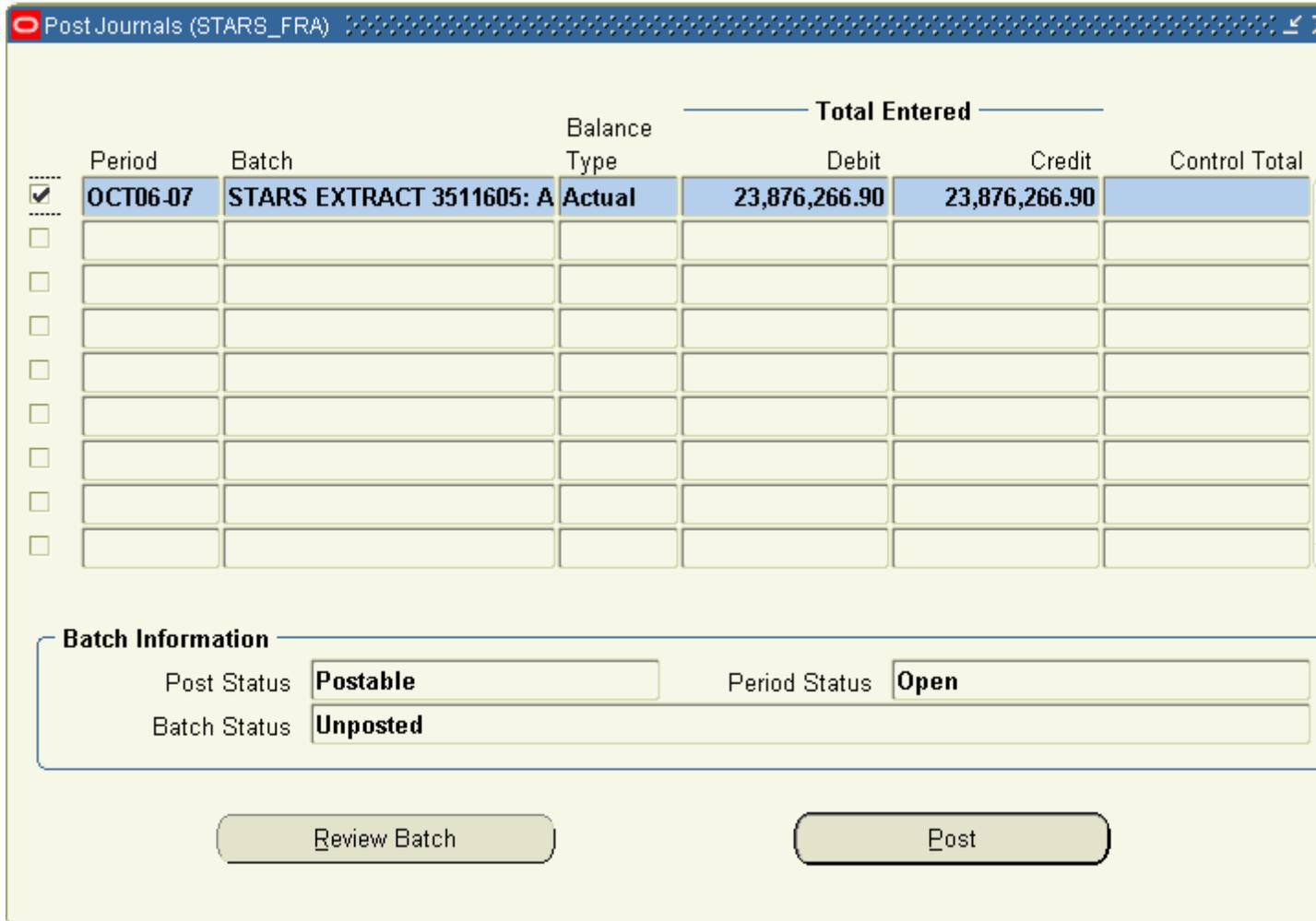
Navigation: STARS FRA GL Super User>Journals>Post

The Find Journal Batches screen opens.



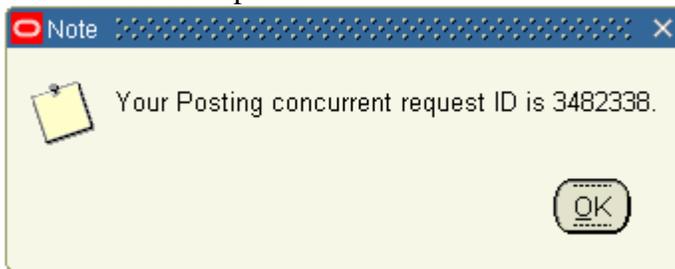
Click on **Find** button.

The Post Journals (STARS_FRA) screen opens.



Check the **Check Box** of the Journal Batch you want to post and click on the **Post** button.

The Note screen opens.



Note down the Concurrent Request # and click on **OK** button.

Use menu View>Requests to find Requests

Click on Find button.

Make sure the **Posting** program completes normally.

View the report output.

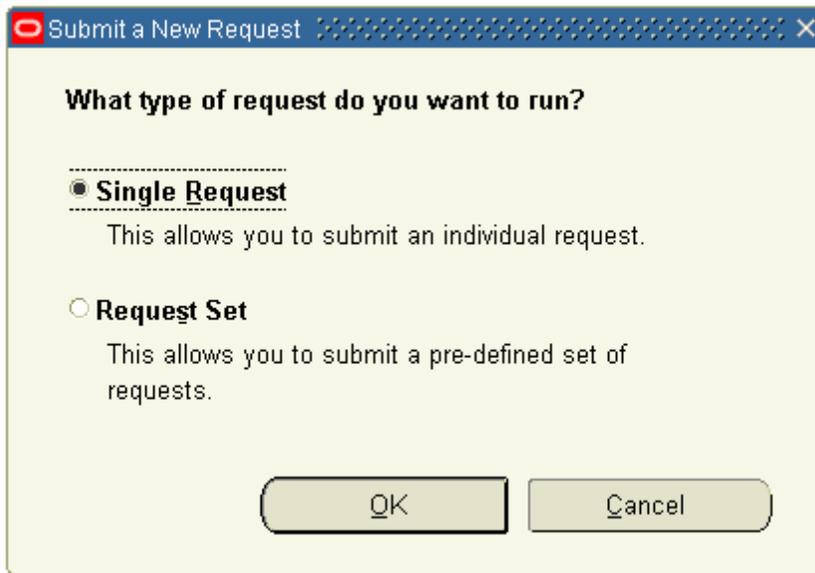
Make sure “All batches have completed status check with no errors”.
If there are any issues, make necessary changes to the Journal Batch and Post it again.

6. Run StarsAsciiGLP

Description: Once the STARS Journal is posted for a period, you can run StarsAsciiGLP for DOE reporting. Use the same navigation to run the StarsExtractSummaryGL report.

Navigation: STARS FRA GL Super User >Reports>Request>Standard

The Submit a New Request screen opens.



Choose **Single Request** and click on **OK** button.

The Submit Requests screen opens.

Submit Request

Run this Request...

Name ...

Parameters

Language

Copy...

Language Settings... Debug Options

At these Times...

Run the Job Schedule...

Upon Completion...

Save all Output Files

Layout

Notify

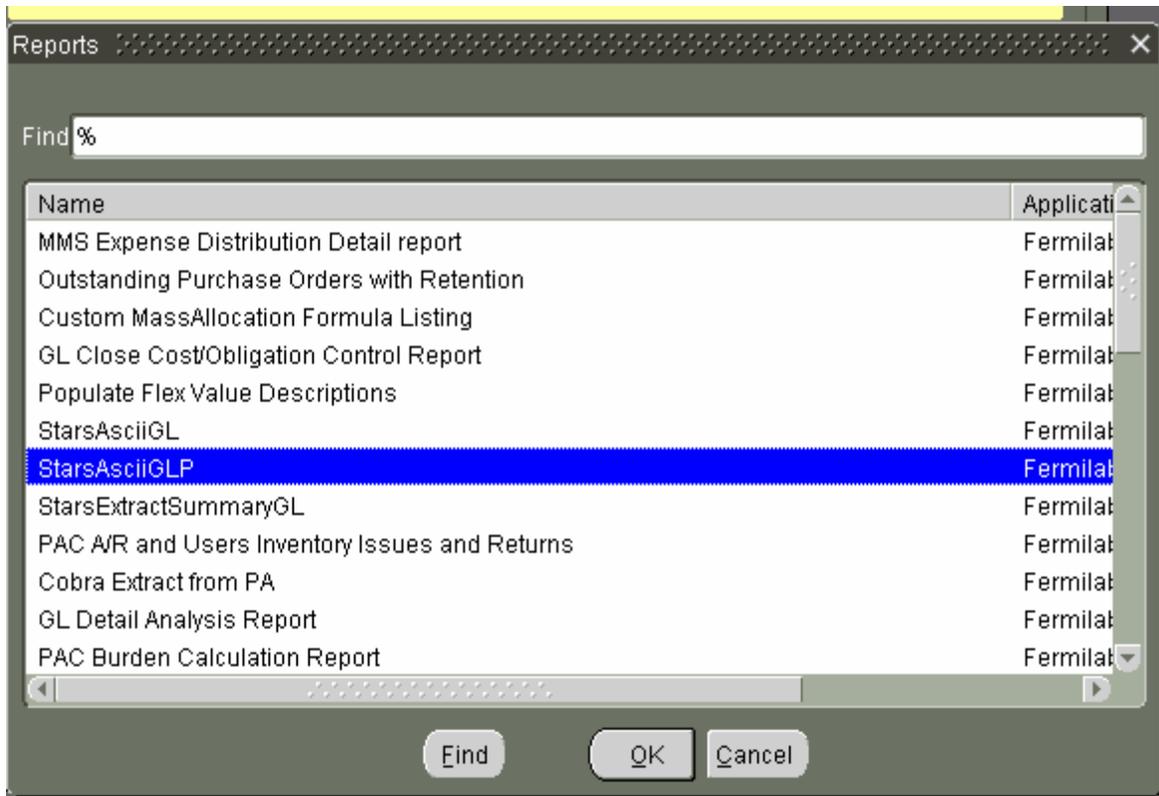
Print to

Options...

Help (Q) Submit Cancel

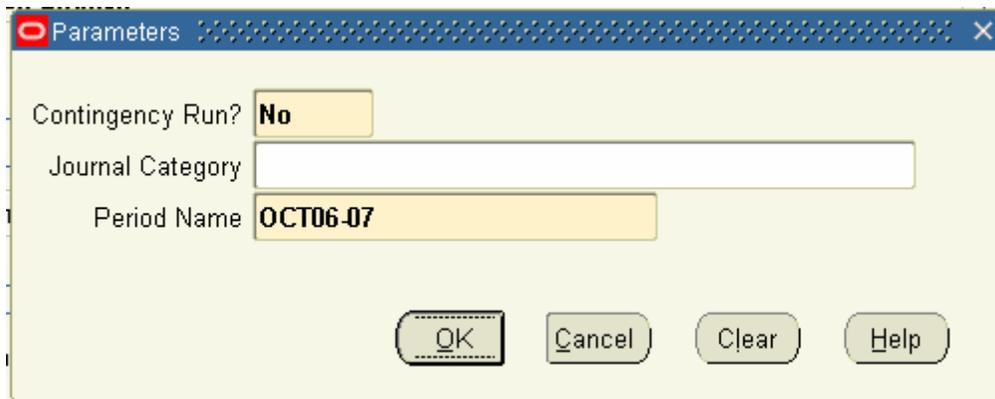
Click on three dots in **Name** field to choose Report.

The Reports screen opens.



Choose StarsAsciiGLP as **Name** and click on **OK** button.

The Parameters screen opens.



Enter the **Period Name** and click on **OK** button.

The Submit Request screen opens.

Submit Request

Run this Request...

Copy...

Name **StarsAscii**

Parameters **No::OCT06-07**

Language **American English**

Language Settings... Debug Options

At these Times...

Run the Job **As Soon as Possible** Schedule...

Upon Completion...

Save all Output Files

Layout

Notify

Print to **noprint** Options...

Help (Q) Submit Cancel

Click on **Submit** button.

The Requests screen opens.

Requests

Refresh Data Find Requests Submit a New Request...

Request ID	Name	Parent	Phase	Status	Parameters
3511613	StarsAsciiGL		Pending	Normal	N, , 1005, OCT06-07
3511605	Journal Import		Completed	Warning	406216, 1005, N, , , N, N
3511604	Error Report for All Modu	3511600	Completed	Normal	STARS EXTRACT
3511602	STARS Data Transfer to	3511600	Completed	Normal	OCT06-07
3511600	STARS Data Transfer To		Completed	Normal	20001, 898
3511597	StarsWorkForOthersList	3511576	Completed	Normal	
3511596	StarsSglList	3511576	Completed	Normal	
3511595	StarsProgramList	3511576	Completed	Normal	
3511594	StarsLocalUseList	3511576	Completed	Normal	
3511593	StarsFundCodeList	3511576	Completed	Normal	

Hold Request View Details... View Output

Cancel Request Diagnostics View Log...

Use menu View>Requests to find Requests

Click on Find button.

Make sure the StarsAsciiGL report completes normally.

View the report output in GL Outbound directory in network.

7. Optionally Create a manual STARS Journal (for DOE suggested changes)

Description: Create any manual journal for adjustments or period-end activities.

Navigation: STARS FRA GL Super User>Journals>Enter

Use the existing process to Enter Journals.

Note: Post any manual journals created. Re-run the StrarsAsciiGLP for final DOE reporting.

Copy file to C:\STARS with the following name “IC_CH11359”. Run the file through DOE

Access Edits. It is ready to be sent to the DOE via the secure website they have provided for this purpose:

https://starsio.doe.gov/cgi-bin/upload_admin.cgi

U.S. Department of Energy
I-MANAGE STARS File Upload Login

Username	<input type="text"/>
Password	<input type="password"/>
Login	

Notice to users

This is a Federal computer system and is the property of the United States Government. It is for authorized use only. **Users (authorized or not) have no implicit expectation of privacy.**

Any or all uses of this system and all files on this system may be intercepted, monitored, recorded, copied, audited, inspected, and disclosed to the U.S. Department of Energy, and law enforcement personnel, as well as authorized officials of other agencies, both domestic and foreign. **By using this system, you consent to interception, monitoring, recording, copying, auditing, inspection, and disclosure at the discretion of authorized site or Department of Energy.**

Unauthorized or improper use of this system may result in administrative disciplinary action and civil and criminal penalties. By continuing to use this system, you indicate your awareness of and consent to these terms and conditions of use. LOG OFF IMMEDIATELY if you do not agree to the conditions of use.

February 04 2008 - 10:59 AM

After signing on to the website, you are allowed to browse through your directories and choose the correct STARS file to transmit. After transmitting the file, make a print screen in order to document that the file has been sent before the noon deadline. Also, save a copy of the file that was sent to the Financial Analysis directory in the following folder as back-up/history:

T:\AcctDept\Financial Analysis\Final STARS Files.

Soon after the STARS file is sent to the DOE an e-mail will be received which includes an error report.

— Forwarded by Millicent Hennessy/Fermilab/US on 02/01/2008 05:20 PM —



stars.systemadmin@hq.doe.gov
ov

02/01/2008 05:18 PM

To	mhenness@fnal.gov
cc	
Subject	IC Interface Request Output for : FRA Period : JAN-08

Note : The Output for the Request Id : 3054225 is Attached.



o3054225.out.txt

The error report should be reviewed and any errors corrected. If there are errors it will be necessary to resend a corrected/adjusted STARS file. This version of the file should be saved to the Financial Analysis folder overwriting the problem file.

Every time a file is sent, an e-mail will be received which includes an error report. All error reports should be reviewed and corrections/adjustments made until the report is free of errors. Look for the words "Validation Completed" after "File Status".

Department of Energy
IC Interface Execution Report

Report Date: 01-FEB-08 06:18:54

```

*****
*                               File Status Summary                               *
*****

```

```

File Name           : IC_CH-FRA_20080201_181807.dat
Batch Id            : 36857
File Status         : VALIDATION COMPLETED
Stage At            : All
Field Office        : CH
Integrated Contractor : FRA
PO Number           : CH11359
Calendar Month      : 5
Period Name         : JAN-08
Inv. Submitted for Approval? : PENDING
Stages Pending      : RECEIPT/RETURN/GL/INVOICE/CREDIT MEMO

Total Records (Before Rollup) : 189
Total Records (After Rollup)  : 194

```

Several hours after the report comes back with "VALIDATION COMPLETED", another e-mail will be received from the DOE. This e-mail will contain an area with "Receipts Created" and a series of receipts and quantities. The receipts correspond to the B&R activity on the Cost Budget Report and the two reports.

164926	\$667,098.00
164927	\$90.33
164928	\$207,780.47
164929	\$527,985.73
164930	\$39,052.24
164931	\$4,541.13
164932	\$30,348.65
164933	\$4,448.00
164935	\$2,939,544.86
164936	\$70,854.50
164937	\$280.15
<hr/>	
Total:	\$24,657,165.04

The receipts should be reconciled to the Current Month Costs on the Cost Budget report, less any changes in Cost Overruns and the Undistributed Costs. Any differences must be explained or investigated.

STARS Extract Report Set - Review ItemsChapter: 20-Financial Analysis - Section: -STARS File: Review, Edit and
Transmission to DOEBackground/Policy

After running the STARS EXTRACT REPORT SET in Oracle the following basic review should be performed. This review is performed before running the file through the DOE Access Edits.

Procedure**StarsBalancingEdits**

Make sure that the STARS Balancing Edit totals equal zero for: Fund Type, Fund Code, SGL Code, BSC Code and BNR Code.

Any out-of-balance Fund Types and Fund Codes need to be investigated.

StarsExtract

View the Output associated with the StarsExtract portion of the job. This is an error report. This report provides detail for all BSC accounts that did not crosswalk or were not included in the STARS file. Errors associated with the following accounts should be disregarded as these are accounts that under normal circumstances are not crosswalked into the STARS file: 42130, 42140, 4811, 4812 and 8133.

If you find an error associated with any BSC accounts other than the ones listed above the cause must be investigated.

StarsExtractSummary

Review report for reasonableness:

- Date on Report should be current reporting month
- Check Fiscal Month for all lines (MMYYYY, MM is the fiscal month of the year i.e. September = 12, October = 01)
- Length 3-5 pages
- Reporting Entity for all lines = 480000
- SGL Field populated for all lines
- Look over report for any questionable or missing codes
- Look for and investigate any error messages
- Normal Fund Codes Used should be = 00500 (WA), 00550 (YA), 00555 (2Y), 00556 (3Y), 02851 (58).

After review, the actual STARS file must be run through the STARS Access Edits.

Export STARS File Back into Upload Format

Chapter: 20-Financial Analysis - Section: -STARS File: Review, Edit and Transmission to DOE

Background/Policy

Procedure



STARS Export.doc

Closing Entries for the Adjusting Period

Chapter: 20-Financial Analysis - Section: -Year-end Close/Audit

Background/PolicyProcedure**Year End Closing Entries in the Adjusting Period****Automated Entries**

- When the Adjusting period is opened, automated entries are created somewhere in the system behind the scenes. The reviewer should run a PTD Trial Balance report for the Adjusting period and note that the following accounts are automatically zeroed out in the Adjusting period.

81110, 81112, 81114, 81120, 81121, 81130, 81321, 81322, 81324, 81325, 81326, 81327, 81328, 81329, 8132A, 8132B, 81334, 81335, 81336, 81337, 813A1, 813A2, 813B2, 813H1, 813J1, 813P1, 813Q1, 813R1, 813S1, 813T1, 813U1, 813V1, 813W1, 813X1, 813Y1, 813Z1, 813Z2, 813Z3, 813Z4, 813Z5, 813Z6, 813Z7, and 813Z8

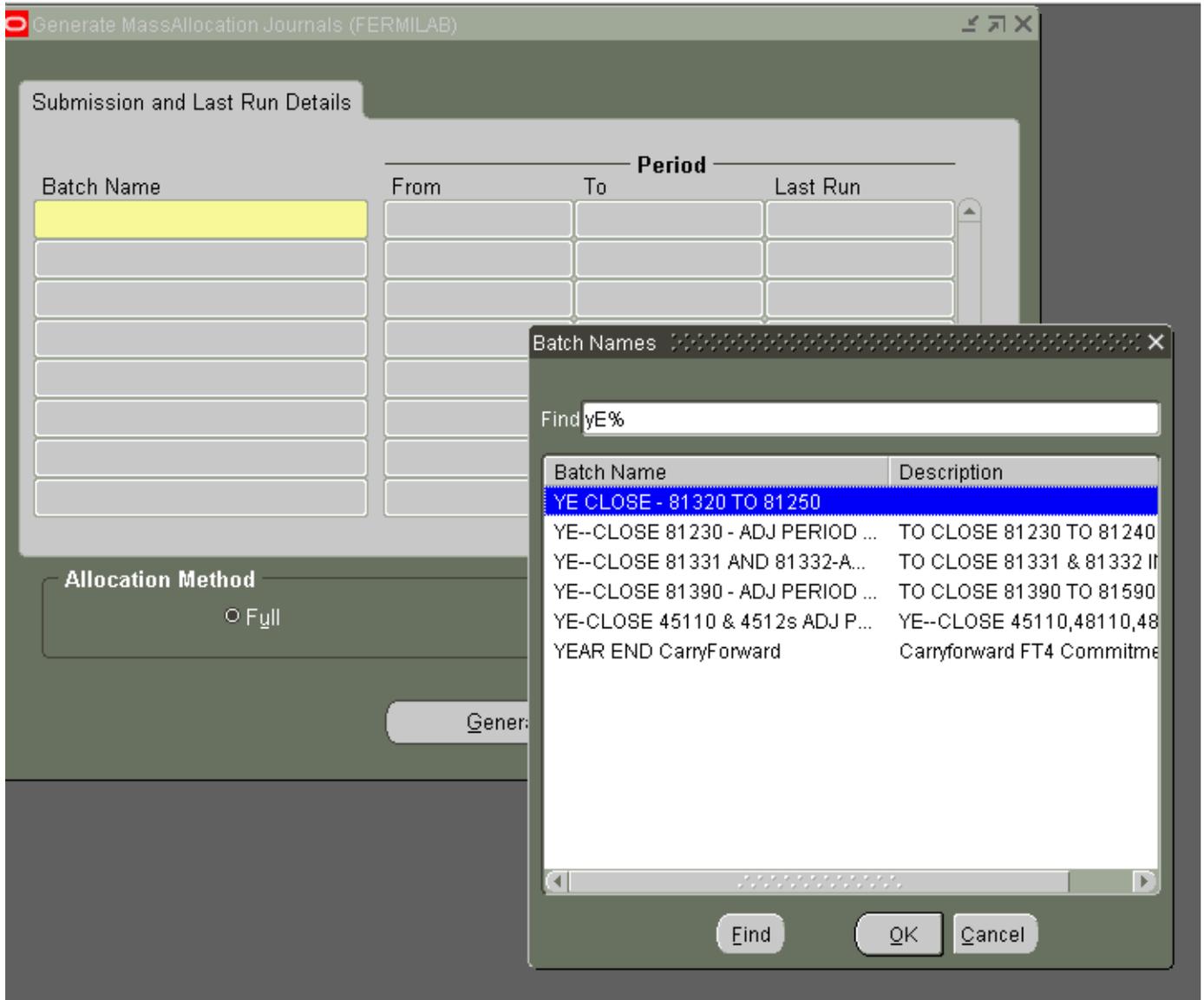
- These accounts are zeroing out automatically because they are set up as Expense or Revenue accounts.
- The Trial Balance will show a beginning balance for each of the accounts above and then an ending balance of \$0 with nothing showing in the Monthly Activity column. The beginning balances from the above are closed (behind the scenes) to account 81250.
- The reviewer should also note the change in balance for account 81250 by reviewing the Trial Balance for the Adjusting period. Again, there will be nothing showing in the Monthly Activity column, however, the ending balance will be different from the beginning balance. Reviewer should calculate the change and tie to the total of the balances closed out from the accounts listed above.
- Also note: If reviewing a Summary 1 Trial Balance by APP at this point in time, the above listed accounts will not appear, as they are already zeroed out. Furthermore, account 81250 will show the same balance for beginning and ending on this Trial Balance. If the reviewer sums the balance of 81250 for all APP's, it will tie to the PTD Trial Balance ending balance.

Manual Mass Allocations to close Owner's Equity Accounts

- **Ask System Administrator to turn off rules** in the Adjusting period before generating Mass Allocations.
- Generate the following Mass Allocations

YE--CLOSE 81320 to 81250
 YE--CLOSE 81230 - ADJ PERIOD ONLY to 81240
 YE--CLOSE 81331 AND 81332-ADJ PERIOD to 81250
 YE--CLOSE 81390 - ADJ PERIOD ONLY to 81590

YE--CLOSE 45110, 48110, 48120, 48121 ADJ PER to 81250



- These accounts are set up as Owner's Equity accounts and therefore do not zero out at year-end automatically.
- Print the journals created from the above Mass Allocations and verify against the Sum1 Trial Balance.
- Post the journals.
- Re-run the PTD Trial Balance and Sum1 Trial Balance for the Adjusting period and verify the balances.

The attached worksheet helps to verify the closing entries and ending balances:



Closing of Accounts-ADJ08-09.xls

Note:

The accounts that are zeroing out automatically are set up as Expense or Revenue accounts. The others listed in this documentation are Owner's Equity accounts and therefore do not zero out at year-end. Therefore, Oracle is functioning correctly. If any of these accounts were classified incorrectly, we would need to discuss a solution.

Property Indirect Write Off

Chapter: 20-Financial Analysis - Section: -Year-end Close/Audit

Background/Policy

DOE requires that a ratable share of indirect costs be funded from Fermilab’s capital budget. These costs are initially allocated from operating expenses. The portion of capital-budget-funded indirect costs that are not capitalizable are written off and included in the other property and equipment adjustment line to arrive at net operating expenses.

At year-end, an entry is prepared to write off the indirect expenses related to plant and equipment.

Procedure

1. Complete the preliminary Indirect Summary Report (see Indirect Summary Report Procedures). Sum the Total Indirect Allocation and the Total Program Support Allocation for Plant and Equipment. This should equal the amount of indirect costs that are written off. In the example from 2008 below, the amount is \$5,756,465.

	Sep-08	YTD FY08
TOTAL INDIRECT ALLOCATION	5,859,073	72,993,312
A/R	371,237	1,626,138
OPERATING	4,881,365	67,226,157
PLANT incl. Line Item	124,553	1,144,887
EQUIPMENT	481,858	2,398,658
TOTAL INDIRECT POOLS *	6,432,595	72,993,312
MSA	235,636	3,843,744
CSS	3,401,032	41,591,632
G&A	2,735,867	27,551,935
VARIANCE - (FAV)/ UNFAV	573,522	(01)
MSA	(30,831)	(01)
CSS	163,134	(01)
G&A	441,073	0
AD PROGRAM COSTS @ 30.5%	4,733,431	19,957,865
A/R	234,358	501,433
OPERATING	4,325,048	18,701,757
PLANT incl. Line Item	36,607	168,333
EQUIPMENT	136,818	596,269
CD PROGRAM COSTS @ 22.0%	1,000,776	6,549,759
A/R	1,202	12,480
OPERATING	939,574	6,537,273
PLANT incl. Line Item	0	0
EQUIPMENT	0	0
PD PROGRAM COSTS @ 18.0%	(624,791)	8,203,343
A/R	12,631	145,646
OPERATING	(536,565)	7,737,042
PLANT incl. Line Item	79	(431)
EQUIPMENT	(40,336)	321,081
TD PROGRAM COSTS @ 32.5%	2,112,444	8,573,107
A/R	163,658	342,543
OPERATING	1,807,424	7,694,037
PLANT incl. Line Item	41,384	205,628
EQUIPMENT	99,378	330,899
TOTAL PROGRAM SUPPORT ALLOCATION	7,221,860	43,284,074
A/R	412,443	1,002,103
OPERATING	6,535,481	40,239,889
PLANT incl. Line Item	78,071	373,883
EQUIPMENT	135,865	1,239,031
TOTAL PROGRAM SUPPORT POOLS *	3,202,338	43,284,074
Feb-08 / Jan-08 / Dec-07 / Nov-07 / Oct-07 /		
Sum=5,756,465		

2. Run the NF05DL1 Costs by Fund Type and Cost Element – Plant and Equipment report (Equipment example below). Review for YTD Total costs in the following Cost Elements:

- 8X Special Rate Contra
- 8Y Indirect Contra Mirror
- 8Z Special Rate Indirect

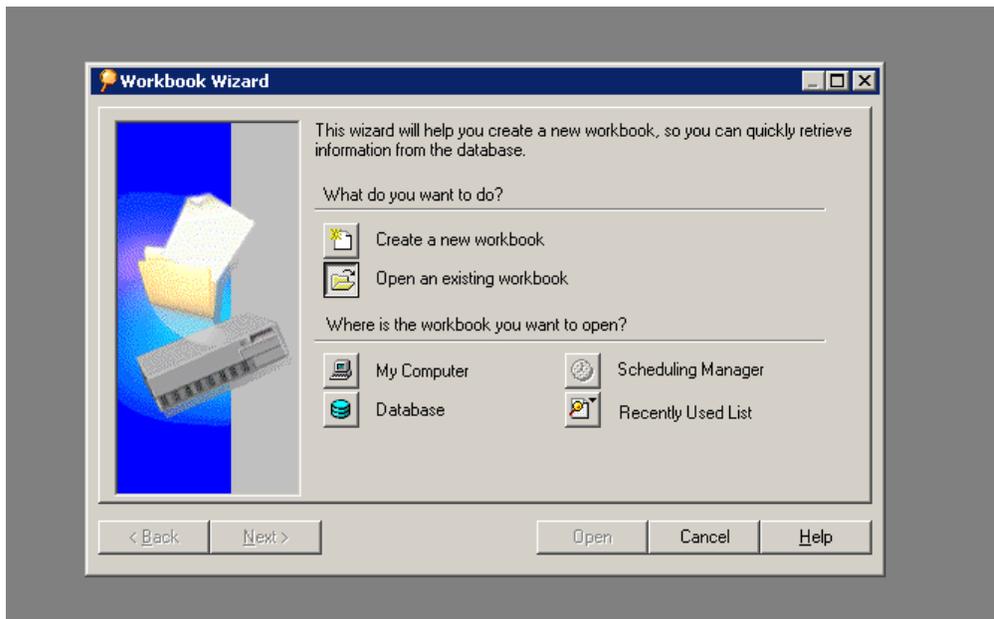
(AMOUNTS EXPRESSED IN DOLLARS)

TOTAL FERMILAB

FUND TYPE: EQUIPMENT N.R.C.

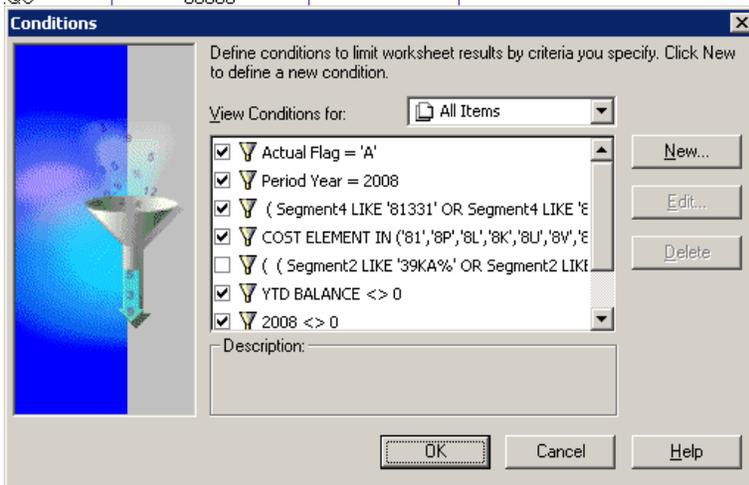
COST ELEMENTS	COSTS			TOTAL TO DATE
	PRIOR	SEP-08	YTD TOTAL	
8C MEMO G&A SPLIT-LABOR	-1,344,011.60	0.00	0.00	-1,344,011.60
8D MEMO G&A SPLIT-MSA	1,414,743.69	0.00	0.00	1,414,743.69
8E MEMO G&A SPLIT-MSA C	-1,414,743.69	0.00	0.00	-1,414,743.69
8K AD PROGRAM SUPPORT	448,022.47	136,817.62	586,269.18	1,034,291.65
8L CSS ALLOCATION	24,433,277.06	66,556.73	918,421.76	25,351,698.82
8M CSS ALLOCATION CONTR	-8,845,687.83	0.00	0.00	-8,845,687.83
8N COMMON SITE SUPPORT	676,548.16	0.00	0.00	676,548.16
8P MSA ALLOCATION	19,638,632.61	110,157.81	446,586.98	20,085,219.59
8Q MSA ALLOCATION CONTR	-7,384,663.32	0.00	0.00	-7,384,663.32
8R MATERIAL/SERVICE ACQ	1,052,052.16	0.00	0.00	1,052,052.16
8S SPECIAL RATE INDIRECT	126,001.63	5,012.56	6,150.97	132,152.60
8U CD PROGRAM SUPPORT	0.00	0.00	0.00	0.00
8V PPD PROGRAM SUPPORT	21,825.15	-40,936.10	321,086.69	342,911.84
8W TD PROGRAM SUPPORT	146,829.21	99,978.08	330,838.54	477,667.75
8X SPECIAL RATE CONTRA	-140,617.96	0.00	0.00	-140,617.96
8Y INDIR CONTRA MIRROR	1,325,341.75	0.00	0.00	1,325,341.75
8Z SPECIAL RATE INDIRECT	281,235.85	0.00	0.00	281,235.85
ZZP G&A ALLOCATION	72,337,565.62	682,730.02	4,241,063.40	76,578,629.02

3. Open Discoverer. Use the search function under “My Computer”.



Find T:\Shared
 \AcctDept
 \Financial Analysis
 \Discoverer Queries
 \Year-End Queries

Open “BRINDYE New” and run the query with the following conditions for the current year:



The query should take approximately 10 to 15 minutes to run.

Sort the information by B&R Code and BRN. Subtotal the results by BRN. (Do not include activity for GZO/ GZM).

B&R CODE	BUDGET REFERENCE	WORK PACKAGE	2008
KA1102021	AJP	00000	789,391.08
KA1102021	EQU	00000	1,034,019.06
KA1102021 Total			1,823,410.14
KA1102022	EQU	00000	943,629.43
KA1102022	EQU71RF	00000	196,848.17
KA1102022	EQU815B	00000	378,401.56
KA1102022 Total			1,518,879.16
KA1102023	EQU	00000	158,531.41
KA1102023	GPP	00000	729,384.76
KA1102023 Total			887,916.17
KA1102044	EQU01CB	00000	34,310.67
KA1102044 Total			34,310.67
KA1102051	EQU	00000	544,031.34
KA1102051 Total			544,031.34
KA130102	EQU	00000	36,024.66
KA130102 Total			36,024.66
KA130103	EQU01CI	00000	1,173.81
KA130103	EQU01CJ	00000	5,367.21
KA130103	EQU815A	00000	133,095.08
KA130103 Total			139,636.10
KA140104	EQU	00000	5,199.40
KA140104 Total			5,199.40
KA150102	EQU	00000	315,668.97
KA150102 Total			315,668.97
KA1502011	EQU	00000	453,858.77
KA1502011 Total			453,858.77
KA1502021	EQU	00000	-2,470.65
KA1502021 Total			-2,470.65
Grand Total			5,756,464.73

The grand total of the query results should equal the Indirect Allocation Report - Plant and Equipment Totals plus the Plant and Equipment 8X, 8Y, and 8Z from the NF05DL1 Costs by Fund Type and Cost Element Report.

4. Prepare the Journal Voucher form JV54W.

STARS Closing Entries for the Adjusting Period

Chapter: 20-Financial Analysis - Section: -Year-end Close/Audit

Background/Policy

When the Adjusting Period is opened in the STARS set of books, automated entries are created somewhere in the system behind the scenes to close out all revenue and expense SGL's into the designated equity SGL. Oracle only allows for one Equity account to be designated for Revenue and Expenditure closings.

The DOE provides current year account closing mappings on the I-Manage website-not all revenue and expenditures are closed to the same equity account.

The Closing Entries are entered into the STARS Set of Books in the ADJ period in order to match Fermilab's balances to that of the DOE. No file is sent to the DOE for the closing entries-the DOE prepares their own Closing Entries.

Procedure

Open the STARS Closing Entries workbook from the previous Fiscal Year in Excel (Shared Drive/ACCT/Financial Analysis/Year-End). Save the file as the current Fiscal year. Copy the September 30th Trial balance on the first tab. This will be the basis for preparation of the closing entries.

The reviewer should run a STARS Trial Balance report for the Adjusting period and note that all 5*, 6*, & 7* SGL's are zeroed out. These balances are closed into SGL 33100900 automatically. (Note: SGL 33100900 is only differentiated by Fund type).

The balance in SGL 33100900 after the automatic closing entries should equal the sum of all 5*, 6*, & 7* SGL's from the end of September.

Manually, an entry is made to reclass the balances of all 5*, 6*, and 7* SGL's **EXCEPT** 57900400 and the 68*'s from 33100900 to 33100300 - See Tab 2.

Manually, SGL's 1310RB00 and 1310RD00 should be closed into 1310R100 See Tab 3. (Note: SGL 1310R100 must be differentiated by Fund Type, Local Use, and OPI).

SGL's 23101900 and 23103900 should be closed into 23100900 – See Tab 4. (Note: SGL 23103900 must be differentiated by Fund Type, Object Class, Program Code, and WFO).

Several SGL's automatically closed to 33100900 must be closed to different Equity SGL's per the DOE instructions. In order to do this, an entry to reclass the balance from 33100900 to the new Equity account must be done.

An entry is needed to reclass the balance in SGL 57900400 from 33100900 to 33100200 – See Tab 5.

An entry is needed to reclass the balances in SGL 68*'s from 33100900 to 33100500 – See Tab 6.

All balances in SGL's 80100100 and 80100200 should be closed (together these SGL's net to zero) See Tab 7.

All balances in SGL's 880* should be closed (together these SGL's net to zero) - See Tab 8.

After all entries are prepared and the Overview worksheet is completed, verify that there are only ending balances in those accounts that have not been closed. The ACAO should review the entries. The GL Accountant will prepare STARS upload entries and the FAM will post the entries.

Once entries are posted, a Trial Balance should be run for the ADJ period and the ending balances should be verified to the Overview spreadsheet.

Housing Contract Entry

Chapter: 30-General Accounting - Section: -Housing

Background/PolicyProcedure

Housing Contracts

Every Tuesday and Friday, Housing drops off Contracts, Change Orders, and Cash Receipts. Housing Contracts are the first thing that needs to be entered into Peachtree.

Contract Set-Up

After signing into Peachtree, select the **Maintain** option on the toolbar, then choose the **Customers Prospects** option.

1. Enter the **Contract Number** (located in the **upper** right hand order of the contract) in the **"Customer ID"** field
2. Enter the **person's Name** in the **"Name"** field.
3. Enter the **Home Institution** in the **"Contact"** field. (If there is no home institution provided just enter N/A in the field)
4. Enter the **Housing Location and Price/day** in the first **"Address"** line
5. In the second **"Address"** line, enter the **Dates of Stay & Travel Code** (or **Cash** if indicated on the Contract)
6. After all is complete, save the changes

Create the Invoice

From the toolbar, select the **Tasks** option, then select the **Sales/Invoicing** option.

1. Enter the **Contract Number** in the **Customer ID** field. After doing this, the default information previously entered will be displayed.
2. Next, enter an **invoice number**. The first four digits of the invoice number reflect the current year and month. Ex. Invoices that are being created in February 2004 have a contract number starting with 04(year) 02(month), 0402000 will be the first invoice entered for the month the invoice numbers are recurring, the next invoice will have the number 0402001
3. Then enter the **Date** the invoice was created (located above the contract number on the contract). The date must be within the current month (or month the invoice will be billed).
4. Enter the **Contract Number** again in the field named **"Customer PO"**
5. Next, enter the **number of days** that will be billed in the **Quantity** field.
6. Select the **Lodging Location** for the **Item** field.
7. In the **Description** field, enter the **dates of stay**.
8. The **unit price** will default once the **Item** is entered, double check that it is correct.
9. Enter the **Travel Code** into the **Job** field
10. Save the invoice once finished

Housing Change Orders

Chapter: 30-General Accounting - Section: -Housing

Background/PolicyProcedure

Housing Change Orders

Change Orders are used to make changes to the contract. The most common changes are: Departure Dates, Funding Allocation, and Maid Service Changes. Changes can't be made in previous months, only the current month and beyond.

1. From the toolbar choose the **Reports** selection, scroll down, and then choose the **Accounts Receivable** option. From the AR screen choose the **Sales Jrnl Check Quantities**.
2. On the screen choose the **Options** button located on the screen's toolbar. Enter the **Contract Number** in the **Customer ID, From and To** fields, and then click **OK**.
3. **Print** the screen that pops up (it's a record of transactions for the contract)
4. Open the invoice that needs to be changed by double clicking on the detail shown. Remember, you can not change an invoice from the previous period. Once you have made the changes, **Save** your invoice and go to step 10.
5. If you need to **extend the departure date**, from the toolbar, select the **Tasks** option, then **Sales/Invoicing** option.
6. Click the **Open** button on the sales/invoicing toolbar.
7. You have opened the Select Invoice pop-up window. In the Sort by dropdown box, select **Reference**. In the Show drop down box, select **All Transactions**. Scroll down until you notice the number series under the reference section change. You are looking for the last invoice number used so you may continue using the next invoice number in order for the month. *(For example: if the last number in the series is 0505010, then the next invoice number you need to use is 0505011.)*
8. Close this pop up window and begin entering your invoice to extend the departure date. Be sure to put the change order number in the description field after the dates.
9. When you have reached the new departure date as the change order states, **Save** your invoice.
10. **Print** the screen which now has the updated information.
11. From the toolbar, select the **Maintain** option, then **Customer/Prospects**.
12. Enter the contract number in the Customer ID field.
13. Click the drop down menu box that says **Bill to Address**.
14. In the next available line, enter the change order number which is located in the upper right corner of the change order (i.e. C.O. #1) and give a brief description of the changes you made. *(For example, if this was the second change order and you extended the departure date from 5/1/05 to 5/10/05, you would enter: CO2 DPD 5/1/05 to 5/10/05.)*
15. Save your changes.
16. Retrieve all screen prints from the printer and be sure that they are all in order.
17. Once you have matched the change order to the screen print, tape the change order to the 1st screen print and write "Before" on the screen print along with your initials. Write "After" with your initials on the 2nd screen print and staple them together.

Housing Cash Receipt Entry

Chapter: 30-General Accounting - Section: -Housing

Background/PolicyProcedure**Housing Cash Receipts**

This is the last step when entering housing information. Make sure all contracts and change orders from the same batch are done prior to entering receipts.

1. Make sure all receipts are separated from credit card and cash/checks.
2. Put receipts in numerical order.
3. From the toolbar, select the **Tasks** option, then **Receipts**.
4. In the Deposit Ticked ID field, use the date from the receipt. (Use the first day of the month if the receipt is from the previous month.)
5. Enter the contract number in the Customer ID field. This will automatically bring up the contract information. Double check to make sure this is the correct contract you want to apply the receipt to.
6. Enter the receipt number in the **Reference** field and **Receipt Number** field.
7. Enter the source of payment in the **Payment Method** field.
8. Click the **Pay** option box on the right side of the screen until you reach the amount of the receipt. The running total will be on the left side, just above the invoice numbers, for you to keep track of the total amount applied.
9. **Save** the payment information you have entered.
10. Continue until all receipts are entered.
11. Once all receipts for credit card and cash/checks are entered, close this window and from the toolbar, choose **Reports** option, then **Accounts Receivable** option.
12. From the Accounts Receivable menu, choose **Cash Receipts Jrnl-Cash&Check** option. This will open all of the receipts for cash or checks you entered. You may need to click Options on the toolbar to retrieve only the information from the period you are working on.
13. Once you have the current information, **Print** this screen.
14. Close this window and repeat steps 12 & 13 for **CreditCard** receipts.

You will need this information to compare to the information that the Cashier has entered.

To obtain a copy of the Cashier's report, you will need to go to the **Discoverer** and run the query.

1. Once Discoverer is opened, find the query titled "Daily Deposit-Housing".
2. Click "Yes" and use the parameters wizard to enter the dates that match the receipt dates you need.
3. You can either **Print** this report right from Discoverer or export it into **Excel** and work with it there.
4. If the totals from the Discoverer query match the totals from Peachtree, it is ok to turn in all of your Housing information. If not, you should do some research and find where the discrepancy is.

Housing Procedures with Month End Upload Information

Chapter: 30-General Accounting - Section: -Housing

Background/PolicyMonth End Data Entry Review & Balance Tie Out

Before you download from Peachtree into MS Excel and convert for PAB & GL upload into Oracle, you need check the data entered for accuracy and reasonableness. You will next need to perform the month end tie out.

First verify that all invoices, change orders and receipts were entered correctly and into the current period. The accounting assistants doing the data entry should provide all source documents attached to appropriate print outs in order. The most troublesome review area is change orders, especially those affecting multiple past periods and project task numbers.

Review housing contract input against the "Sales Jrnl- Check Quantities" reports. Pay attention to name, facility, price, dates, contract # and payment method. Invoice # format should = YYMMXXX. On daily rates use the exact number of days – counting as hotel nights are counted. On monthly rates a 30 day month is always used. Invoices are filed by invoice number and change orders are filed by change order number, COXXXXX. Also, confirm that all lines with a quantity have a Job ID number. Correct any mistakes by going to Tasks / Sales/Invoicing to query the contract ID and transaction you need to correct. Save your changes and print the appropriate report to file with the original transaction you are correcting.

Next verify the cash receipts entry by payment method. Go to Reports / Accounts Receivable and run the "Cash Receipts Jrnl-Cash & Check" and the "Cash Receipts Jrnl-Credit Cards" reports for the current month. Run the discoverer query "Daily Deposit" sorted by GL number to verify against the accounting assistants recap, and the appropriate log prepared by housing and turned into the Cashier. Correct any mistakes by going to Tasks / Receipts to query the contract ID and transaction you need to correct. Save your changes and print the appropriate report to file with the original transaction you are correcting.

Next run the trail balance for the month to look for any other odd situations needing correction and follow up accordingly.

Finally perform the month end tie out. Take the Peachtree path Reports / Accounts Receivable / General Ledger and choose "GL-ME Tie to Job Ledger" report for the month you are processing. Print the report and add the two net change numbers together. Next take the Peachtree path Reports / Jobs and choose the "Job Ledger BC – Sort" report for "YTD" to the end of the previous month and "YTD" to the end of the current month. The net change between the grand totals on these two reports must equal the total of the two net change amounts from above or you can not continue processing. The most common source of an out of balance error is a prior period transaction that changed the prior period ending balance or from running your reports for the wrong period.

Exporting from Peachtree

Once your corrections are made and the month end balances tie out, close all other open working windows in Peachtree. To begin the export, choose File / Select Import/Export / Account Receivable / "Sales Journal-JV20" / Export. In the pop-out window, make sure you have selected the correct period and the correct location/path/name for your export file. When satisfied with your parameters select "OK". Our experience has been that Peachtree can not handle our long export paths to the shared drive so export to your H: drive and then move and save files in the appropriate folders in the shared drive. After export the sale journal file from the Peachtree, find it on your local drive or any location you set in export window and verify that the exported total amount matches the Peachtree trial balance amount. Now you are ready to begin making the many adjustments necessary to convert it into a useable PAB & GL upload file.

Oracle PAB & GL Upload

Convert the exported peachtree file to ORacle accepted csv. file to upload to GL and PAB. Apply G&A rate to PAB upload.

Closing the period in Peachtree

Import back the cash receipt for invoices charged on travel code. Modify the sales journal sheet (PAB invoices only) to cash receipts formats.

Procedure

Foreign Travel Monthly Accrual

Chapter: 30-General Accounting - Section: -Month-end Close

Background/Policy

Accounting uses the foreign trip data entered into Filemaker by the Travel Office to generate the Foreign Transactions report. The Foreign Transactions report is the basis for the Foreign Travel Monthly Accrual. The Foreign Travel Monthly Accrual process relies on the accuracy of information entered by both Travel Audit and the Travel Office. Access to Filemaker is required to complete this process and is granted by Mala Seshadri.

Procedure

1. Open the Foreign Transactions report from the prior month. Save the file as the Foreign Transactions report for the current month before making any changes. The file is usually saved as "Apr-09 Foreign Transactions" for the April, 2009 file.
2. Open Foreign Travel Trips in Filemaker. Run "closed" query in Filemaker to generate the list of all trips for which a voucher was audited and entered into Oracle by Travel Audit.

To query in Filemaker for Closed Trips:

Click on the search icon (magnifying glass) to put Filemaker in the "Find" mode. In the Accounting Section of the screen, enter the date range for the month in the Voucher Date field in the format: mm/dd/yy...mm/dd/yy. The query will return all trips that were audited and "closed" by Travel Audit during the dates entered. Travel Audit must enter the voucher date and voucher number for each closed trip in order for the query to generate an accurate list.

3. On the Foreign Transactions report, trips are assigned a status number of: 1=Open, 2=Closed, 3=Pending. Mark all closed trips from the Filemaker "closed" query with a 2. Sort the Foreign Transactions by status and move all of the 2's (closed trips) to the bottom "closed" section of the Foreign Transactions report. (The closed trip information will be used to prepare the Quarterly International Transactions report for DOE.)
4. Query in Filemaker for new Open & Pending trips.

To query in Filemaker for Open and Pending Trips:

To query for list of open and pending trips in Filemaker, click on the search icon to put Filemaker in "Find" mode. Next, change the "Layout" to Accounting 101. Enter the Start Date, End Date and an equal (=) sign in the Voucher # field. The query will generate a list of all open and pending trips. Sort the query results to remove any cancelled trips, trips that are not DOE-funded and "User" trips ("17" or "85" project/task or "R" code).

Sort the top section (Open and Pending section) of the Foreign Transactions report by trip number. Compare the Filemaker query of open and pending trips to the Foreign Transactions report. Add NEW trips to the Foreign Transactions spreadsheet. The Filemaker query will include trips already on the Foreign Transactions report. Take care not to enter duplicate trips. The information needed is the traveler's name, trip number, the trip start and end dates, the estimated amount and the project / task information.

5. Open current Omega billing file. Save the Omega file in the Foreign Travel Accrual folder. **Do not alter or sort the original Omega file.** In the Omega file, trips are designated with an “E” for Employee trips and “V” for Visitor trips. Sort the "E" Employee trips by “Routing” and trip date. The Omega file does not have trip numbers, therefore the travel date will be used to match the trips to the Foreign Transactions spreadsheet. Enter the ticket amount from the Omega file in the Airfare column for each corresponding trip. Highlight airfare amounts that have been entered on the Foreign Transactions spreadsheet.
6. Update the status of all trips that fall in the current month with a 1 for "Open". Look back through Omega spreadsheets from previous months for any airfare amounts for open trips that was not previously added to the spreadsheet. Some tickets may have been captured on the Omega spreadsheet prior to the trip being entered in Filemaker. The rest of the trips in the top section of the Foreign Transactions report must have a status of 3 (Pending). Pending trips are the trips occurring in future months. The status number assigned to each trip determines whether the accrual amount is calculated in the Accrual column. Open trips will have an accrual amount, pending trips should be a zero dollar amount.
7. For trips that begin in the current month and end in the next (future) month, enter the formula to calculate the portion of the trip that needs to be included in the current month's accrual total. Create a description for each line using the Concatenate function.
8. Transfer the information to the transaction upload spreadsheet. Save as a .csv file and upload into the system.
9. Create a PAB form. Print a copy of the Foreign Transactions report, the upload spreadsheet and the Error Report generated by Oracle that shows the number lines successfully uploaded. Attach as back-up to the PAB.

Domestic Travel Advance Accrual Procedures Chapter: 30-General Accounting - Section: -Monthly Close
Background/Policy

The Domestic Travel /Tuition Advance Accrual shows the trips and classes for which advances have been issued and remain outstanding at month end.

Procedure

1. From the Fermi GA Analyst responsibility, run the single request report PAC Travel/Tuition Adv Aging by Vendor/Employee . The Effective Date for the report will be the last day of the current month. Once the report has finished running, view the output. Any trips or tuition advances greater than 90 days outstanding must be resolved immediately. Save the report as a text file. Next, open Excel and open the text file in Excel. The Text Import Wizard will open allowing column breaks to be inserted. At this point, the Travel/Tuition Adv Aging report is ready to be sorted and edited.
2. Select the data for Account # 11405 – Travel Advance. Sort by Travel Type. Delete all foreign trip information. Only the “D” domestic records are needed. Next sort by Settlement Date and delete any trips falling in future months. Remove any rows with a “17” or “85” project number, or any “R” codes from the list.
3. Select the data for Account # 11407 – Tuition Advance. Sort by Settlement Date. Delete any tuition advances falling in future months.
4. Subtotal each advance type and then add the total of both amounts as validation of the PAB total. Use the edited report created as back-up for the PAB.
5. On the Domestic Travel/Tuition Advance report, the project and task number are listed together in one field. Use the MID function to separate the project and task numbers into 2 separate columns in preparation for transfer to the upload spreadsheet. Create a description for each line using the CONCATENATE function.
6. Transfer information onto the PAB Transaction Upload spreadsheet. Save as a .csv file and upload into the system.
7. Create a PAB form. Print a copy of the edited Travel/Tuition Advance report, the upload spreadsheet and the report generated by Oracle showing the number of lines successfully uploaded. Attach as back-up documentation to the PAB.

Special Handling for Japan's Invoices

Chapter: 40-Grants and Contracts - Section: -Accounts Receivable

Background/PolicyProcedure**Notes on Special Invoice Handling for Japan**

- From the Expenditure Inquiry Screen, enter the project and task number, enter to and from dates of the period which the invoice is for in the item dates field. Click on find and the costs incurred during the selected time period will appear. Balance this total to the 14000 inception to date amount for the project / task. Export the data into an excel spreadsheet; follow the same procedure for all of Japans projects when costs have occurred.
- Name the spreadsheet(s) just downloaded to reflect the name of the project task and period name: R5J131 Feb. 05
- Format and print each project task worksheet.
- Run the query named Japan Project Task Voucher Lookup for the period ending invoices will be issued for.
- Make 2 copies of the vendor's invoices from the accounts payable department's files and any backup if attached.
- Print one receiving report for every purchase order that had invoices paid against and attach this to the invoice.
- Print a Stores Issues report if there were stockroom withdrawals.

- Give the following backup to Kyoko Kunori (keep one copy for myself)
 - Project task worksheet for each project
 - Copy of the invoices from accounts payable that have been paid
 - Receiving report for each purchase order that invoices were paid against.

- Kyoko will approve the charges and instruct which items they would like to receive an invoice for. Follow normal invoice procedures upon receiving this approval.

- If there are costs that will be transferred to a PPD project, Koyoko will write a cost transfer memo and have Ellie Arroyo approve the transfer and indicate the project / task the costs should be transferred to. Transfer the costs at the end of the month on PAB221 (misc. A/R cost transfers).
- Send a copy of Japans original invoices to Ellie Arroyo at MS-208 for her records / files.

Subrecipient Monitoring
Background/Policy

Chapter: 40-Grants and Contracts - Section: -Federal Grant Administration

Procedures for Sub-recipient Monitoring under OMB Circular A-133

Overview

The purpose of this policy is to provide guidance to enable Fermi Research Alliance (FRA) / Universities Research Association (URA)/Fermilab to be compliant with OMB Circular A-133, specifically with respect to its regulations regarding oversight of sub-recipients on federally sponsored projects.

Definition of Sub-recipient

A sub-recipient is the recipient of a subcontract, awarded to a foreign or domestic university or other non-profit organization, for the performance of a portion of the work statement covered by a prime agreement, which is funded either directly or indirectly with Federal funds. It does not include agreements for consulting services or purchase orders for equipment, materials or other services.

Compliance Responsibilities of FRA/URA/Fermilab

FRA/URA/Fermilab is responsible for ensuring that sub-recipients with Federal funding in excess of **\$500,000** per year, comply with OMB Circular A-133 (A-133). The specific oversight responsibilities include:

- ensuring that the sub-recipient is in compliance with A-133;
- ensuring that appropriate corrective action is taken within six (6) months after receipt of the sub-recipient's audit report in instances of non-compliance with Federal laws and regulations;
- considering whether sub-recipient audits necessitate adjustment of FRA/URA/Fermilab's own records;
- requiring that sub-recipients permit independent auditors to have access to the records and financial statements as necessary in order for FRA/URA/Fermilab to comply with A-133;
- providing the Catalog of Federal Domestic Assistance (CFDA) number to the sub-recipient when issuing a sub-award or subsequent change order.

Procedure

Procedures for Post Award Monitoring

The scope of FRA/URA/Fermilab's responsibility to monitor sub-recipients is limited to the sub-award itself, and does not extend to the sub-recipient's organizational and systems compliance with Federal requirements. As prime grantee, FRA/URA/Fermilab bears the ultimate responsibility for the conduct and completion of a project. As such, the Laboratory's Grants & Contracts Office, Procurement Department and Principal Investigator (PI) must work together to ensure that the oversight responsibilities described above are fulfilled.

This is generally accomplished by:

- the PI and/or appointed Field Financial Manager reviewing requests for payment;
- the PI reviewing periodic progress / technical reports;
- the PI evaluating the final results delivered against the statement of work defined in the sub-award;
- the Grants & Contracts Office verifying that the sub-recipient has met the requirement for an A-133 audit by going to the Federal Audit Clearinghouse website : <http://harvester.census.gov/sac/dissem/entity.html>; and
 - verifying that there were no findings in the sub-recipient's A-133 audit associated with the FRA/URA/Fermilab sub-award;
 - issuing a management decision on noted audit findings within six months after receipt of the sub-recipient's audit report, and ensuring that the sub-recipient takes appropriate and timely corrective action;
 - considering whether FRA/URA/Fermilab's records require adjustment if a sub-award has a financial finding.

Quarterly, the Grants & Contracts Office will identify and review all expenditures associated with FRA/URA/Fermilab sub-awards in an effort to determine their overall reasonableness, allowability and allocability in relation to the terms and conditions of the respective prime awards. This procedure will also help in identifying newly issued sub-awards subject to monitoring per the requirements of A-133.

Per the requirements of OMB Circular A-133 with respect to sub-recipients, FRA/URA/Fermilab also has assigned oversight responsibilities for the receipt of A-133 sub-recipient certification forms and/or audit reports. To that end, the Grants & Contracts Office will also prepare and maintain an annual log of all FRA/URA/Fermilab sub-recipients that includes the following information at a minimum:

- Sub-recipient name;
- Fiscal year end;

- Most recent A-133 Report available;
- Date Report or Certification Letter requested (if needed)([See Attachment A](#));
- Date Report or Certification Letter received;
- Audit findings/questioned costs noted;
- Follow up action required (if needed).

If there are audit findings involving a sub-award from FRA/URA/Fermilab to the sub-recipient in the sub-recipient’s A-133 audit report, the sub-recipient is required to send FRA/URA/Fermilab a reporting package that contains the following:

- Audited financial statements and Schedule of Expenditures of Federal Awards;
- Summary schedule of current and prior year audit findings;
- Independent auditor’s A-133 report;
- Corrective action plan.

If, however, there are no A-133 audit findings noted involving a sub-award from FRA/URA/Fermilab to the sub-recipient, the sub-recipient is still required to submit either a reporting package **OR** a written certification ([See Attachment B](#)) to FRA/URA/Fermilab stating:

- that an audit was conducted in accordance with OMB Circular A-133;
- the period covered by the audit;
- the FRA/URA/Fermilab sub-award(s) by name, amount and CFDA number;
- there were no audit findings noted involving the FRA/URA/Fermilab sub-award(s).

If neither a reporting package nor a written certification is received from a sub-recipient within nine (9) months of their fiscal year end, the Grants & Contracts Office must attempt to verify that there were no findings on the FRA/URA/Fermilab sub-award. This may be accomplished by accessing the Federal Audit Clearinghouse database and reviewing the results of the sub-recipient’s A-133 audit. If no findings or questioned costs are disclosed, it may be concluded that there were no findings associated with the FRA/URA/Fermilab sub-award. Conversely, if findings and questioned costs are noted, the Grants and Contracts Office must then contact the sub-recipient, and obtain copies of the reporting package described above for purposes of determining the follow up action required.

Termination of Sub-awards

Before termination of any sub-award issued by FRA/URA/Fermilab to another institution, all financial, technical, property, patent, and other reports required should be received from the sub-recipient. Final invoices will not be processed until all terms of the sub-award have been completed.

[Attachment A](#) - Sample Sub-recipient Confirmation Request



December 1, 2007

Office of Contracts and Grants
 University of Colorado at Boulder
 3100 Marine Street
 Room 481, 572 UCB
 Boulder, Colorado 80309-0572

RE: OMB Circular A-133 Audit Requirements Concerning Sub-recipient Monitoring

Your Organization was awarded federal funds as a sub-recipient of Fermi Research Alliance, LLC. – Fermi National Accelerator Laboratory (FRA) during FRA’s fiscal year ended **September 30, 2007**. FRA is required to ensure that sub-recipients, expending \$500,000 or more in federal awards, comply with the audit requirements of OMB Circular A-133. Pursuant to our agreement, please indicate which of the following sub-recipient compliance confirmation statements apply to your institution.

- We have completed our A-133 audit for the most recent period _____ to _____. The audit disclosed no material instances of noncompliance with federal laws or regulations or reportable conditions specifically related to the award(s) from Fermi Research Alliance, and there are no unresolved prior year findings.
- We have completed our A-133 audit for the most recent period _____ to _____. The audit report noted material noncompliance issues and/or reportable conditions. Enclosed is a copy of the audit report package.
- We have not yet completed our A-133 audit. We expect the audit to be completed on _____. Within 30 days of completion, we will send you either written notification or a copy of the audit-reporting package.
- We are not subject to the requirements of OMB Circular A-133 because we:
 - are a for-profit organization.
 - are a foreign (non-U.S.) entity.
 - received less than \$500,000 in total federal support.

I certify that the above-marked information accurately represents the organization of which I am an authorized representative. Further, I certify that all relevant material findings in the audit report, if complete, have been disclosed.

Name Title Phone No.

Authorized Signature Date

Please return this form to:

Mary Jo E. Lyke
Manager, Grants and Contracts
Fermi National Accelerator Laboratory
P.O. Box 500, MS 112
Batavia, Illinois 60510

Thank you for your assistance and cooperation in complying with these requirements. If there are any questions, please do not hesitate to contact me directly at (630) 840-8976, or mjlyke@fnal.gov.

Sincerely,

Mary Jo E. Lyke
Manager, Grants and Contracts

Attachment B – Sample Sub-recipient Annual Certification Letter

UNIVERSITY OF MINNESOTA

Twin Cities Campus

Sponsored Financial Reporting

*200 Oak Street S.E.
Minneapolis, MN 55455*

*Office: 612-624-4313
Fax: 612-626-0321*

April 15, 2006

To Whom It May Concern,

Re: OMB Circular A-133 for Fiscal Year Ending June 30, 2005

In accordance with the requirements described in OMB Circular A-133, Subpart C, paragraph .320(e)(2) “Additional submission by sub-recipients”, we are providing this written notification to you for the Federal award(s), of which the University of Minnesota is a sub-recipient from your organization. The University of Minnesota is writing to inform you of the following:

- An audit of the University of Minnesota for the fiscal year July 1, 2004 through June 30, 2005 was conducted in accordance with OMB Circular A-133;
- The Schedule of Findings and Questioned Costs disclosed no audit findings relating to the Federal award(s) provided by your institution;
- The Summary Schedule of Prior Year Audit Findings did not report on the status of any audit findings relating to the Federal award(s) provided by your institution.

This completes our sub-recipient reporting requirements under A-133. Copies of the following reports for Fiscal Year 2005 can be found on the University of Minnesota's Controller's Office web site listed below.

http://process.umn.edu/groups/controller/documents/main/controller_home.html

Schedule of Expenditures of Federal Awards and Independent Auditors' Report
Status of Prior Year's Findings and Questioned Costs
Annual Report and Financial Statements

Should you require any additional information, please contact me at (612) 624-5007 or 'spaul@umn.edu'.

Sincerely,

Sue Paulson

Susan Paulson
Director, Sponsored Financial Reporting

AR Project and Task Setup

Chapter: 40-Grants and Contracts - Section: -New Accounts

Background/Policy

Fermilab is a user institution, providing research facilities for scientists from around the world. Institutions desire to open accounts at the Laboratory (commonly referred to as "A/R accounts"), primarily in order to procure goods and services e.g. travel , stockroom items, living expenses, etc. for on-site researchers, or to provide contributions as collaborators on research projects at the Laboratory (e.g. purchase of materials and equipment.) In addition, FRA may secure grants from federal and non-federal sources to contribute to the Lab's research activities.

It is the policy of the Laboratory and the Accounting Department to incur non-contract costs to be borne by entities other than FRA only on the basis of agreements that will give rise to a valid receivable, e.g. a contract. For U.S. institutions that document is generally a purchase order, subcontract agreement, or grant. For foreign institutions, that document is generally a letter on institution letterhead signed by an authorized official of the institution, putting forth the key information typically contained in a purchase order including a promise to pay for costs incurred. (Note: An MOU is not a contractual document and does not give rise to a valid receivable. An MOU alone is not sufficient to open an A/R account.) Prepayment of the estimated cost of the work may be provided in lieu of a purchase order or promise-to-pay letter at the institution's discretion. Prepayment may be required from institutions whose receivable accounts are not in good standing.

A/R accounts will only be opened for purposes directly related to the DOE mission of the Laboratory. This is generally evidenced by the institution's being a signatory on an MOU related to a lab project or experiment. Accounts for efforts which do not wholly benefit the DOE mission are considered reimbursable work and should take the form of a Work For Others agreement or a CRADA. A/R accounts should not be opened for work to be performed for another federal agency; according to DOE rules such work must be requested through DOE and funding must come through our DOE contract (Program 40). Accounts may be opened for work requested by another DOE entity via an Intercontractor Order or similar document. Actions with other DOE entities expected to be \$1M or more must be approved by DOE via the IWO process.

Any exceptions to the above must be approved by the CAO.

Procedure

The Accounting Department receives a contractual document as described above between Fermilab and an institution stating that the institution will pay for goods and services requested by the institution and billed by Fermilab. CAO gives the supporting documents to the Grants and Contracts Manager for customer set up. Note: There is not always a formal contract involved. Many times a new project or task is requested via email or memo request. Please see separate document discussing user requirements to request a new A/R project. 📄

The Accounts Receivable Analyst (ARA) will set up a customer number in Oracle for the institution (see ARA procedures). The ARA gives the supporting documents to the Grants & Contracts Manager (GCM) to complete the necessary upload worksheets for Project and Task setup in the Oracle Project Accounting module.

Project Set Up:

Upon receipt of the contract and customer number, the GCM opens the AR Project setup template (upload worksheet) in Excel and saves the file with a name beginning with the AR customer number, then a short name of the project, then ending with the words “Project Setup” (e.g., R4M303 Mich State Univ Overruns - Project Setup). The GCM completes the following information inside the template:

Project Information:

Mirror Project?	This field should read N, unless the MOU, approved by the Laboratory Director or Deputy Director, specifically states that Fermilab will contribute the indirect expense for the project. This must be 'N' for work with other DOE entities or with other federal agencies.
Project Number	This field will be copied from the customer number.
Project Name	This field is limited to 30 characters. Try to include as much information from the contract as possible. Note about Intergovernmental Personnel Act (IPA) Assignments: When creating project/task names and descriptions, keep in mind the sensitive nature of an IPA (salary info). Use an identifier other than employee name.
Description	Use the complete name of the project and any other information that may describe the project.
Customer Name	Copy the customer name from the customer setup in Oracle.
Start Date	This is the earliest date that costs are allowed to be incurred. This varies depending on what the contract dictates and who signs the agreement and when it is signed. However, it is generally the performance period begin date or the date when the new project was requested.
Completion Date	This field is typically left blank.
Class Code	This is the applicable AR balance sheet code based on the type of customer. Note: The Class Code cannot be changed once the project is set up. In the event of an error in Class Code, the project has to be closed and a new project created.

Key Member Data:

The following table shows the defaulted key members for A/R projects. Any desired changes should be indicated on the spreadsheet.

Employee Name	Number	Role	From	To
CULHANE, SHIRLEY M	03470N	Labor Access	01-JAN-1951	
CONGER, CYNTHIA S	08917N	Fermi Project Manage	01-JAN-1951	
CONGER, CYNTHIA S	08917N	Project Manager	01-JAN-1951	
TRIMBY, CONSTANCE L.	10275N	Labor Access	01-JAN-1951	
KEINER, DENISE C.	11991N	Labor Access	01-JAN-1951	
LYKE, MARY JO	14352N	Financial Manager	01-JAN-1951	

Agreement Data:

- Agreement Number This field is limited to 20 characters (50 characters in 11i). This can be a PO number, sub-contract number, or reference number on the contract. Note: All prepaid accounts must have an agreement number beginning with the word “Prepayment” followed by information identifying said agreement. For those projects set up as a result of email or memo request, make agreement number equal “Agreement.”
- Agreement Amount Per the contract documentation. If nothing specified, enter \$1.
- Agreement Type Use the drop-down menu to select “Agreement,” “Grant,” “Pending,” “Prepayment,” “Purchase Order,” or “Verbal.” Note: For project setups based on email or memo request, use “Agreement.”
- Start Date Enter this information next to the agreement number, based on the start date entered in the project information above.
- End Date In April 2005, it was discovered that this field cannot remain blank when two agreements are involved on one project. Therefore, it is agreed that all agreements should have a completion date. Some agreements have indefinite completion dates and a decision was made to use a dummy date, 10/10/2010, for those.

Task Setup:

The GCM opens the PCM template (upload worksheet) and saves it with a name beginning with the AR customer number, then a short name of the project, then ending with the words “Task Setup” (e.g., R4M303 Mich State Univ Overruns - Task Setup). The GCM completes the following information inside the template:

Project Number	Copy the project number from the project setup file.
Task Number	The task number is always 1 unless a FFM or PI has already provided a task structure, or someone has requested a new 85 or 75 task. Note: When copying a task structure, you should also set up the parent tasks as well.
Short Name	This field is limited to 20 characters. Try to fit as much info as possible.
Long name	Enter the complete name of the task.
Description	This is usually the same as the Long Name plus any other pertinent information.
Chargeable	This field is typically Y unless it is a parent task.
WBS Level	Enter the appropriate WBS level.
Service Type	Use the drop-down menu. This is typically "AR" unless the indirect is mirrored. If the indirect is mirrored, use the appropriate Service Type (usually dictated by the budget office) ending with the word "Mirror." When parent tasks are set up, use Service Type – PARENT.
Organization	Use the drop-down menu to select the appropriate organization. This is typically "Users Collaboration" or "Non-Users Miscellaneous".
Burden Schedule	This is typically the Standard Schedule.
Parent Task	Ignore this field unless a WBS structure is used. Then identify the appropriate parent the corresponding task rolls up to.
Lab-Wide WBS	Ignore for AR
Functional Cost Code	Ignore for AR
ProCard Chargeable	This is typically N for AR tasks. However, it is allowed on 85 tasks for conferences because those accounts are not billed; thus no back up is needed for third parties.
Start Date/End Date	This should be copied from the project setup.

When the GCM completes the project and task setup worksheets, they are forwarded to the ARA for review. If no changes are needed, the GCM forwards the files to the SA via email with a copy to the ARA. The SA sets up the project and task(s) in Oracle and replies to all via email stating that the project and task(s) are ready for use. The ARA should be copied on this email and then the ARA notifies all appropriate personnel that the project and task(s) have been set up.

Note about personnel notification: This is sometimes a judgment call; it's not always clear

who should be notified. The FFM of each of the authorized signers on the project who are lab employees should be notified. If all of the signers are users/visitors, there may be no need to notify an FFM. It depends on what is being funded. If it's just travel/housing/stockroom withdrawals for researchers at the lab, then a FFM typically does not require notification. However, if the project is any kind of contribution to the lab (grants, collaborator contributions) then a FFM should be notified.

Note about FRA project/tasks: Per email from Connee, the Budget Office keeps the FRA project/tasks updated on their signature authority list; therefore notification to Denise and/or Connee is needed.

Note about CAO notification: Not all Project setups are a result of an incoming contract; some are the result of an upcoming conference, new FRA P/T needed, Purchase Order, etc. The CAO may or may not be involved on the front end. The following process should be followed for CAO notification:

Notify CAO up front in the following situations:

- 1) Grants
- 2) FRA accounts (except conference tasks)
- 3) Work for Others

If there is ever any question whether the activity being funded is part of the Lab's mission (and isn't already WFO), notify CAO regardless of the amount involved.

CAO will obtain CFO review and approval of all non-routine funding agreements over \$50K.

New A/R Project Request – User Requirements

Chapter: 40-Grants and Contracts - Section: -New Accounts

Background/Policy

We are requesting institutions to provide the following with respect to requests for new projects/tasks, as well as renewals of existing projects /tasks.

Generally, in order to establish an account (project/task number), we need your institution to write a purchase order to Fermilab.

The purchase order must include:

- *Experiment name and/or number;*
- *Spending limitation in US Dollars (USD);*
- *Time period for which the order is valid;*
- *Description of materials and services covered;*
- *Names and ID #s of authorized account users, along with level of signature authority: (1) \$500; (2) \$2,500; or (3) Unlimited;*
- *The billing address where the monthly invoice should be sent, and the contact person for the invoice payments.*

If your institution is not in the U.S., and cannot issue a purchase order, a letter on the institution's letterhead signed by an authorized institute official may substitute. The letter should express the institution's promise to pay for goods and services requested by the institution and billed by Fermilab.

We also require a copy of the Memorandum of Understanding (MOU) between your institution and Fermilab.

The purchase order or letterhead, and any accompanying information should be directed to:

*Michael F. Rhoades
Chief Accounting Officer
Fermi National Accelerator Laboratory
P.O. Box 500 Mail Station 112
Batavia, Illinois 60510
Fax 630-840-2528*

Once we receive the purchase order/letter and MOU, we will open a project/task number for the institution's use to procure goods and services from the Laboratory (travel, housing, stockroom withdrawals, purchase requisitions, etc.). Additional information can be found on the Lab's website in "Procurement for Experimenters" at <http://www.fnal.gov/directorate/documents/> in Chapter 6, "Nuts and Bolts". Please be aware that the Laboratory charges for providing these services. An indirect charge will be added to each invoice unless the MOU in place provides that Fermilab will absorb the indirect charges.

*Our payment terms require payment within 30 days from the invoice date in USD. In some circumstances, **we may require prepayment on your account**, or you may prefer to prepay your account. If so, please wire the funds in USD to:*

**MB Financial Bank, N.A.
6111 North River Road
Rosemont, Illinois 60018**

**Account No. 8880002015
Routing No. 071001737**

SWIFT No. MBF1US44
Procedure

WFO -Non Federal Entities - Setting Up New WFO-NFE Agreement

Chapter: 40-Grants and Contracts - Section: -Reimbursable Work, Revenues and Other Collections

Background/Policy

Procedure

1. Customer/Sponsor submits a proposal for a Work For Others (WFO) agreement to Fermilab (Bruce Chrisman, COO).
2. Budget Office, Legal Office and Accounting (Grants and Contracts) Office discuss/review the proposal.
3. The Grants and Contracts Manger (GCM) reviews/approves the financial details of the proposal and works with Budget and Legal to finalize the contract. GCM should pay special attention to the application of correct indirect rates, and should involve the appropriate Field Financial Manager (FFM) and Principal Investigator (PI) to concur with proposed cost estimates affecting the Division/Section. The GCM's review/assessment of the proposed cost estimate should be communicated (via email) to the Chief Operating Officer (COO), Legal, Chief Financial Officer (CFO), FFM, PI and Budget Office.
4. When Fermilab and the Sponsor agree on said contract, the contract is submitted to DOE for final approval.
5. Upon DOE approval, copies of the signed contract are circulated to the appropriate parties.
6. Once a copy of the approved contract is received in Accounting, the GCM begins administrative setup of the WFO project.
7. Go to step 32 for guidance on the handling of prepayments and advances.
8. The GCM confirms that the Financial Analysis Manger (FAM) is aware of the new WFO in the works.
9. The FAM follows the attached procedure to assign a STARS WFO number to the project.  This step should be initiated ASAP because of a typical slow response time from the DOE.
10. The GCM requests a new customer setup from the A/R Analyst (ARA). The ARA sets up the new customer and advises the GCM of the customer number.
11. The GCM begins the setup of the WFO by completing the WFO Setup Form – see



attached referenced document, “WFO - NON Fed - Setup Form.” [WFO - NON Fed - Setup Form.xls](#)

Note: Complete the highlighted sections and refer to comments within the setup form to assist with completion of the form.

12. For the top portion of the setup form, Project Information, Key Member Data, and Agreement Data, follow the procedures for A/R Project/Task setup. 
13. The second half of the form contains all the information needed to set up the project as a WFO.
14. The GCM completes line 13, indicating whether or not the DOE Admin Fee applies.
15. The GCM saves the file identifying the project number and project name, and sends the setup form to the FAM to complete the WFO and Account Setup sections of the form.
16. The FAM completes lines 14-18, indicating the Fund Type, B&R, OPI code, STARS WFO Number, and DOE agreement number.
17. The FAM selects a new AR budget code to be set up and completes line 19. The description of the budget code, the FT and B&R will automatically populate on

this line after the top section of the form is completed.

18. The FAM selects a new OPR budget code to be set up and completes line 20. The description of the budget code, the FT and B&R will automatically populate on this line after the top section of the form is completed.

19. The FAM also selects the next new consecutive BS accounts to be set up under 3913 and 8132 and completes lines 21-22. The description, FT, and B&R will automatically populate on these lines after the top section of the form is completed. Note: A new account under 8132 needs to be created only if the DOE Admin Fee applies to the agreement.

20. The FAM reviews the additional DOE required entries needed per the form to be sure everything looks in order.

21. After the FAM has completed the form, the form is submitted to the SA for further processing. A copy also goes to the Asst. CAO, and back to the GCM. A hard copy is printed and filed with the agreement.

22. The SA reviews the completed form and sets up the Project, Task, Agreement and Budget in Oracle. 📄

23. The SA sets up the BS accounts and budget codes in Oracle per the setup form.

24. The SA sets up rules in Oracle to have the new AR project/task auto-account to the new AR budget code.

25. If the project is deemed to have indirect mirrored to another B&R, the SA must set up a new “mirror” service type if one is not already existing. The auto-accounting must be set up in such a way that the direct charges of the AR project/task are auto-accounted to the AR budget code, account 14000, B&R 0000000000, and the indirect charges are auto-accounted to 81321 with the designated B&R. **Note:** Only the direct charges will be picked up by the JV89 Mass Allocation to record the DOE required cost and revenue entries.

26. The SA notifies the GCM, FAM, CAO and Asst. CAO that the accounts and auto-accounting rules are set up.

27. Upon notification from the SA that the accounts have been set up, the FA GL Accountant adds the new accounts to the DOE Cross Reference (XRef) table along with the agreement order number. Note: Exclude the AR budget code from this step. The GL Accountant then creates a Lotus Notes Issue to notify BS of the new accounts. BS then updates the STARS program. This is our current work-around process until the STARS XRef table is developed.

28. The GL Accountant updates the "DOE Extract Review" list with pertinent information (OPI, Work Agreement #) after adding the new accounts to the DOE XRef table.

29. The SA updates the Mass Allocation JV89 with the necessary additional entries per the setup form.

30. The GL Accountant updates the standard JV87 to include lines for the new WFO.

31. At this point, the setup is complete and the GCM/ARA should notify the field that the project is ready.

32. If the WFO agreement is to be prepaid, continue with the next step. If the agreement is billable, go to step 34.

33. Prepayments are coded to 39130 - Deferred Credits. After the prepayment is entered, the cashier applies the cash “on account” to the Project (accounting behind the scenes debits 39130 and credits 39136 - Deferred Credits - A/R Prepays On Account). **Note:** Later when expenses are incurred, they are charged to the AR task (a debit to 14000 – A/R – Unbilled; a credit to AP). An invoice must then be generated. The creation of that invoice credits 14000

and debits 141xx – A/R. Finally, the invoice is applied to the prepayment (a debit to 39136; a credit to 141xx).

34. All other WFO-NFE advances are coded to 39130 and are held there until the project is closed.

35. Add link here for procedure on remittance of funds to DOE.

36. Attached is the WFO Matrix showing the the typical lifecycle and accounting entries involved with WFO's, both prepaids and non-prepaids, with and without DOE Admin fees.



WFO Matrix revised.xls

Selection for 2nd Requests Update Query

Chapter: 60-System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This is an update query that is the first step when selecting records that need to have second requests sent. It looks for any record that does not have a date under the 2nd Req Date field, and the field Date (record entry date) is at least three weeks old. It automatically puts in today's date in the 2nd Req Date field. The Update To row under the field 2nd Req Date shows this information.

Field:	Table:	Update To:	Criteria:	or:
2ND REQ DATE	COMPLETED	DATE COMPLETED	[DATE]+20	NO 2ND REQ
Approvals -- Current	Approvals -- Current	Approvals -- Current		Approvals -- Cui
Date()				Approvals -- Current
Is Null	No	Is Null	<Date()	No
				No

2nd Request Approvals Report

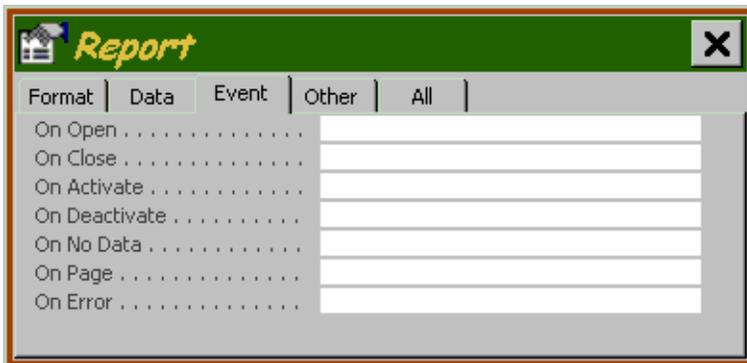
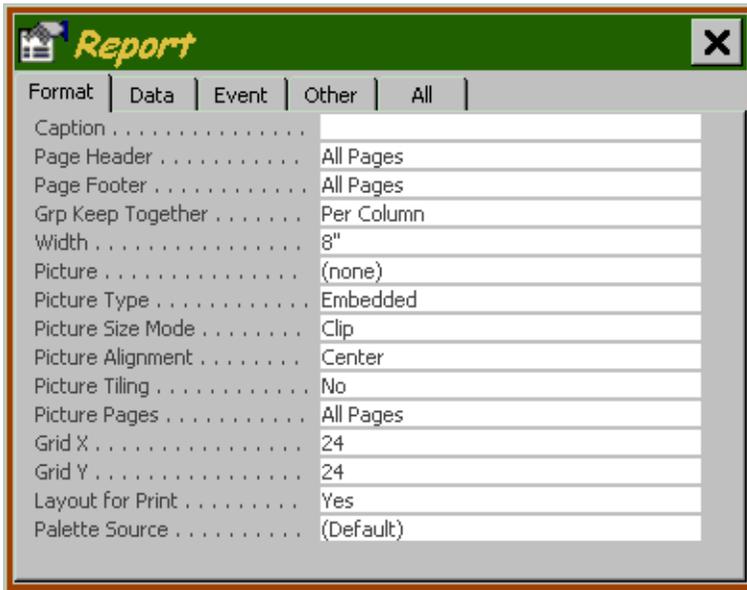
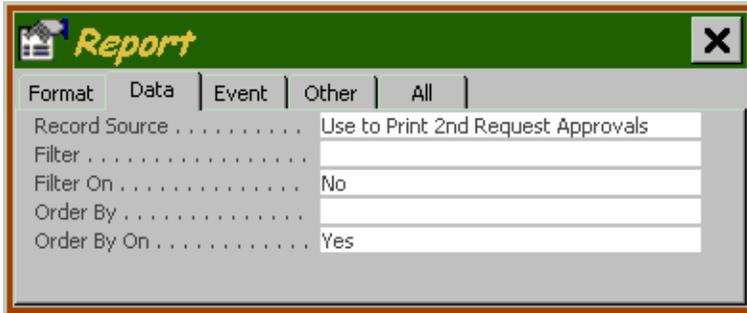
Chapter: 60-System Administration - Section: 7-Invoice Approvals - Report Maintenance

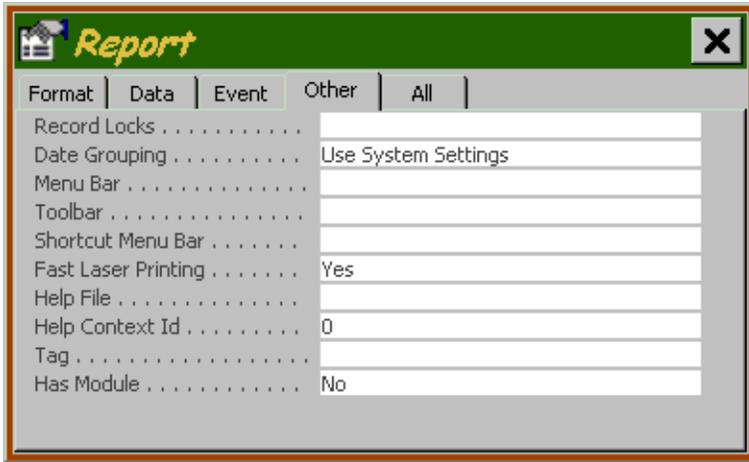
Background/Policy

Procedure

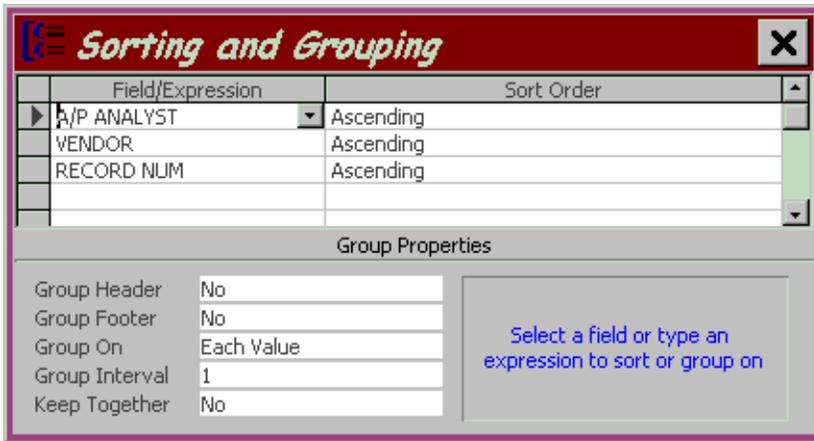
This report draws its information from the Use to Print 2nd Request Approvals Query.

The next four screen shots display the Properties information.





Sorting and Grouping Properties:



Layout of Report:

										FERMI NATIONAL ACCELERATOR LABORATORY										RETURN			
										ACCOUNTS PAYABLE AUTHORIZATION										A/P ANAL			
										INVOICE APPROVAL										Mail Stop			
2nd Request																				Ext: A			
D REQ DA																				Fax: 25			
PROCNAME																				ames &			
REQNAME																				mes & S			
TO:																				MAIL STATION:			
DATE ISSUED FOR APPROVAL:										DATE										PROCESSING DATE FOR ACCOUNTING:		SPECIAL TERM	
																				RETURN DAT			
VENDOR:										VENDOR													
PURCHASE ORDER NUMBER:										PO													
INVOICE NUMBER:										INV NUM													
CURRENT PAYMENT AMOUNT:										INV AMT													
COMMENTS:										CONDITIONS													
										COMMENTS													
APPROVAL:																							
*REQUISITIONER/TECHNICAL:																				DATE:			
**PROCUREMENT/CONTRACTS:																				DATE:			
ADDITIONAL COMMENTS:																							
*REQUISITIONER/TECHNICAL APPROVAL DENOTES:																							
"GOODS AND/OR SERVICES ARE SATISFACTORY AND MEET SPECIFICATIONS."																							

8	*REQUISITIONER/TECHNICAL:				DATE:	
	**PROCUREMENT/CONTRACTS:				DATE:	
9	ADDITIONAL COMMENTS:					
	*REQUISITIONER/TECHNICAL APPROVAL DENOTES:					
	"GOODS AND/OR SERVICES ARE SATISFACTORY AND MEET SPECIFICATIONS."					
	**PROCUREMENT/CONTRACTS APPROVAL DENOTES:					
10	"INVOICE CONFORMS TO ALL PRICES, TERMS AND CONDITIONS OF PURCHASE ORDER/SUB-CONTRACT."					
					Record #:	R

CPA Exam and Related ExpensesChapter: 70-Department Office Administration - Section: -Accounting
Workplace PracticesBackground/Policy

While the CPA designation is not required for any positions in Accounting, we encourage the Lab's accounting professionals to pursue the CPA designation to increase their technical knowledge.

Accounting Department personnel who qualify to sit for the Uniform CPA Examination will be reimbursed the following expenses:

- Exam fee
- Reasonable costs of a CPA Exam review course

These costs will be reimbursed for a maximum of one complete exam sitting per employee. Subsequent exam sittings to pass sections paid for previously will not be reimbursed. Expenses incurred prior to joining the Laboratory will not be reimbursed.

Time away from work to sit for the exam will be taken as personal leave (vacation, floating holiday).

Procedure

If college credit is granted for the CPA Exam review course then the reimbursement should be processed through the Lab's Tuition Reimbursement Program. If no college credit is granted and the cost of the course is under the ProCard transaction limit, then a ProCard requisition should be filled out and processed through the Acctg. Department Administrative Support Assistant. If over the ProCard limit, a Purchase Requisition should be completed to be processed through Procurement.

Approval of the Chief Accounting Officer is required for reimbursement.

Employee ResignationChapter: 70-Department Office Administration - Section: -Accounting
Workplace PracticesBackground/Policy

This procedure applies when an Accounting Department employee resigns to leave the Laboratory. It does not apply to layoff, retirement, or Lab transfer situations.

Procedure

A resigning employee should notify his/her supervisor in sufficient time to give the customary two weeks' notice. Notice should be in writing and should include the date of the last day of work.

The supervisor should ask the employee for a formal letter of resignation if one was not provided with the employee's notice. Provide two copies of the letter to the CAO; the CAO will send one copy to the Chief Financial Officer and will file the other in the department personnel file. The original letter should be sent to the Employee Relations Office in the Workforce Development and Resources Section as formal notice of the termination.

The current Personnel Policy Guide should be consulted by both the employee and the supervisor for current Lab guidelines on Termination/Resignation. Processes are in place to collect the employee's keys, ID, and other lab property, and to notify appropriate IT personnel so that computer accounts will be disabled.

The Accounting Department's web pages must be updated for the departure, as well as the Department organization chart.

In most cases the resigning employee will need to be replaced. Attention should be turned as soon as possible to writing a personnel requisition for the open position (either the vacated position or the open position resulting after internal department transfers) as soon as practicable.

New Hire ChecklistChapter: 70-Department Office Administration - Section: -Accounting
Workplace PracticesBackground/Policy

The following list is intended to provide guidance to the hiring manager when a new person has been hired. The checklist items should be reviewed at least one week prior to the new employee's start date. Some of the computer access items require time to get into place. Note that an employee ID number is necessary to accomplish a number of checklist items so the hiring manager should ask the recruiter in the Employment Department to provide this at the earliest possible time. As noted, not all items will be relevant to all hires.

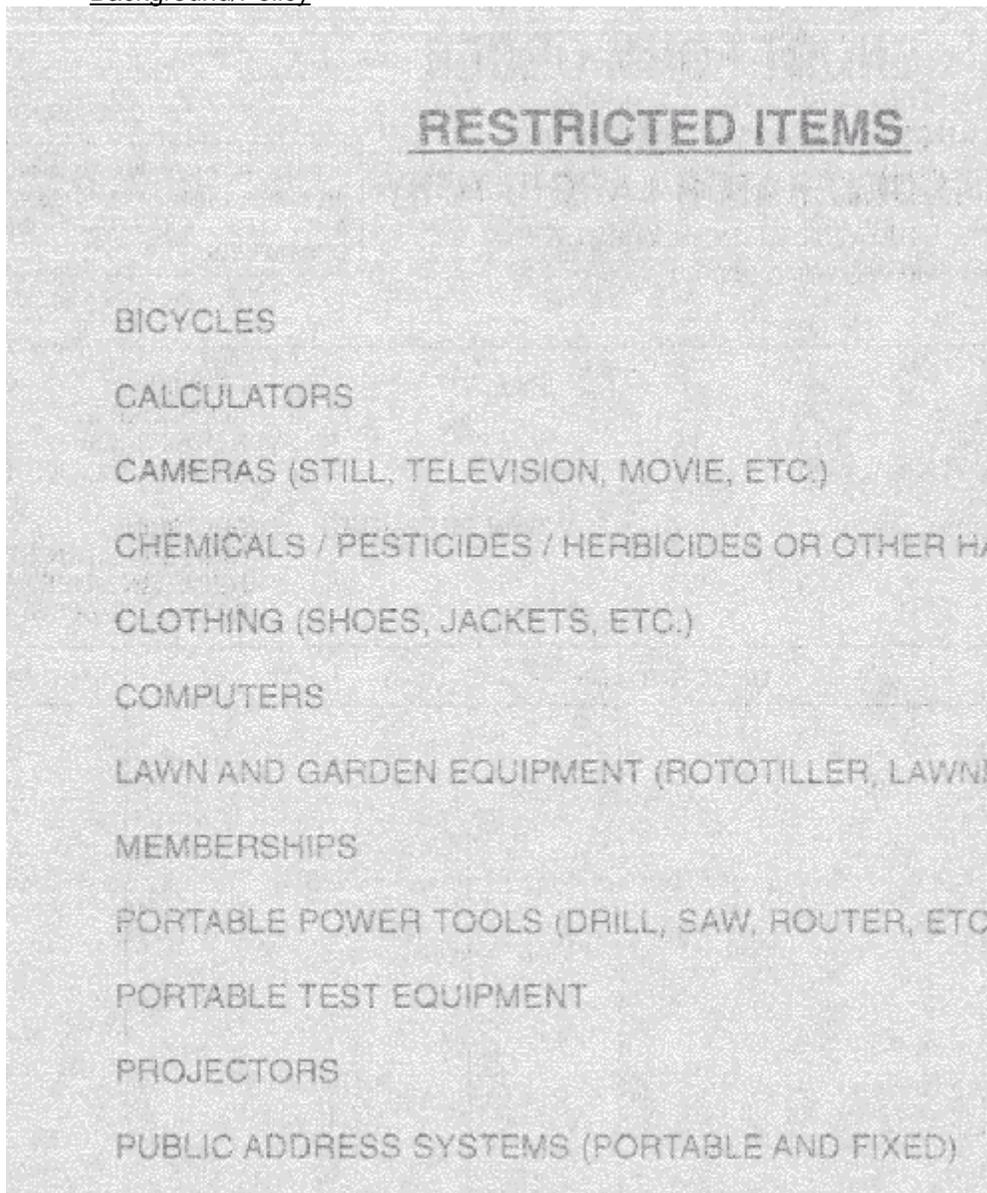
The checklist is not intended to include new-hire orientation conducted by the Workforce Development and Resources Section.

Procedure

- Safety orientation, including tornado shelter, fire safety procedures, emergency number, working alone, office safety.
- Introduce to coworkers, Accounting Dept. managers and others outside the Department as the job dictates.
- Supervisor to fill out ITNA on ES&H web site as soon as possible after start
- Orientation to Lab, e.g. cafeteria, parking, restrooms, copier, smoking policy
- Accounting Dept. org chart - update and provide copy
- Lab org chart--review lab organization
- Provide office space, phone, and computer workstation
- Request phone number and voicemail account
- FNAL/BSS network login and Lotus Notes email account
- Oracle EBS sign-on - determine responsibilities needed
- Discoverer account sign-on
- Specific Lotus Notes database access as necessary
- Sunflower access, if necessary
- PeopleSoft access, if necessary
- Peachtree software and access, if necessary
- Access software and access, if necessary
- FTP software, if necessary
- Add to applicable network groups to access shared drives
- Review pertinent web pages on FNAL site (particularly Accounting pages)
- Department phone number list--update and provide copy
- DOE phone directory - provide link if needed in new hire's position

Restricted Items

Chapter: 99-Appendices - Section: -Forms

Background/PolicyProcedure

Approvals -- Current Year:October - September Table

Chapter: -System Administration - Section: 4-Invoice Approvals - Table
Maintenance

Background/Policy

Procedure

The following shows the Field Names in the Approval Table, which is the main table where all new records are stored.

Field Name	Data Type	Description
RECORD NUM	AutoNumber	Primary Key, Long Integer, Indexed No Duplicates
OLD REC NUM	Number	Previous Year's Record Number
A/P ANALYST	Text	Combo Box, Info from Names - Analysts Table, A/P Analyst Field
REQNAME	Text	Combo Box, Info from Requestor Names, Name Field
PROCNAME	Text	Combo Box, Info from Procurement Names, Name Field
DATE	Date/Time	Short Date, Default Value is Date() -- returns today's date
RETURN DATE	Date/Time	Short Date, Default Value is =Date()+7 -- returns seven days from today's date
SPECIAL TERMS	Text	Combo Box, Info from Special Terms Table
VENDOR	Text	Combo Box, Info from Vendor Table
PO	Text	Field Size is 6
INV NUM	Text	Field Size is 50
INV AMT	Currency	Decimal Places is 2
CONDITIONS	Text	Combo Box, Info from Conditions Table
COMMENTS	Memo	Unlimited Field Size
2ND REQ DATE	Date/Time	Short Date
PRINT DATE	Date/Time	Short Date
A/P NOTES	Memo	Unlimited Field Size
COMPLETED	Yes/No	Check Box
DATE COMPLETED	Date/Time	Short Date
NO 2ND REQ	Yes/No	Check Box
BUDGET OFFICER	Text	Combo Box, Info from Budget Officer Names, Name Field
NO PAST DUE 2ND REQ	Yes/No	Check Box

When creating a new field, you go to the next blank row. In the Field Name column, give your field a unique name. Next, tab to the Data Type column. Here you will choose from a drop down box. Keep in mind what information will be typed into these fields. If only numbers or a combination of numbers and letters will be used or if a certain length of information will be entered.

You can use the DataType property to specify the type of data stored in a table field. Each field can store data consisting of only a single data type.

The DataType property uses the following settings:

Text (Default) Text or combinations of text and numbers, as well as numbers that don't require calculations, such as phone numbers. Up to 255 characters or the length set by the FieldSize property, whichever is less. Microsoft Access does not reserve space for unused portions of a text field.

Memo Lengthy text or combinations of text and numbers. Up to 65,535 characters. (If the Memo field is manipulated through DAO and only text and numbers [not binary data] will be stored in it, then the size of the Memo field is limited by the size of the database.)

Number Numeric data used in mathematical calculations. For more information on how to set the specific Number type, see the FieldSize property topic. 1, 2, 4, or 8 bytes (16 bytes if the FieldSize property is set to Replication ID).

Date/Time Date and time values for the years 100 through 9999. 8 bytes.

Currency Currency values and numeric data used in mathematical calculations involving data with one to four decimal places. Accurate to 15 digits on the left side of the decimal separator and to 4 digits on the right side. 8 bytes.

AutoNumber A unique sequential (incremented by 1) number or random number assigned by Microsoft Access whenever a new record is added to a table. AutoNumber fields can't be updated. For more information, see the NewValues property topic. 4 bytes (16 bytes if the FieldSize property is set to Replication ID).

Yes/No Yes and No values and fields that contain only one of two values (Yes/No, True/False, or On/Off). 1 bit.

OLE Object An object (such as a Microsoft Excel spreadsheet, a Microsoft Word document, graphics, sounds, or other binary data) linked to or embedded in a Microsoft Access table. Up to 1 gigabyte (limited by available disk space)

Hyperlink Text or combinations of text and numbers stored as text and used as a hyperlink address. A hyperlink address can have up to three parts: displaytext ¾ the text that appears in a field or control.address ¾ the path to a file (UNC path) or page (URL).subaddress ¾ a location within the file or page. The easiest way to insert a hyperlink address in a field or control is to click Hyperlink on the Insert menu. For more information, see Type a hyperlink address in Form view or Datasheet view. Each part of the three parts of a Hyperlink data type can contain up to 2048 characters.

Lookup Wizard Creates a field that allows you to choose a value from another table or from a list of values by using a list box or combo box. Clicking this option starts the Lookup Wizard, which creates a Lookup field. After you complete the wizard, Microsoft Access sets the data type based on the values selected in the wizard. The same size as the primary key field used to perform the lookup, typically 4 bytes.

You can set this property only in the upper portion of table Design view.

In Visual Basic, you can use the DAO Type property to set a field's data type before appending it to the Fields collection.

Remarks

Memo, Hyperlink, and OLE Object fields can't be indexed.

Tip Use the Currency data type for a field requiring many calculations involving data with one to four decimal places. Single and Double data type fields require floating-point calculation. The Currency data type uses a faster fixed-point calculation.

Caution Changing a field's data type after you enter data in a table causes a potentially lengthy process of data conversion when you save the table. If the data type in a field conflicts with a changed DataType property setting, you may lose some data.

Set the Format property to specify a predefined display format for Number, Date/Time, Currency, and Yes/No data types.

For more information about choosing a field data type, see Chapter 4, "Working with Variables, Data Types, and Constants," in Building Applications with Microsoft Access 97.

Conditions Table

Chapter: -System Administration - Section: 4-Invoice Approvals - Table Maintenance

Background/Policy

Procedure

The Conditions table is a supporting table that contains information that relates various invoice conditions or instructions to the requestor or purchaser.

Conditions Design View Information:

	Field Name	Data Type	Description
?	Conditions	Text	Text Box, Field Size 255, Indexed with No Duplicates allowed

The field entitled Conditions is the only field within this table and should be set up according to the information detailed under the Description column.

Below shows the various conditions contained in the datasheet view. These are the choices that are shown in the drop down box, Conditions, on all forms.

- Additional funds need to be added to this Purchase Order in order to pay this invoice. Please contact Procurement to process.
- Change Order is needed -- Please contact Procurement to process this.
- If the invoiced item(s) was received, please send a signed statement to the Receiving Department (fax #8348) to check it in.
- Invoice unit price is greater than P.O. unit price -- which pricing should be used?
- Is it O.K. to pay freight?
- Is this invoice O.K. to pay?
- Less 10% Retention
- Less 6% Retention
- Less 8% Retention
- Less Retention
- Modified Contract P.O. -- Please indicate Budget Code and Cost Element _____
- Modified Contract P.O. -- Please indicate Project _____, Task _____, Expenditure Type _____, and Expenditure Organization _____
- Please reference P.O. line item to match
- Please return this form as soon as possible.
- Please verify that this is the correct P.O. number for this invoice.
- Procurement -- Please take appropriate action and then forward to the requestor listed above. This is an original form.
- Procurement -- Please take appropriate action, sign this form, and then return to the Accounts Payable analyst listed above. This is a construction order and is subject to the receipt of certified payroll records before processing invoices.
- Receiving Hold
- Requires Approval
- Retention Pay Back
- This is a construction order and is subject to the receipt of certified payroll records before processing invoices. Procurement -- Please take appropriate action, sign this form, and then forward to the requestor listed above.
- This P.O. has already been billed and paid complete. Please advise.
- We are being billed for freight, but terms on P.O. show as Vendor Pays. Should it be paid?

Each analyst has access to this table to add new conditions.

Names - Analysts Table

Chapter: -System Administration - Section: 4-Invoice Approvals - Table Maintenance

Background/Policy

Procedure

The Names - Analysts table is a supporting table that contains name and phone number information for each Accounts Payable analyst.

Names - Analysts Design View Information:

	Field Name	Data Type	Description
	A/P ANALYST	Text	Text Box, Field Size 50, Indexed with No Duplicates allowed
	ANALYST EXT	Number	Number Field, Field Size Integer, Input Mask ####, Default Value of "0", Indexed with Duplicates OK

There are two fields (A/P Analyst and Analyst Ext) within this table and should be set up according to the information detailed under the Description column.

Below shows the various names and extensions contained in the datasheet view. These are the choices that are shown in the drop down box, A/P Analyst, on all forms.

	A/P ANALYST	ANALYST EXT
	Accounts Payable	3222
	Barbara Fetzner	3980
	Crae Peich	2922
	Hazel McGowan	3224
	Heather Kumlin	8363
	Kelly Meeks	6795
	Reyna Cardona	3223
	Wei Zhou	2678
		0

Special Terms Table

Chapter: -System Administration - Section: 4-Invoice Approvals - Table Maintenance

Background/Policy

Procedure

The Special Terms table is a supporting table that contains various terms for payment in relation to the invoice.

Special Terms Design View Information:

Field Name	Data Type	Description
SPECIAL TERMS	Text	Text Box, Field Size 50, Indexed with No Duplicates allowed

The field entitled Special Terms is the only field within this table and should be set up according to the information detailed under the Description column.

Below shows the various terms contained in the datasheet view. These are the choices that are shown in the drop down box, Special Terms, on all forms.

SPECIAL TERMS	
+ .5% 10 Net 30	
+ 1% 10 Net 30	
+ 1% 15 Net 30	
+ 1% 20 Net 30	
+ 1.5% 20 Net 30	
+ 2% 10 Net 30	
+ Due Immediately	
+ Net	
+ Net 10	
+ Net 15	
+ Net 20	
+ Net 30	
▶	

Each analyst has access to this table to add new special terms.

Vendor Table

Chapter: -System Administration - Section: 4-Invoice Approvals - Table Maintenance

Background/Policy

Procedure

The Vendor table is a supporting table that contains the name of vendors, whose invoices require approvals.

Vendor Design View Information:

	Field Name	Data Type	Description
	Vendor	Text	Text Box, Field Size 75, Indexed with No Duplicates allowed

The field entitled Vendor is the only field within this table and should be set up according to the information detailed under the Description column.

Below shows an example of the various vendor names contained in the datasheet view. These are the choices that are shown in the drop down box, Vendor, on all forms.

Vendor	
+ 3D ENGINEERING, INC	
+ A & G Glass	
+ A B Crane Rental Inc.	
+ A R Bex & Sons, Inc.	
+ A. G. Davis	
+ A. Schulman Inc.	
+ A. T. Wall Company	
+ A.M. van den Bergen	
+ A-1 Air Compressor	
+ Aaron-Bradley Co., Inc.	
+ AB Distributing	
+ ABB Automation Inc.	
+ ABB Energy Capital, LLC	
+ ABB Inc.	
+ Ability Engineering Technology Inc.	
+ ABS Computer Rentals, Inc.	

Each analyst has access to this table to add new vendors.

Combo Boxes

Chapter: -System Administration - Section: 4-Invoice Approvals - Table Maintenance

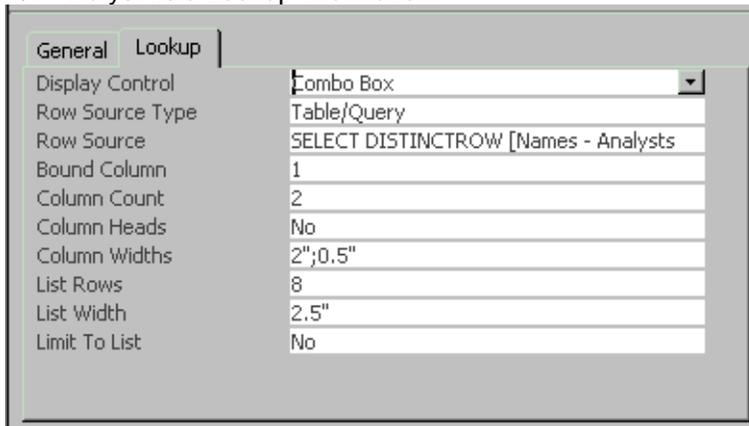
Background/Policy

Procedure

Various fields have been set up as combo boxes to allow a drop down box to be used on all forms. This provides quicker lookup and selection of information. These combo boxes are A/P Analyst, ReqName, ProcName, BudgOff, Special Terms, Vendor, and Conditions. Four of these combo boxes are taken a step further in which the drop down box provides combined field information. An example of this is that we can select a requestor's complete name and see his or her mail stop from the drop down box instead of having a separate field for his or her first name, last name and mail stop. These four fields are A/P Analyst, ReqName, ProcName, and BudgOff. Under the design view of the main Approvals table, the Row Source information under the Lookup tab shows the selection of the two fields from one table combine to give us the field information needed for just one field.

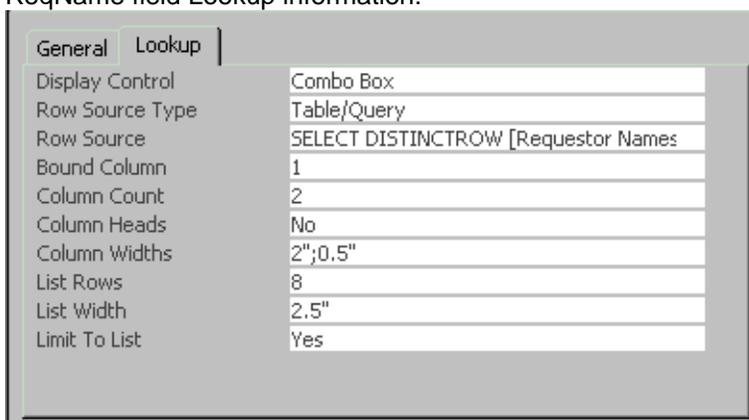
Below shows the Lookup tabs information for each of these four fields and a more detailed line of what is included in the Row Source.

A/P Analyst field Lookup information:



SELECT DISTINCTROW [Names - Analysts].[A/P ANALYST], [Names - Analysts].[ANALYST EXT]
FROM [Names - Analysts];

ReqName field Lookup information:



SELECT DISTINCTROW [Requestor Names & Stops].[NAME], [Requestor Names & Stops].[MAIL_STOP] FROM [Requestor Names & Stops];

ProcName field Lookup information:

General	Lookup
Display Control	Combo Box
Row Source Type	Table/Query
Row Source	SELECT DISTINCTROW [Procurement Narr
Bound Column	1
Column Count	2
Column Heads	No
Column Widths	2";0.5"
List Rows	8
List Width	2.5"
Limit To List	Yes

SELECT DISTINCTROW [Procurement Names & Stops].[NAME], [Procurement Names & Stops].[MAIL_STOP] FROM [Procurement Names & Stops];

BudgOff field Lookup information:

General	Lookup
Display Control	Combo Box
Row Source Type	Table/Query
Row Source	SELECT DISTINCTROW [Budget Officer Na
Bound Column	1
Column Count	2
Column Heads	No
Column Widths	2";0.5"
List Rows	8
List Width	2.5"
Limit To List	Yes

SELECT DISTINCTROW [Budget Officer Names & Stops].[NAME], [Budget Officer Names & Stops].[MAIL_STOP] FROM [Budget Officer Names & Stops];

Approval Info QueryChapter: -System Administration - Section: 5-Invoice Approvals - Query
MaintenanceBackground/PolicyProcedure

This is a hidden, main query that is used as a base for many other queries. This query and others receiving information from it, provide a base for reports. It's a lot easier to create a query to pool the information for a report than to create a report that receives its information from separate tables and queries.

Invoice Approvals - [Approval Info : Select Query]

File Edit View Insert Query Tools Window Help

REC

Names - Analysts

Re

Approvals -- Current Year:October...

Procurement Names & Stops

Budge

Field:	RECORD NUM	A/P ANALYST	ANALYST EXT	REQNAME	MAIL_STOP	PROCNAME
Table:	Approvals -- Current	Approvals -- Current	Names - Analysts	Approvals -- Current	Requestor Names &	Approvals -- Current
Sort:	Ascending					
Show:	<input checked="" type="checkbox"/>					
Criteria:						
or:						

Ready

Start (Untitled) - ... Invoice Ap...

Budget Officer Join Properties:

Join Properties [?] [X]

Left Table Name: Approvals -- Current
 Right Table Name: Budget Officer Name

Left Column Name: BUDGET OFFICER
 Right Column Name: NAME

1: Only include rows where the joined fields from both tables are equal.
 2: Include ALL records from 'Approvals -- Current Year:October - September' and only those records from 'Budget Officer Names _Stops' where the joined fields are
 3: Include ALL records from 'Budget Officer Names _Stops' and only those records from 'Approvals -- Current Year:October - September' where the joined fields are

OK Cancel New

ProcName Join Properties:

Join Properties [?] [X]

Left Table Name: Procurement Names
 Right Table Name: Approvals -- Current

Left Column Name: NAME
 Right Column Name: PROCNAME

1: Only include rows where the joined fields from both tables are equal.
 2: Include ALL records from 'Procurement Names _Stops' and only those records from 'Approvals -- Current Year:October - September' where the joined fields are
 3: Include ALL records from 'Approvals -- Current Year:October - September' and only those records from 'Procurement Names _Stops' where the joined fields are

OK Cancel New

ReqName Join Properties:

Join Properties ? X

Left Table Name <input type="text" value="Requestor Names &"/>	Right Table Name <input type="text" value="Approvals -- Current"/>
Left Column Name <input type="text" value="NAME"/>	Right Column Name <input type="text" value="REQNAME"/>

1: Only include rows where the joined fields from both tables are equal.

2: Include ALL records from 'Requestor Names_Stops' and only those records from 'Approvals -- Current Year:October - September' where the joined fields are

3: Include ALL records from 'Approvals -- Current Year:October - September' and only those records from 'Requestor Names_Stops' where the joined fields are

A/P Analyst Join Properties:

Join Properties ? X

Left Table Name <input type="text" value="Names - Analysts"/>	Right Table Name <input type="text" value="Approvals -- Current"/>
Left Column Name <input type="text" value="A/P ANALYST"/>	Right Column Name <input type="text" value="A/P ANALYST"/>

1: Only include rows where the joined fields from both tables are equal.

2: Include ALL records from 'Names - Analysts' and only those records from 'Approvals -- Current Year:October - September' where the joined fields are equal.

3: Include ALL records from 'Approvals -- Current Year:October - September' and only those records from 'Names - Analysts' where the joined fields are equal.

Blank Records Query

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

The Blank Records Query shows which invoice approvals do not have an analyst's name or vendor's name attached to it. If the record does not contain one or the other, it will not be printed during the daily approval run. This query is hidden, because it is only used to run the Blank Records report instead of being used to make changes to a record.

Field:	A/P ANALYST	RECORD NUM	VENDOR	
Table:	Approvals -- Current	Approvals -- Current	Approvals -- Current	
Sort:	Ascending	Ascending		
Show:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Criteria:	Is Null			
or:			Is Null	

Budget Officer Names & Stops Query

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This is a hidden, base query that pools information from the PUBLIC_ACTIVE_FERMI_PEOPLE_INFO table and allows us to simplify name and mail stop lookups. The field: Name is created within this query by using the following expression: NAME: [PUBLIC_ACTIVE_FERMI_PEOPLE_INFO].[LNAME] & ", " & " & [PUBLIC_ACTIVE_FERMI_PEOPLE_INFO].[FNAME] & " " & [PUBLIC_ACTIVE_FERMI_PEOPLE_INFO].[MNAME] This query also allows the Mail Stop to automatically appear on reports by just selecting the Budget Officer Name on a record within forms, tables, and queries.

Invoice Approvals - [Budget Officer Names & Stops : Select Query]

The screenshot shows a query editor window with a menu bar (File, Edit, View, Insert, Query, Tools, Window, Help) and a toolbar. The main area displays a list of fields from the table PUBLIC_ACTIVE_FERMI_PEOPLE_INFO:

- FERMI_ID
- LNAME
- FNAME
- PNAME
- MNAME
- SNAME
- EMAIL_ADDRESS
- HOME_INST_EMAIL
- MAIL_STOP
- MAIL_STOP_DESCR
- PHYSICAL_LOCATION
- PP_URL
- EXT_1
- EXT_2

Below the field list is a query design grid:

Field:	NAME: [PUBLIC_AC	MAIL_STOP	LNAME	FNAME	MNAME	ORG_DESCR
Table:		PUBLIC_ACTIVE_FEI	PUBLIC_ACTIVE_FEI	PUBLIC_ACTIVE_FEI	PUBLIC_ACTIVE_FEI	PUBLIC_ACTIVE_FEI
Sort:	Ascending					
Show:	<input checked="" type="checkbox"/>					
Criteria:						
or:						

Completed Off Balance Query

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

The Completed Off Balance Query shows which invoice approvals have either a check in the Completed field or a date in the Date Completed field. This query uses both of these fields as a safety measure to make sure that the record is actually complete. If one of these fields was filled in and not the other, then it may be possible that it was filled in by mistake. This query is hidden, because it is only used to run the Completed Off Balance report instead of being used to make changes to a record.

Field:	A/P ANALYST	RECORD NUM	COMPLETED	DATE COMPLETED
Table:	Approvals -- Current	Approvals -- Current	Approvals -- Current	Approvals -- Current
Sort:	Ascending	Ascending		
Show:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Criteria:			No	Is Not Null
or:			Yes	Is Null

Not Complete Queries

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

Each analyst has their own Not Complete query. This aids during the completion process, because only outstanding records are shown. They are primarily sorted by record number, but each analyst can sort and filter by other fields to fit their needs.

Field:	A/P ANALYST	COMPLETED	DATE COMPLETED		
Table:	Approvals -- Current	Approvals -- Current	Approvals -- Current		
Sort:					
Show:	<input type="checkbox"/>				
Criteria:	"Accounts Payable"	No	Is Null		
or:					

Outstanding 2nd Requests Query

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This is a base query that shows any records that a 2nd request was processed for it, but they are still outstanding. This query is hidden, because it is only used to run the Outstanding 2nd Requests report instead of being used to make changes to a record.

Field:	A/P ANALYST	RECORD NUM	NO 2ND REQ	COMPLETED	DATE COMPLETED	2ND REQ DATE
Table:	Approvals -- Current	Approvals -- Current	Approvals -- Current	Approvals -- Current	Approvals -- Current	Approvals -- Current
Sort:	Ascending	Ascending				
Show:	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Criteria:			No	No	Is Null	Is Not Null
or:						

Outstanding Records Query

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This is a base query that shows any records that are still outstanding. This query is hidden, because it is only used to run the Outstanding Records report instead of being used to make changes to a record.

Field:	A/P ANALYST	RECORD NUM	COMPLETED	DATE COMPLETED
Table:	Approvals -- Current	Approvals -- Current	Approvals -- Current	Approvals -- Current
Sort:	Ascending	Ascending		
Show:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Criteria:			No	Is Null
or:				

Past Due 2nd Requests Query

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This is a base query that shows any records that a 2nd request was processed for it, but they are still outstanding after 2 weeks. This query is hidden, because it is only used to run the Past Due 2nd Requests report instead of being used to make changes to a record.

Field:	NO 2ND REQ	NO PAST DUE 2ND F	RECORD NUM	COMPLETED	DATE COMPLETED	2ND REQ DATE
Table:	Approvals -- Current	Approvals -- Current	Approvals -- Current	Approvals -- Current	Approvals -- Current	Approvals -- Current
Sort:			Ascending			
Show:	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Criteria:	No	No		No	Is Null	<Date()-13
or:						

Past Due 2nd Requests -- Budget Officer Query

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This is a base query that shows any records that a 2nd request was processed for it, but they are still outstanding after 2 weeks. It also includes Budget Officer and Mail Stop information for each record. This query is hidden, because it is only used to run the Past Due 2nd Requests -- Budget Officer report instead of being used to make changes to a record.

The screenshot shows a software interface for a query named "Approvals -- Current Year: October - September". The interface includes a menu bar (File, Edit, View, Insert, Query, Tools, Window, Help) and a toolbar with various icons. A list of fields is displayed in a scrollable area, including SPECIAL TERMS, VENDOR, PO, INV NUM, INV AMT, CONDITIONS, COMMENTS, and 2ND REQ DATE. Below the field list is a table for defining query criteria.

Field:	NO 2ND REQ	RECORD NUM	COMPLETED	DATE COMPLETED	2ND REQ DATE	NO PAST DUE 2ND F
Table:	Approvals -- Currentl	Approvals -- Currentl	Approvals -- Currentl	Approvals -- Currentl	Approvals -- Currentl	Approvals -- Currentl
Sort:		Ascending				
Show:	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
Criteria:	No		No	Is Null	<Date()-13	No
or:						

Procurement Names & Stops Query

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This is a hidden, base query that pools information from the PUBLIC_ACTIVE_FERMI_PEOPLE_INFO table and allows us to simplify name and mail stop lookups. The field: Name is created within this query by using the following expression: NAME: [PUBLIC_ACTIVE_FERMI_PEOPLE_INFO].[LNAME] & ", " & " & [PUBLIC_ACTIVE_FERMI_PEOPLE_INFO].[FNAME] & " " & [PUBLIC_ACTIVE_FERMI_PEOPLE_INFO].[MNAME] This query also allows the Mail Stop to automatically appear on reports by just selecting the Procurement Name on a record within forms, tables, and queries.

Invoice Approvals - [Procurement Names & Stops : Select Query]

File Edit View Insert Query Tools Window Help

Public Active Fermi People Info

*
 FERMI_ID
 LNAME
 FNAME
 PNAME
 MNAME
 SNAME
 EMAIL_ADDRESS

Field:	NAME: [PUBLIC_AC	MAIL_STOP	LNAME	FNAME	MNAME
Table:		PUBLIC_ACTIVE_FEI	PUBLIC_ACTIVE_FEI	PUBLIC_ACTIVE_FEI	PUBLIC_ACTIVE_FEI
Sort:	Ascending				
Show:	<input checked="" type="checkbox"/>				
Criteria:					
or:					

Requestor Names & Stops Query

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This is a hidden, base query that pools information from the PUBLIC_ACTIVE_FERMI_PEOPLE_INFO table and allows us to simplify name and mail stop lookups. The field: Name is created within this query by using the following expression: NAME: [PUBLIC_ACTIVE_FERMI_PEOPLE_INFO]![LNAME] & ", " & " & [PUBLIC_ACTIVE_FERMI_PEOPLE_INFO]![FNAME] & " " & [PUBLIC_ACTIVE_FERMI_PEOPLE_INFO]![mNAME] This query also allows the Mail Stop to automatically appear on reports by just selecting the Requestor Name on a record within forms, tables, and queries.

Invoice Approvals - [Requestor Names & Stops : Select Query]

File Edit View Insert Query Tools Window Help

REC

MAIL_STOP

PUBLIC_ACTIVE_FERMI_PEOPLE_INFO

*
 FERMI_ID
 LNAME
 FNAME
 PNAME
 MNAME
 SNAME

Field:	NAME: [PUBLIC_AC	MAIL_STOP	LNAME	FNAME	MNAME	PNAME
Table:		PUBLIC_ACTIVE_FEI	PUBLIC_ACTIVE_FEI	PUBLIC_ACTIVE_FEI	PUBLIC_ACTIVE_FEI	PUBLIC_ACTIVE_FEI
Sort:	Ascending					
Show:	<input checked="" type="checkbox"/>					
Criteria:						
or:						

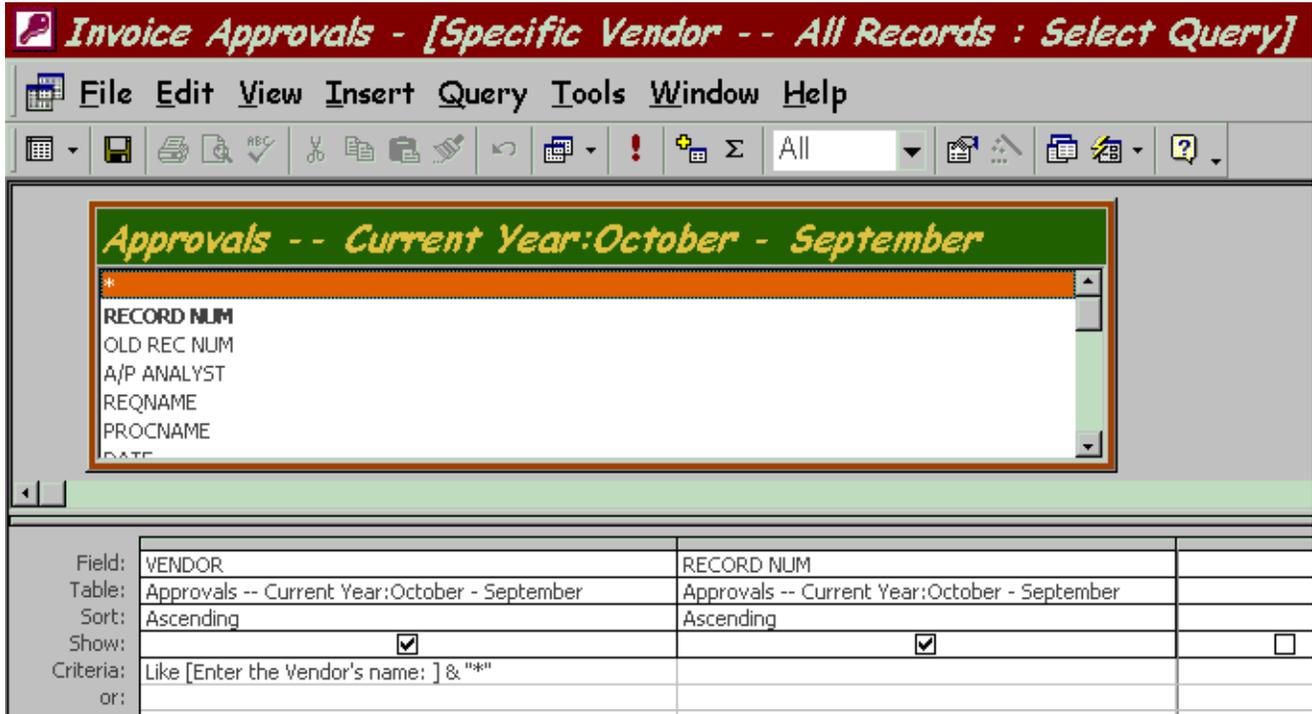
Specific Vendor -- All Records Query

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This is a selection query that contains a parameter to ask the user for specific information to query on. In this case, the user is asked to Enter the Vendor's name, which is what is displayed within the Criteria row for the Vendor field. This query will show all records for the vendor.



It is also followed by an asterisk, which serves as a wildcard to bring up any vendor name beginning with whatever letters were entered into the pop up box as seen below.



Here is a sample of what is returned:

	VENDOR	RECORD	A/P ANALYST	REQNAME	PO	INV NUM	INV A
▶	American Dicing, Inc.	657	Reyna Cardona	ATAC, MUZAFFER	547446	9876	17
	American Institute of Physics	655	Reyna Cardona	PICCIOLO, CAROL		OCT. 11, 02	23,88
	American Precision Electronics, Inc.	183	Reyna Cardona	O'BRIEN, TERRENC	542758	13878	2,12
	Amerigas	375	Reyna Cardona	FREUND, SUSANN	523157	A5244-288399	1,70
*		oNumber)					

This query is also used to generate the Specific Vendor -- All Records Report.

Specific Vendor -- Outstanding Records Query

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This is a selection query that contains a parameter to ask the user for specific information to query on. In this case, the user is asked to Enter the Vendor's name, which is what is displayed within the Criteria row for the Vendor field. This query will show all outstanding records for the vendor.

Field:	VENDOR	RECORD NUM	COMPLETED	DATE COMPLETED
Table:	Approvals -- Current Year:October - September	Approvals -- Current	Approvals -- Current	Approvals -- Current
Sort:	Ascending	Ascending		
Show:	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Criteria:	Like [Enter the Vendor's name:] & "*"		No	Is Null
or:				

It is also followed by an asterisk, which serves as a wildcard to bring up any vendor name beginning with whatever letters were entered into the pop up box as seen below.

Here is a sample of what is returned:

	VENDOR	RECORD	REQNAME	PO	INV NUM	INV AMT	COMPLETED	DATE COMPLETED	2N
▶	Xerox	643	MENDELSON, SUSAN	536073	181592691	7,883.44	<input type="checkbox"/>		
	Xerox	1076	MASCIONE, PATRICIA L	547779	092003354	79.00	<input type="checkbox"/>		
	Xerox	1077	ARNOLD, ANN M	547372	092003353	151.00	<input type="checkbox"/>		
	Xerox	1080	MASCIONE, PATRICIA L	547779	092046384	427.38	<input type="checkbox"/>		
	Xerox	1083	NOYOLA, ERENE	547113	092046380	211.76	<input type="checkbox"/>		
	Xerox	1085	GLEASON, MICHELLE M	547402	092046378	432.78	<input type="checkbox"/>		
	Xerox	1086	HENTGES, ELAINE J	547779	092046377	94.96	<input type="checkbox"/>		
*		oNumber)					<input type="checkbox"/>		

This query is also used to generate the Specific Vendor -- Outstanding Records Report.

Use for Adjustments to 2nd Requests Query Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This query is used to view the records for which a second request will be printed. If changes need to be made to a record before printing, that can be done by opening this query. Sometimes it is easier to view and make changes to a smaller group of records than all records.

Invoice Approvals - [Use for Adjustments to 2nd Requests : Select Query]

File Edit View Insert Query Tools Window Help

RECORD NUM
 OLD REC NUM
 A/P ANALYST
 REQNAME
 PROCNAME
 DATE

Field:	A/P ANALYST	VENDOR	RECORD NUM	NO 2ND REQ	COMPLETED	DATE COMPLETE	2ND REQ DATE
Table:	Approvals -- Cur						
Sort:	Ascending	Ascending	Ascending				
Show:	<input checked="" type="checkbox"/>						
Criteria:				No	No	Is Null	Date()
or:							

Use for Adjustments to New Approvals Query Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This query is used to view the records for which an approval form has not been printed. If changes need to be made to a record before printing, that can be done by opening this query. Sometimes it is easier to view and make changes to a smaller group of records than all records.

Invoice Approvals - [Use for Adjustments to New Approvals : Select Query]

File Edit View Insert Query Tools Window Help

RECORD NUM
 OLD REC NUM
 A/P ANALYST
 REQNAME
 PROCNAME

Field:	A/P ANALYST	RECORD NUM	PRINT DATE	VENDOR		
Table:	Approvals -- Current	Approvals -- Current	Approvals -- Current	Approvals -- Current		
Sort:	Ascending	Ascending				
Show:	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Criteria:	Is Not Null		Is Null	Is Not Null		
or:						

Use to Print 2nd Requests Query

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This is a base query that shows any records for which a second request will be printed. This query is hidden, because it is only used to run the 2nd Request Approvals report instead of being used to make changes to a record.

Invoice Approvals - [Use to Print 2nd Request Approvals : Select Query]

File Edit View Insert Query Tools Window Help

Approval Info

*
 RECORD NUM
 A/P ANALYST
 ANALYST EXT
 REQNAME
 Requestor Names & Stops.MAIL_STOP

Field:	A/P ANALYST	VENDOR	RECORD NUM	NO 2ND REQ	COMPLETED	DATE COMPLETED
Table:	Approval Info					
Sort:	Ascending	Ascending	Ascending			
Show:	<input checked="" type="checkbox"/>					
Criteria:				No	No	Is Null
or:						

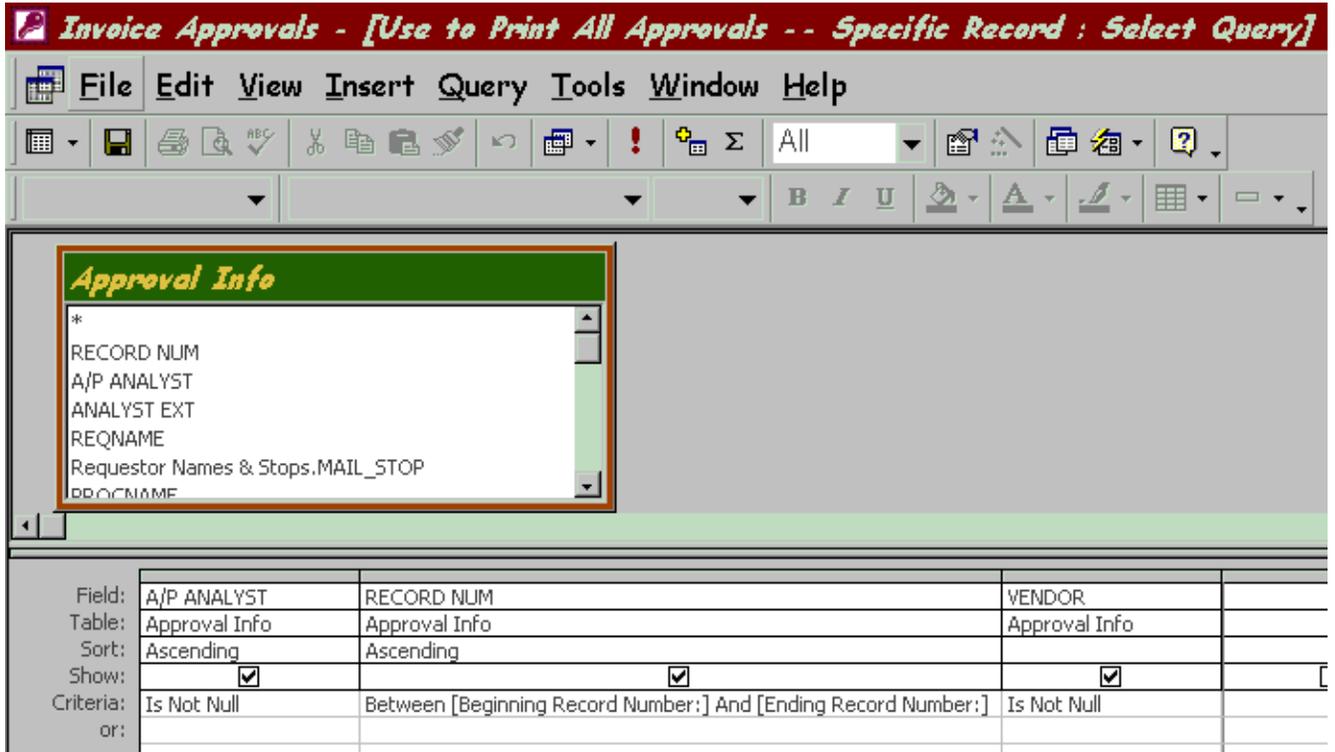
Use to Print All Approvals -- Specific Record Query

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This is a selection query that contains a parameter to ask the user for specific information to query on.



In this case, the user is asked to enter the Beginning Record Number and then the Ending Record Number, which is what is displayed within the Criteria row for the Record Num field. This query will show that range of records. Below are the pop up boxes with the parameter information.



Here is a sample of what is returned, sorted by analyst and then by record number:

	A/P ANALYST	RECORD	ANALY	VENDOR	REQNAME	Reque:	PROCNA
▶	Kelly Meeks	19	6795	Ryerson Tull	KILMER, JAMES R	219	
	Kelly Meeks	20	6795	TechSource, Inc.	PETERSON, THOMAS L	316	
	Reyna Cardc	17	3223	Bryte Technologies	LANFRANCO, GIOBATT	310	
	Reyna Cardc	18	3223	Dreisilker	CROSS, TERRY W	347	

This query is hidden, because it is only used to run the All Approvals -- Specific Record report instead of being used to make changes to a record.

Use to Print New Approvals Query

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This is a base query that shows any records for which an approval form has not been printed. This query is hidden, because it is only used to run the New Approvals report instead of being used to make changes to a record.

Field:	A/P ANALYST	RECORD NUM	PRINT DATE	VENDOR	
Table:	Approval Info	Approval Info	Approval Info	Approval Info	
Sort:	Ascending	Ascending			
Show:	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Criteria:	Is Not Null		Is Null	Is Not Null	
or:					

Update Print Date Update Query

Chapter: -System Administration - Section: 5-Invoice Approvals - Query Maintenance

Background/Policy

Procedure

This is an update query that is the final step after printing the daily New Approvals. It looks for any record (today's records) that does not have a date under the Print Date field and automatically puts in today's date. The Update To row under the field Print Date shows this information.

Field:	PRINT DATE	A/P ANALYST	VENDOR		
Table:	Approvals -- Current	Approvals -- Current	Approvals -- Current		
Update To:	Date()				
Criteria:	Is Null	Is Not Null	Is Not Null		
or:					

Approval Forms

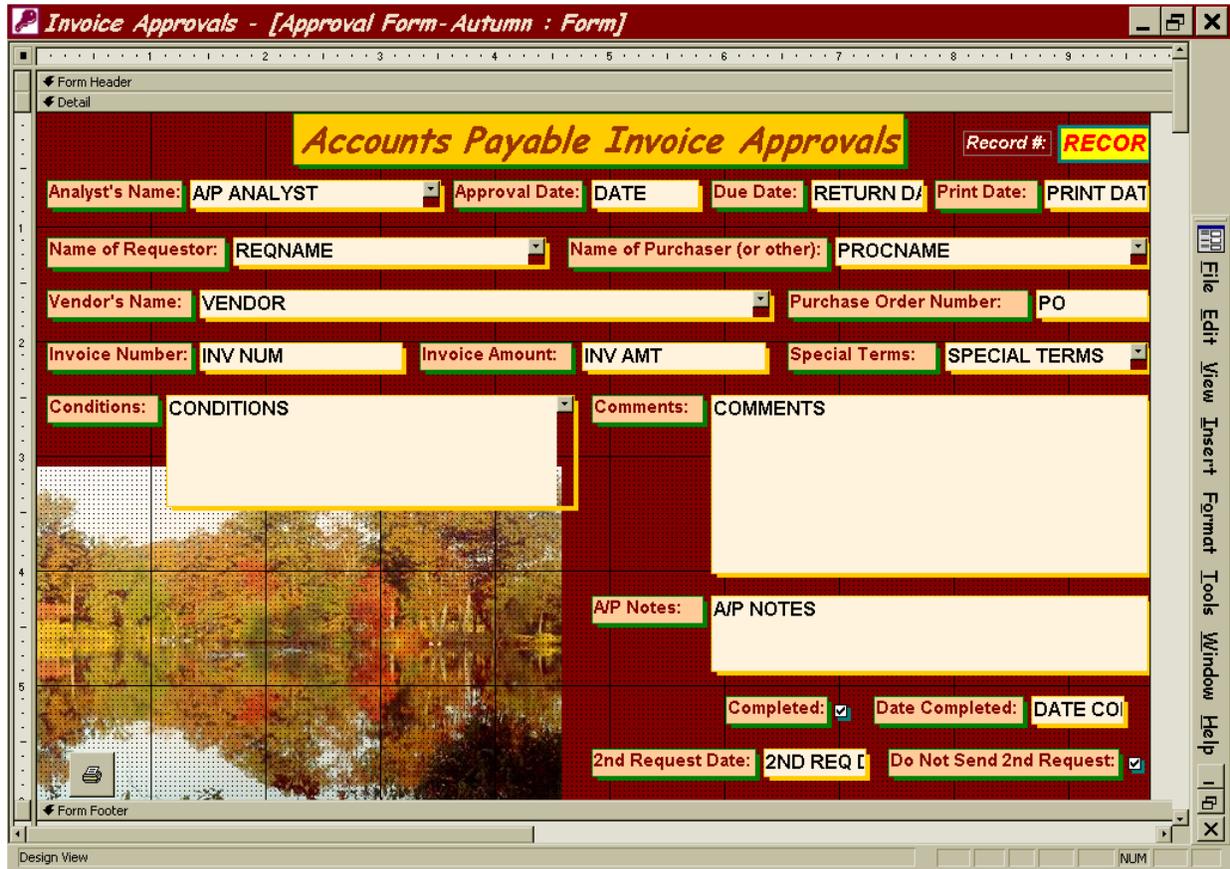
Chapter: -System Administration - Section: 6-Invoice Approvals - Form Maintenance

Background/Policy

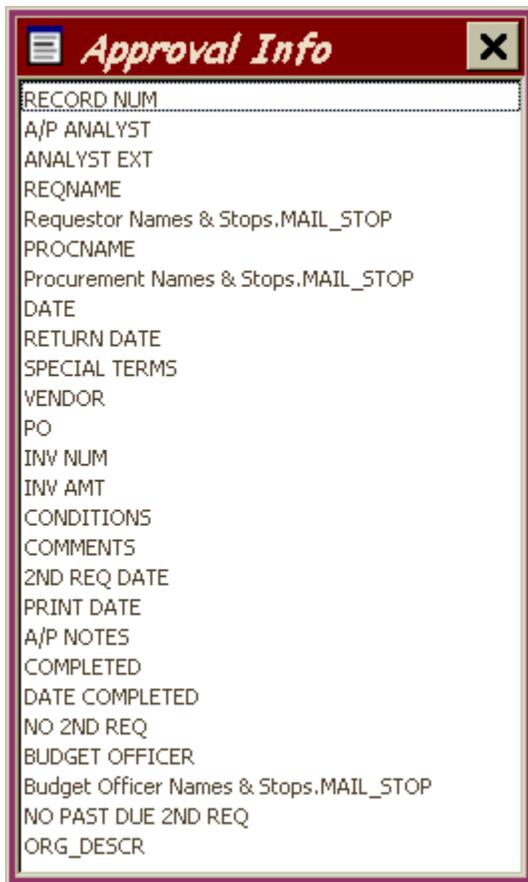
Procedure

The information for all forms comes from the Query, Approval Info. The following is a design view of one of the approval forms. All forms consist of the same fields and layout; only the decorative part varies. The form was created using the design view instead of a wizard.

Approval Form Design View:



Choosing  (Field List) from the tool bar will allow you to select different fields to drag on to the form. The following shows all of the fields in the field list.



The screenshot shows a window titled "Approval Info" with a list of fields. The fields are:

- RECORD NUM
- A/P ANALYST
- ANALYST EXT
- REQNAME
- Requestor Names & Stops.MAIL_STOP
- PROCNAME
- Procurement Names & Stops.MAIL_STOP
- DATE
- RETURN DATE
- SPECIAL TERMS
- VENDOR
- PO
- INV NUM
- INV AMT
- CONDITIONS
- COMMENTS
- 2ND REQ DATE
- PRINT DATE
- A/P NOTES
- COMPLETED
- DATE COMPLETED
- NO 2ND REQ
- BUDGET OFFICER
- Budget Officer Names & Stops.MAIL_STOP
- NO PAST DUE 2ND REQ
- ORG_DESCR

The next four screen shots display the Properties information.

Property	Value
Caption	Approvals
Default View	Single Form
Views Allowed	Both
Scroll Bars	Both
Record Selectors	Yes
Navigation Buttons	Yes
Dividing Lines	Yes
Auto Resize	Yes
Auto Center	Yes
Border Style	Sizable
Control Box	Yes
Min Max Buttons	Both Enabled
Close Button	Yes
Whats This Button	No
Width	9.7083"
Picture	T:\AcctDept\APShare\Invoice Approvals\Autumnal Inkblot.jpg
Picture Type	Embedded
Picture Size Mode	Clip
Picture Alignment	Bottom Left
Picture Tiling	No
Grid X	24
Grid Y	24
Layout for Print	No
Subdatasheet Height	0"
Subdatasheet Expanded	No
Palette Source	(Custom)

Property	Value
Record Source	Approval Info
Filter	
Order By	
Allow Filters	Yes
Allow Edits	Yes
Allow Deletions	Yes
Allow Additions	Yes
Data Entry	No
Recordset Type	Dynaset (Inconsistent Updates)
Record Locks	Edited Record

Event	Value
On Current	
Before Insert	
After Insert	
Before Update	
After Update	
On Dirty	
On Delete	
Before Del Confirm	
After Del Confirm	
On Open	
On Load	
On Resize	
On Unload	
On Close	
On Activate	
On Deactivate	
On Got Focus	
On Lost Focus	
On Click	
On Dbl Click	
On Mouse Down	
On Mouse Move	
On Mouse Up	
On Key Down	
On Key Up	
On Key Press	
Key Preview	No
On Error	
On Filter	
On Apply Filter	
On Timer	
Timer Interval	0

Option	Value
Pop Up	No
Modal	No
Cycle	All Records
Menu Bar	
Toolbar	
Shortcut Menu	Yes
Shortcut Menu Bar	
Fast Laser Printing	Yes
Help File	
Help Context Id	0
Tag	
Has Module	Yes
Allow Design Changes	Design View Only

All Approvals -- Specific Record Report

Chapter: -System Administration - Section: 7-Invoice Approvals - Report Maintenance

Background/Policy

Procedure

This report draws its information from the Use to Print All Approvals -- Specific Record Query, which is a selection query that contains a parameter to ask the user for specific information to query on. In this case, the user is asked to enter the Beginning Record Number and then the Ending Record Number. This report will show that range of records. Below are the pop up boxes with the parameter information.

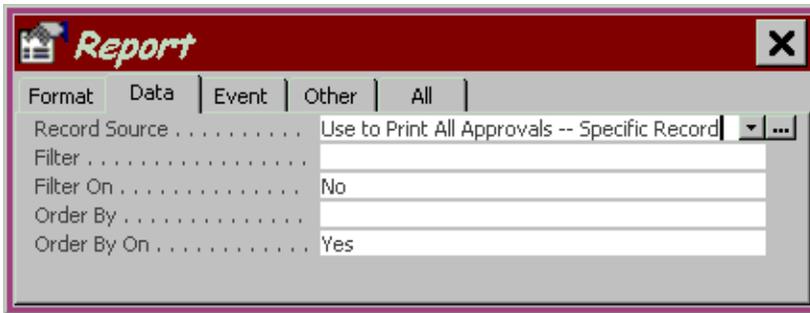
A dialog box titled "Enter Parameter Value" with a close button (X) in the top right corner. It contains a label "Beginning Record Number:" followed by a text input field containing the number "17". Below the input field are two buttons: "OK" and "Cancel".

A dialog box titled "Enter Parameter Value" with a close button (X) in the top right corner. It contains a label "Ending Record Number:" followed by a text input field containing the number "20". Below the input field are two buttons: "OK" and "Cancel".

The next four screen shots display the Properties information.

A dialog box titled "Report" with a close button (X) in the top right corner. It has a tabbed interface with tabs for "Format", "Data", "Event", "Other", and "All". The "Format" tab is selected, showing a list of properties and their values:

Caption	
Page Header	All Pages
Page Footer	All Pages
Grp Keep Together	Per Column
Width	8"
Picture	(none)
Picture Type	Embedded
Picture Size Mode	Clip
Picture Alignment	Center
Picture Tiling	No
Picture Pages	All Pages
Grid X	24
Grid Y	24
Layout for Print	Yes
Palette Source	(Default)



Report [X]

Format | **Data** | Event | Other | All

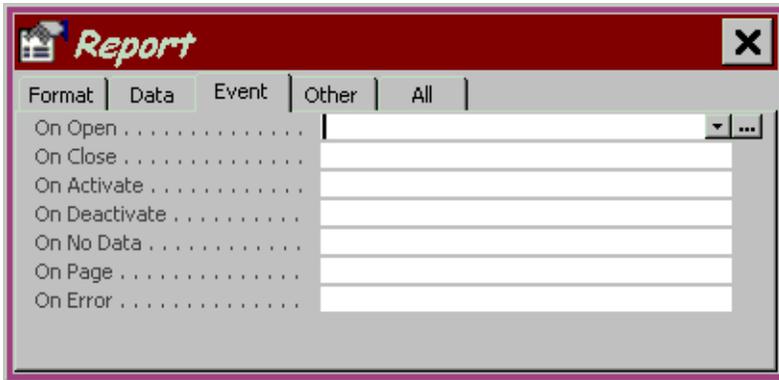
Record Source Use to Print All Approvals -- Specific Record [v] [...]

Filter

Filter On No

Order By

Order By On Yes



Report [X]

Format | Data | **Event** | Other | All

On Open [v] [...]

On Close

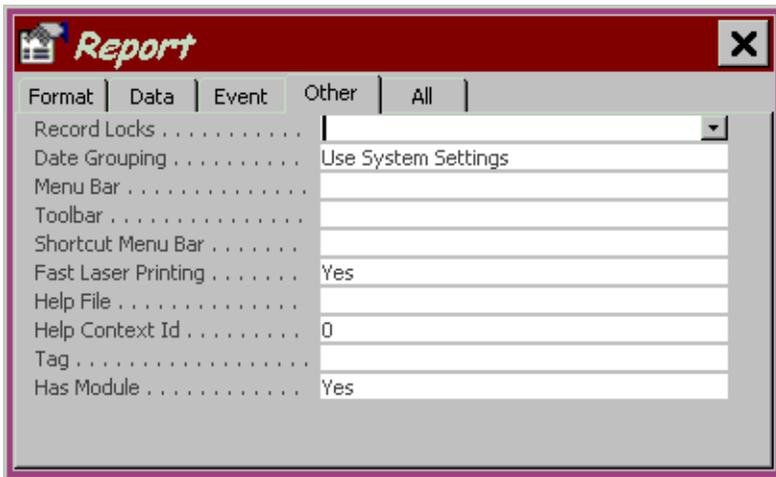
On Activate

On Deactivate

On No Data

On Page

On Error



Report [X]

Format | Data | Event | **Other** | All

Record Locks [v]

Date Grouping Use System Settings

Menu Bar

Toolbar

Shortcut Menu Bar

Fast Laser Printing Yes

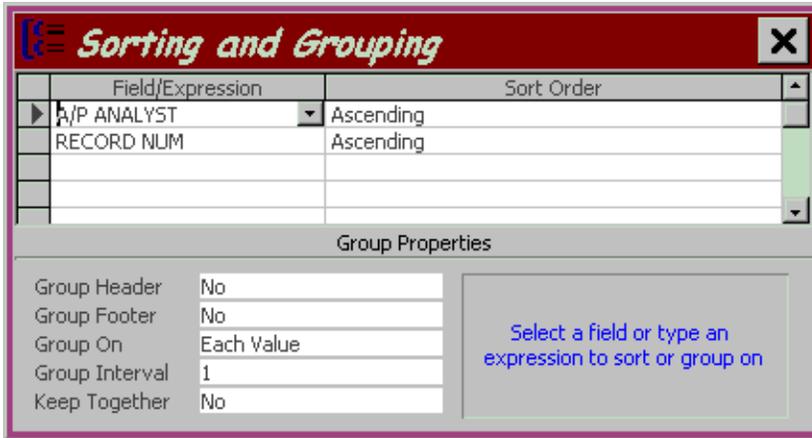
Help File

Help Context Id 0

Tag

Has Module Yes

Sorting and Grouping Properties:



Layout of Report:

← Detail											
											
FERMI NATIONAL ACCELERATOR LABORATORY								RETURN			
ACCOUNTS PAYABLE AUTHORIZATION								A/P ANAL			
INVOICE APPROVAL								Mail Stop			
								Ext. A/P			
								Fax: 25			
ames &											
mes & S											
PROCNAME											
REQNAME											
MAIL STATION											
TO:											
DATE ISSUED FOR APPROVAL:			DATE				PROCESSING DATE FOR ACCOUNTING:			SPECIAL TERM RETURN DAT	
VENDOR: VENDOR											
PURCHASE ORDER NUMBER:					PO						
INVOICE NUMBER:					INV NUM						
CURRENT PAYMENT AMOUNT:					INV AMT						
COMMENTS: CONDITIONS											
COMMENTS											
APPROVAL:											
*REQUISITIONER/TECHNICAL:								DATE:			
**PROCUREMENT/CONTRACTS:								DATE:			
ADDITIONAL COMMENTS:											
*REQUISITIONER/TECHNICAL APPROVAL DENOTES:											
"GOODS, SUPPLIES, SERVICES ARE SATISFACTORY AND MEET SPECIFICATIONS."											

8	*REQUISITIONER/TECHNICAL:					DATE:	
	**PROCUREMENT/CONTRACTS:					DATE:	
	ADDITIONAL COMMENTS:						
9	*REQUISITIONER/TECHNICAL APPROVAL DENOTES:						
	"GOODS AND/OR SERVICES ARE SATISFACTORY AND MEET SPECIFICATIONS."						
	**PROCUREMENT/CONTRACTS APPROVAL DENOTES:						
	"INVOICE CONFORMS TO ALL PRICES, TERMS AND CONDITIONS OF PURCHASE ORDER/SUB-CONTRACT."						
10							Record #: R.

Blank Records Report

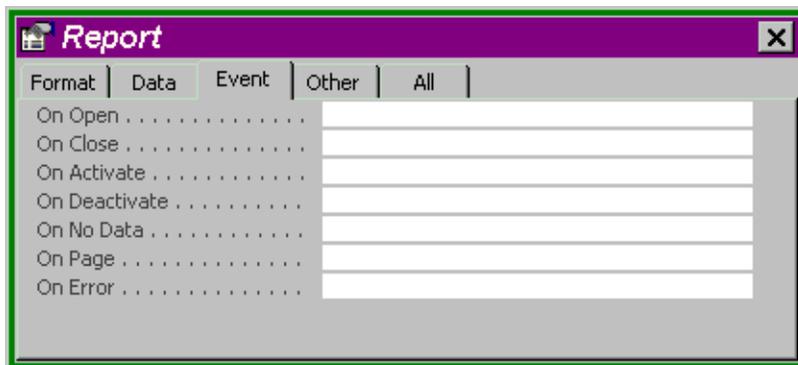
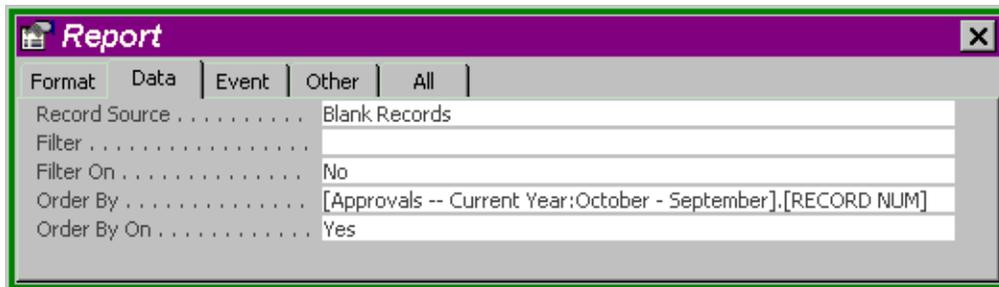
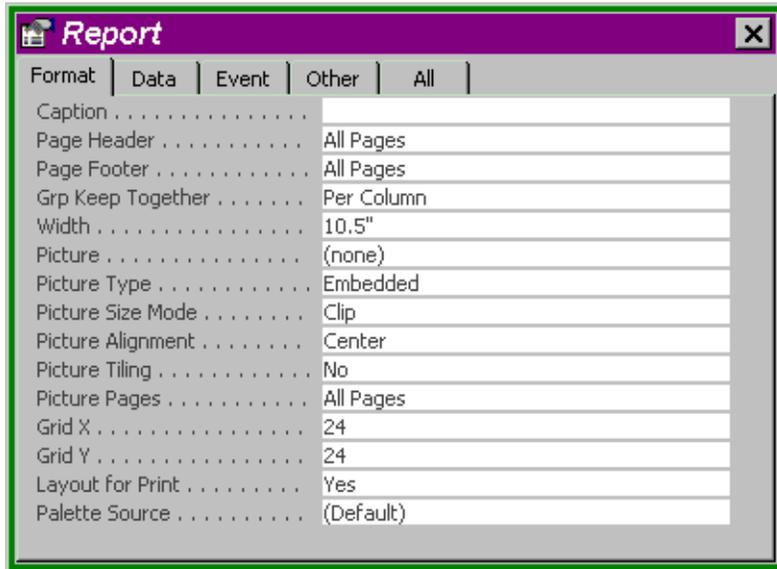
Chapter: -System Administration - Section: 7-Invoice Approvals - Report Maintenance

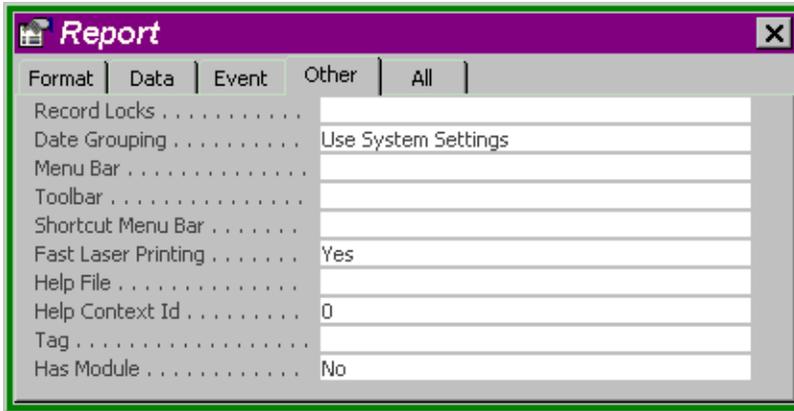
Background/Policy

Procedure

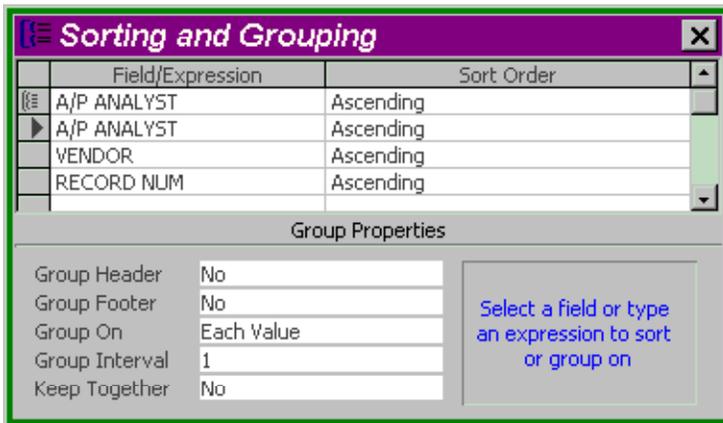
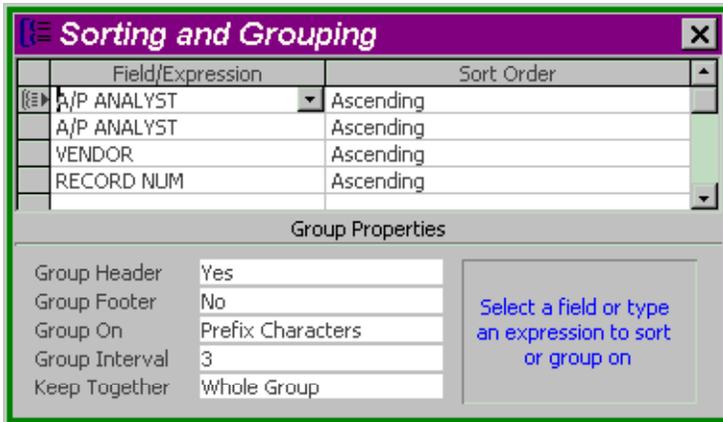
This report draws its information from the Blank Records Query.

The next four screen shots display the Properties information.





Sorting and Grouping Properties:



Layout of Report:

Report Header									
Page Header									
Blank Records									
A/P ANALYST Header									
A/P ANALYST			Requisitioner's Name			Approval Date		Purchase Order	
Vendor			Rec #		(Purchaser's Name)				
Detail									
VENDOR			RECORE		REQNAME		DATE		PC
					PROCNAME				
Page Footer									
=Now():									
Report Footer									

Completed Off Balance Report

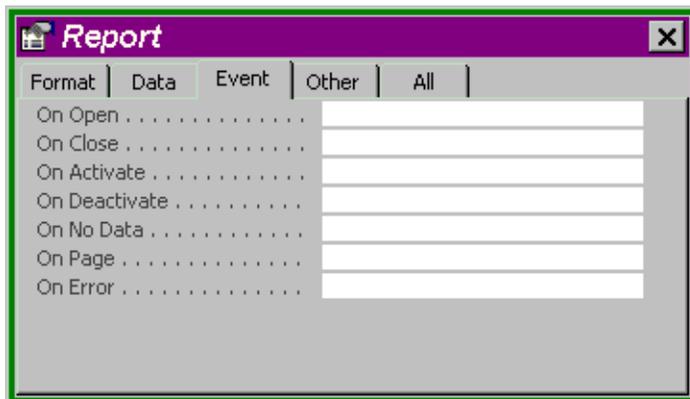
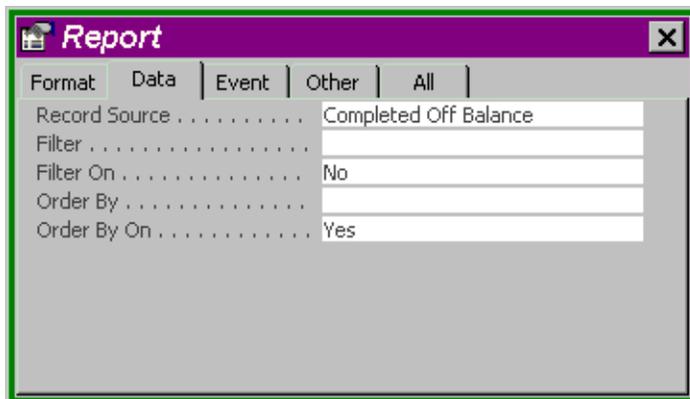
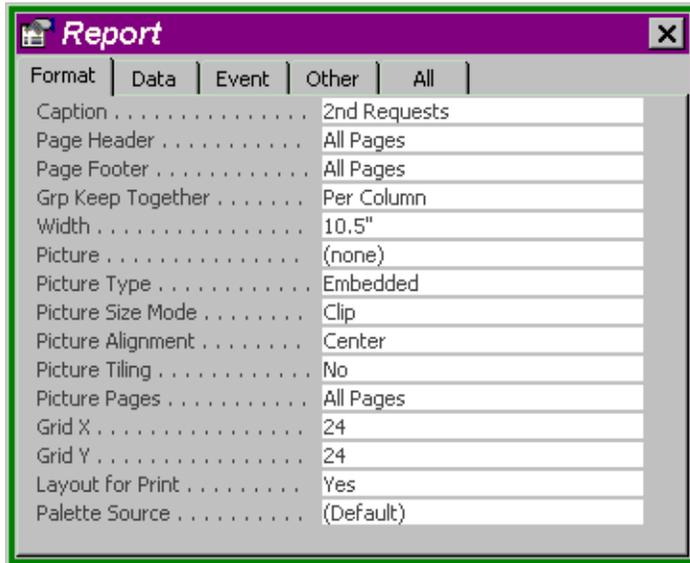
Chapter: -System Administration - Section: 7-Invoice Approvals - Report Maintenance

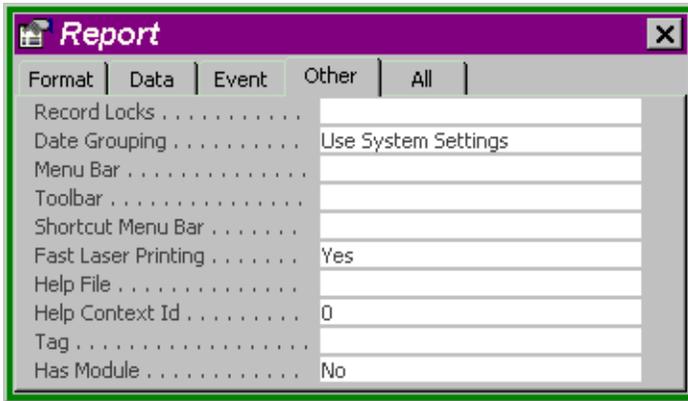
Background/Policy

Procedure

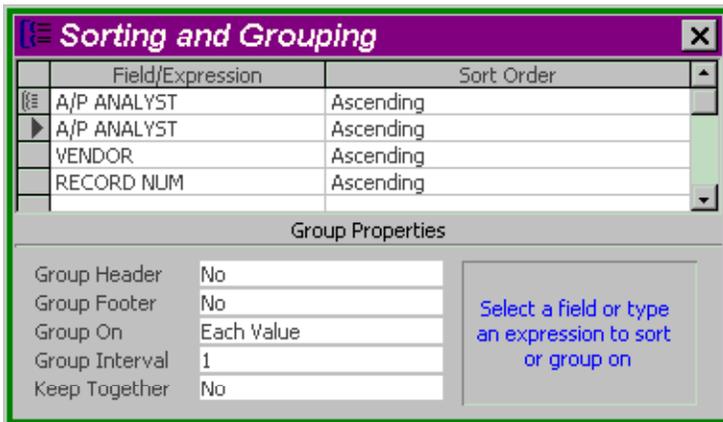
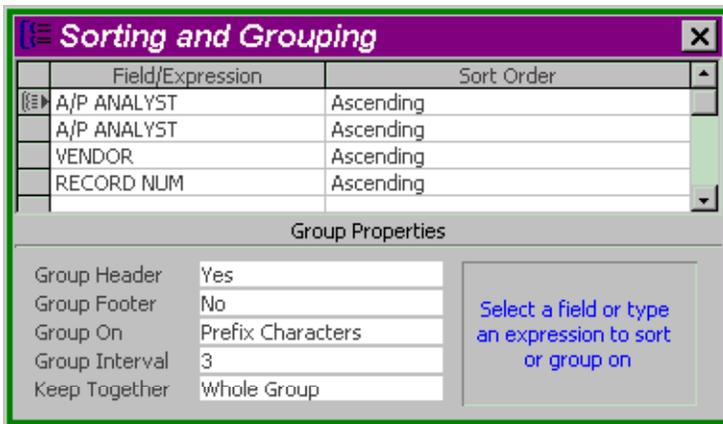
This report draws its information from the Completed Off Balance Query.

The next four screen shots display the Properties information.





Sorting and Grouping Properties:



Layout of Report:

Page Header									
Completed Off Balance									
A/P ANALYST Header									
A/P ANALYST									
Vendor		Rec #	Approval Date	Purchase Order #		Invoice #		Invoice Amt	
Detail									
VENDOR		RECORE	DATE	PO		INV NUM		INV AMT	
Page Footer									
#Now():									

Current 2nd Requests Report

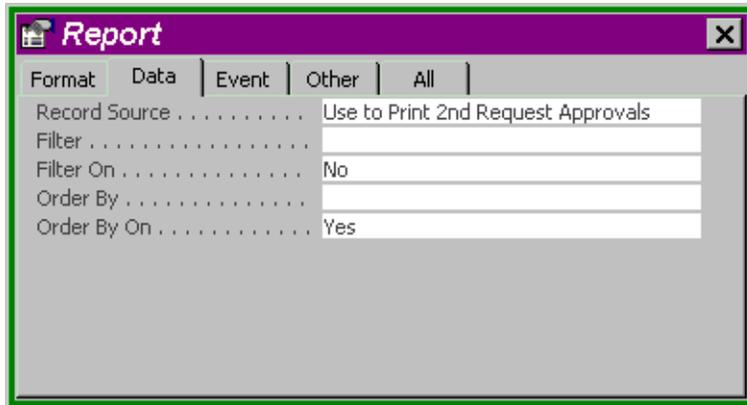
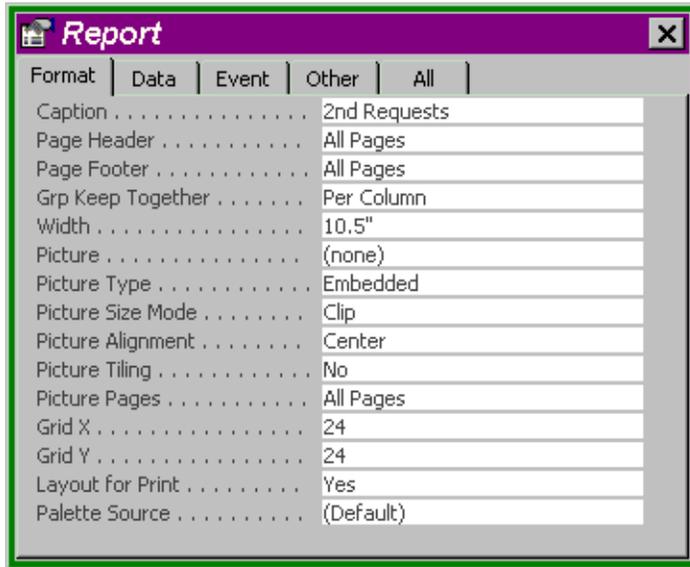
Chapter: -System Administration - Section: 7-Invoice Approvals - Report Maintenance

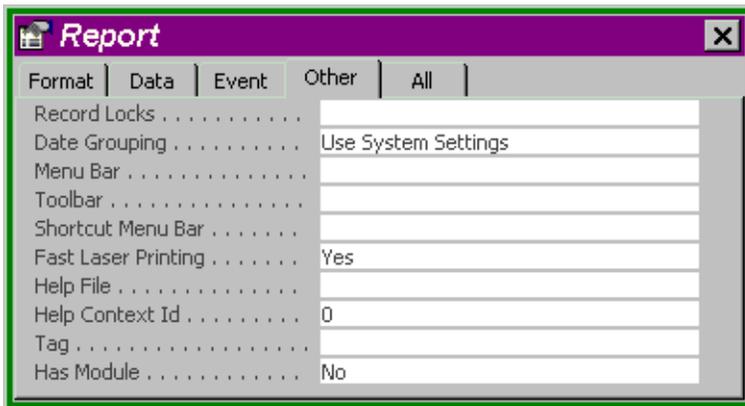
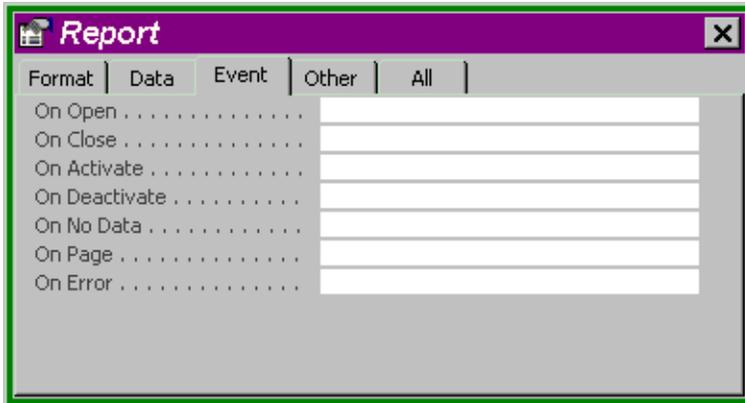
Background/Policy

Procedure

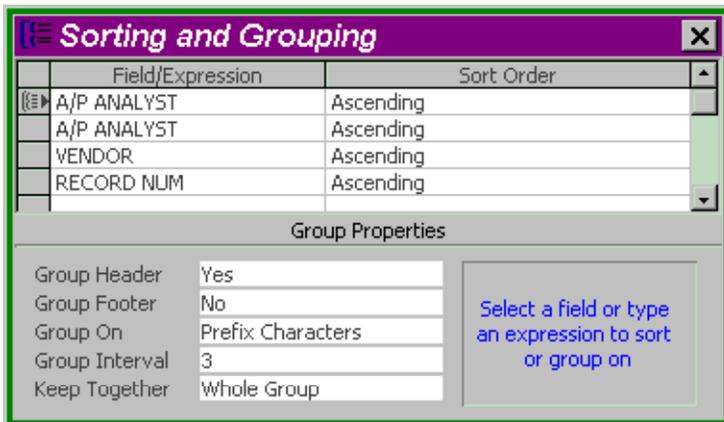
This report draws its information from the Use to Print 2nd Request Approvals Query.

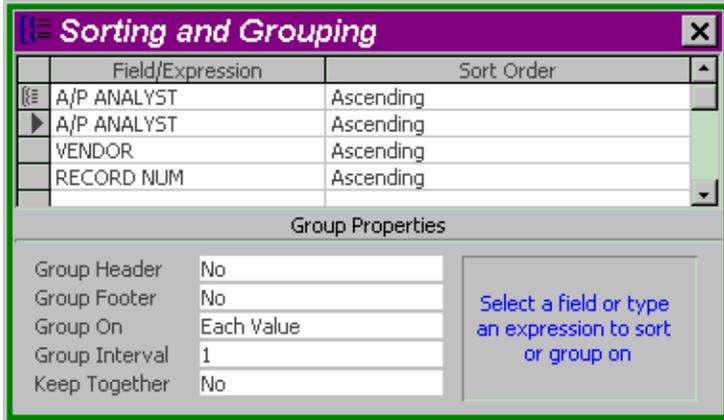
The next four screen shots display the Properties information.





Sorting and Grouping Properties:





Layout of Report:

Report Header					
Page Header					
Current 2nd Requests					
A/P ANALYST Header					
A/P ANALYST		Requisitioner's Name		Approval Date	Purch Order
Vendor		Rec #	(Purchaser's Name)		
Detail					
VENDOR		RECORD	REGNAME	DATE	PG
			PROCNAME		
Page Footer					
=Now()					
Report Footer					

New Approvals Report

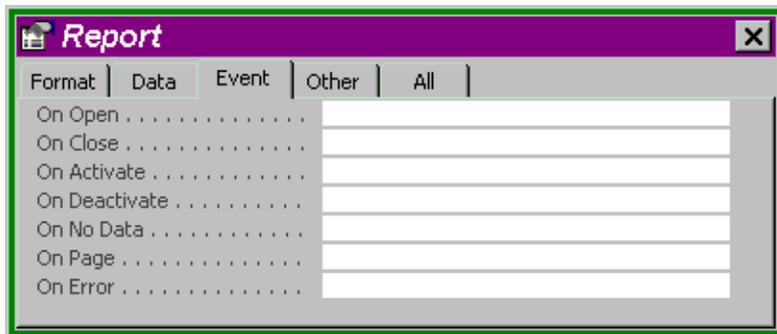
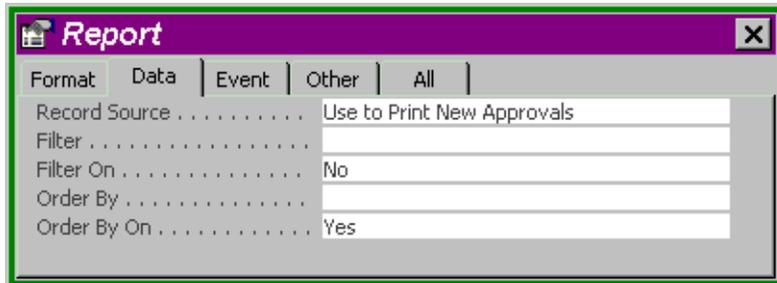
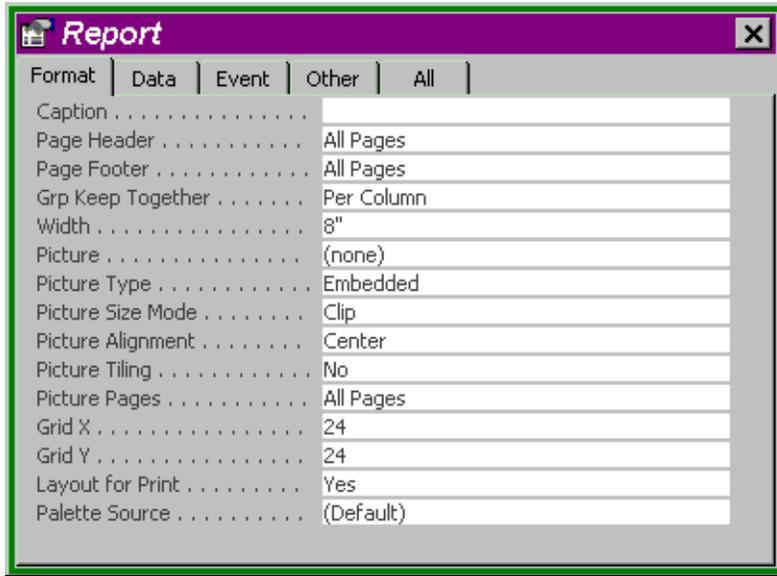
Chapter: -System Administration - Section: 7-Invoice Approvals - Report Maintenance

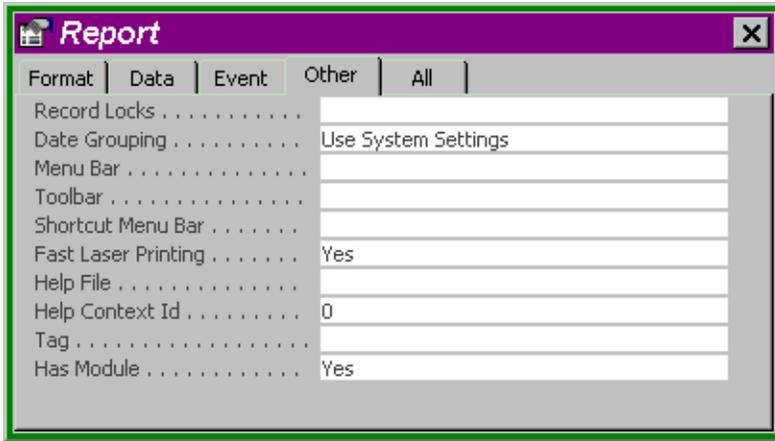
Background/Policy

Procedure

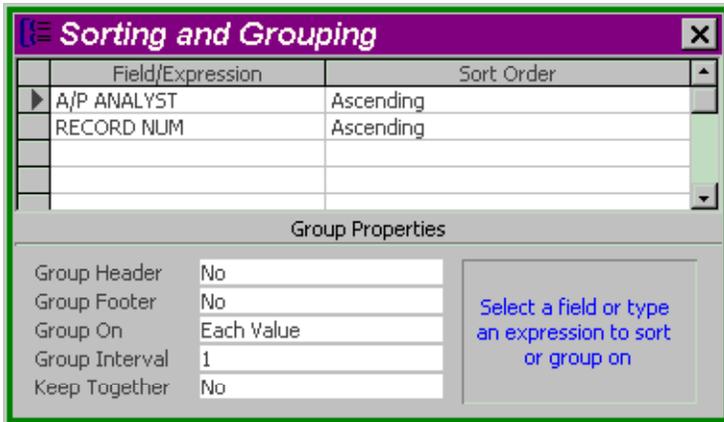
This report draws its information from the Use to Print New Approvals Query.

The next four screen shots display the Properties information.

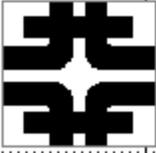




Sorting and Grouping Properties:



Layout of Report:

										FERMI NATIONAL ACCELERATOR LABORATORY										RETURN	
										ACCOUNTS PAYABLE AUTHORIZATION										A/P ANAL	
										INVOICE APPROVAL										Mail Stop:	
																				Ext.:	
																				Fax:	
																				ames &	
																				mes & S	
TO:										PROCNAME										MAIL STATION:	
										REQNAME											
DATE ISSUED FOR APPROVAL:										DATE										PROCESSING DATE FOR ACCOUNTING:	
																				SPECIAL TERM RETURN DAT	
VENDOR:										VENDOR											
PURCHASE ORDER NUMBER:										PO											
INVOICE NUMBER:										INV NUM											
CURRENT PAYMENT AMOUNT:										INV AMT											
COMMENTS:										CONDITIONS											
										COMMENTS											
APPROVAL:																					
*REQUISITIONER/TECHNICAL:																				DATE:	
**PROCUREMENT/CONTRACTS:																				DATE:	
ADDITIONAL COMMENTS:																					
*REQUISITIONER/TECHNICAL APPROVAL DENOTES:																					
<small>"GOODS, SUPPLIES, SERVICES ARE SATISFACTORY AND MEET SPECIFICATIONS."</small>																					

8	*REQUISITIONER/TECHNICAL: _____	_____	_____	_____	DATE: _____	_____	_____	
	**PROCUREMENT/CONTRACTS: _____	_____	_____	_____	DATE: _____	_____	_____	
	ADDITIONAL COMMENTS: _____	_____	_____	_____	_____	_____	_____	
9	*REQUISITIONER/TECHNICAL APPROVAL DENOTES: _____	_____	_____	_____	_____	_____	_____	
	"GOODS AND/OR SERVICES ARE SATISFACTORY AND MEET SPECIFICATIONS."							_____
	**PROCUREMENT/CONTRACTS APPROVAL DENOTES: _____	_____	_____	_____	_____	_____	_____	
	"INVOICE CONFORMS TO ALL PRICES, TERMS AND CONDITIONS OF PURCHASE ORDER/SUB-CONTRACT."							_____
10							Record #: R.	

Outstanding 2nd Requests Report

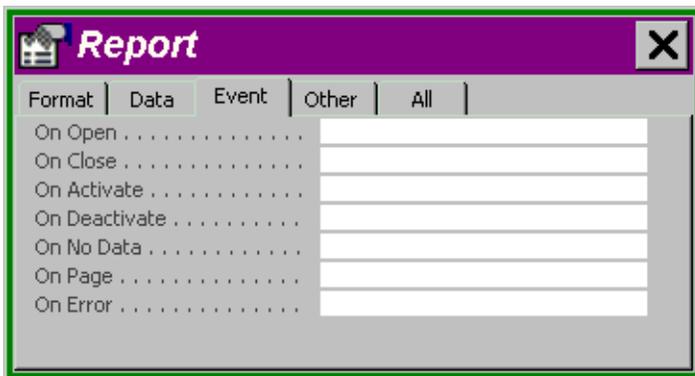
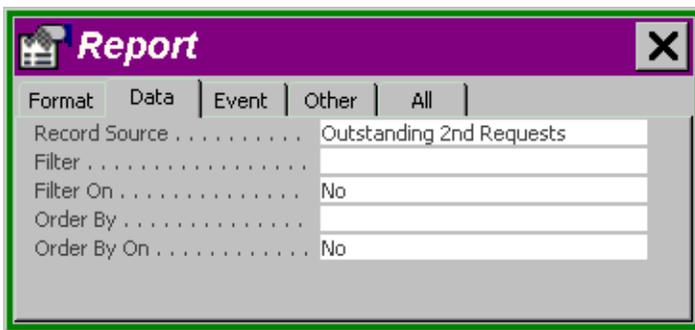
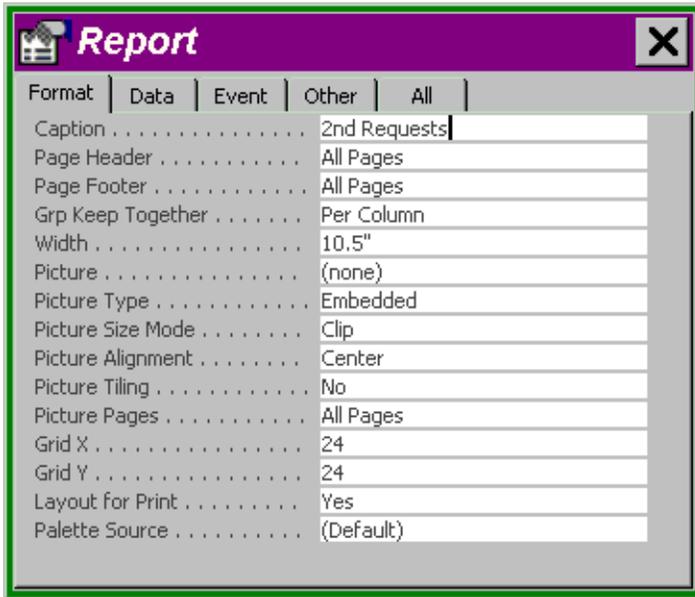
Chapter: -System Administration - Section: 7-Invoice Approvals - Report Maintenance

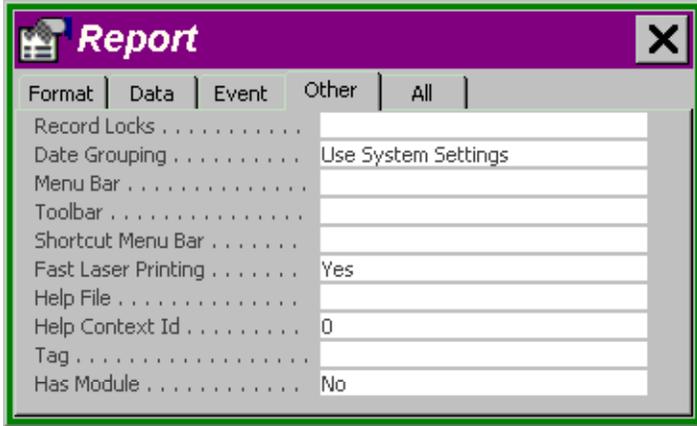
Background/Policy

Procedure

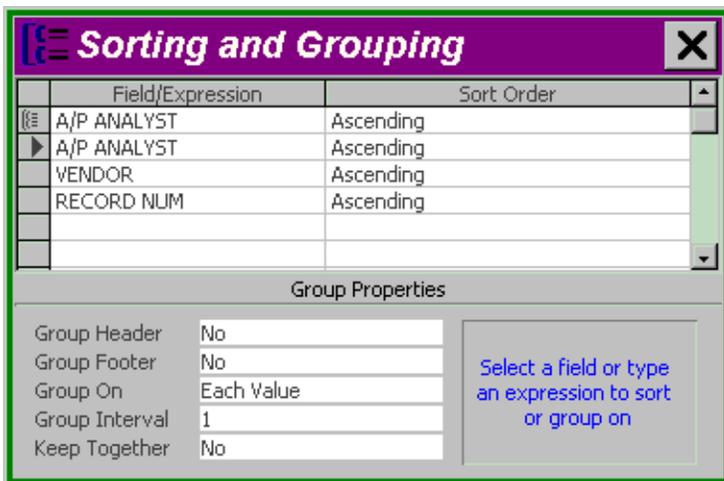
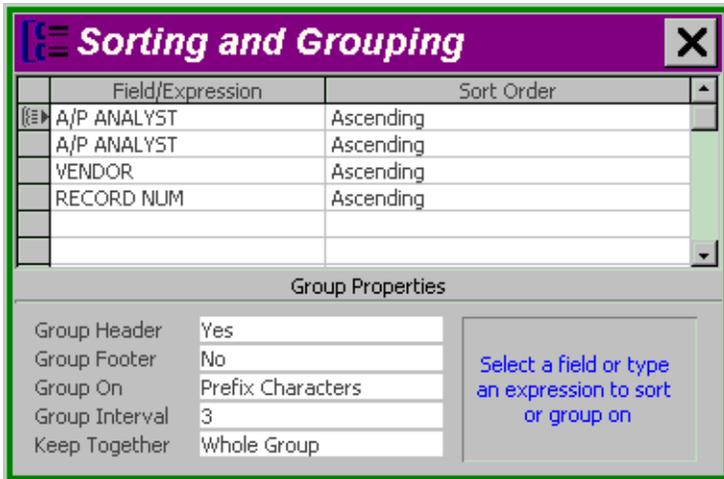
This report draws its information from the Outstanding 2nd Requests Query.

The next four screen shots display the Properties information.





Sorting and Grouping Properties:



Layout of Report:

Report Header									
Page Header									
Outstanding 2nd Requests									
A/P ANALYST Header									
A/P ANALYST			Requisitioner's Name				Approval Date		2nd Req. Date
Vendor		Rec #		(Purchaser's Name)					
Detail									
VENDOR		CORD N		REQNAME		DATE		ID REQ DAT	
				PROCNAME					
Page Footer									
#New()									
Report Footer									

Outstanding Records Report

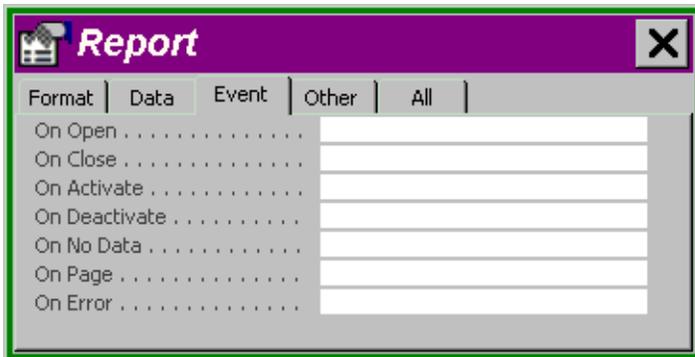
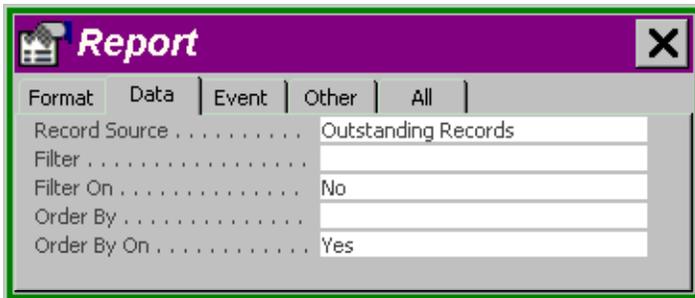
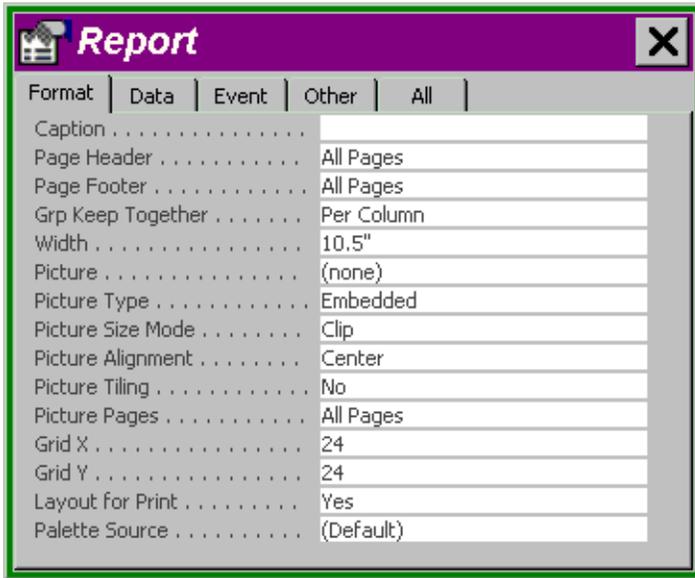
Chapter: -System Administration - Section: 7-Invoice Approvals - Report Maintenance

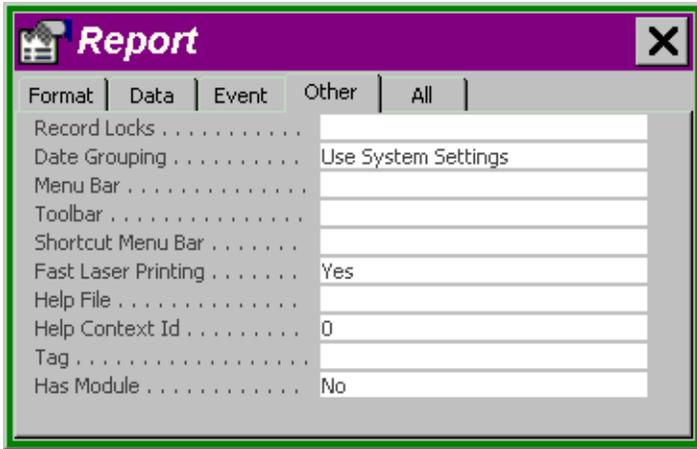
Background/Policy

Procedure

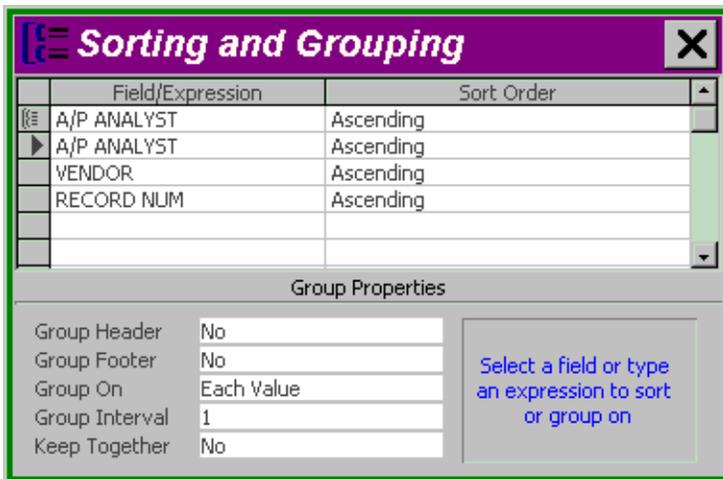
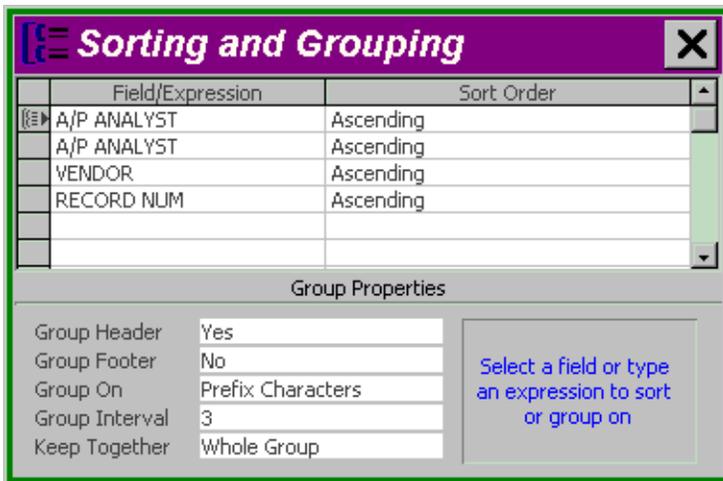
This report draws its information from the Outstanding Records Query.

The next four screen shots display the Properties information.





Sorting and Grouping Properties:



Layout of Report:

Report Header									
Page Header									
Outstanding Approvals									
A/P ANALYST Header									
A/P ANALYST			Requisitioner's Name			Approval Date		2nd Req. Date	
Vendor			Rec #	(Purchaser's Name)					
Detail									
VENDOR		CORD N		REQNAME		DATE		ID REQ DAT	
				PROCNAME					
Page Footer									
=Now()									
Report Footer									

Past Due 2nd Requests Report

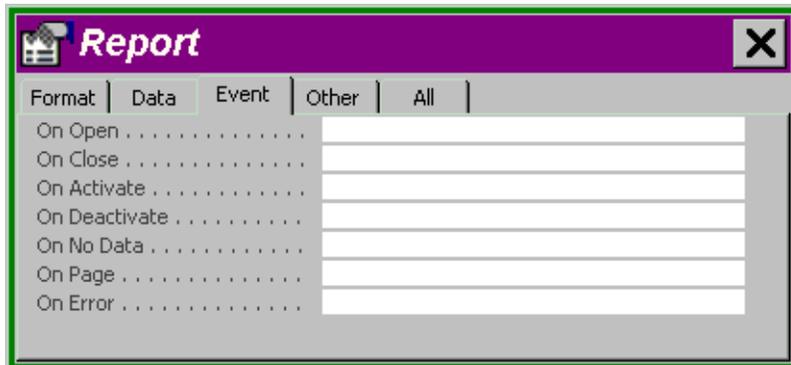
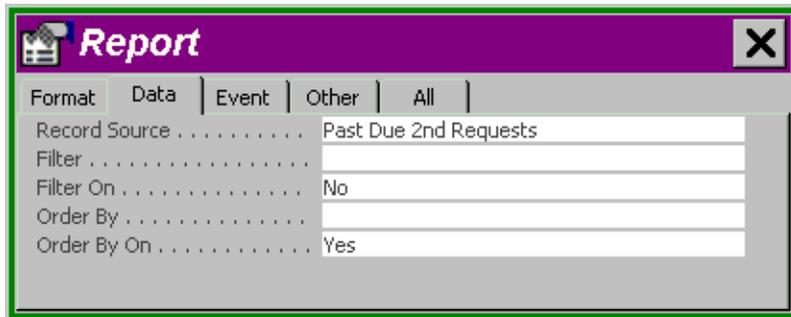
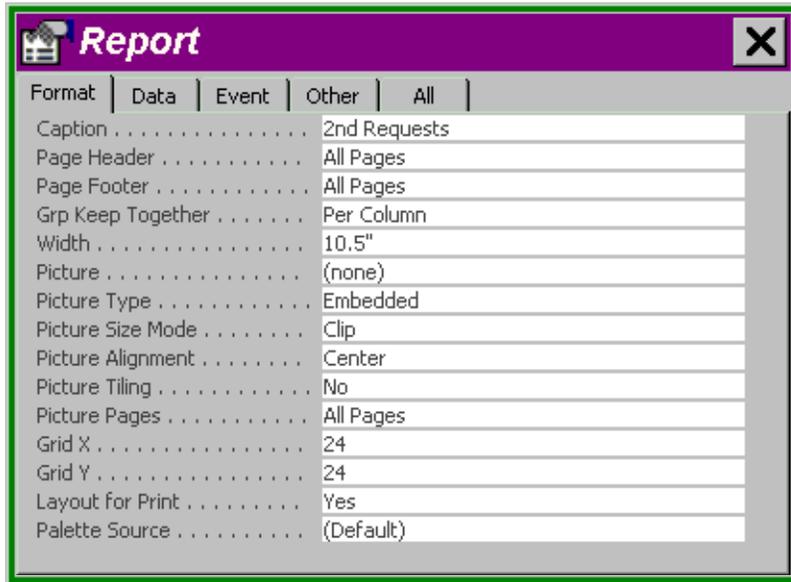
Chapter: -System Administration - Section: 7-Invoice Approvals - Report Maintenance

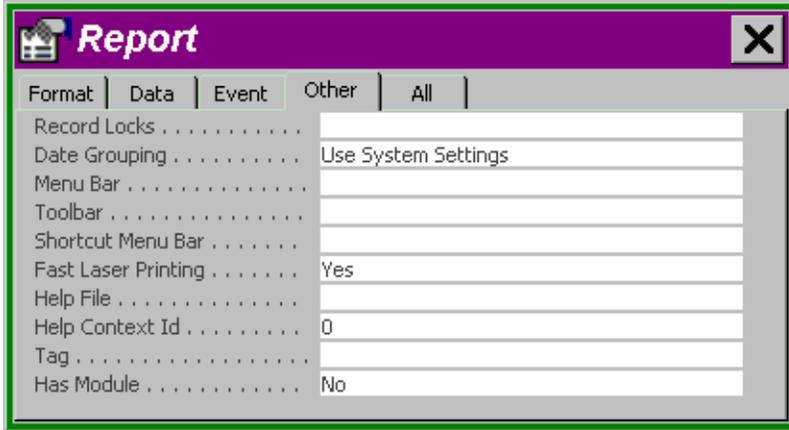
Background/Policy

Procedure

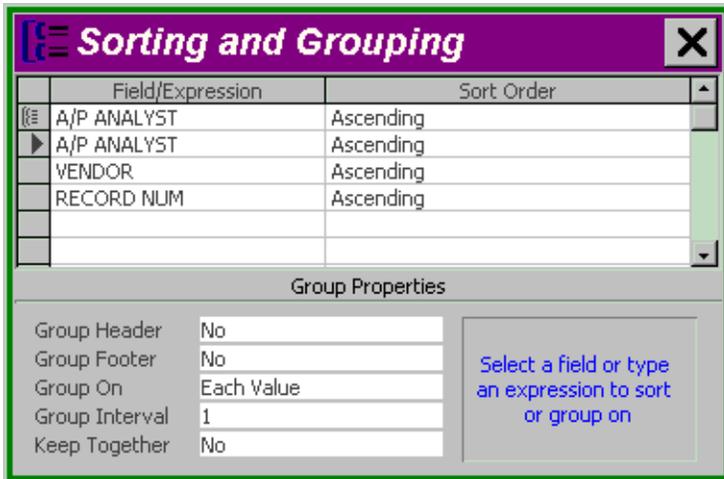
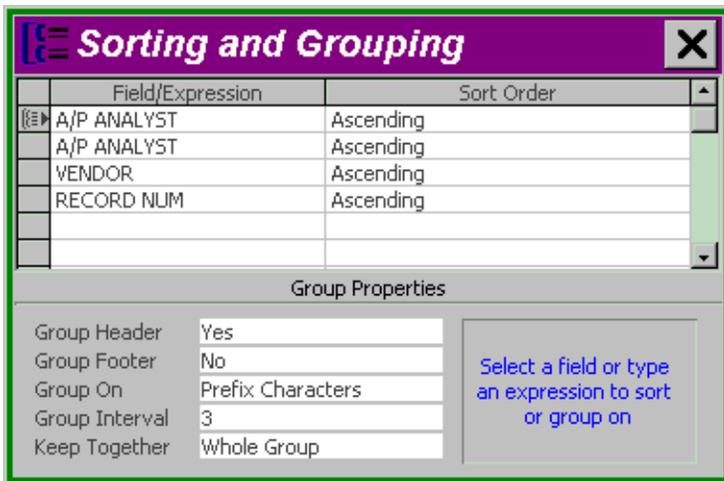
This report draws its information from the Past Due 2nd Requests Query.

The next four screen shots display the Properties information.





Sorting and Grouping Properties:



Layout of Report:

Report Header							
Page Header							
Past Due 2nd Requests							
A/P ANALYST Header							
A/P ANALYST		Requisitioner's Name		Approval Date	2nd Request Date	Purch Order	
Vendor	Rec #	(Purchaser's Name)					
Detail							
VENDOR	RECORE	REQNAME	DATE	ID:REQ DA	PO		
		PROCNAME					
Page Footer							
=Now()							
Report Footer							

Past Due 2nd Requests -- Budget Officer Report

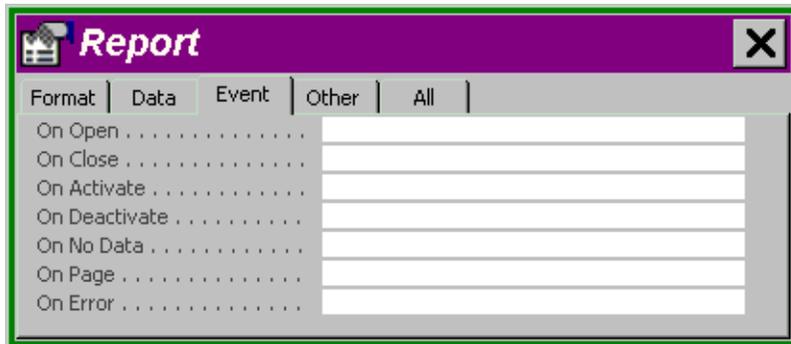
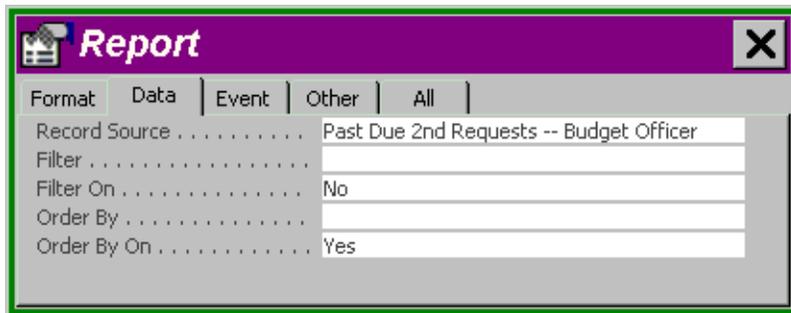
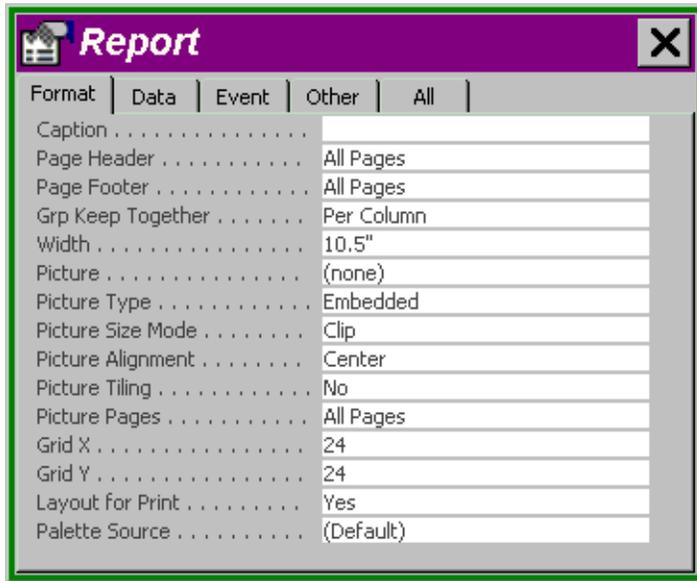
Chapter: -System Administration - Section: 7-Invoice Approvals - Report Maintenance

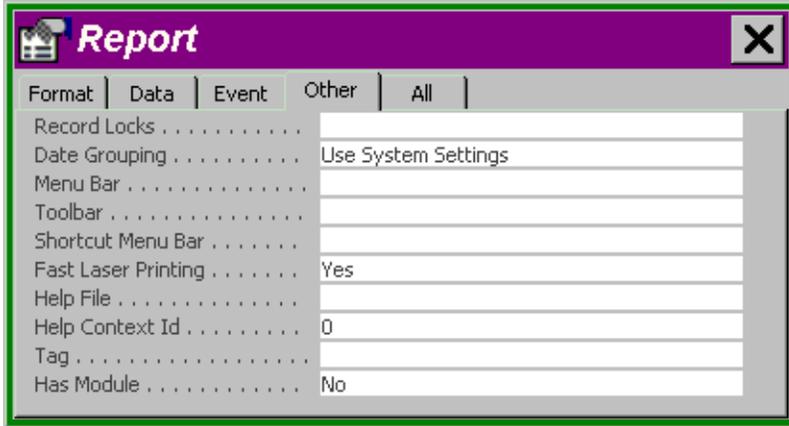
Background/Policy

Procedure

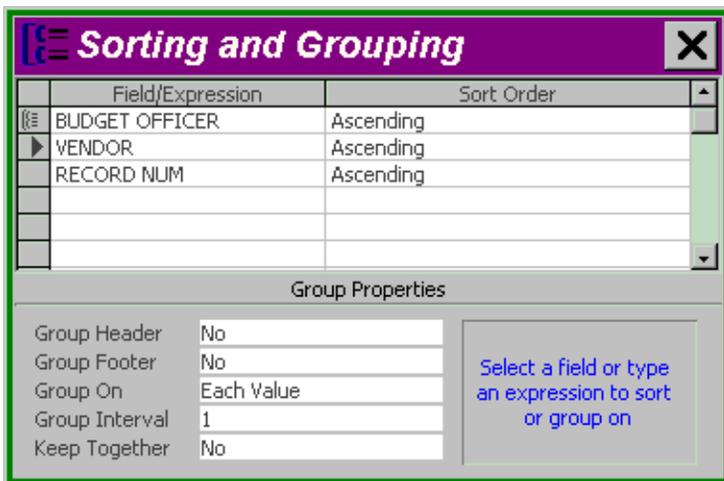
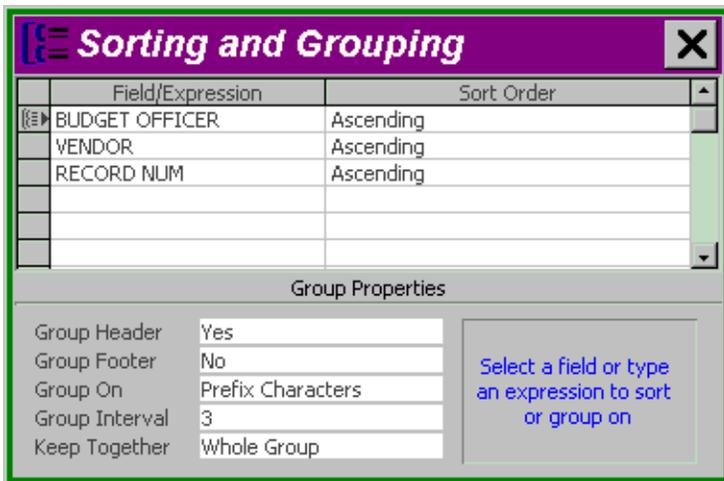
This report draws its information from the Past Due 2nd Requests -- Budget Officer Query.

The next four screen shots display the Properties information.





Sorting and Grouping Properties:



Layout of Report:

Report Header Page Header									
<h1>Past Due 2nd Requests</h1>									
BUDGET OFFICER Header									
Budget Officer:		BUDGET OFFICER				Mail Stop:		Budg	
Vendor		Rec #		Requisitioner's Name (Purchaser's Name)		Approval Date	2nd Req Date	Purchase Order #	Invoice
Detail									
VENDOR	RECORD #	REQNAME	PROCNAME	DATE	ID	REQ DA	PO	INV N	
Page Footer									
#Rows()									
Report Footer									

Specific Vendor -- All Records Report

Chapter: -System Administration - Section: 7-Invoice Approvals - Report Maintenance

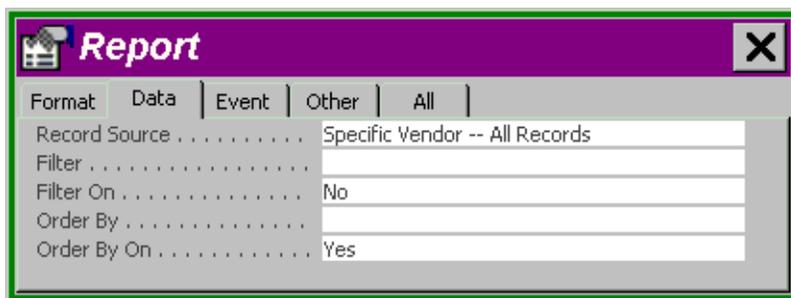
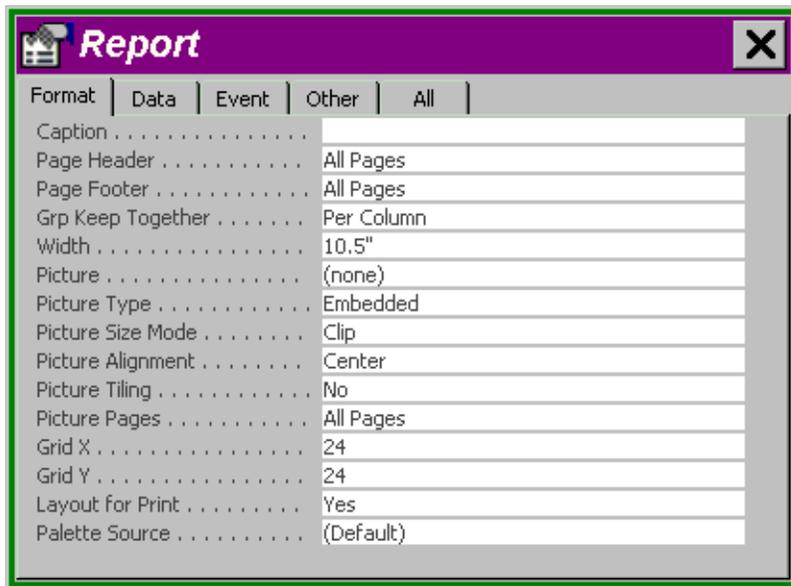
Background/Policy

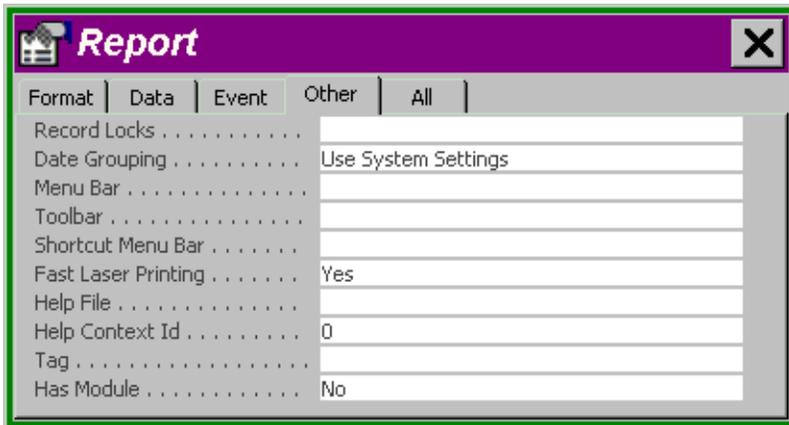
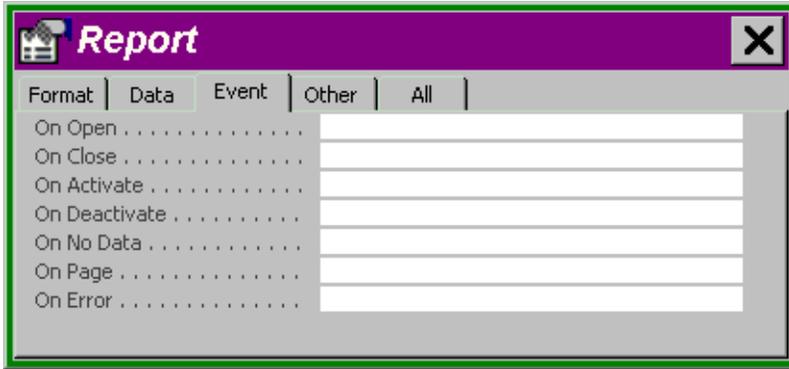
Procedure

This report draws its information from the Specific Vendor -- All Records Query, which is a selection query that contains a parameter to ask the user for specific information to query on. In this case, the user is asked to Enter the Vendor's name. This query will show all records for the vendor. Below is the pop up box with the parameter information.

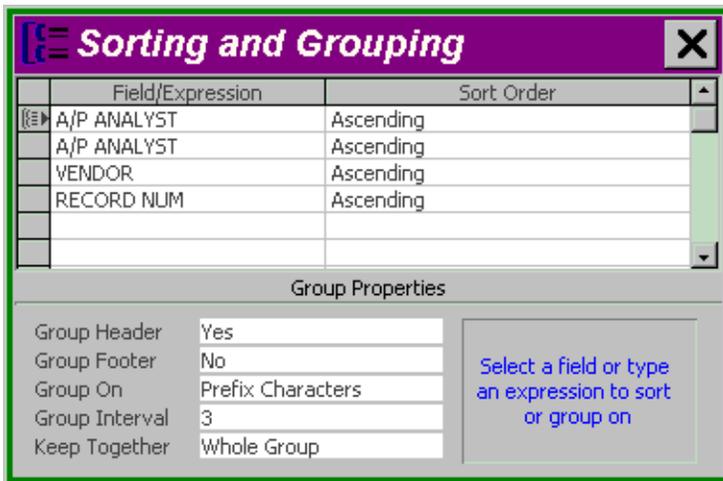


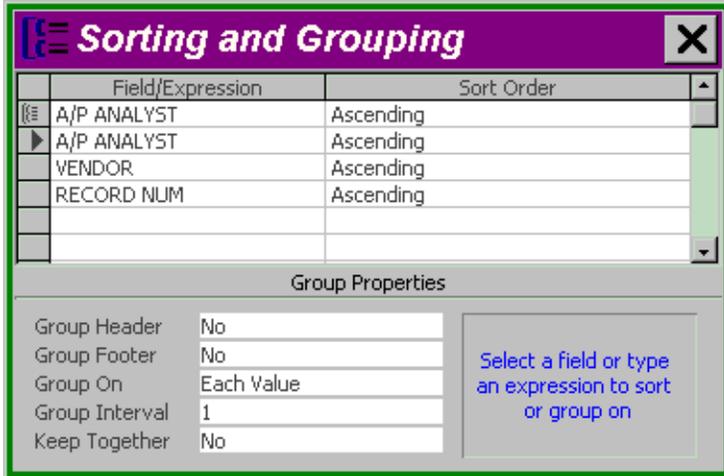
The next four screen shots display the Properties information.





Sorting and Grouping Properties:





Layout of Report:

Report Header										
Page Header										
Specific Vendor -- All Records										
A/P ANALYST Header										
A/P ANALYST		Requisitioner's Name			Approval Date		2nd Req. Date		Complete Date	
Vendor		Rec #	(Purchaser's Name)			Date		Date		Date
Detail										
VENDOR		CORD N	REQNAME		DATE		D REQ DA		E COMPLE	
		PROCNAME								
Page Footer										
#Rows()										
Report Footer										

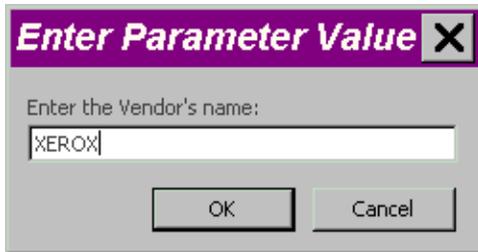
Specific Vendor -- Outstanding Records Report

Chapter: -System Administration - Section: 7-Invoice Approvals - Report Maintenance

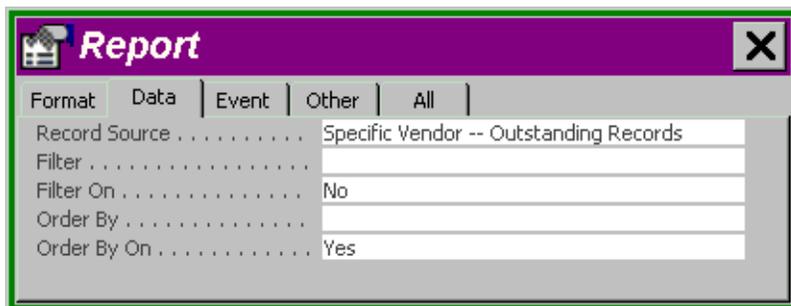
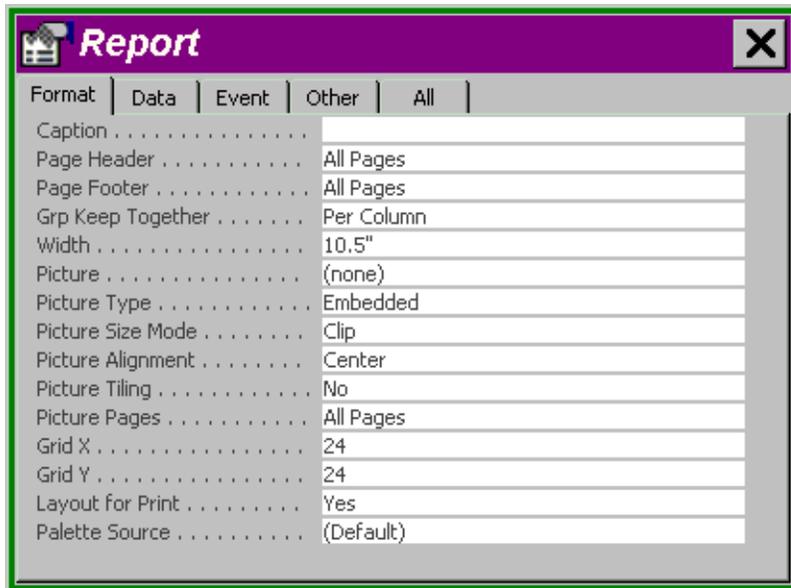
Background/Policy

Procedure

This report draws its information from the Specific Vendor -- Outstanding Records Query, which is a selection query that contains a parameter to ask the user for specific information to query on. In this case, the user is asked to Enter the Vendor's name. This query will show all outstanding records for the vendor. Below is the pop up box with the parameter information.



The next four screen shots display the Properties information.



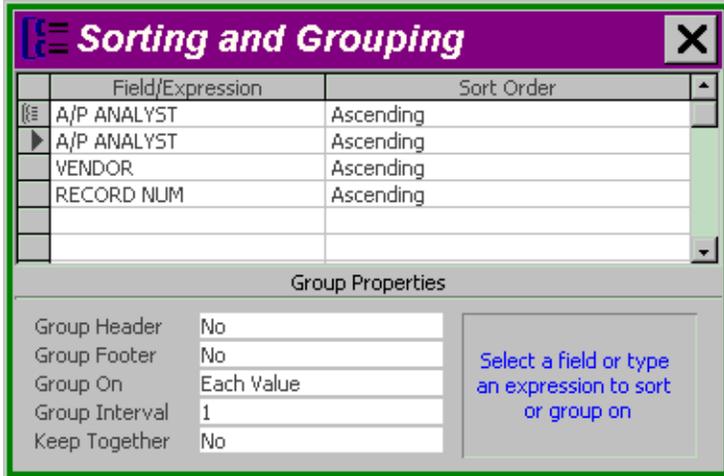
Sorting and Grouping Properties:

	Field/Expression	Sort Order
<input checked="" type="checkbox"/>	A/P ANALYST	Ascending
<input type="checkbox"/>	A/P ANALYST	Ascending
<input type="checkbox"/>	VENDOR	Ascending
<input type="checkbox"/>	RECORD NUM	Ascending
<input type="checkbox"/>		
<input type="checkbox"/>		

Group Properties

Group Header	Yes
Group Footer	No
Group On	Prefix Characters
Group Interval	3
Keep Together	Whole Group

Select a field or type an expression to sort or group on



Layout of Report:

Report Header									
Page Header									
Specific Vendor -- Outstanding Records									
A/P ANALYST Header									
A/P ANALYST					Requisitioner's Name		Approval Date		2nd Req. Date
Vendor		Rec #			(Purchaser's Name)				
Detail									
VENDOR		CORD N		REQNAME		DATE		ID REQ DAT	
				PROCNAME					
Page Footer									
=Now()									
Report Footer									

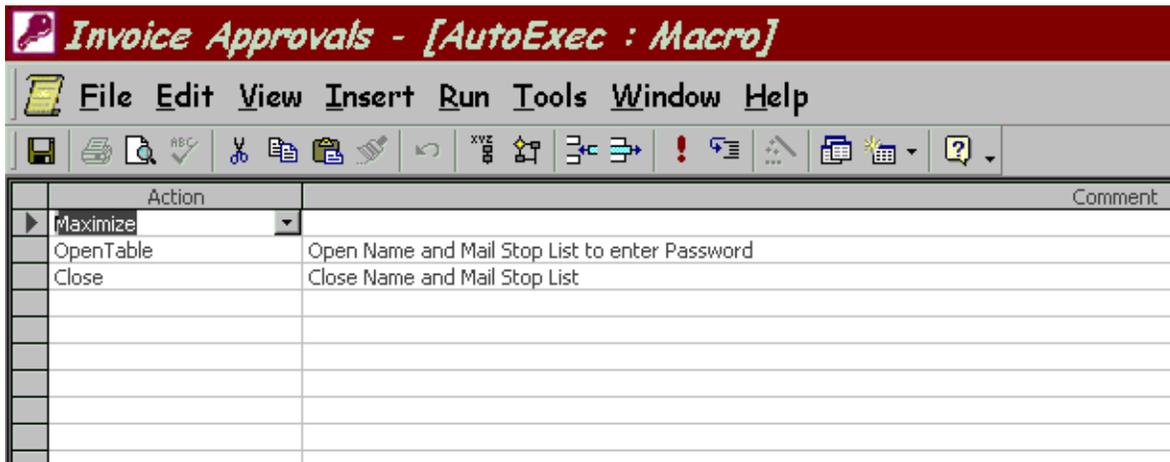
AutoExec Macro

Chapter: -System Administration - Section: 8-Invoice Approvals - Macro Maintenance

Background/Policy

Procedure

The AutoExec macro was created to run specific actions when this database is opened. The first action causes the application to Maximize for better view purposes. Next, the OpenTable command causes the table PUBLIC_ACTIVE_FERMI_PEOPLE_INFO, which contains Names and Mail Stops, to open. This will allow the user to enter the password to access the Names and Mail Stops. Next, the Close action will close this table. The screen shot below shows the design layout of the macro.



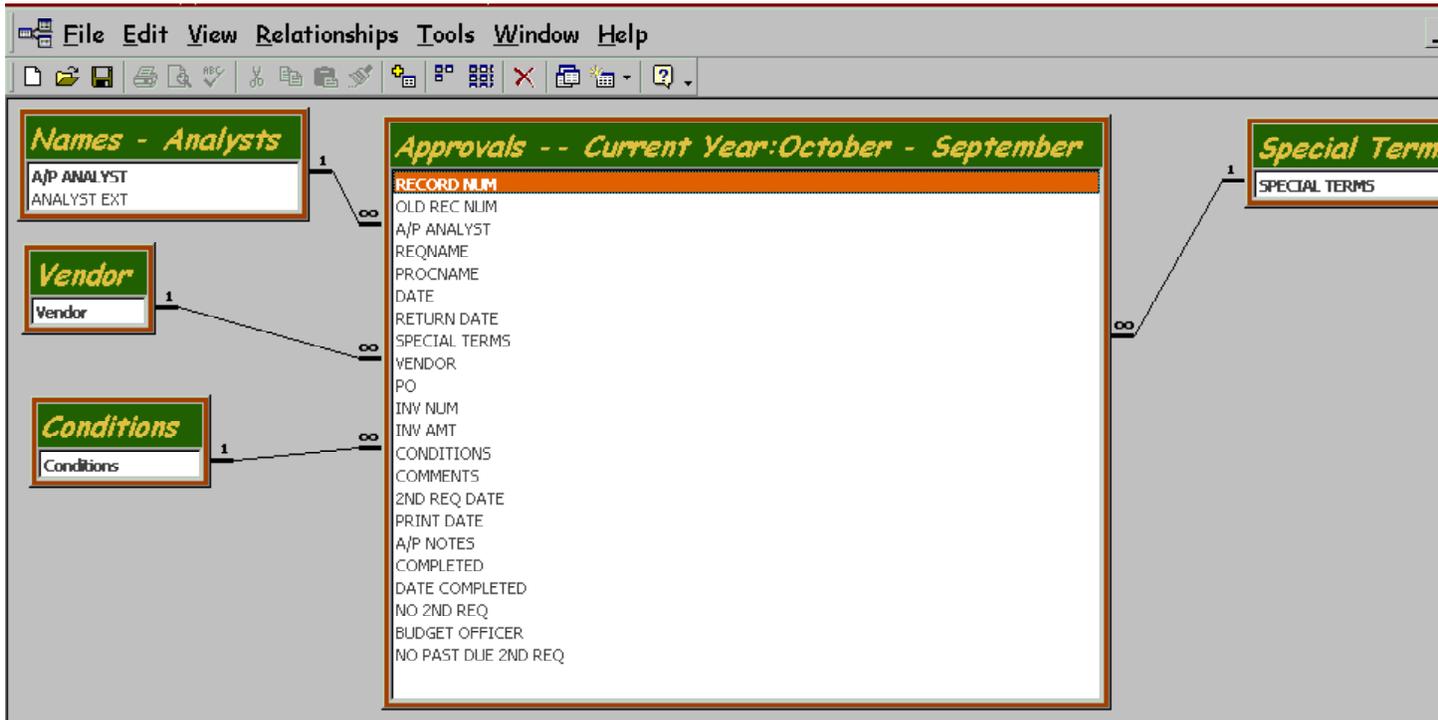
Relationships

Chapter: -System Administration - Section: 9-Invoice Approvals - Miscellaneous Maintenance

Background/Policy

Procedure

Relationships provide the capability of having drop down boxes within tables and forms. The following shows the relationships among various supporting tables and the main Approvals table.



Each supporting table is joined to the main table in such a way that allows us to pull only the information that we require, without displaying all information within the supporting tables. This is what is called a One-To-Many Relationship Type. The following Edit Relationships box shows joining properties for the supporting table, Conditions. All supporting tables have been joined to the main Approvals table in this manner.

The "Edit Relationships" dialog box shows the following configuration:

- Table/Query: Conditions
- Related Table/Query: Approvals -- Current Y
- Field in Conditions: CONDITIONS
- Enforce Referential Integrity:
- Cascade Update Related Fields:
- Cascade Delete Related Records:
- Relationship Type: One-To-Many

Buttons include: OK, Cancel, Join Type.., and Create New..

Enforce Referential Integrity and Cascad Update Related Fields are explained in the help boxes shown below.

Referential integrity is a system of rules that Microsoft Access uses to ensure that relationships between records in related tables are valid and that you don't accidentally delete or change related data. Select this check box to enforce referential integrity for this relationship only if all of the following apply: the matching field from the primary table is a primary key or has a unique index, the related fields have the same data type, and both tables are stored in the same Access database.

Clear this check box to allow changes to related tables that would break referential integrity rules.

Select **Enforce Referential Integrity**, and then select **Cascade Update Related Fields** to automatically update corresponding values in the related table whenever you change a primary key value in the primary table.

Select **Enforce Referential Integrity**, and then clear **Cascade Update Related Fields** to prevent changes from being made to a primary key value in the primary table whenever there are related records in the related table.