



Approved for Release
Joy D.D. Taylor
Director, Logistics Operations Division
NOAA Property Management Officer

3/27/2013
Date

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION

OFFICE OF CHIEF ADMINISTRATION OFFICER
REAL PROPERTY, FACILITIES AND LOGISTICS OFFICE
LOGISTICS OPERATIONS DIVISION
PERSONAL PROPERTY MANAGEMENT BRANCH

PROPERTY BULLETIN #003, FY 2013

SUBJECT: Modified Procedures and Guidance for Reconciling the Unreconciled Payments Reports and Requirements for Supporting Documentation

EFFECTIVE DATE:

EXPIRATION DATE: Effective until canceled or superseded

SUPERSEDES: Supersedes Property Bulletin #007, FY 2012, effective May 31, 2012

REFERENCES: Appendix A, included within, outlines the Personal Property Management System (PPMS) standard UPR reports and CWIP UPR reports, which will be the data source for FY 2012 UPR reconciliation

BACKGROUND: The Unreconciled Payments Report (UPR) reconciliation is NOAA's management tool to strengthen controls over personal property management. NOAA maintains two systems of record for Personal Property: (1) Personal Property Management System (PPMS) Sunflower, and (2) Commerce Business System (CBS), the financial system. When a payment is made in the financial system using object class code 31, which is used for accountable and capitalized assets, there should be a corresponding record in the PPMS Sunflower. The Personal Property Management Branch (PPMB) reconciles these payments in CBS to property records in PPMS Sunflower. Payments that are not matched to a corresponding property record are shown on the UPR.

Line and Staff Offices should research all unreconciled payments to determine if the corresponding property record should have been entered into PPMS Sunflower. Not all unreconciled payments, however, require corresponding property records in PPMS Sunflower and should be suppressed from the UPR (i.e., Construction-Work-In-Process (CWIP) payments). Object class 31 payments for construction do not accurately reflect the total value of the CWIP asset and should not be included in PPMS Sunflower until a NOAA Form 37-6 is received. The value of a CWIP constructed asset includes all costs after concept development/feasibility stage needed to bring the asset to the required form and location of its intended use. Some of these costs and payments are recorded in object class codes other than 31.

PPMB identified the need to establish guidance on what constitutes an appropriate UPR suppression and what supporting documentation is required. As a result, two UPR reports will be prepared to differentiate between CWIP and Non-CWIP payments.

PURPOSE: The purpose of this bulletin is to document procedural changes (effective FY 2013) and provide guidance for Line, Staff, and Corporate Offices (L/S/CO) to properly reconcile payments on the UPR reports, request suppression of certain payments appearing on the UPR report, and to establish requirements for supporting documentation.

OVERVIEW OF PROCEDURAL CHANGES: PPMB has taken the action to improve the UPR certification process. These actions will provide awareness of reconciling items with line office management and help to minimize reconciling items between CBS and Sunflower. The UPR certification should be signed and dated by the preparer. In addition to the submission of the UPR certifications, the line office will prepare a certification cover memorandum (see appendix b) that is required to be signed and dated by the AAs as a part of the certification process. UPR items in excess of 90 days will be sent to the CAO for review. NOAA's Chief Administrative Office (CAO) will now report UPR certifications not received by the last Thursday of each month to the Assistant Administrator (AA) of the respective line office.

PROCEDURES: In FY 2011 UPR transactions and reports were generated from the PPMS Sunflower system and the Legacy System was decommissioned. PPMS Sunflower now provides each L/S/CO the ability to generate their UPR reports utilizing a variety of targeted parameters.

Appendix A included within outlines each PPMS UPR report, their respective parameters and how the L/S/CO can utilize each to support their reconciliation.

The Property Custodians in each L/S/CO are responsible for reconciling the payments appearing on the UPR reports monthly. There are two UPR reports that are available within PPMS Sunflower: the standard UPR (Non-CWIP) Payment Report and the CWIP UPR Payments Report. These reports should be generated and distinguished by the project codes used in recording the payments.

The standard UPR (Non-CWIP) Payment Report contains all payments made using object class 31, which do not use CWIP project codes. The CWIP UPR Payments Report includes all payments made using object class 31 with CWIP project codes¹. These payments include those made in CBS previously certified against object class code 31 by document number, organization code, CWIP project code, task code, object class, and dollar amount. Payments are certified when they are matched to cumulative data in PPMS Sunflower. Both reports can be generated by user-defined time periods.

Procedures to Reconcile the Standard UPR (Non-CWIP) Report

The UPR (Non-CWIP) Report will be regularly available within PPMS Sunflower and will be refreshed with CBS data bi-weekly (each Monday and Wednesday). PPMS Sunflower will not distribute a download of UPR transactions by line office. The expectation will be that each L/S/CO will have the ability to access the PPMS Sunflower UPR report(s) at their convenience throughout the month. The Property Managers should complete the reconciliation of all transactions each month.

¹ CWIP project codes where the CBS 7 digit project code has **either** a "4" as the second digit (ORF) **or** has both a "2" as the second digit and an "F" as the fourth digit (PAC).

Procedures to Reconcile the CWIP UPR Payments Report

The CWIP UPR Report will be regularly available within PPMS Sunflower and will be refreshed with CBS data bi-weekly (each Monday and Wednesday). This report should reflect new CWIP payments made during the month and any payments that have not been previously certified. PPMB will not distribute a download of CWIP UPR transactions by line office. Each L/S/CO should have the ability to access the PPMS Sunflower CWIP UPR report(s) anytime throughout the month. The Property Managers should complete the reconciliation of all transactions each month for submission to their PPMB Line Office Representative for CWIP projects codes they are responsible for. PPMB Line Office Representatives are responsible for the following:

- Following up with the line office if the certification is not received by the last Thursday of the month;
- Reviewing the certification to determine if the line office has submitted adequate supporting documentation for assets that should have been entered into PPMS Sunflower; and
- Ensuring that such assets have been entered into PPMS Sunflower.

Submission of the UPR Certifications

The NOAA Personal Property UPR Certification should be signed and dated by the preparer. The signed certification should include an explanation for each outstanding payment item contained in the report. In addition to the submission of the UPR certification, the line office will prepare a certification cover memorandum (see Appendix B) that is required to be signed and dated by the Assistant Administrator of each respective line office as a part of the certification process. The UPR certification and cover memorandum should be submitted to the PPMB Line Office Representatives by the last Thursday of each month. NOAA's Chief Administrative Office (CAO) will report UPR certifications not received by the last Thursday of each month to the Assistant Administrator (AA) of the respective line office.

Unreconciled Items on the UPR Report greater than 90 days

The age categories for the assets appearing on the UPR report are based on calendar days. The aging of items listed on the UPR report is calculated based on the last payment activity of the asset. Items with an age of 90 days or more will be sent to CAO on a monthly basis for review.

Unmatched Payment Records

For new assets, Property Custodians should upload supporting documentation in the CD 50/52 Transaction Menu –*Create New Asset* request form to ensure the documentation is a part of the record when it appears in the Inventory module in PPMS Sunflower. For any changes necessary to existing assets, the Property Custodians should use the CD 50/52 Transaction Menu –*Maintain Assets* form to correct the data, and if required attach any new supporting documentation.

In addition, the Property Custodian can request suppression of payments appearing on the UPR and/or the related asset, if applicable, with written justification and supporting documentation. Supporting documentation would include such items as purchase orders, invoices, bank card statements, contracts, lease determination worksheet, memorandum, and approved Summary Level Transfers (SLT) and Document Level Transfer (DLT).

Below is a listing of payment types appearing on the UPR that property custodians can request suppression of:

- Incorrect Object Class Code Applied – payments that are incorrectly coded to object class code 31 for assets that are not accountable or capitalized personal property should be suppressed; payments that are incorrectly coded to the 3rd and 4th digits of object class code can be suppressed.
- Corrections – the asset is entered into PPMS Sunflower with an incorrect document number and a correction is needed for proper reconciliation.
- Accounted For – the asset has already been entered into PPMS Sunflower; however the payment still appears on the UPR.
- Credit – the credit transaction is for a previous purchase in which the asset has now been returned to the vendor and is no longer in PPMS Sunflower.
- Non-NOAA Owned – payments made for property that is not owned by NOAA and therefore not in PPMS Sunflower.
- Not Accountable – the asset does not meet the criteria for an accountable asset; i.e. office furniture costing over \$5,000 but less than \$200,000 is coded to object class code 31-20 and is not an accountable asset.
- Lease Payments – payments made for leased assets can be suppressed.
- Other – the asset is purchased by NOAA but then is transferred to another agency.

REFERENCES: NOAA UPR Reconciliation Policy, http://www.pps.noaa.gov/New_menu/uprpol.htm
Object Classification Codes, <http://www.corporateservices.noaa.gov/~finance/objectclasses.html>.

LOGISTICS OPERATIONS DIVISION: Joy Taylor, Director of Logistics Operations Division, NOAA
Property Management Officer, 301-713-3551 ext. 154, Joy.Taylor@noaa.gov

PERSONAL PROPERTY MANAGEMENT BRANCH: Kenneth Morrow, Chief, Personal Property
Management Branch, 301-713-3530 ext. 171, Kenneth.Morrow@noaa.gov

APPENDIX A: PPMS UPR REPORTS OUTLINE

There are five UPR reports available to support PPMS Sunflower and the Staff and Corporate Offices (L/S/CO) through the UPR reconciliation and suppression processes. These reports can be found in PPMS Sunflower through the “User Defined Reports”, under the “NOAA Specific UPR Reports” path (directory: EXT1100 NOAA Specific UPR Reports). The five reports available under this directory include:

- UPR Report (Non-CWIP)
- UPR Report for CWIP
- Reconciled Payment Report
 - Previously referred to as the “CPR Report” in the legacy system”
- UPR Summary by Line Office
- CAMS Suppression Report

I. UPR Report (Non-CWIP)

The *UPR Report* is the standard UPR report that PPMB and Staff and Corporate Offices (L/S/CO) will use to generate both broad and targeted report queries to return payment records that have been fully, partially, or have not been reconciled. This report can be generated against the standard UPR attributes (Line Office, Document Number, Project, Task and Object Class Code). Users can enter the full value or part of it utilizing the standard PPMS Sunflower wildcard (%) value.

This report also includes two additional parameters that further filter the payment records returned in the query:

- Payment Age (Days): (LOV Driven)
 - Less Than 30
 - Less Than 60
 - Less Than 90 (Default value)
 - More than 90
 - Between 30 and 60
 - Between 60 and 90
- Show Records Match Up To: (LOV Driven)
 - 95%+ Allocation (Default Value)
 - When this value is set, payments that have been allocated to a property record where the value is 95% or higher will be filtered. Payment records that match at 94% or below or not allocated in any capacity will appear when this parameter is set.
 - Exact Allocation
 - When this value is set, payment records that do not have 100% dollar-for-dollar allocation or any allocation will appear on this report.
 - Over Allocation
 - When this value is set, payment records that have more than 100% allocation of property records will appear on this report.

II. UPR Report for CWIP

When PPMS Sunflower loads payment records in from CBS, PPMS Sunflower integration logic will classify appropriate payments as “CWIP.” This report includes the same format and parameters as the standard *UPR Report* (outlined above), but pertains solely to the payment records classified as “CWIP.”

This report can be generated against the standard UPR attributes (Line Office, Document Number, Project, Task and Object Class Code). Users can enter the full value or part of it utilizing the standard PPMS Sunflower wildcard (%) value. This report also includes two additional parameters that further filter the payment records returned in the query:

- Payment Age (Days): (LOV Driven)
 - Less Than 30
 - Less Than 60
 - Less Than 90 (Default value)
 - More than 90
 - Between 30 and 60
 - Between 60 and 90
- Show Records Match Up To: (LOV Driven)
 - 95%+ Allocation (Default Value)
 - When this value is set, payments that have been allocated to a property record where the value is 95% or higher will be filtered. Payment records that match at 94% or below or not allocated in any capacity will appear when this parameter is set.
 - Exact Allocation
 - When this value is set, payment records that do not have 100% dollar-for-dollar allocation or any allocation will appear on this report.
 - Over Allocation
 - When this value is set, payment records that have more than 100% allocation of property records will appear on this report.

III. Reconciled Payment Report

This report is used to query all payment records that have been allocated to a property record or property records and has 100% matching. This report has the same format and parameters as the first two UPR reports, but does not include the “Show Records Match Up To” parameter, since this report returns all fully allocated payment records.

This report can be generated against the standard five UPR attributes (Line Office, Document Number, Project, Task and Object Class Code) Users can enter the full value or part of it utilizing the standard PPMS Sunflower wildcard (%) value. The report includes one additional parameter that further filter the payment records returned in the query:

- Payment Age (Days): (LOV Driven)
 - Less Than 30
 - Less Than 60
 - Less Than 90 (Default value)

- More than 90
- Between 30 and 60

IV. UPR Summary by Line Office

This is a Summary Report that displays all un-reconciled payment records by “Line Office” organized by geographical region. The report has a single parameter:

- Payment Age (Days): (LOV Driven)
 - Default value is “Less than 90 Days”
- Show Records Match Up To: (LOV Driven)
 - Default value is “95%+ Allocation”

Results with a negative sign (-) in front of the value are indicative of a Region where the summary results are the over-allocation of property records against CBS payment records.

V. CAMS Suppression Report

This is a report to review all payment records that have been suppressed in PPMS Sunflower. This report also includes all suppressions made in the previous UPR legacy system, which have been migrated into PPMS Sunflower. Users can enter the full value or part of it utilizing the standard Sunflower wildcard (%) value.

The parameters for this report include:

- Document Type
- Document Number
- Payment Office
- Org Code
- Project
- Task
- Object Class
- Amount
- Payment Type
 - Values = “All”, “CWIP”, or “Non-CWIP”
- Include Records Between
 - Two Date range parameters to set the ‘begin’ date and ‘end’ date for a date range query

APPENDIX B: Certified Unreconciled Payments Report Reconciliation



UNITED STATES DEPARTMENT OF COMMERCE
National Oceanic and Atmospheric
Administration

LINE OFFICE LETTERHEAD

MEMORANDUM FOR: Joy D. D. Taylor
Director of Logistics Operations Division
NOAA Property Management Officer

FROM: Line Office AA,
Assistant Administrator (AA) of the respective L/C Offices

DATE: Month Date Year

SUBJECT: Certified Unreconciled Payments Report Reconciliation

I hereby certify that [Line Office] has reviewed the expenditures listed on the [Month of UPR certified] UPR download and is in the process of reconciling the items shown.

Accordingly, Property Custodians with expenditures remaining on the [Month of UPR certified] UPR download have been notified and asked to submit an explanation and all necessary supporting documentation to their NOAA Property point of contact as soon as possible (if they have not already done so) for entry of the asset in the Personal Property Management System. Property Custodians are aware that they may be required to provide a written explanation regarding overdue payments, if applicable.

[Line Office] will work with PPMB as swiftly as possible to resolve these remaining expenditures to ensure that all accountable assets are entered in an accurate and timely manner.

cc: Edward Horton, NOAA CAO