

Comparison of Requirements listed in Instructional Memoranda for Billed, Unbilled, and Unliquidated Obligations and Accruals

| <u>Instructional Memoranda</u> | <u>Cost Center Required Monthly Review</u> | <u>Cost Center Required Monthly Action</u> | <u>Cost Center Quarterly Certification Statement</u> | <u>Response Due Dates</u> | |
|--|---|--|--|--|--|
| Billed Accounts Receivable (USGS IM APS 2003-11) | Monthly review of 289A to ensure proper recording of the bill, collection, or IPAC. Review Account Receivable Aging Report CRARA2 (by cost center) to identify billing errors within the 1-31 days overdue timeframe and to initiate vendor follow-up beginning in the 31+ days overdue timeframe. The CRARA2 report provides a list of bills issued by vendor, collection due date, and amount due by category: not overdue; 1-31 days; 31-60; 61-90; 91-180; 181. | Prepare monthly status report (Attachment 1 to APS IM 2003-11) to document required follow-up action for bills more than 60 days delinquent and to advise OFM Accounts Receivable Branch (ARB) of corrective action needed for billing errors identified in the 1-31 days overdue timeframe. | Cost Center manager to submit via electronic mail one certification covering the three APS Instructional Memoranda. The following statement: " [Name of Cost Center] has completed the reviews and initiated the required actions in accordance with the procedures outlined in USGS IM APS 2003-11, IM APS 2003-12, IM APS 2003-13, for the months of [specify months/year] " should be submitted to servicing Fiscal Services Office for review and consolidation. | Monthly Status Report: Cost Center to servicing Fiscal Services Office | 15th of the month |
| | | | | Monthly Fiscal Services Review of status report: Fiscal Services to OFM (Accounts Receivable Branch) | 20th of the month |
| | | | | Quarterly Certification: Cost Center Manager; ORS Chief for Regional Cost Centers; Deputy Chief, APS for Headquarters Cost Centers to servicing Fiscal Services Office. | 20th of the month following the end of a quarter except September [e.g. July 20 (for Apr., May, Jun.); Sept. 20 (for Jul., Aug., **); Jan. 20 (for Oct., Nov., Dec.); April 20 (for Jan., Feb., Mar.)] |
| | | | | Quarterly Consolidated Certification: Fiscal Services to Chief, OFM (cc: Chief, Accounts Receivable Branch) | July 25, 2003; September 25, 2003; January 25, 2004; April 25, 2004 |
| Unbilled Accounts Receivable (USGS IM APS 2003-12) | Monthly review based on current 289A report of unbilled balances and outstanding advances. | Prepare "Review of Report 289A" Form (Attachment 1 to APS IM 2003-12) to document action taken by the cost center and to initiate requests for action to OFM Accounts Receivable Branch (ARB). | Cost Center manager to submit via electronic mail one certification covering the three APS Instructional Memoranda. The following statement: " [Name of Cost Center] has completed the reviews and initiated the required actions in accordance with the procedures outlined in USGS IM APS 2003-11, IM APS 2003-12, IM APS 2003-13, for the months of [specify months/year] " should be submitted to servicing Fiscal Services Office for review and consolidation. | Monthly Review Form: Cost Center to servicing Fiscal Services Office | 15th of the month |
| | | | | Monthly Fiscal Services Review of Form: Fiscal Services to OFM (Accounts Receivable Branch) | 20th of the month |
| | | | | Quarterly Certification: Cost Center Manager; ORS Chief for Regional Cost Centers; Deputy Chief, APS for Headquarters Cost Centers to servicing Fiscal Services Office. | 20th of the month following the end of a quarter except September [e.g. July 20 (for Apr., May, Jun.); Sept. 20 (for Jul., Aug., **); Jan. 20 (for Oct., Nov., Dec.); April 20 (for Jan., Feb., Mar.)] |
| | | | | Quarterly Consolidated Certification: Fiscal Services to Chief, OFM (cc: Chief, Accounts Receivable Branch) | July 25, 2003; September 25, 2003; January 25, 2004; April 25, 2004 |
| Unliquidated Obligations and Accruals (USGS IM APS 2003-13) | Monthly review of current and prior year unliquidated obligations and accruals to determine the need to deobligate the outstanding balance using FFS report 285 Status of Open Documents, and FFS report 268, and 268P Detailed Status of Transactions for current and prior year funds. | Once determined that an obligation or accrual will have no future expenditures then the document must be deobligated. Obligations or accruals entered via RDE may be deobligated by the Cost Center via RDE. Documents entered by OFM must be deobligated by OFM. Requests for deobligation of PO and GSA orders for current year and immediate prior fiscal year are submitted to Contracts, all other years send request to OFM. Requests for deobligations of contractual and Federal Assistance awards are submitted to Contracts. | Cost Center manager to submit via electronic mail one certification covering the three APS Instructional Memoranda. The following statement: " [Name of Cost Center] has completed the reviews and initiated the required actions in accordance with the procedures outlined in USGS IM APS 2003-11, IM APS 2003-12, IM APS 2003-13, for the months of [specify months/year] " should be submitted to servicing Fiscal Services Office for review and consolidation. | Monthly: initiate actions | 20th of the month |
| | | | | Quarterly Certification: Cost Center Manager; ORS Chief for Regional Cost Centers; Deputy Chief, APS for Headquarters Cost Centers to servicing Fiscal Services Office. | 20th of the month following the end of a quarter except September [e.g. July 20 (for Apr., May, Jun.); Sept. 20 (for Jul., Aug., **); Jan. 20 (for Oct., Nov., Dec.); April 20 (for Jan., Feb., Mar.)] |
| | | | | Quarterly Consolidated Certification: Fiscal Services to Chief, OFM (cc: Chief, Accounts Payable Branch) | July 25, 2003; September 25, 2003; January 25, 2004; April 25, 2004 |