



United States Department of the Interior

FISH AND WILDLIFE SERVICE
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Memorandum

To: Service Directorate
Attn: Assistant Regional Directors and Regional Chief Financial Officers –
Business and Administration

From: Assistant Director and Chief Financial Officer – Business Management and
Operations 

Subject: Cost Structure Redistributions in FBMS

The purpose of this memorandum is to define the Service's allowable and appropriate methods for processing cost structure redistributions. In FBMS, cost structure redistributions are performed as an expense to expense transfer with journal vouchers (JV VA). The attached guidance provides the Service's policy on the types of expenses that can be redistributed with a JV VA transaction and the appropriate levels of approval. Detailed guidance on processing JV VA transactions is provided in FBMS Technical Bulletin GL-01 available on the InsideFWS FBMS website.

Due to the complexity of general ledger adjustments in FBMS, the use of JV VA transactions must be limited to adjusting accounting entries for payments that have been posted and paid. Regions and Programs can only adjust costs in active appropriations and for budget object classes (called commitment items in FBMS) listed in Attachment 1. JV VA transactions must not be used to adjust undelivered orders, labor, or charge card transactions.

JV VA transactions recorded in FBMS must be approved by a supervisor other than the requester and reviewer to ensure that the proper adjustment is performed (Attachment 2). For JV VA transactions held in suspense (parked) in FBMS that deviated from the documents approved by the supervisor, FBMS approvers (GL_FOA) must reject and return them to the original requestors for corrective actions. FBMS approvers must not post a parked journal voucher in FBMS without the proper supporting documents listed in Attachment 3.

If the JV VA transaction is to move expenses from one Region to a different Region (cross charge), the supporting documentation must include evidence that the paying Region has approved the expense.

Except for employee detail assignments, cross charging between different Regions in excess of \$10,000 should be accomplished through a budget transfer in the Budget Allocation System (BAS) and not through JV VA transactions. Reimbursable agreement expenditures of any amount cannot be charged to a Region outside of the one for which the agreement was established.

An office must coordinate with the Division of Financial Management (DFM) for exceptions to this guidance. Further, JV VA transactions that are made strictly to shift budget authority between offices or to re-categorize expense types must be approved by DFM. DFM will automatically reverse JV VA transactions that have not been approved and do not conform to this policy.

The new procedures are effective immediately. If you have any questions regarding the new procedures, please contact Tom Angus, Chief, National Financial Policy and Analysis Branch, Division of Financial Management, at (703) 358-1742.

Attachments

Allowable Commitment Items for Expense Journal Vouchers

The following guidance applies only to **paid** items. Individuals must **NOT** use this guidance to correct cost structures of an obligation or an undelivered order balance.

Commitment Items	Allowable Action (s)	Disallowed Action(s)	FBMS Posting POC
Payroll commitment items prior to 13-month of the original posting date	N/A	Must correct the cost in the Labor module	N/A
Payroll commitment items after 13-month of the original posting date	<ul style="list-style-type: none"> • If approved, may transfer costs to a different cost structure, if <ul style="list-style-type: none"> ○ Reimbursable agreement ○ Organization Restructure 	<ul style="list-style-type: none"> • May NOT transfer costs to a different commitment item (BOC) 	Must contact Chief, Financial Operations Branch, DFM (Laurie Guida) to post the JV VA in FBMS
121X00 Where "X" is numeric (PCS items)	<ul style="list-style-type: none"> • May transfer costs to a different cost structure and PCS related commitment item (BOC) 		Regional BFO/HQ DFM
2XX00	<ul style="list-style-type: none"> • May transfer costs to a different cost structure and applicable commitment item (BOC) 		Regional BFO/HQ DFM
42XX00	<ul style="list-style-type: none"> • May transfer costs to a different commitment item (BOC) 		Regional BFO/HQ DFM
41XX00	<ul style="list-style-type: none"> • May transfer costs to a different correct cost structure for non-safety margin FA payments (e.g. WBS, Cost Center) 	<ul style="list-style-type: none"> • May NOT transfer costs to a different commitment item (BOC) • May NOT correct cost structure for Safety Margin FA payments 	Regional BFO/HQ DFM
Non-capitalized	<ul style="list-style-type: none"> • May transfer costs to a different correct cost structure 	<ul style="list-style-type: none"> • May NOT transfer costs to a different commitment item (BOC) 	Regional BFO/HQ DFM
312X00			
325X00			
326X00			
327X00			
328X00			
Capitalized property and construction items	<ul style="list-style-type: none"> • May transfer costs to a different correct cost structure 	<ul style="list-style-type: none"> • May NOT transfer costs to a different commitment item (BOC) 	Must contact Chief, Financial Operations Branch, DFM (Laurie Guida) to post the JV VA in FBMS

Basic Processes for Cost Redistributions

Following are the procedures to process cost redistributions in FBMS,

- A.) Once an office determines a need to perform a cost redistribution that meets the commitment items criteria listed in attachment 1, **the requesting office** must complete the required documents identified in attachment 3.
- B.) The required documents must be signed by following personnel.
 - a. Requestor
 - b. Review (optional)
 - c. Requestor's Supervisor
- C.) **Requestor** with the GL_FOAP role in FBMS must **park** the journal voucher and attach the supporting documentation prior to submitting the documents to Regional/Headquarters Journal Voucher FBMS approver (GL_FOA) for **posting** in FBMS.
 - a. *For **exceptions** to this guidance, parked JV must be approved by Laurie Guida, Chief, Financial Operations Branch (Division of Financial Management)*
- D.) **Regional/HQ JV approver** will review if the journal entry is correct by checking that
 - a. *VA (Expense to Expense) journal voucher document type is selected.*
 - b. *Reference field includes the expense document control number (DCN).*
 - c. *Doc Header Text field states the redistribution reason.*
 - d. *Cost is adjusted in active appropriations.*
 - e. *Cost transfer is limited to one of the commitment items in attachment 1.*
 - f. *FBMS entry matches the signed supporting documents.*
- E.) If **approved**, Regional/HQ JV approvers will post the entry in FBMS.
- F.) If **disapproved**, Regional/HQ JV approvers will reject and return the entry back to the original requestor for correction and resubmission for approval
- G.) Detailed guidance can be found in FBMS Technical Bulletin GL-01 found at the following website:

https://inside.fws.gov/go/post/FBMS-BP_GL

Required JV VA Supporting Documentation

The following table describes the required documents for a JV VA package.

Item	Required Document(s)
1	<p>A signed copy of FBMS Journal Voucher (JV) Report.</p> <p><i>The report must include the following information (field order may vary):</i></p> <ul style="list-style-type: none"> • Vendor Code/Name • Cost Assignments Charged (WBS, Fund and Cost Center) • Obligation Number • Budget Object Class (BOC) • Dollar Amount <p><i>Important note: For any invoices paid with GR/SES, please use the GR number on your EMIS Report. Document number 52XXXXXXX will not appear on the report.</i></p>
2	<p>One (1) of the following documents:</p> <ul style="list-style-type: none"> • FWS JV VA Redistribution Form <ul style="list-style-type: none"> • A signed copy must be uploaded in FBMS if the requestor is not assigned the GL_FOAP or GL_FOA role. • Simulated FBMS JV VA Report <ul style="list-style-type: none"> • A signed copy must be uploaded in FBMS if the requestor is assigned the GL_FOAP role and a single JV VA transaction needs to be processed. • FWS JV VA Mass Upload Printout <ul style="list-style-type: none"> • A signed copy must be uploaded in FBMS if the requestor is assigned the GL_FOAP role and multiple JV VAs needs to be uploaded using the JV VA Mass Upload Template.