

NATIONAL WEATHER SERVICE INSTRUCTION 70-207
November 14, 2014

FINANCIAL MANAGEMENT, NWSPD-70-2
DOCUMENT LEVEL ADJUSTMENT (DLA)

NOTICE: This publication is available at: <http://www.nws.noaa.gov/directives/>.

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Certified by: W/CFO2 (M.Lovern)

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SUMMARY: This guidance is in addition to the guidance set forth by NOAA Finance which can be found at the following link:

http://www.corporateservices.noaa.gov/finance/doc_level_adjust_form.html

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John E. Potts

The Chief Financial Officer/Chief Administrative Officer

10/27/14

Date

Document Level Adjustment (DLA)

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DLA Guidance

This guidance is in addition to the guidance set forth by NOAA Finance which can be found at the following link: http://www.corporateservices.noaa.gov/finance/doc_level_adjust_form.html

General Information

To correct incorrectly recorded cost, adjustments should be made at the document or detail level to provide an adequate audit trail. Document Level Adjustments (DLA's) should be used to correct fully disbursed obligations and no match transactions. The process transfers dollar amounts as paid costs. For partially disbursed obligations, modifications should be processed through the normal obligation channels (Contracts/ Grants through AGO and Legacy/ Interagency Agreements through Finance Office). Amounts in undelivered orders cannot be transferred using the DLA process.

Required Approvals

NWS DLA'S regardless of the amount must be reviewed and approved with signatures by the Line Office/Staff Office (LO/SO)/ Staff Office Lead Budget Execution Budget Analyst, CFO and BEX before being submitted to the DLA Submission Team.

CFO2 DLAs Submission Package Requirements

As NWS Budget Analyst in the CFO Office we must make sure that all of the bullets listed below are met before we submit any DLA's to the CFO's Office and the Budget Execution Office for approval so that we can then submit the DLA for final approval to the DLA Submission Team.

- FMCs & Headquarter Offices submitted DLA request to their Budget Analyst.
- FMCs & Headquarters submit adequate supporting documentation
- FMCs & Headquarter Offices please note **the date** in the subject line
- FMC needs to make sure they submit the correct DLA Form
- Budget Analyst makes sure all documents including in the DLA are correct
- Budget Analyst makes sure there are no DLAs written in any color but black or blue
- Budget Analyst makes sure all DLAs are cross reference with supporting documents
- Budget Analyst makes sure all DLAs Adjustments are number accordingly to the adjustment # on the documents
- Budget Analyst makes sure all DLAs doesn't have electronic signatures
- Budget Analyst submit all DLAs to be reviewed and approved with signatures by the Line Office/Staff Office
- Budget Analyst makes sure any DLAs regardless of the amount between two different program codes must be signed by Comptroller, Line Office CFO and submitted to the Budget Execution Office before being submitted to the DLA Submission Team for final approval
- Budget Analyst makes sure the Fiscal Year matches
- Budget Analyst makes sure the Dollar Amounts matches

- Budget Analyst makes sure there is a clear crosswalk between the From” and To” side of each transaction
- Budget Analyst makes sure there is a valid reason or justification as to why this DLA is being submitted
- Budget Analyst makes sure that if this DLA is returned that all FMCs or Line Offices know that the process has to start over again with correcting the issue and resubmitting the DLA for new signatures
- Lead Budget Analyst submits DLA and cc’s the FMC that needs to know that this DLA was submitted for final approval, requesting that the DLA Submission Team sends notification when this DLA has been completed and approved.
- If a DLA does not cross PPAs and under 500K then the DLA would only require the signature of the Director of Budget Execution

DLAs explanation in the notes field must read: **The charges are with the mission scope and allotment authority of the receiving account and PPA.**

DLAs associated with property/UPR must state: **DLA was coded as Object Class 31-XX when it should have been Object Class 31-XX. This DLA is being submitted to correct this issue and remove it from the UPR, per property.**

DLA’s regardless of the amount between two different program codes or any adjustment of \$500K or more MUST be reviewed and approved with signatures by the LO Chief Financial Officer (CFO) or Staff Office Director, **AND** the NOAA or BIS Budget Execution Office(BEX) before submitted to the DLA Submission Team.

Transfers between Organizations: Any DLA that is transferring costs between organizations requires the signed approval of the affected organization. The originator of the DLA must obtain the signed approval form from the affected organization which contains a statement that they concur with the DLA action and it is appropriate for approval.

CFO2 DLAs Approval Cycle Time:

DLAs w/o crossing fund codes & PPAs under \$500K – NLT than 2days

DLAs containing Object Class Codes 31.XX and 32.XX will not be processed w/o approval from PPMB or RPMD – NLT 3days

DLAs crossing fund codes and PPAs & over \$500K – NLT 7days