

PS8020.02 FPI SATELLITE BUSINESS OFFICE-GENERAL RESPONSIBILITIES



# Program Statement

**OPI:** FPI  
**NUMBER:** 8020.02  
**DATE:** November 8, 1995  
**SUBJECT:** FPI Satellite Business Office  
(General Responsibilities)

1. PURPOSE AND SCOPE. To establish guidelines and procedures for performing the accounting and financial functions at a Federal Prison Industries (FPI) prime location for an FPI satellite location. At a prime location, the FPI business office performs accounting and financial functions for another FPI operation at a different location. At a satellite location, an FPI operation does not have a business office; accounting and financial functions are performed at a prime location.

A complex location is a location where one office performs accounting, procurement, systems administration, payroll, and warehouse functions for factories in more than one institution at the same location. Financial management procedures for FPI operations located at complexes are the same as the procedures for an institution with multiple factories.

Before any factory at a new location is activated, the Financial Management Branch shall conduct a review to determine if it is cost effective to establish a satellite business office at that operation. The Controller shall forward this recommendation to Corporate Management for approval.

2. PROGRAM OBJECTIVES. The expected results of this program are:

a. Prime and satellite location staff will exchange information as needed to complete financial transactions and reports on time.

b. Prime business office locations will provide the same level of service to satellite factories as to prime site factories.

3. DIRECTIVES REFERENCED

P.S. 8000.01 UNICOR Corporate Policies and Procedures  
(05/13/81)

P.S. 8041.02 Factory Construction and Activation (09/27/95)

- P.S. 8520.01 Request for Special Authorization (FPI Budgeting/Planning) (05/03/95)
- P.S. 8530.01 UNICOR Acquisition Policy (12/13/93)
- P.S. 8531.01 Overdue Accounts Receivable (09/06/95)
- P.S. 8534.01 Cash Reporting (Cash Management) (08/25/94)
- P.S. 8563.02 Machinery and Equipment (Fixed Assets) (01/18/95)

4. STANDARDS REFERENCED

- a. American Correctional Association Foundation/Core Standards for Adult Correctional Institutions: C-4017, C-4018, C-4019
- b. American Correctional Association 3rd Edition Standards for Adult Correctional Institutions: 3-4031, 3-4032, 3-4034, 3-4035
- c. American Correctional Association Foundation Core/Standards for Adult Local Detention Facilities: C2-5029
- d. American Correctional Association 3rd Edition Standards for Adult Local Detention Facilities: ALDF-1B-04, ALDF-1B-05, ALDF-1B-07, ALDF-1B-08
- e. American Correctional Association 2nd Edition Standards for Administration of Correctional Agencies: 2CO-1B-01, 2CO-1B-08, 2CO-1B-09

5. PRIME/SATELLITE RESPONSIBILITIES. For all assigned responsibilities, the prime business office shall treat the satellite as if it were another factory on site. Personnel shall interpret established accounting policy to include accounting for satellites in the same way as any of its other general ledgers. In technical matters, for example, the prime business office shall maintain subsidiary ledgers for all real accounts. The satellite shall be listed alongside the other factories on the cash spreadsheet.

In addition to specific accounting functions, this principle shall also apply to other financial services such as determining the priority of monthly reports, providing financial information to management, and helping the satellite analyze its operations. For example, closing the books of the satellite at the end of the month should not have to wait until the books of other factories located at the prime are closed.

Whenever possible, tasks shall be assigned at the same level where the work is performed. For example, since billing of customers takes place at the prime, the prime shall be responsible for all reports on accounts receivable for the satellite. Since responsibility for inventory is at the satellite, satellite staff shall complete physical inventory plans and schedules.

The success of a satellite operation depends on effective, timely communication and a consistent flow of information. There must be frequent communication between the Business Manager at the prime and the Associate Warden (I&E)/Superintendent of Industries (AW(I&E)/SOI) and Plant Controller at the satellite. The Business Manager or business office staff shall visit the satellite at least quarterly. Travel expenses for these visits shall be charged to the satellite.

There must be frequent, if not daily, telephone contact between accounting staff at the prime and the Plant Controller at the satellite. Paperwork (requisitions, work orders, production orders and cost sheets, etc.) shall be mailed daily.

6. CHANGEOVER FROM PRIME TO SATELLITE FINANCIAL OPERATIONS. The following requirements apply to startups that involve converting an existing business office into a satellite operation:

a. Contact Person Designation. The AW(I&E)/SOI at each location shall designate a contact person (generally the Business Manager at the prime and Plant Controller at the satellite) and an alternate to coordinate all matters related to financial management.

Contact persons at both locations shall review the Management Control System (MCS) support requirements for the satellite function. The prime contact person shall itemize and submit requirements to the Management Information Systems Branch (MISB) through the appropriate Field Financial Administrator.

The Financial Management Branch shall request from MISB that the prime business office have access to the satellite's data base in the Financial Reporting System (FRS), the Inmate Payroll System (IPS), and all SYMIX modules.

b. Changeover Plan. The Business Manager at the prime location shall visit the satellite as soon as practical, but within 45 days of notification of the changeover, to become familiar with the factory and its needs. The Business Manager, in conjunction with the AW(I&E)/SOI and Plant Controller, shall develop a plan to implement the changeover. Staff involved in the changeover may use the Records Checklist for Satellite Conversion (Attachment A) to plan for the changeover.

c. Notification of Changeover. The prime business office shall notify all FPI locations via E-mail of the effective changeover date. The Financial Management Branch in Central Office shall initiate an Operations Memorandum notifying all locations of the change. If time permits, the Operations Memorandum shall be issued 60 days prior to the actual changeover. Any FPI Form 5's (Voucher for Inter-Office Transfer

of Property and/or Services) or other financial correspondence received at the satellite after the effective date shall be forwarded to the prime immediately.

d. Financial Management. On the date of the changeover, the prime location shall immediately process cash transactions (deposits, disbursements, etc.) for the satellite using its own Statement of Transactions (SF 224) and agency location code (ALC). However, it will still be necessary to prepare a separate SF 224 for the satellite using the satellite's agency location code (ALC) until pending transactions have cleared. The satellite's SF 224 shall be used only for transactions involving its ALC.

After resolving all differences with the Department of Treasury, and waiting for three months to allow for any On-Line Payment and Collection (OPAC) system billings by other agencies to clear, the prime location shall request the Financial Management Branch to discontinue the satellite's ALC.

At that time, all cash transactions for the satellite shall be processed using the prime's ALC. The prime location shall continue to submit a "negative" SF 224 for the satellite until notified by Treasury that the ALC has been discontinued. (A negative SF 224 is a report entered into the Treasury reporting system that shows no activity - only zero balances.)

Any checks the satellite receives during the transition shall be express mailed to the prime location for deposit in the Federal Reserve Bank under the prime's ALC. The satellite shall notify the prime by facsimile that the checks are in route.

The purchasing agent/contracting officer at the satellite shall review all open purchase orders and notify vendors to mail invoices to the prime. The contracting officer shall include this address on all purchase orders issued thereafter. In addition, the contracting officer shall notify the Material Management Branch of all affected open contracts so that they can be modified to reflect the new payment office.

The contact person at the satellite shall send all financial supporting documentation to the prime, including subsidiary ledgers, documents supporting those ledgers, and any other reports or work papers necessary to perform the financial management function (see Attachment A). The satellite shall maintain an archive of records not sent to the prime and shall retrieve them as requested by the contact person at the prime.

The AW(I&E)/SOI's at both locations shall negotiate a monthly fee for financial services the prime performs and submit it to the FPI Controller for approval.

e. Inventory. Unless waived by the Financial Management Branch, personnel at the satellite shall physically inventory raw materials and finished goods within the first quarter after the changeover. This shall satisfy annual inventory requirements established by the Financial Management Branch.

7. ACTIVATING A NEW LOCATION. The following requirements apply to start-ups that involve a satellite at a new FPI operation:

a. Site Visit. The Business Manager at the prime location shall visit the satellite as soon as practical to become familiar with the factory and its needs, and, in conjunction with the AW(I&E)/SOI and Plant Controller, develop a plan to implement financial functions at the prime.

b. Activation Schedule. The AW(I&E)/SOI and Plant Controller at the satellite, and the Business Manager at the prime, shall follow implementation guidelines outlined in the Factory Activation Plan. The Factory Activation Team for the satellite shall review MCS support requirements. The Activation Team shall submit those requirements to MISB, which shall ensure the prime location has access to the satellite's data base in FRS, IPS, and all SYMIX modules.

c. Fee and Overhead Schedule. The AW(I&E)/SOI's at both locations shall negotiate a monthly fee for financial services performed by the prime, which shall be submitted to the FPI Controller for approval.

The AW(I&E)/SOI and Plant Controller at the satellite, with assistance from the Business Manager at the prime, shall develop and submit to the Financial Management Branch a recommended annual overhead application rate for the factory.

8. PURCHASING. The AW(I&E)/SOI shall nominate an individual (such as the Plant Controller), who has completed 40 hours of basic procurement training, for Level I purchasing authority in compliance with the Program Statement, UNICOR Acquisition Policy. Nominations may be submitted for Level I limited authority for appropriate factory personnel. Staff delegated this authority shall have a thorough working knowledge of small purchasing procedures, the SYMIX Purchasing module, and the Procurement Action System (PAS). Each satellite shall have a full set of procurement regulations (FAR, JAR, UAP, FPMR).

Within their warrant limitation, satellite staff (those staff who have been delegated purchasing authority) shall process small purchases, issue delivery orders against UNICOR and other Government contracts, review and submit Requests for Contract Action (RCA), and submit required reports. Along with Quality Assurance and Warehouse staff, they shall be responsible for

field-level contract administration--primarily following up on purchase/delivery orders and notifying the Material Management Branch of issues relating to the terms of the contract such as delivery/performance or quality of materials/service.

Staff having purchasing authority shall enter purchase/delivery orders into SYMIX and close them after delivery and payment. The Field Procurement Advisor shall provide assistance and training in basic purchasing procedures, if needed. The prime location may assist the satellite if the small purchase volume becomes excessive.

On all purchase orders the satellite shall direct the vendor to mail invoices to the prime.

Signed copies of all purchase orders shall be forwarded to the prime for inclusion in the voucher package.

9. GOVERNMENT-WIDE COMMERCIAL CREDIT CARD SERVICE. Within FPI, the Controller and the Chief, Material Management Branch, share direct responsibility for implementing the Government-wide Commercial Credit Card Service. The Plant Controller shall have responsibility for the program at the satellite.

The contracting officer at the satellite shall initiate the Credit Card Service Program by issuing a purchase order/delivery order against the GSA contract. The contracting officer shall notify the contractor that the prime's business office is the disbursing office for the satellite.

Each Approving Official (Cost Center Manager) at the satellite shall review monthly statements, verify the charges appearing on cardholders' statements, and sign and forward cost center billing statements to the prime's Business Manager within 15 calendar days of the statement date.

The Plant Controller shall be the Agency/Organization Program Coordinator (APC) for the satellite, directing administrative functions in accordance with established directives. The prime's business office shall perform financial management functions for the satellite as outlined in Bureau directives concerning the Government-wide Commercial Credit Card Service.

10. INMATE PAYROLL. The Plant Controller at the satellite shall be responsible for the inmate payroll. The prime business office shall have access to the IPS data base at the satellite.

The satellite shall notify the prime location immediately upon completing the monthly inmate payroll. A signed copy of the payroll shall be forwarded to the prime location by the third workday of the following month. The prime business office shall voucher the inmate payroll, print cost reports, and establish the accrual.

By having direct access to the satellite IPS data base, the prime location may print the direct labor reports and record them into the cost accounting system as needed.

The satellite shall enter the Inmate Employment/Estimated Sales Report (FPI Form IE) into FRS for that location.

11. GENERAL LEDGER AND FINANCIAL REPORTS. The prime business office shall perform the satellite general ledger functions as outlined in FPI directives unless otherwise specified in this Program Statement. The prime business office staff shall ensure that appropriate general ledger balances are supported by subsidiary ledgers.

The prime business office is responsible for the monthly financial closeout, including submission of financial reports to Central Office, Treasury, and other agencies.

The satellite shall complete and submit the monthly Memorandum of Agreement (MOA) to Central Office and forward a copy to the prime in accordance with established FPI financial reporting requirements. The Business Manager at the prime location shall assist the satellite to complete the MOA when necessary.

The satellite AW(I&E)/SOI shall initiate and control Requests for Special Authorization (RSA) for capital expenditures for the satellite. A copy shall be forwarded to the prime business office, which shall supply the satellite with information as requested related to funds expended against the RSA.

The prime business office shall establish procedures for the satellite to follow to ensure that journal transactions are posted weekly and cutoffs are proper.

12. CASH REQUIREMENTS. Although cash balances are maintained by general ledger, cash transactions and cash reporting for the satellite shall be a function of the prime location.

a. Daily Cash Report. The Daily Cash Report is designed to report all cash transactions to Central Office by factory. This data is extracted automatically by the FRS.

b. Cash Reporting to Treasury. Cash transactions are reported to Treasury using the Agency Location Code. Since there is one ALC per disbursing office, cash transactions involving a satellite shall be combined with the prime for reports such as the Statement of Transactions (SF 224).

c. Accounts Payable Analysis/Spending Request. The aging of accounts payable shall be reported to Central Office by factory. However, the satellite's Accounts Payable Analysis is combined with that of the prime at Central Office. Central Office shall authorize spending by the disbursing office, not by factory or prime/satellite.

d. Disbursements. The prime business office shall make disbursements for the satellite in the same way as for its own factories. When necessary, the prime's Business Manager is encouraged to contact the institution business office at the satellite through the Plant Controller (i.e, questions concerning civilian payroll, institutional billing).

e. Deposits. The prime business office shall deposit collections for the satellite under the prime's ALC.

13. WAREHOUSING/INVENTORY/SHIPPING. The satellite AW(I&E)/SOI is responsible for the control and accuracy of all inventories located at the satellite. However, the warehouse person performs day-to-day activities, receipt of goods and supplies, issuance of materials to production, shipment of completed goods, and data entry. The AW(I&E)/SOI may delegate supervision of the warehouse to the Plant Controller or the Factory Manager.

a. Receiving Report. The warehouse person shall prepare receiving reports through the Management Control System (MCS) for all goods received. Copies of receiving reports, packing slips, and related material transaction reports shall be forwarded daily to the prime business office. The warehouse person shall verify the accuracy of the reports by signing them before forwarding them to the prime. The Plant Controller shall maintain copies of reports in accordance with FPI accounting directives.

b. Material Issue (Requisition). For locations that do not have the MCS Shop Floor Control (SFC) module, the warehouse person at the satellite shall post material transactions into the MCS Inventory module as material is issued. Each requisition shall be assigned a numerical control number and a log shall be maintained. Material transaction reports shall be used to verify data input accuracy, and for recording issue costs on each requisition. The warehouse person shall forward requisitions and material transaction reports daily to the prime business office.

Where the SFC module is implemented, pick lists shall replace material requisitions for issuing materials to production jobs. The warehouse person is not required to forward copies of pick lists to the prime business office.

c. Customer Shipments. The warehouse person at the satellite shall record all shipping transactions into the MCS Inventory and Customer Order Entry modules. The Shipping Order (FPI Form 8) is replaced by a pick list; the warehouse person shall number pick lists sequentially for control purposes. Completed pick lists, Government bills of lading, and transaction reports shall be forwarded daily to the prime business office.

Business office staff at the prime location shall maintain finished goods cost detail pending implementation of the SFC module. Pick lists shall be posted to the finished goods

register and shipping order/cost of sales register. After the SFC module is implemented, all finished goods and cost of sales data shall be maintained in MCS. Pick lists and Government bills of lading, however, must still be forwarded to the prime to complete the customer order files.

d. Finished Goods Receipt. The warehouse person shall assign a sequential control number to all finished goods requisitions (or other Central Office-approved method of reporting finished goods) and record the receipt into the MCS Inventory module. The warehouse person shall sign requisitions and transaction reports and forward them to the prime business office.

Pending implementation of the SFC module, the prime business office staff shall post the finished goods requisitions to the finished goods register. Where the SFC module has been implemented, it is not necessary to forward finished goods receipt documents.

e. Customer Billing. Staff at the prime business office shall perform the invoicing function for the satellite in the MCS Order Entry module. Invoicing shall be daily in accordance with current FPI policy.

The Business Manager at the prime location shall be responsible for follow-up on overdue accounts receivable. Phone calls to customers shall be documented in the log available in MCS. The business office shall also send overdue letters to the customer in accordance with accounting directives. The Plant Controller shall assist the Business Manager at the prime location when necessary to resolve disputed invoices or amounts.

f. Inventory Adjustments. The Plant Controller shall post to the MCS Inventory module all adjustments to inventory resulting from physical counts (including the inventory accuracy program cycle counts). Copies of the approved cycle count Variance Report shall be mailed to the prime business office. Business office staff at the prime location shall make monetary adjustments to inventory resulting from amounts paid to a vendor.

#### 14. COST ACCOUNTING

a. Overhead Rates. The Plant Controller, with input from the Business Manager at the prime, shall develop annual overhead rates for the factory(ies) at the satellite. The AW(I&E)/SOI at the satellite shall approve the overhead rate, then forward it to FMB for the Controller's approval.

b. Unit Cost Estimate (FPI Form 73) and Supporting Reports. For locations without the MCS SFC module, the AW(I&E)/SOI at the satellite shall ensure that current Unit Cost Estimates (UCE) are being used. Except for those done directly by the Product

Support Center, the Factory Manager shall prepare the UCE and all supporting reports. The Plant Controller, with assistance, when necessary, from the Business Manager at the prime location, shall furnish financial data related to raw material costs, applicable labor rates, applied overhead rates, etc. The Factory Manager shall forward the completed UCE to the Product Costing Manager at the Product Support Center in Englewood, CO.

c. Production Order and Cost Sheet (FPI Form 9). The Production Order and Cost Sheet shall be initiated at satellite locations where the MCS SFC module has not been implemented. Upon approval by the AW(I&E)/SOI at the satellite, FPI Form 9's shall be mailed to the prime business office, where actual cost data shall be recorded.

When the job is complete, the prime business office shall forward the completed Form 9 to the satellite for review. The Plant Controller, Factory Manager, and AW(I&E)/SOI at the satellite shall sign the form. The Plant Controller shall return the signed copy to the prime business office, file a copy, and mail copies of Form 9's that exceed established standards for cost variances to the Product Support Center.

d. Summary of Work In Process (FPI Form 51). The Business Manager at the prime location shall record cost data from the FPI Form 9 onto the FPI Form 51 for locations that have not implemented the MCS SFC module. The Business Manager shall forward a draft copy of the Form 51 to the satellite for review before monthly closeout is completed. Review by satellite staff must be completed in time for the business office at the prime location to finish the closeout by the established date.

e. Physical Inventory. Some cost accounting systems require a monthly physical inventory of the work-in-process inventory before the financial closeout can be accomplished. In those cases, the AW(I&E)/SOI shall ensure that a physical inventory is completed and the results forwarded to the prime business office by the third workday of the following month.

Note: When the Shop Floor Control module is implemented, cost records shall be maintained at the satellite.

15. FIXED ASSETS. The warehouse person at the satellite shall assign an equipment number from a control log to all machinery and equipment coming into the location. This number shall be recorded onto the hard copy of the receiving report and forwarded to the prime business office.

The prime business office staff shall maintain cost data and depreciation records on the MCS Fixed Assets module for all fixed assets at the satellite. In addition, the business office shall ensure that the MCS Fixed Assets module balances with the general ledger monthly.

The Plant Controller at the satellite shall notify the prime business office in writing whenever a piece of equipment is added, removed, changed its status, or it is moved between departments. The notification must occur in the same month as the move.

The Plant Controller shall have access to the Fixed Assets module to monitor the location/status of fixed assets at the satellite.

The AW(I&E)/SOI at the satellite shall have overall responsibility for the physical control of fixed assets. The Business Manager at the prime location shall record and report the dollar value of fixed assets.

16. PHYSICAL INVENTORIES. The AW(I&E)/SOI at the satellite has overall responsibility for performing physical inventories, including the annual physical inventory schedule, each individual inventory plan, and the development and implementation of the inventory accuracy program. Copies of these plans shall be forwarded to the prime's business office as they are completed.

a. Conducting the Inventory. Physical inventories of fixed assets and sensitive equipment at the satellite shall be conducted in accord with established FPI directives. The Plant Controller shall obtain from the Fixed Assets module printouts of equipment by department and distribute them to the count teams.

b. Inventory Reporting. As physical inventories are conducted, the Plant Controller shall enter counts in the MCS Inventory module cycle count and print the differences report. Following the AW(I&E)/SOI's approval of this report, the Plant Controller shall post the differences in the Inventory module and immediately forward a copy of the report to the prime business office.

Upon completing the inventory, the satellite shall report the results to the prime business office using the Annual Inventory of Machinery and Equipment Report (FPI Form 67). Business office staff at the prime location shall make any adjustments to the Fixed Assets module. The satellite shall investigate/explain any differences and initiate any required Reports of Survey.

c. Year-End Inventory Certification. The Plant Controller at the satellite shall prepare the year-end inventory certification in accordance with year-end reporting procedures. He/she shall obtain the AW(I&E)/SOI's signature and forward the certificate to the Business Manager at the prime location for inclusion in the year-end report submission (a file copy shall be maintained at the satellite).

17. TRAVEL. Travel Authorizations for satellite employees on Government business shall be initiated, completed, and approved at the satellite. The Plant Controller shall assign numbers and control travel authorizations in accordance with established directives.

Upon completing travel, employees shall submit the travel voucher and receipts to the Plant Controller, who shall review the voucher for correctness, obtain the approving official's signature, and forward the voucher and supporting documentation to the prime business office for payment.

a. Satellite Travel Charge Card Program Responsibility. The AW(I&E)/SOI at the satellite shall appoint a staff member as Local Program Coordinator for the Travel Charge Card Program.

b. Centrally Billed Accounts. Centrally billed accounts are established by the Government-issued travel charge card contractor for purchasing passenger transportation services. Only infrequent travelers (who travel less than twice per year) who do not have Government-issued travel charge cards may use a centrally billed account. The Business Manager at the prime location shall determine whether the satellite shall have its own account or use the prime location's account.

The Plant Controller shall control the use of the centrally billed account at satellites. Upon receiving the billing from the contractor, the Controller shall verify its accuracy, sign it, and forward it to the prime business office for payment.

If the satellite uses the prime location's centrally billed account, the Business Manager shall be responsible for the propriety of the billing statement. Upon receiving the billing, the Business Manager shall ensure that the bill corresponds to an approved travel authorization from the satellite.

c. Cash Advance. On occasion, an employee who does not have a Government-issued travel charge card may require a travel advance. The Plant Controller shall submit SF 1038 (Advance of Funds Application and Account) to the prime business office at least two weeks before the employee is scheduled to travel. The prime location shall submit a schedule to Treasury in time for the check to be issued before departure.

On the rare occasions when there is no time to issue a check, the traveler shall request a cash advance from the institution business office. The institution business office shall issue an advance in accordance with established procedures and receive reimbursement from FPI through either the institution billing process or the OPAC system.

18. MAILINGS. A regular, timely flow of paperwork between the satellite and the prime locations is critical to successful financial functions. Packages must be prepared and mailed daily. To prevent losses, the sender shall prepare a transmittal memorandum detailing the contents of each package, and assign the package a control number. Copies of the memorandum shall be included in the package, sent via facsimile to the receiving location, and filed at the sending location.

Upon receiving the package, the receiver shall check the contents to ensure that all documents listed in the memorandum are included. If there is a discrepancy, the sender shall be notified immediately. (A sample transmittal memorandum is included in Attachment B.) During the final five days of the month, document packages shall be express-mailed.

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Director

Records Checklist for Satellite Conversion

<u>Account</u>	<u>Documents Needed</u>
Cash	Cash spreadsheet; past year's workpapers for FPI Form 70, SF 224, FPI Form 100
Accounts Receivable	Copy of all open invoices, copy of all documentation (customer order, etc.) related to open invoice
Raw Materials	Spreadsheet identifying any items included in an allowance account
Work in Process	FPI Form 51, job folders for all open jobs
Finished Goods	Finished goods register
Fixed Assets	SYMIX Fixed Asset Report displaying asset amount and depreciation acct.
Vouchers in Transit	Copy of all uncleared schedules and related vouchers (originals)
Vouchered Receipts	Copy of all open vouchers (originals); SYMIX Accounts Payable Aging Report that supports the general ledger balance
Unvouchered Receipts	Copy of open receiving reports; SYMIX To Be Vouchered Report that supports the general ledger balance
Purchase Orders	Accounts Payable copy of all open purchase/delivery orders
Transportation	Transportation Reserve Register and supporting documentation (i.e., all related Government Bills of Lading)
Accrued Expenses	Accrual spreadsheet and supporting documentation
Special Deposits	Subsidiary ledger and supporting documentation
Contingent Annual Leave	Prior year's contingent annual leave spreadsheet

<u>Account</u>	<u>Documents Needed</u>
Deferred Accounts Pay	Subsidiary ledger and supporting documentation
Advance/Progress Pay	Applicable progress payment contract folder

Additional documents, records, reports needed:

- Most recent year-end reports and workpapers
- Monthly closeout workpapers for prior 6 months
- Open Request for Special Authorization (RSA) folder

