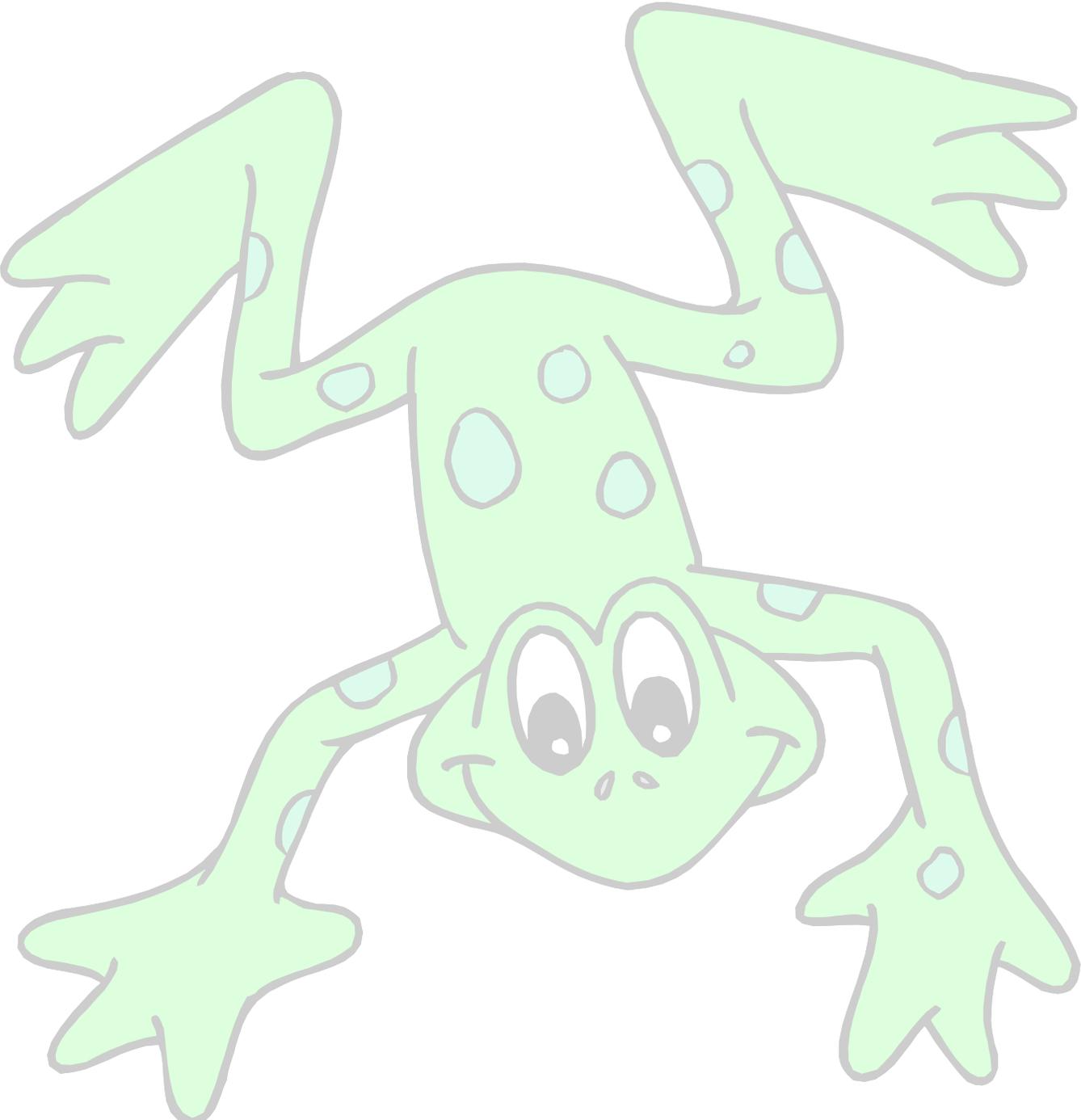


*Yearend Closeout Activities*



## Year End Closeout Activities



### General Information

Federal statutes require all agencies, at the of each fiscal year, to record all of their valid obligations for that fiscal year. These obligations are required accurately reflect the financial status of the agency relative to it appropriated and nonappropriated funds. To record these obligations, source documents must be received at NFC in accordance with the cutoff dates. When the source documents cannot be submitted to NFC by the cutoff date, period end estimates must be used to record those documents as well as transactions where individual documents are not used to obligate funds, e.g., travel vouchers, blanket purchase agreements, etc. for all annual, multi-year, and no year activity. During the next accounting period (October's business) all period end estimates are automatically reversed out.

### Period End Estimates

All period end estimates (YE documents) must be entered by ARS headquarters offices, Area/NAL offices, and field personnel. NFC personnel are not responsible for generating estimates. The preparation of period end estimates is an accounts maintenance function. Procurement personnel should not prepare period end estimates without prior approval from LAO/T's.

TDL's, PDL's, and OCP's should be run promptly following the close of the FY and reconciled to CATS/LOTS records. Unposted transactions which are not reflected on the TDL, must be period end estimated. Remember that transactions emanating from feeder systems will no longer be estimated and must be entered by the Location/Area offices.

### FFIS Data Entry

- 🌿 When entering the document ID number, use the SEC1 code applicable for your Area, Location code, plus a sequential number or enter “#” to enact automatic document numbering;
- 🌿 Object Class 25XX must be reported to the four-digit level (See list of Sub-BOCs)
- 🌿 Use a reversal period of 01 05 (October, 2004);
- 🌿 Use the Vendor Code appropriate for your Area:

Headquarters	12400300F C
Beltsville	12400300F D
North Atlantic	12400300F E
<b>Midwest</b>	<b>12400300F F</b>
Pacific West	12400300F G
Northern Plains	12400300F H
Southern Plains	12400300F J
Mid South	12400300F K
South Atlantic	12400300F L
National Ag Library	12400300F N

- 🌿 Enter YE/DE for accrued expenditures (salaries, utilities, etc.). The result will be reflected in the EXPENDED AMT field on the ALLT and ALOC tables.
- 🌿 Enter YE/UN for undelivered orders (contracts, purchase orders, relocation orders, etc.). The result will be reflected in the UNLIQ OBLG AMT field on the ALLT and ALOC tables.

- ✿ Since object class code 6000 is no longer used, all salary estimates MUST be recorded against object class code 1000.
- ✿ Similar to prior years, object class 25XX must be reported to the four-digit level;
- ✿ Enter estimates for feeder system (payroll, utilities, etc.) activity since estimates will not be automatically generated.

Generally, the following transaction codes and types should be used for entered estimates:

<i>Transaction</i>	<i>BOC</i>	<i>YE Type</i>	<i>Description/Examples</i>
Payroll	1xxx	DE	Payroll charges for FY 2002 BOC 6000 IS NO LONGER USED
Travel	21xx	DE	Travel Charges (except relocation)
Relocation		UN	
PCMS	2670	DE	PCMS charges not recorded
Transportation	22xx	DE	Federal Express, Postage, etc.
Rent, Communication, Utilities	23xx	DE	Estimates are needed from feeder systems such as UVTN, TELE
Printing	24xx	UN	
Other Services	251x	UN	Estimates are required to the 4 <sup>th</sup> level
Supplies	26xx	UN	
Equipment	31xx	UN	

Monitor reference tables in FFIS such as ALLT to ensure your estimates are captured appropriately.

**Sub Object Class Codes:**

<b>Performing/Sponsored Organization Type</b>	<b>SUB BOC</b>
Cooperative Extension Service	CO
Female Owned	FO
Other Federal Research	FR
1890 Land-Grant College	HB
Individual	IN
1862 Land-Grant College	LG
Minority Owned	MO
Other	OT
Private Non-Profit	PN
Private for Profit	PP
Private University or College	PR
Public University or College	PU
State Agricultural Research Station	SA
Small Business	SB
State or Local Government	SL
Veterinary School or College	VE



***Certification of Year End Estimate***

SBFOs are required to do a screen print for the ALOC table for their division (Area) for all Fund Types (01,08,91,92,93,95,02, etc.), review the information, certify that it is complete/correct, and fax the information (with certification) to the Chief, Fiscal Operations Branch, FMD

