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*Bulletin*

**Title:** Year-End Closing Dates and Closing Guidance

**Number:** 09-307

**Date:** July 20, 2009

**Expiration:** October 30, 2009

**Originating Office:** Financial Management Division

**Distribution:** Deputy Area Directors  
ARS Division Directors  
Servicing Budget and Fiscal Officers  
Administrative Officers/Technicians  
Research Leaders  
Budget and Program Management Staff  
ARS Operations Section, NFC

This bulletin provides guidance for managing year-end activities as well as Timeline/Cutoff Dates and Contact List Enclosures.

See Also:

Bulletin on Obligation of Appropriations: Fiscal Year Chargeable

# ANNUAL CLOSING GUIDANCE

Due to externally imposed accelerated deadlines associated with the preparation and submission of the Department's fiscal year (FY) 2009 financial statements, we are providing year-end closing guidance and deadlines for various financial operations. The following provides annual closing guidance.

All fundholders, Administrative Officers/Technicians (AO/Ts), program managers, contracting officers, purchasing agents, Servicing Budget and Fiscal Officers (SBFOs), and all other employees responsible for preparing, reviewing, approving, and submitting obligation documents to the National Finance Center (NFC) should give special attention to these procedures and make a special effort to meet the established cutoff dates.

## Preparing for Year-End Close:

### 1. Review of Unliquidated Obligations

Departmental Regulation 2230-001 (April 21, 2009) requires us to formally review and certify unliquidated obligations on a quarterly basis. Additionally, for the period ending June 30, obligations with no activity for the most recent 12 months will be deobligated unless there is a documented bona-fide purpose for the obligation to remain and a justification for the period of inactivity. **It is especially important for us to ensure that all invoices associated with FY 2004 obligations are paid prior to September 22. Properly executed invoices must be received by NFC by 4 p.m. (CDT) on September 4, 2009, in order to disburse prior to September 22, 2009. Unless FY 2004 invoices are paid prior to September 22, 2009, the management units will have to pay for these invoices from FY 2010 or other future appropriations.** When submitting invoices requiring payment prior to September 30, 2009, please notify the Agricultural Research Service (ARS) Operations section so that they can have someone shepherd the payment through the system.

Payments against cancelled appropriations are governed by the statutory provisions of Public Law (PL) 101-510. Briefly, PL 101-510 states that budget authority is canceled after the five-year period of expired authority have ended for an annual (1 year) appropriation. At the end of the five-year period all budget authority, both obligated and unobligated, is cancelled and the unused budget authority is transferred to the Treasury. **Thereafter, payments against cancelled years must be funded from current years' direct appropriated funds within the Area. There is no central funding source to draw upon. A number of Areas had to use FY 2009 funding to pay for FY 2003 and other canceled years' invoices this year.**

As part of this process, it is important to review all prior year (FY 2004 - 2008) unliquidated obligations and to clear all invalid obligations so that our financial records provide an accurate picture of our obligated balances and to maximize the availability of prior year budget authority for paying invoices properly chargeable to prior year periods. Please refer to **Bulletin 09-303** for additional guidance on reviewing unpaid obligations.

## 2. Expenditure of Funds

The Status of Funds (SOF) Reports (reconciled with June's Foundation Financial Information System (FFIS) data) issued July 24, 2009, must be as "clean" and up-to-date as possible. This includes all appropriated and non-appropriated ("soft fund") accounts. Aging documents must be researched and estimates reviewed and updated, as necessary. **Beginning in August, SOF Reports should be issued to the fundholders on a weekly basis.**

Fundholders should make every effort to identify and obligate available funding by procurement cut-off dates established by the Acquisition and Property Division (see website [www.afm.ars.usda.gov/acquisitions/cutoff.htm](http://www.afm.ars.usda.gov/acquisitions/cutoff.htm)). Additionally, routine purchases should be accomplished by the end of August (August 28). **Needs identified after August 28 should be unexpected or unforeseen (emergency) and must be coordinated through the AO.** AOs should develop internal processes to control and capture these obligations. The SBFOs will provide specific guidance to the Locations on options for maintaining funds control during this period.

The Financial Management Division (FMD) will work with the Budget and Program Management Staff (BPMS) and the Office of National Programs to ensure that High Priority Requirements List (HPRL) and program funding is released as early as possible. Obviously, business will not come to a halt and there will be occasions where requirements will be unexpectedly identified late in the year or funding will be made available at the last minute. However, these occasions should be kept to a minimum and routine, "common" purchases should be completed prior to August 28.

The Location administrative and accounting personnel will be required to finalize the Location's year-end estimates between September 21 and 29, 2009. All obligations to be made using FY 2009 funding must be known by the accounting staff prior to the end of September 29, 2009.

**Of equal importance to the direct funds are the reimbursable, "soft" funds.** All reimbursable and trust fund accounts must be reconciled and all transactions captured. If any costs are residing on a direct account which belongs on the soft fund, they must be transferred prior to September 24, 2009, or captured in a year-end estimate. In order to ensure processing through the accounting system, the last day a trust fund or CRADA check may be accepted for use in FY 2009 is **September 4, 2009**. FY 2009 Reimbursable Agreements (new or amendments) must be established prior to **September 11, 2009**, in order for the funds to be available for FY 2009 business. Conversely, if you are closing out a trust fund or technology transfer account and you need to process a refund against FY 2009 funds, please submit the necessary paperwork to ARS Operations by **September 4, 2009**. This will allow sufficient time for the payment to be made, the allocation to be adjusted, and the carry over report annotated before the end of the FY.

FMD issues a bulletin every fiscal year-end entitled, "Obligation of Appropriation: Fiscal Year Chargeable," which provides general guidelines to aid managers and fundholders in deciding spending priorities prior to expiration of the annual appropriation on September 30. This bulletin

has been updated for FY 2009. Refer to this bulletin for guidance. Please call your SBFO, Deputy Area Director, or Headquarters Staff if you have any questions.

### 3. Year-End Estimates (YE) Documents

Federal statutes require all agencies, at the end of each FY, to record all of their valid obligations for that FY. These obligations are required to accurately reflect the financial status of the agency relative to its appropriated and non-appropriated funds. Obligations reflected in the records captured in FFIS must be accurate as of September 30. FFIS records will be used to prepare ARS' final official financial reports which are sent to Congress, the Department of the Treasury, and the Office of Management and Budget. 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, year-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.

It is important for accounting personnel to re-familiarize themselves with the entry of year-end estimate (YE) documents before the end of the FY and possibly encountering difficulties. Please practice by entering 2 or 3 different YE documents for **nominal amounts** during the July 20-24 practice timeframe. [NOTE: Even though these are "practice" YEs, they will still require approval by a second party as well as the signed YE Coding Document Approval Form (Enclosure 5).] These estimates should reflect **11 09** as the reversal period. Remember, using the "I" indicator increases the account's obligation amount (decreasing the available balance) and the "D" indicator decreases the account's obligation amount (increasing the available balance). The ALLT table should be checked both prior to and after processing the YE to see the impact on the account's balance and ensure the YE was processed correctly.<sup>1</sup> Information for preparing YE documents may be found starting on Page 41 of the FFIS Spending Quick Reference Guide. The first point of contact for any difficulties arising during the YE process should be the SBFO. They will contact the FFIS Operations Branch (FFISOB) Help Desk on (301) 504-4429, should it prove necessary. See Enclosure 3 for instructions for using the CRIS Allocation Tracking System (CATS) to prepare the year-end estimates and Enclosure 4 for instructions for entering year-end estimates in FFIS.

For audit purposes, please retain the appropriate documentation for your year-end estimates. Per Departmental Bulletin OCFO 06-03, no "adjustments or estimates will be processed in FFIS without the benefit of a detailed analysis and supporting documentation." This includes documents reflected on CATS reports (i.e., procurement requisitions, cardholder logs, etc.) and Salary Management System (SAMS) reports **as well as a cover sheet identifying the YE number, the date prepared, and the dollar amount. This cover sheet must be signed by the preparer and approved by a second party (Enclosure 5).**

Payroll for Pay Period 18 will be processed on September 19, 2009, and reflected in the data warehouse on September 21 or 22, 2009. Locations will need to enter year-end estimates for Pay Periods 19 and 20 (3 days) salaries, including any pending awards and overtime.

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<sup>1</sup> Tip: To print the screen shots with the date and time, go to Setup on the menu bar in FFIS. Select printer. In the Print Screen Header Area, type in the following: \$DATE, \$TIME, your name. Then select OK.

Now that travel authorizations are obligating documents, a year-end estimate will need to be inputted for any anticipated adjustments that will be included on the travel voucher. This includes travel that overlaps two FYs. The entire authorization will be charged to the current FY and a year-end estimate will be necessary to adjust for the amount that will be charged to the next FY.

## **Year-End Close**

As in previous years, the deadlines are constricted for preparing year-end estimates. This year, the last day of the FY falls on a Wednesday. NFC requires this day to close-out their systems. Therefore, September information must be reconciled and year-end estimates must be entered in FFIS no later than **September 29, 2009**. See the enclosed timeline (Enclosure 1) to assist you in managing your Location's year-end close out activities. **NOTE: It is strongly suggested that the majority of your YE documents be entered and approved prior to Tuesday, September 29, and then use this date for your "clean-up" and final adjustment opportunity.**

All NFC feeder systems (TRVL, Access® Online (AXOL), etc.) obligation and payment activity must be entered by **September 22, 2009**, to ensure it is processed in FY 2009. All direct-entered obligation and payment activity (Agreements, and RSA Task Orders) processed by ARS Operations Section, NFC, must be received by **September 4, 2009**, to ensure processing in FY 2009. Locations should continue to mail these documents to ARS Operations through the end of the FY; however, if any are not received by September 4, 2009, they may not get processed in time to be reflected on year-end reports. See the following section on the Integrated Acquisition System (IAS) for information on the link with FFIS.

Note: Obligation and payment documents must pass through feeder systems and FFIS edits to ensure they are successfully captured in FY 2009. These transactions will be reflected in the data warehouse and FFIS on **September 25, 2009**. In the event documents are rejected, Suspense (SUSF) table managers will attempt to reconcile errors by close of business (COB) **September 25, 2009**.

All accounting adjustments (B2 documents) should be completed by COB **September 22**, including those for Indirect Program Support Costs (IPSC). If not, they must be entered as a year-end estimate. The SBFOs should verify that all amounts for IPSC and/or indirect research costs (IRC) are recorded on Form ARS-324, Transmittal for Reimbursable or Trust Fund Agreement, and have appeared on the TDL.

Obligations can continue to be executed against the available funding through September 30. **However, the obligation amounts must be captured by accounting personnel using year-end estimates by September 29, 2009. Every effort must be made to provide accounting personnel with the appropriate documentation (AXOL logs, purchase orders, etc.) by COB September 28, 2009.**

**Year-end estimates must be submitted for all accounts, including annual, multi-year, and no-year funds.**

## Integrated Acquisition System

IAS has a “real time” link with FFIS. Once a transaction is approved by the Budget Approver, a commitment of funds (IQ) is recorded in FFIS. When a Contracting Officer (CO)/Purchasing Agent (PA) completes the transaction in IAS, an obligation (IO) is recorded in FFIS and the previous commitment is de-committed (negative IO).

**At 8:30 p.m. Eastern Standard Time on Tuesday, September 29, 2009**, the Department will automatically reverse all commitments from FFIS for commitments and obligations.<sup>2</sup> Payments and receipts can still be recorded in IAS. The commitments will remain in IAS to allow COs/PAs to continue processing transactions, but the money will no longer be committed in FFIS. At the same time, the interface between IAS and FFIS will be shut down. COs/PAs will be able to process transactions in IAS but they will remain pending in IAS as “pending obligation of funds” and will not be fed to FFIS. **These transactions must be captured as period end estimates. A report can be run identifying all the commitments (RQ and IQ documents) reversed in FFIS. This report can be used to verify with the CO/PA that the obligation will be placed prior to the close of September 30, 2009. This report can then be used as support for developing period end estimates.**

Any new items which need to be ordered by a CO/PA between September 29, after FFIS goes down, and September 30 and which were not captured in IAS prior to 8:30 p.m. Eastern Standard Time, Tuesday, September 29 must be prepared by the requestor as a hard-copy AD-700, Procurement Request. The CO/PA will need to enter this transaction in IAS as an IN (non-referencing document) or make the purchase using the Government Purchase Card. Again, this obligation will not feed to FFIS. **These transactions also must be captured as a period end estimate.** CO/PA should exercise caution when issuing awards during this timeframe since the system will not identify errors that might have to be corrected later, after a contractor has a copy of the flawed award document.

On October 1, 2009 (or later), the link between FMMI and IAS will be established. We are not sure how the FY 2009 procurements that are processed after FFIS goes down on September 29 will be handled in FMMI. The Obligation Document Resolution Manager may not be able to do a “Retry for Annual Close” for each transaction in pending status. **CO’s/PA’s are strongly encouraged to complete all IAS transactions prior to 8:00 p.m. Eastern Standard Time on September 29, 2009, and use the Government Purchase Card for obligations placed after this day.**

## Final Close Out Activities

Review of year-end estimates and balances by fund type will be required from the SBFO by division (Area) for all Fund Types (01, 08, 91, 92, 93, 95, 09 (HWC), etc.), review the information, notate that it is complete/correct to the best of their knowledge, and fax the information to the Chief, FOB, FMD, on 301-504-4302, by October 1, 2009, 3:00 p.m. EST.

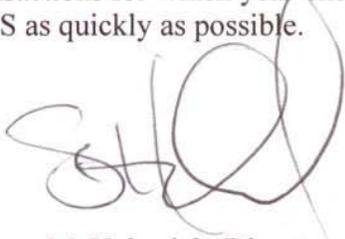
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<sup>2</sup> Per GAO regulations, commitments cannot be on the books when the fiscal year is closed.

**NOTE: locations MAY NOT enter transactions (YEs, B2's, etc.) against FY 09 activity (using 12 09) after September 29, 2009.**

The CRIS Activities Module (CAM) will still be required. Additional guidance with due dates will be provided later in the FY.

Location accounting and administrative personnel are responsible for researching pending transactions for which year-end estimates were entered to ensure that the obligation is posted in FFIS as quickly as possible.

A handwritten signature in black ink, appearing to read 'S. Helmrich', is written over the text of the signature block.

Steven M. Helmrich, Director  
Financial Management Division

5 Enclosures

## TIMELINE/CUTOFF DATES

### July 1, 2009 (Wednesday)

- PROCUREMENT REQUISITION DEADLINE<sup>1</sup> - \$3,001-100,000. Requests for supplies, services and equipment (including IT, construction with completed design, and A-E design only) between \$3,001 and \$100,000 must be received by procurement office.
- PROCUREMENT REQUISITION DEADLINE - \$2,501 - \$25,000. Requests for task orders under Operations & Maintenance contracts between \$2,501 and \$25,000 must be received by the procurement office.

### July

- Facilities Division will request “wish list” from Areas for year-end R&M funds (if any).

### July 24, 2009 (Friday)

- Fiscal community provides clean, up-to-date Status of Funds reports to fundholders.

### July 20-24, 2009

- YE (year-end estimate) Practice Days: all ARS locations enter a few YE documents with nominal amounts for the month ending July with a reversal date of 11 09.

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<sup>1</sup> Receiving the procurement requisition by this date provides reasonable assurance that the request will be completed prior to the end of the Fiscal Year. Procurement requisitions received after this deadline will be handled on an “if-possible” basis and will not be assured completion prior to the close of the Fiscal Year.

**July 31, 2009 (Friday)**

- Facilities Division will distribute unused construction funds.

**August 7, 2009 (Friday)**

- Review and update obligations related to Motor Pool and FTSP. Send changes for FY 2009 amounts and authorization for FY 2010 obligations to ARS Operations, BA, SPA or PWA Budget Offices.

**August 14, 2009 (Friday)**

- Locations, through Areas, provide list of anticipated agreements still to be received during FY 2009 to Budget and Program Management Staff (BPMS).

**August 28, 2009 (Friday)**

- **PROCUREMENT REQUISITION DEADLINE** (see footnote on Page 1 of Enclosure) - \$3,000 and under. All "routine" purchases of supplies, services and equipment (includes IT, construction with completed design, and A-E design only) should be procured by this date. Requests for \$100,000 and under for "Special or additional tasks for major facilities support services contracts" due to procurement office.
- Final day for "routine" spending.
- **Control Spending!** Any spending of FY 2009 funds after this date **must be coordinated through your AO.**
- All cardholders must provide complete logs with all orders placed through August 28, 2009, to appropriate accounting personnel; or, all cardholders must enter all transactions placed through August 28, 2009, in CATS.

**September 4, 2009 (Friday)**

- Last day to accept and send CRADA or Trust Fund checks to the Lock Box to ensure deposit for FY 2009 appropriations.
- Invoices chargeable to FY 2004 should be received by NFC by **4 p.m. (CDT)** to ensure that they will be scheduled for payment. Pursuant to the provisions of Public Law 101-510, payments for FY 2004 must be cleared and released by Treasury before the close of FY 2009. Any invoices not received in time to clear Treasury will be processed as FY 2010 business and charged to FY 2010 funds. **NOTE: For invoices against FY 2004 submitted to NFC in late August/early September, contact ARS Operations for assistance in ensuring payment is processed prior to September 30.**
- All Agreements and RSA Task Orders must be received by ARS Operations Section, NFC, to ensure processing in FY 2009. Locations may continue to send documents to ARS Operations Section; however, if not received by this date, they may not be processed in time to meet the cutoff dates.
- All requests for refunds against Trust Fund and Technology Transfer agreements must be received by ARS Operations.
- Last day for NFC to receive relocation travel vouchers in order to ensure processing in FY 2009.

**September 11, 2009 (Friday)**

- Last day to accept incoming FY 2009 reimbursable agreements and post in ARIS.
- Last day to enter CRIS transfers in ARIS. Areas to transfer funding from dummy CRIS.
- In order for awards to be paid out using FY 2009 funds and to ensure the transaction is recorded in FFIS by PP 18, cash award documentation must be received by Human Resources Division by September 11, 2009.
- Final day for NFC to receive and process updates or corrections to Stored Master files via TUMS (Telephone/Utilities).

**September 11, 2009 (Friday)**

- BPMS will begin processing allocation (BE) documents on a daily basis through October 1, 2009. The SBFOs will enter financial plans (BL's) and provide plans to AO's on a daily basis through September 29, 2009.

**September 22, 2009 (Tuesday)**

- **Final day for NFC to receive electronic submission of obligating documents** for all administrative processing systems (NFC Feeders Systems), i.e., **travel vouchers**, etc., processed directly by NFC. This is the last day to enter online or electronically transmit to NFC documents to ensure inclusion in FY 2009 activity. Hold off on releasing travel vouchers after this date until the system reopens on October 1. If you have invoices, you should continue to send them in; if not paid in 2009, they will be processed beginning October 1. If we hold invoices, we may be subject to interest penalty payments.
- **Last day for AXOL cardholders to reconcile open transactions to ensure capture of information in FY 2009 reports.**
- Any payment vouchers in REJCT or HELD status in SUSF will not be processed in tonight's final FY 2009 run.
- Last day to direct enter obligating documents for FY 2009.
- Last day to process B2s, including those for IPSC.
- Last day to enter direct entry disbursing documents (type NOs) in FFIS for which obligations do not already exist in FFIS.
- Last day for disbursements to be made in FY 2009. After today, no payments will be issued until October 2, 2009.

**September 21-29, 2009**

- **Location accounting personnel to run BRIO reports and reconcile September activity to CATS records.** These reports will include all feeder transactions (excluding IAS transactions), but will not include SUSF cleanups. SBFOs and ARS Operations must notify Locations of any last minute SUSF cleanups. Unposted transactions (which are not reflected on the BRIO reports) must be year-end estimated.

- SBFOs review preliminary carry over reports to ensure no agreements have negative balances.

**September 23, 2009 (Wednesday)**

- Locations run TDLs, PDLs and OCPs for FY 2009 and reconcile activity to SAMS and CATS reports (except Purchase Orders and Contracts processed through IAS).
- Suspense (SUSF) clean-up date. Since the feeder systems closed September 22, SUSF should be checked and cleaned out to clear all documents in REJECT, HELD, or PEND status. Any obligating documents not cleared from SUSF must be captured with a year-end estimate (YE) document.
- All AXOL cardholders provide final purchase logs to accounting personnel and/or have data entry in CATS up-to-date.

**September 26 - 29, 2009**

- COs/PAs and requestors provide information to accounting personnel of any last minute requirements which must be captured with a YE document.

**September 29, 2009 (Tuesday)**

- All commitments recorded in FFIS from IAS will be reversed at end of day. The link between IAS and FFIS will be disabled at 8:30 p.m. EST. No more commitments or obligations will be fed from IAS through the end of the FY.
- Accounting personnel run report to identify all commitments pending to be reversed and confirm with CO/PA that the transactions will be placed before the end of September 30, 2009.
- ABCO, IAS, CAPS, PROP, and OTRS will perform final feed at close of business.
- Accounting personnel use this information to enter YE documents.

**September 29, 2009 (Tuesday)**

- Last day to enter period end estimates for FY 2009 business by 9:00 p.m. EST. (See Enclosure 3 for instructions for using CATS to develop year-end estimates and Enclosure 4 for instructions on entering the year-end estimates into FFIS.)

- ARS units enter year-end documents (YEs) until close of business 9/29/09.  
**NFC-ARS Operations will NOT prepare ANY year-end estimates.**
- Accounting personnel must ensure all unposted items are included in CATS and SAMS as estimates and reflected on a YE.
- **IMPORTANT: It is the responsibility of the ARS Locations to prepare year-end estimates for any pending payroll and utility charges.**
- Last day for Areas to finalize FY 2009 Financial Plans (BLs).

**September 30, 2009 (Wednesday)**

- IAS will be available to CO's/PA's.

**October 1, 2009 (Thursday)**

- SBFOs screen print the ALOC table for their division (Area) for all Fund Types (01, 08, 91, 92, 93, 95, 09, etc.), review the information, notate that it is complete/correct to the best of their knowledge, and e-mail or fax the information to the Chief, FOB, FMD, on 301-504-4302 by 3:00 p.m. EST.
- Obligation Document Resolution Managers will process IAS transactions held in pending status.
- AXOL profile accounting codes will be rolled to FY 2010 accounting codes.
- SBFOs should release held FFIS Allotment Documents (BL's) for FY 2010 business assuming an approved budget.
- Appropriation Level Management Staff (ALMS) and FFIS Operations Branch enter unfilled/unbilled transactions and final Agency adjustments in FFIS.

**November/December**

- Carryover will have a new process. Details pending.

### Mail, Telephone and Contact Information

**ARS Operations Section, NFC:**

Telefax Number  
(504) 426-9717

<b>SUBJECT</b>	<b>NAME</b>	<b>PHONE NUMBER</b>
Training	Linda Massenburg	(504) 426-5360
General Information, Mailing, New Business	Pam Wynn	-5364
Reimbursable Agreements:	JoAnn Dixon	-5358
	Cheryl Brown	-5356
	Cheryl Ragas TTY (1-866- 377-8642) then 504-426-5339	
Interagency Agreements (outgoing funds), Contracts, Agreements	Jane Simon	-5369

**ARS, FMD-FFISOB:**

Telefax Number  
(301) 504-4390

**ARS, FMD-FOB:**

Telefax Number  
(301) 504-4302  
(301) 504-1300

Chief, Fiscal Operations Branch, FMD

Kim Parks

FFIS Inquiries

FFIS Help Desk

(301) 504-4429

### Express Mail/Postal Service Information for Document Delivery

The following addresses and telephone numbers are provided to assist you with the use of express mail and postal service:

ARS Operations Section Express Mail Address:  
OCFO, COD, ACPRB, ARS Operations Section  
13800 Old Gentilly Road  
2nd Floor, Post N-46  
New Orleans, LA 70129

For documents that are not processed by ARS Operations Section, NFC, such as purchase orders and travel vouchers, which need to be expedited to other offices at NFC, the express mail address and phone numbers, are:

NFC's Express Mail Address:

USDA, NFC  
*Addressee\**  
13800 Old Gentilly Road  
New Orleans, LA 70129

*\*Be specific as to the addressee (i.e., name of section within NFC such as the PRCH unit, and/or designated person)*

**NOTE:** You should consult with your local or express mail service about the exact mailing time (days) for service to New Orleans, Louisiana.

ARS Operations Section's Regular Mailing Address:

OCFO, COD, ACPRB, ARS Operations Section  
P.O. Box 53326  
New Orleans, LA, 70153

NFC's Regular Mailing Address:

USDA, NFC  
P.O. Box 60000  
New Orleans, LA 70160

**To expedite the routing and subsequent processing of all documents, please remember to separate documents for mailing as offered in the above instructions. Do not commingle the documents which need to be sent to ARS Operations Section, NFC, with the documents which must be sent to other NFC offices.**

## **Instructions for Using CATS to Prepare Year-End Estimates**

The Year End Estimate Report is used by accounting personnel to prepare a report to document all outstanding obligations and commitments that have not yet been processed through FFIS. This report groups all unreconciled transactions by budget object class codes as required.

All obligating documents must be entered into CATS for the fiscal year (FY) and all ***Unreconciled*** obligating documents must be included in the Year-end Estimates.

The Year End Estimate Report is located in CATS under the Reports menu. It can be run by account or by a range of accounts. The totals on this report must match the Unreconciled totals on the Status of Funds reports. (*CATS Manual, Chapter 3.12, pages 303-305, Year End Estimate Report*)

Using the Year End Estimate Report, distinguish between those entries that are accrued expenditures (YE/DE) versus undelivered orders (YE/UN). Use this data to prepare the YE documents to be entered into FFIS.

***\*Any method used to aggregate the data for direct entry of YE documents must contain detailed information to support the entries. This method will facilitate the reconciliation of the financial reports and must be retained for 3 years for audit purposes.\****

**NOTE:** Retain all CATS records created during this FY. Do NOT modify CATS records after the close of the FY and Year End estimates have been entered into FFIS until after the CRIS Activities Module (CAM) exercise has been completed. The SBFO will notify locations when prior year records may be accessed for reconciliation. CAM will be utilizing the current FY records to accumulate and summarize CATS entries by CRIS. DO NOT delete the current FY.

Generally, the following transaction types should be used when entering estimates on YE documents:

Transaction	BOC	YE Type	Description/Examples	Vendor Code
Payroll	1100	DE	Payroll charges for FY 2009 PP 19 (100%) , PP 20 (30%), awards, overtime BOC 6000 IS NO LONGER USED	EMPL
Travel	2100	DE	Travel Charges (except relocation)	EMPL
Relocation	2100	UN		EMPL
AXOL	2670	DE	AXOL charges not recorded	410417860 N
Transportation	2200	DE	Federal Express	COMMERCIAL
Rent, Communication, Utilities	2300	DE	Estimates are needed from feeder systems such as UVTN, TELE, as well as Postage	COMMERCIAL
Printing	2400	UN		FED VIN # (GP) or COMMERCIAL
Other services	25XX	UN	<i>Budget Object Code 25XX must be reported to the four-digit level.</i> BOC 2554 requires Sub-object Code	FED VIN # for Interagency Agreements or COMMERCIAL
Supplies	2600	UN		COMMERCIAL
Equipment	3100	UN		GSA's VIN for vehicles or COMMERCIAL
Grants	4200	UN	Must use Sub-object Codes (see Overview Module of Learner's Guide)	VIN # or COMMERCIAL
Specific Cooperative Agreements	4500	UN	Must use Sub-object Codes (see Overview Module of Learner's Guide)	VIN # or COMMERCIAL

Sub-Object Codes for Extramural Agreements  
(From ARS FFIS Learner's Guide, Overview, Page 36)

<u>Sub-object Name</u> <u>(Performing Organization Category)</u>	<u>Sub-object Code</u>
Cooperative State Research, Education and 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

**Instructions for Entering Year-End Estimates in FFIS**

Using the step-by-step instructions starting on Page 123 in the Spending Module of the FFIS Learner's Guide or Page 46 of the Quick Reference Guide (see FMD webpage) the following guidance is provided for entering estimates into FFIS:

1. Print screen ALLT before and after entering YE documents to ensure your estimates are captured appropriately.
2. When entering the document ID number, use the SEC 1 code applicable for your Area, Location code, plus a sequential number or enter # to enact automatic document numbering.
3. **Use a reversal period of 01 10 (October 2009).**
4. Per the Office of the Chief Financial Officer (OCFO) Bulletin #2002-001, Elimination of Miscellaneous Vendor Codes, the use of miscellaneous vendor codes as specified in the Learner's Guide and Quick Reference Guide (MISC-G or MISC-N) has been prohibited. Therefore, the following Vendor Codes will be used for your Area/National Agricultural Library/FOB, as applicable:

Type of Open Item	Use Code:
Estimates for Payroll and Benefits	EMPL
Estimates for Travel	EMPL
Estimates for Goods and Services – Federal Entity	Use valid vendor code
Estimates for Goods and Services – AXOL	410417860 N
Estimates for Goods and Services – Non-Federal Entity	COMMERCIAL

**NOTE:** The use of Area pseudo codes (9203XXXXX A) is for voluntary collection activity only.

5. 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.

**Remember, using the “I” indicator increases the account’s obligation amount (decreasing the available balance) and the “D” indicator decreases the account’s obligation amount (increasing the available balance).**

6. 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.
7. Since the budget object code 6000 is no longer used, all salary estimates MUST be recorded against budget object code 1100.
8. Similar to prior years, budget object code 25XX must be reported to the four-digit detail level. (Note: BOC 2554 requires a Sub-object code.)
9. Each line of the YE document represents a different budget object code and/or accounting code.
10. Enter estimates for feeder system (payroll, utilities, etc.) activity since estimates will not be automatically generated.

In the event that the initial preparer of the year-end estimate is unavailable throughout all year-end activities, you should ensure that a knowledgeable person is available to answer any questions/inquiries concerning year-end estimates. If you encounter problems in preparing and/or transmitting your year-end estimate, contact your SBFO.

