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Bulletin

Title: Year-End Closing Dates and Closing Guidance

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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

The following provides annual closing guidance for various financial operations in order to meet externally imposed accelerated deadlines associated with the preparation and submission of the Department's Fiscal Year (FY) 2010 financial statements. All fund holders, 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 2005 obligations are paid prior to September 26. Properly executed invoices must be received by NFC by 4 p.m. (CDT) on September 3, 2010, in order to disburse prior to September 26, 2010. Unless FY 2005 invoices are paid prior to September 26, 2010, the management units will have to pay for these invoices from FY 2011 or other future appropriations.** When submitting invoices requiring payment prior to September 30, 2010, 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 cancelled 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.**

As part of this process, it is important to review all prior year (FY 2005 - 2009) 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 CRIS Allocation Tracking System (CATS) Status of Funds (SOF) Reports (reconciled with June's Financial Management Modernization Initiative (FMMI) data) issued July 26, 2010, 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 fund holders on a weekly basis.**

Fund holders 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). Additionally, routine purchases should be accomplished by the end of August (August 31). **Needs identified after August 31 should be unexpected or unforeseen (emergency) and must be coordinated through the AO.** The AOs should develop internal processes to control and capture these obligations. The SBFO's 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 (ONP) 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 31.

The Location administrative and accounting personnel will be required to finalize the Location's year-end estimates between September 20 and 29, 2010. All obligations to be made using FY 2010 funding must be known by the accounting staff prior to the end of September 29, 2010.

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 23, 2010, or captured in a year-end estimate. In order to ensure processing through the accounting system, the last day a trust fund or Cooperative Research and Development Agreements check may be accepted for use in FY 2010 is **September 3, 2010**. FY 2010 Reimbursable Agreements (new or amendments) must be established prior to **September 10, 2010**, in order for the funds to be available for FY 2010 business. Conversely, if you are closing out a trust fund or technology transfer account and you need to process a refund against FY 2010 funds, please submit the necessary paperwork to ARS Operations by **September 3, 2010**. This will allow sufficient time for the payment to be made and the allocation to be adjusted before the end of the FY.

FMD issues a bulletin every FY end entitled, "Obligation of Appropriation: Fiscal Year Chargeable," which provides general guidelines to aid managers and fund holders in deciding

spending priorities prior to expiration of the annual appropriation on September 30. This bulletin has been updated for FY 2010. Refer to this bulletin for guidance. Please call your SBFO,

Deputy Area Directors (DAD), or Headquarters Staff if you have any questions.

3. Year-End Estimates (YE) Documents

*****For FY 2010 – It is imperative that the reconciled data in CATS agrees with FFIS and FMMI. (except soft funds) *****

FFIS Disbursements as of 2/28/2010 + FMMI (Undelivered Orders + Expenditures + Disbursements) = CATS Reconciled

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 FMMI must be accurate as of September 30. FMMI 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.

Guidance for processing YE documents in FMMI will be provided as soon as it is available as well as a WebEx to walk through the new guidance.

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 FMMI without the benefit of a detailed analysis and supporting documentation.” This includes documents reflected on the 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 estimates for Pay Period 19 and 20 (14 days) will automatically be entered by the Payroll System and be available to view in FMMI on September 20. The estimates will be based on PP 17. Locations will only need to enter payroll estimates for any pending salary adjustments, awards, overtime, etc.

Travel

Any trip that overlaps the FY will need to be period end estimated for only the portion of the travel that will be charged to FY 2010.

At year-end, when travel will span FY's a No-Year accounting code must be used in addition to the FY 2010 accounting code. If travel will begin immediately in FY 2011 requiring that an authorization be created in FY 2010, a No-Year accounting code must be used.

Each Agency must set up a mock No-Year Accounting Code/Line of Accounting (LOA) in FMMI and make it available to each GovTrip organization within the Agency. For example ARS has created the following in FMMI:

<u>Shorthand Code</u>	<u>Period</u>	<u>Description</u>
Z93FYCROSS	10-XX	TRAVEL CROSSING FISCAL YEARS

When creating the authorization the mock No Year accounting code must be selected, and expenses allocated using the Allocate Expenses by Date Range feature in GovTrip. Be aware that the authorization will reject and NO funds will be obligated. Units should work with their financial personnel to ensure that a YE/UN document is entered in FMMI to obligate the FY 2010 funds.

Prior to vouchering, and when the new FY 2011 accounting codes are available, the authorization must be amended to reflect the appropriate FY 2011 accounting. When travel begins in FY 2010 and ends in FY 2011 the expenses should be allocated to the proper FY's using the Allocate Expenses by Date Range feature in GovTrip. Please see the Obligation of Appropriations: Fiscal Year Chargeable bulletin for further details.

Year End Close – the following dates are preliminary and subject to change once the official NFC guidance is issued:

As in previous years, the deadlines are constricted for preparing year-end estimates. This year, the last day of the FY falls on a Thursday. NFC requires this day to close-out their systems. Therefore, September information must be reconciled and year-end estimates must be entered in FMMI no later than **September 29, 2010**. 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 Wednesday, 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 23, 2010**, to ensure it is processed in FY 2010. All direct-entered obligation and payment activity (Agreements, and RSA Task Orders) processed by ARS Operations Section, NFC, must be received by **September 3, 2010**, to ensure processing in FY 2010. Locations should continue to mail these documents to ARS Operations through the end of the FY; however, if any are not received by September 3, 2010, 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 FMMI.

Note: Obligation and payment documents must pass through feeder systems and FMMI edits to ensure they are successfully captured in FY 2010. These transactions will be reflected in FMMI on **September 24, 2010**. In the event documents are rejected, it is important to attempt to reconcile errors by close of business (COB) September 24, 2010.

All accounting adjustments (B2 documents) should be completed by COB September 23, including those for Indirect Program Support Costs (IPSC) and or Indirect Research Costs (IRC). If not, they must be entered as a year-end estimate.

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, 2010. Every effort must be made to provide accounting personnel with the appropriate documentation (purchase card logs, purchase orders, etc.) by COB September 28, 2010.**

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

Integrated Acquisition System - the following dates are preliminary and subject to change once the official NFC guidance is issued:

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

At 8:00 p.m. Eastern Standard Time (EST) on **Wednesday, September 29, 2010**, the Department will automatically reverse all commitments from FMFI for commitments and obligations.¹ 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 FMFI. At the same time, the interface between IAS and FMFI 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 FMFI. **These transactions must be captured as period end estimates. The Spending Detail Report can be run identifying all the commitments (ZIQ documents) reversed in FMFI. This report can be used to verify with the CO/PA that the obligation will be placed prior to the close of September 30, 2010. 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 on September 30 and which were not captured in IAS prior to 8:00 p.m. EST 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 a ZIN (non-referencing document) or make the purchase using the Government Purchase Card. Again, this obligation will not feed to FMFI. **These transactions also must be captured as a period end estimate.** The 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, 2010 (or later), the link between FMFI and IAS will be re-established and the Obligation Document Resolution Manager will need to select “Retry for Annual Close” for each

¹ Per GAO regulations, commitments cannot be on the books when the fiscal year is closed.

transaction in pending status. These transactions will feed to FMFI and be recorded in period 01 11.

CO's/PA's are strongly encouraged to complete all IAS transactions prior to 8:00 p.m. EST September 29, 2010, and use the Government Purchase Card for obligations placed after this day. This will reduce confusion and workload for the accounting personnel as well as the Obligation Document Resolution Manager.

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, 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, 2010, 3:00 p.m. EST.

Additional information will be provided, as soon as detailed instructions for the above review are available.

NOTE: locations MAY NOT enter transactions (YES, B2's, etc.) against FY 10 activity (using 12 10) after September 29, 2010.

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 FMFI as quickly as possible.

/s/

Steve Helmrich, Director
Financial Management Division

5 Enclosures

TIMELINE/CUTOFF DATES

July 1, 2010 (Thursday)

- PROCUREMENT REQUISITION DEADLINE¹ - \$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 26, 2010 (Monday)

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

July 30, 2010 (Friday)

- Facilities Division will distribute unused construction funds.

August 6, 2010 (Friday)

- Review and update obligations related to Motor Pool and FTSP. Send changes for FY 2010 amounts and authorization for FY 2011 obligations to ARS Operations.

August 13, 2010 (Friday)

- Locations, through Areas, provide list of anticipated agreements still to be received during FY 10 to Budget and Program Management Staff (BPMS).

¹ 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.

August 31, 2010 (Tuesday)

- 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 2010 funds after this date **must be coordinated through your AO.**
- All cardholders must provide complete logs with all orders placed through August 31, 2010, to appropriate accounting personnel; or, all cardholders must enter all transactions placed through August 31, 2010, in CATS.

September 3, 2010 (Friday)

- Last day to accept and send ALL checks to the Lock Box to ensure deposit for FY 2010 appropriations.
- Invoices chargeable to FY 2005 should be received by to NFC by **4 p.m. Central Daylight Time** to ensure that they will be scheduled for payment. Pursuant to the provisions of Public Law 101-510, payments for FY 2005 must be cleared and released by Treasury before the close of FY 2010. Any invoices not received in time to clear Treasury will be processed as FY 2011 business and charged to FY 2011 funds. **NOTE: For invoices against FY 2005 submitted to NFC in late August/early September, contact ARS Operations for assistance in ensuring payment is processed prior to September 30.**
- Cash award documentation to be received by Human Resources Division in order to ensure transaction is recorded in FMMI by PP 18.
- All Agreements and RSA Task Orders must be received by ARS Operations Section, NFC, to ensure processing in FY 2010. 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 2010.

September 10, 2010 (Friday)

- Last day to accept incoming FY 2010 reimbursable agreements and post in ARIS.
- Last day to enter CRIS transfers in ARIS. Areas to transfer funding from dummy CRIS.
- Final day for NFC to receive and process updates or corrections to Stored Master files via TUMS (Telephone/Utilities).
- BPMS will begin processing allotment (BE) documents on a daily basis through October 1, 2010. The SBFOs will enter financial plans/allocations (BL's) and provide plans to AO's on a daily basis through September 29, 2010.

September 15, 2010 (Wednesday)

- Accounting codes will be rolled to FY 2011 accounting codes

September 20, 2010 (Monday)

- Regular payroll estimates will automatically be input on September 19 and will be available to view in FMMI on September 20. Only adjustments will need to be yearend estimated.

September 23, 2010 (Thursday)

- **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 2010 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 2010, they will be processed beginning October 1. If we hold invoices, we may be subject to interest penalty payments.
- **Last day for purchase card holders to approve open transactions to ensure capture of information in FY 2010 reports.**
- Any payment vouchers in Parked status will not be processed in tonight's final FY 2010 run.

- Last day to direct enter obligating documents for FY 2010.
- Last day to process B2s, including those for IPSC.
- Last day to enter direct entry disbursing documents (type NOs) in FMMI for which obligations do not already exist in FMMI.

September 24, 2010 (Friday)

- Regular utility estimates will automatically be input on September 23 and will be available to view in FMMI on September 24. Only adjustments will need to be yearend estimated.

September 20-29, 2010

- **Location accounting personnel to run BI reports and reconcile September activity to CATS records.** These reports will include all feeder transactions (excluding IAS transactions), except those that remain in a Parked status. Unposted transactions (which are not reflected on the BI reports) must be year-end estimated.
- **SBFOs review reports to ensure no agreements have negative balances. Note that Payroll CAN overspend a reimbursable/trust fund/CRADA account.**

September 22, 2010 (Wednesday)

- Locations run Spending Detail (TDLs), PDLs and OCPs for FY 2010 and reconcile activity to SAMS and CATS reports (except Purchase Orders and Contracts processed through IAS).
- All purchase card holders provide final purchase card logs to accounting personnel and/or have data entry in CATS up-to-date.

September 26, 2010

- Last day for disbursements to be made in FY 2010. After today, no payments will be issued until October 2, 2010.

September 27 - 29, 2010

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

September 29, 2010 (Wednesday)

- All commitments recorded in FMMI from IAS will be reversed at end of day. The link between IAS and FMMI will be disabled at 8:00 p.m. eastern. No more commitments or obligations will be fed from IAS through the end of the FY.
- Accounting personnel run the Spending Detail Report (TDL) 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, 2010.
- ABCO, IAS, CAPS, PROP, and OTRS will perform final feed at close of business.
- Accounting personnel use this information to enter YE documents.
- Last day to enter period end estimates for FY 2010 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 FMMI.)
- ARS units enter year-end documents (YEs) until close of business 9/29/10.
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.
- Last day for Areas to finalize FY-10 Financial Plans (BLs).

September 30, 2010 (Thursday)

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

October 1, 2010 (Friday)

- SBFOs verify ending balances for their division (Area) for all Fund Types (01, 08, 91, 92, 93, 95, 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. **Additional guidance will be provided as soon as it is available.**
- Obligation Document Resolution Managers will process IAS transactions held in pending status.
- Units begin entry of FY 2011 business (accounting period 01 11).
- Appropriation Level Management Staff (ALMS) and Financial Systems and Analysis Branch (FSAB) enter unfilled/unbilled transactions and final Agency adjustments in FMMI.

Mail, Telephone and Contact Information

ARS Operations Section, NFC:

Telefax Number
(504) 426-9717

SUBJECT	NAME	PHONE NUMBER
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; only those that were in FFIS), Contracts, Agreements	Pam Wynn David Perez Regina Delay	-5364 -5427 -5359

ARS, FMD-FSAB:

Telefax Number
(301) 504-4390

ARS, FMD-FOB:

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

Chief, Fiscal Operations Branch, FMD

Kim Parks

FMMI Inquiries

FMMI 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 relocation 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

*****For FY 2010 – It is imperative that the reconciled data in CATS agrees with FFIS and FMMI. (except soft funds) *****

FFIS Disbursements as of 2/28/2010 + FMMI (Undelivered Orders + Expenditures + Disbursements) = CATS Reconciled

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 FMMI. This report groups all unreconciled transactions by budget object class codes as required.

All obligating documents must be entered into CATS for the 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 FMMI.

****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 FMMI 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 fiscal year 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	1101	DE	Payroll charges for FY 2010 PP 19 (100%) , PP 20 (40%), awards, overtime BOC 6000 IS NO LONGER USED	EMPL
Travel	2106	DE	Travel Charges (except relocation)	EMPL
Relocation	2106	UN		EMPL
AXOL	2670	DE	AXOL charges not recorded	510313900 G
Transportation	2240	DE	Federal Express	COMMERCIAL
Rent Communication Utilities Postage	2340 2320 2310 2350	DE	Estimates are needed from feeder systems such as UVTN, TELE, as well as Postage	COMMERCIAL
Printing	2410	UN		FED VIN # (GP) or COMMERCIAL
Other services	25XX	UN	<i>Budget Object Code 25XX must be reported to the four-digit level.</i>	FED VIN # for Interagency Agreements or COMMERCIAL
Supplies	2670	UN		COMMERCIAL
Equipment	3140	UN		GSA's VIN for vehicles or COMMERCIAL
Grants	4120	UN		VIN # or COMMERCIAL
Specific Cooperative Agreements	4523	UN		VIN # or COMMERCIAL

Instructions for Entering Year-End Estimates in FMMI

Guidance will be distributed as soon as it is available.

