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Bulletin

Title: Year-End Closing Dates and Closing Guidance

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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 11-308 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) 2011 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 2006 obligations are paid prior to September 25. Properly executed invoices must be received by NFC by 4 p.m. (CDT) on September 8, 2011, in order to disburse prior to September 25, 2011. Unless FY 2006 invoices are paid prior to September 25, 2011, the management units will have to pay for these invoices from FY 2012 or other future appropriations.** When submitting invoices requiring payment prior to September 30, 2011, 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.**

As part of this process, it is important to review all prior year (FY 2006 - 2010) 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 25, 2011, 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.** 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 (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 Area and Location administrative and accounting personnel will be required to finalize the year-end estimates between September 30 and October 3, 2011. All obligations to be made using FY- 11 funding must be known by the accounting staff prior to the end of September 30, 2011.

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 direct accounts which belong on the soft fund, they must be transferred prior to September 20, 2011, 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 Agreement (CRADA) check may be accepted for use in FY 2011 is **September 2, 2011**. FY 2011 Reimbursable Agreements (new or amendments) must be established prior to **September 9, 2011**, in order for the funds to be available for FY 2011 business. Conversely, if you are closing out a trust fund or technology transfer account and you need to process a refund against FY 2011 funds, please submit the necessary paperwork to ARS Operations by **September 2, 2011**. 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 fiscal year-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 2011. 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 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 activity (including incoming agreements that expire as of September 30).

After the close of the FY, YE documents should continue to be input on a monthly basis for any significant obligations (greater than \$50,000) until the obligations are recorded in FMMI. Although YEs are entered at the Area level for the annual appropriations, once the FY closes, the applicable Financial Technician is responsible for reconciling and entering these individual YEs each month.

Guidance for processing YE documents in FMMI are attached.

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 Periods 19 and 20 (5 days) will automatically be entered by the Payroll System. The Area will only need to enter payroll estimates for any pending salary adjustments, awards, overtime, etc.

Travel

With the implementation of GovTrip, the approval of an authorization creates an obligation for travel. Because annual fund accounting codes are not available until the new FY begins, please follow these directions when preparing an authorization for travel that begins in the next FY. These instructions apply only to authorizations that use annual

funds. If the authorization is created using No-Year funds (indicated by a “-XX” after the FY indicator in the line of accounting, (see screenshot below), **prepare the authorization as usual.**

At year-end, when travel will span both FY 2011 and FY 2012, a No-Year accounting code must be used in addition to the FY 2011 accounting code. Additionally, if travel will begin immediately in FY 2012 requiring that an authorization be created in FY 2011, 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. You may use the accounting code established last year or create a new one. For example the ARS has created the following in FMMI:

Selected Accounting Code(s)		
Budget Period	Accounting Code	Description
FY10 - FYXX	Z93FYCROSS	TRAVEL THAT CROSS 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/DE document is entered in FMMI to obligate the FY 2011 funds for the travel.

Prior to vouchering, and when the new FY 2012 accounting codes are available, the authorization must be amended to reflect the appropriate FY 2012 accounting. When travel begins in FY 2011 and ends in FY 2012 the expenses should be allocated to the proper FY’s using the Allocate Expenses by Date Range feature in GovTrip.

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 Friday. 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 **October 3, 2011.** See the enclosed timeline (Enclosure 1) to assist you in managing your Area and Location year-end close out activities. **NOTE: It is strongly suggested that the majority of your YE documents be entered and approved prior to Monday, October 3, and then use this date for your “clean-up” and final adjustment opportunity.**

NFC feeder systems (TRVL, Access® Online (AXOL), etc.) will remain open through 7 p.m. (EST) on September 30, 2011.

All direct-entered obligation and payment activity (Agreements, and RSA Task Orders) processed by ARS Operations Section, NFC, must be received by **September 9, 2011**, to ensure processing in FY 2011. Locations should continue to mail these documents to ARS Operations through the end of the FY; however, if any are not received by September 9, 2011, they may not get processed in time to be reflected on year-end reports.

Note: Obligation and payment documents must pass through feeder systems and FMMI edits to ensure they are successfully captured in FY 2011. These transactions will be reflected in the data warehouse and FMMI on **September 22, 2011**. In the event documents are rejected, it is important to attempt to reconcile errors by close of business (COB) September 23, 2011.

All accounting adjustments (B2 documents) should be completed by COB September 20, including those for Indirect Program Support Costs and or Indirect Research Costs. 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 October 3, 2011. Every effort must be made to provide accounting personnel with the appropriate documentation (purchase card logs, purchase orders, etc.) by COB September 29, 2011.**

Year-end estimates must be submitted for all annual and soft fund accounts.

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

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

The interface between IAS and FMMI will not shut down until 2 a.m. (EST) (11 p.m. PST). COs/PAs will be able to process all transactions in FMMI as usual. Any new requisitions or line items which need to be ordered by a CO/PA on September 30 should be entered into IAS.

COs/PAs must complete all IAS transactions prior to 2:00 a.m. (EST) (11 p.m. PST) September 30, 2011.

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, Fiscal Operations Branch, FMD, on 301-504-4302, by October 4, 2011, 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 (B2's, etc.) against FY 11 activity (using 12 11) after September 30, 2011.

The CRIS Activities Module 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.

5 Enclosures

/s/

MICHELLE D. GARNER
Acting Director
Financial Management Division

TIMELINE/CUTOFF DATES

July 1, 2011 (Friday)

- PROCUREMENT REQUISITION DEADLINE¹ (Supplies /Equipment) - \$3,001-150,000. Requests for supplies, and equipment (including IT) between \$3,001 and \$150,000 must be received by the procurement office.
- PROCUREMENT REQUISITION DEADLINE (Services) - \$2,501-\$150,000. Requests for services between \$2,501 and \$150,000 must be received by the procurement office.
- PROCUREMENT REQUISITION DEADLINE (Construction) - \$2,001 - \$150,000. Requests for construction (including construction with completed design, and A-E design only) between \$2,001 and \$150,000 must be received by the 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 25, 2011 (Monday)

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

August 5, 2011 (Friday)

- Review and update obligations related to Motor Pool and FTSP. Send changes for fiscal year (FY) 2011 amounts and authorization for FY 2012 obligations to the Agricultural Research Service (ARS) Operations.

August 12, 2011 (Friday)

- Locations, through Areas, provide list of anticipated agreements still to be received during FY 11 to the 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, 2011 (Wednesday)

- 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 \$150,000 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 2011 funds after this date **must be coordinated through your Administrative Officer (AO)**.
- All cardholders must provide complete logs with all orders placed through August 31, 2011, to appropriate accounting personnel; or, all cardholders must enter all transactions placed through August 31, 2011, in the CRIS Allocation Tracking System (CATS).

September 2, 2011 (Friday)

- Last day to accept and send Cooperative Research and Development Agreement (CRADA) or Trust Fund checks to the Lock Box to ensure deposit for FY 2011 appropriations.
- Cash award documentation to be received by Human Resources Division in order to ensure transaction is recorded in the Financial Management Modernization Initiative (FMMI) by PP 18.
- All requests for refunds against Trust Fund and Technology Transfer agreements must be received by ARS Operations.
- Last day for the National Finance Center (NFC) to receive relocation travel vouchers in order to ensure processing in FY 2011.

September 8, 2011 (Thursday)

- Invoices chargeable to FY 2006 should be received by to 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 2006 must be cleared and released by Treasury before the close of FY 2011. Any invoices not received in time to clear Treasury will be processed as FY 2012 business and charged to FY 2012 funds. **NOTE: For invoices against FY 2006 submitted to NFC in late August/early September, contact ARS Operations for assistance in ensuring payment is processed prior to September 30.**

September 9, 2011 (Friday)

- Last day to accept incoming FY 2011 reimbursable agreements and post in the Agricultural Research Information System (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 documents on a daily basis through October 1, 2011. The Servicing Budget and Fiscal Officers (SBFOs) will enter financial plans/allocations and provide plans to AO's on a daily basis through September 30, 2011.

September 15, 2011

- **Location accounting personnel to run BI reports and reconcile September activity to CATS records.** Unposted transactions (which are not reflected on the BI reports) must be year-end estimated.
- **SBFOs review AVC report FOR SOFT FUNDS - ALL FYs to ensure no agreements have negative balances. Note that Payroll CAN overspend a reimbursable/trust fund/CRADA account.**

September 20, 2011 (Tuesday)

- **Last day for purchase card holders to approve open transactions to ensure capture of information in FY 2011 reports.**
- Last day to direct enter obligating documents for FY 2011. Last day to process B2s, including those for Indirect Program Support Costs.

September 21, 2011 (Wednesday)

- All purchase card holders provide final purchase card logs to accounting personnel and/or have data entry in CATS up-to-date.

September 27, 2011

- Last day for disbursements to be made in FY 2011. After today, no payments will be issued until October 2, 2011.

September 27 - 29, 2011

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

September 28, 2011

- All Agreements and RSA Task Orders must be received by ARS Operations Section, NFC, to ensure processing in FY 2011. **Locations may continue to send documents to ARS Operations Section through September 28; however, if not received by this date, any remaining agreements and RSA Task Orders should be sent directly to the Area Budget and Fiscal Officer to manually enter into FMFI. Anything received by ARS Ops after September 28 will be sent back to the Area Office.**

September 30, 2011 (Friday)

- The link between the Integrated Acquisition System (IAS) and FMFI will be disabled at 2:00 a.m. (EST) 11:00 p.m. PST. No more commitments or obligations will be fed from IAS through the end of the FY.
- NFC Feeder systems will perform final feed at close of business.

September 30, 2011 (Friday)

- IAS will be available to COs/PAs until 11 p.m. CT.

October 3, 2011 (Monday)

- Last day to enter period end estimates for FY 2011 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 FMML.)
- ARS units enter year-end documents (YEs) until close of business 10/3/11.
NFC-ARS Operations will NOT prepare ANY year-end estimates.
- Accounting personnel must ensure all unposted items are included in CATS and the Salary Management System as estimates and reflected on a YE.
- Regular payroll and utility estimates will automatically be input. Only adjustments will need to be yearend estimated.
- Last day for Areas to finalize FY-11 Financial Plans (BLs).

October 4, 2011 (Tuesday)

- 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, Fiscal Operations Branch, Financial Management Division, on 301-504-4302 by 3:00 p.m. EST.
- AXOL profile accounting codes will be rolled to FY 2012 accounting codes.
- Units begin entry of FY 2012 business (accounting period 01 12).
 - Appropriation Level Management Staff and Financial Systems and Analysis Branch enter unfilled/unbilled transactions and final Agency adjustments in FMML.

Mail, Telephone and Contact Information

ARS Operations Section, NFC:

Telefax Number
(504) 426-9717

SUBJECT	NAME	PHONE NUMBER
Training	Ronelda Brown	(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	Lucille Davis	-5341
	Ronelda Brown	-5360

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 address is 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 the Agricultural Research Service (ARS) Operations Section, National Finance Center (NFC), such as purchase orders and relocation vouchers, which need to be expedited to other offices at NFC, the express mail address is:

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

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

It is recommended that all Year-end estimates be completed at the Area Level except Soft Funds – these should be completed at the WBS/account code level.

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 the Financial Management Modernization Initiative (FMMI). This report groups all unreconciled transactions by budget object class codes as required. This report can be run by account code, Location, or Area. If it is run at the Location or Area level it will print the No list for each account and then a cumulative summary by BOC at the end of the report. When entering the Location or Area ranges, you must check the box that says ‘Only include X01 account’. This will exclude the soft fund accounts.

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.

****Each YE MUST have a signed coversheet. 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 Servicing Budget and Fiscal Officer 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
Payroll	1101	DE	Payroll charges for FY 2011 PP 19 (100%) , PP 20 (50%), awards, overtime, lump sum BOC 6000 IS NO LONGER USED
Travel	2106	UN	FY 2012 Travel Charges charged to FY 2011
SmartPay	2670	DE	SmartPay/AXOL charges not recorded
Transportation	2240	DE	Federal Express
Rent	2340	DE	Direct enter actual document; YE should not be necessary
Communication	2320	DE	Estimates will be entered from feeder system. Only YE any known adjustments.
Utilities	2310	DE	Estimates will be entered from feeder system. Only YE any known adjustments.
Postage	2350	DE	Direct enter actual document; YE should not be necessary
Printing	2410	UN	Estimates are needed from feeder systems such as UVTN, TELE, as well as Postage
Other services	25XX	UN	<i>Budget Object Code 25XX must be reported to the four-digit level.</i>
Equipment	3140	UN	
Grants	4120	UN	Direct enter actual document; YE should not be necessary.
Specific Cooperative Agreements	4523	UN	Direct enter actual document; YE should not be necessary.

Sub-Object Codes for Extramural Agreements
(From ARS FMMI 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-Grand College	HB
Individual	IN
1862 Land-Grand 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

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURE RESEARCH SERVICE

Year End Estimates (YE) CODING DOCUMENT

ARS X

DOCUMENT ID INFORMATION		
TRANSACTION CODE: <u>YE</u>	DIVISION: _____	ID NUMBER: _____

HEADER INFORMATION	
YE DATE: _____	ACCOUNTING PERIOD: <u>01 10</u>
TRANS TYPE: <u>UN</u> <u>DE</u> (<i>circle one</i>)	
REVERSAL PERIOD: _____	
REF TRANS ID: _____	
DOCUMENT TOTAL: \$ _____	
DESCRIPTION: _____	

Only one Trans Type per document.	

PREPARATION, APPROVAL, AND INPUT INFORMATION	
PREPARED BY: _____	
DATE: _____	
APPROVED BY: _____	
DATE: _____	



Create Accruals

Purpose

Use this procedure to create an accrual to record expenditure for goods or services acquired in the current period for which an invoice has not yet been received. This document is for the YE DE.

Use the following menu path(s) to begin this transaction:

- General Ledger Management
- Approval
- Manage GL Adjustments & Accruals
- Create Accruals

Helpful Hints:

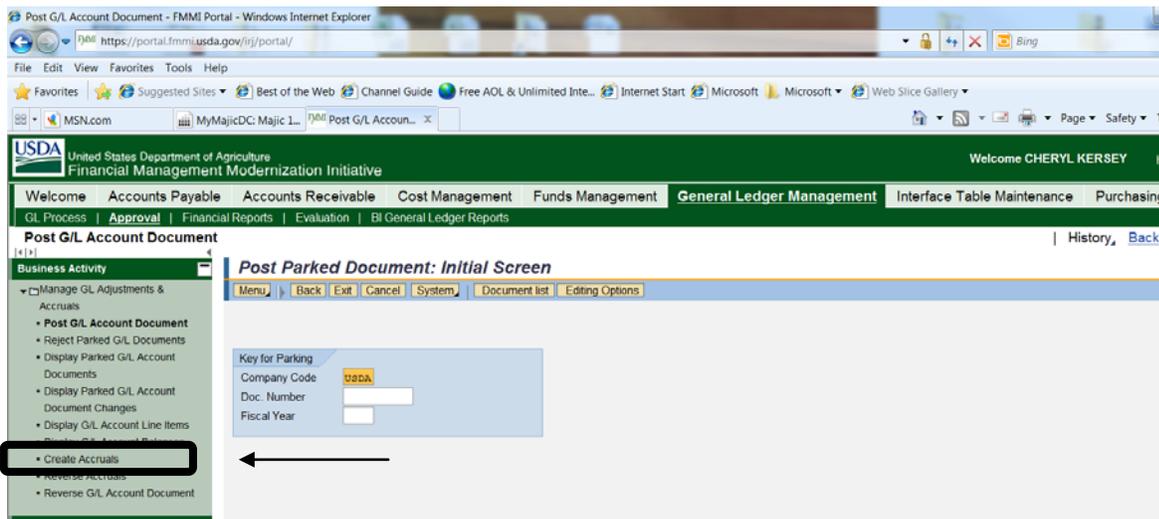
Use the copy function when creating additional lines.

Both lines should have the "R" (reverse) column checked when you create a negative YE.

You can only put a positive amount in the Amount column on a YE.

Procedure

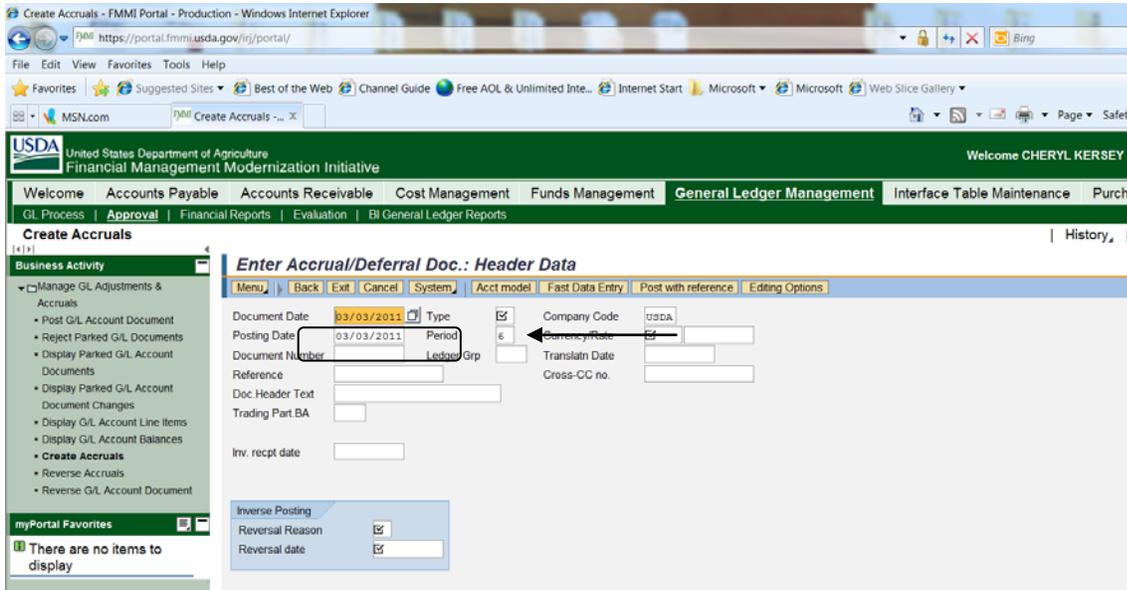
1. Start the transaction by accessing the General Ledger Management tab. Click the Create Accruals task link.





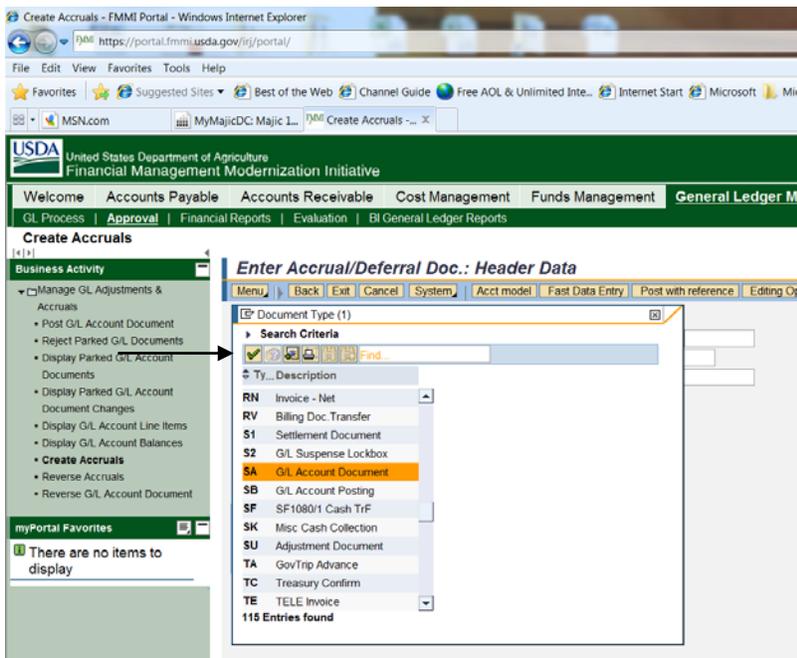
Create Accruals

This screen will appear. The Posting Date and Period will automatically derive.



2. As required, complete the following fields:

The Document Date-> enter the accrual's Document Type SA, or click the search button and select the appropriate option. Click the Enter button ✓.





Create Accruals

3. In the reference field enter further clarification of the entry by referencing other sources of information. Example: Vendor Code or Accounting Code. In Doc. Header Text – type explanations or notes which apply to the document as a whole. Company Code in FMMI is always **USDA**. Currency is required type **USD**.

Enter Accrual/Deferral Doc.: Header Data

Document Date	03/03/2011	Type	SA	Company Code	USDA
Posting Date	03/03/2011	Period	6	Currency/Rate	USD
Document Number		Ledger Grp		Translatn Date	
Reference	1010142910			Cross-CC no.	
Doc. Header Text	YE for Supplies				
Trading Part BA					
Inv. recpt date					

Inverse Posting

Reversal Reason

Reversal date

4. Click the Reversal Reason field to specify the reason for reversing the document.

Enter Accrual/Deferral Doc.: Header Data

Document Date	03/03/2011	Type	SA	Company Code	USDA
Posting Date	03/03/2011	Period	6	Currency/Rate	USD
Document Number		Ledger Grp		Translatn Date	
Reference	1010142910			Cross-CC no.	
Doc. Header Text	YE for Supplies				
Trading Part BA					
Inv. recpt date					

Inverse Posting

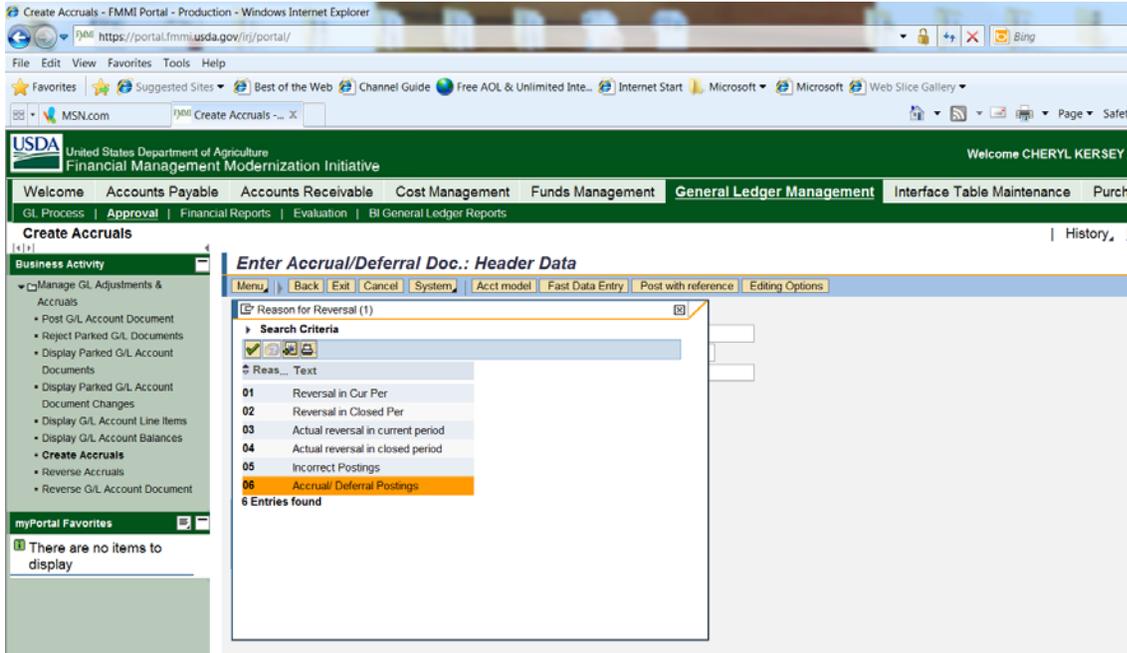
Reversal Reason ←

Reversal date

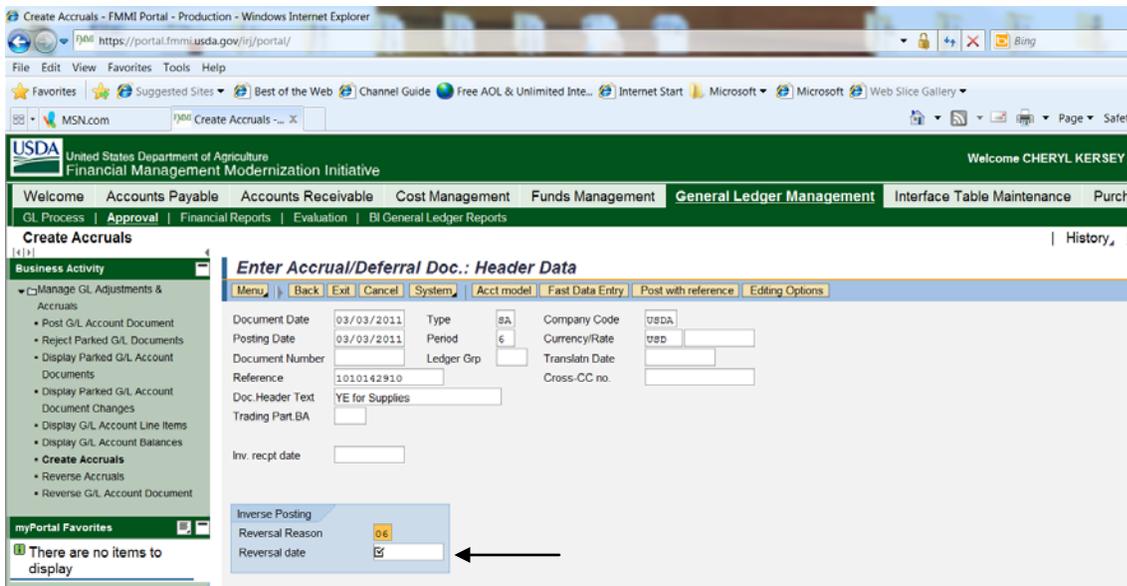


Create Accruals

5. Click the Search button and select 06 – Accrual Deferral Postings and click the Enter button



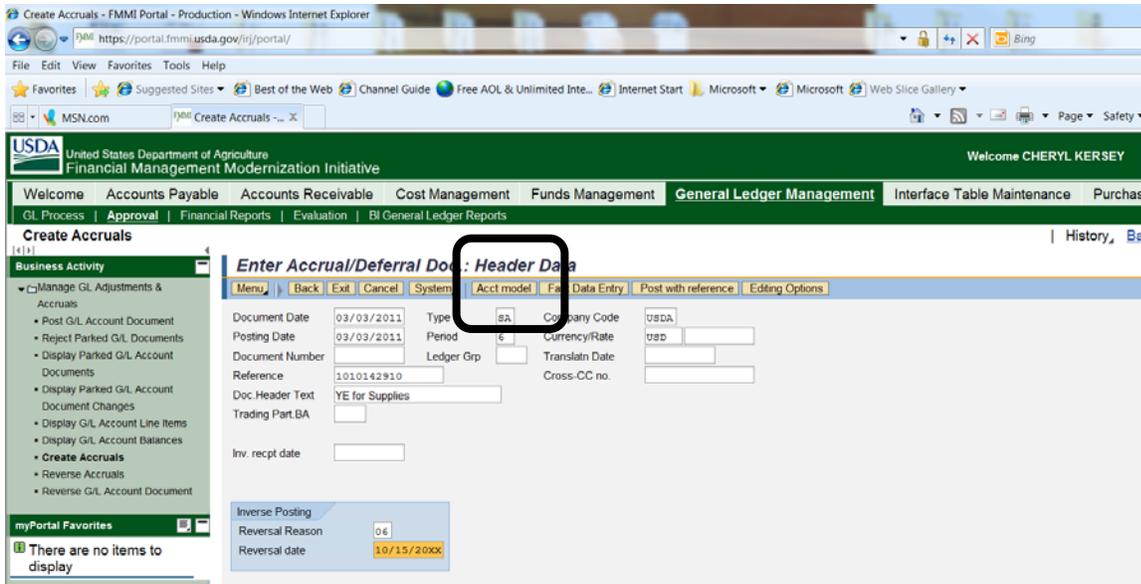
6. Click on Reversal date on which the reverse posting is to be made. Enter 10/15/20XX(whatever year applies) or click on the search and the Enter button



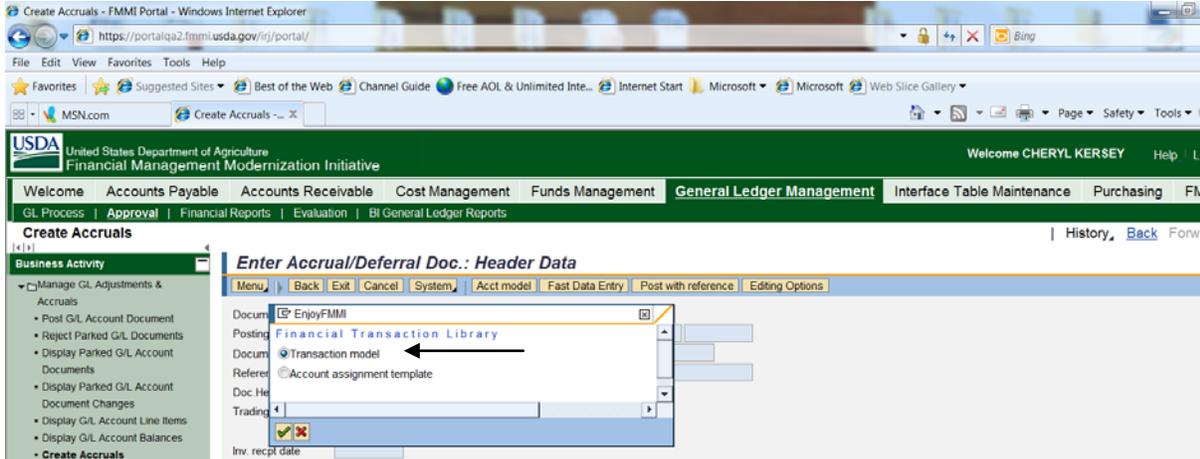


Create Accruals

7. Click the Acct model button.



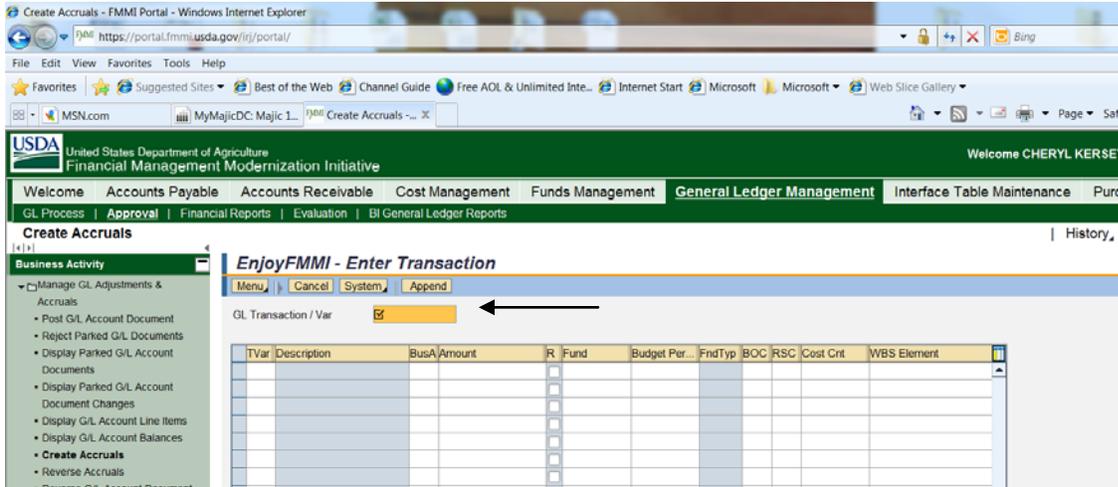
8. Select the Transaction model radio button and click the Enter button ✓.



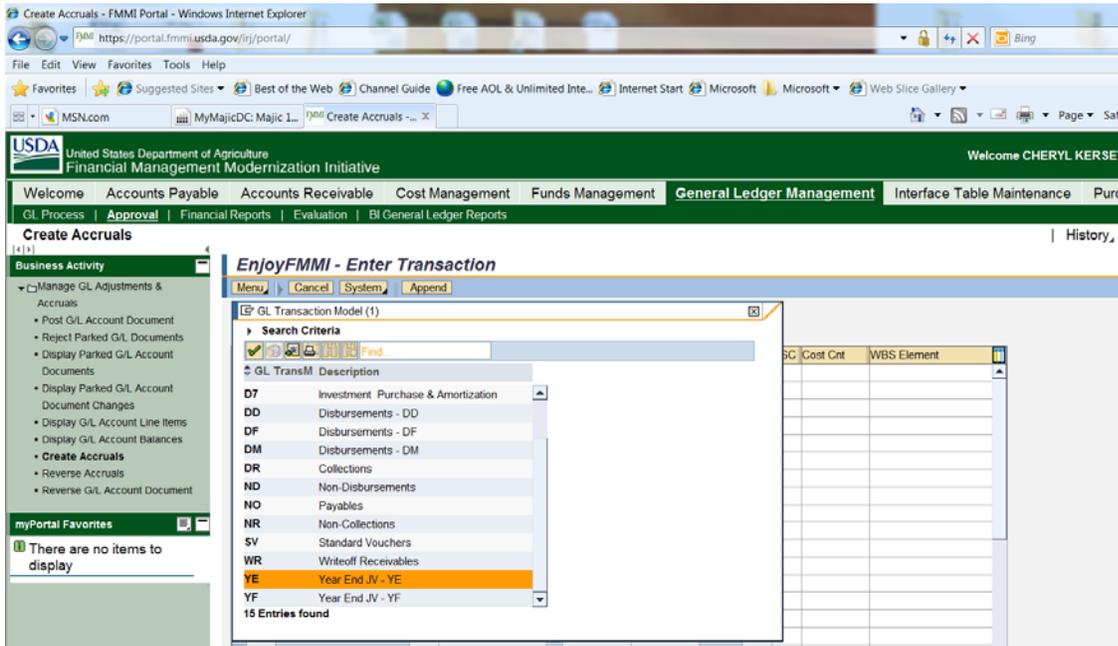


Create Accruals

9. Click the GL Transaction / Var field and click the search button. GL/Var field provides a listing of all the available GL Transaction Models.



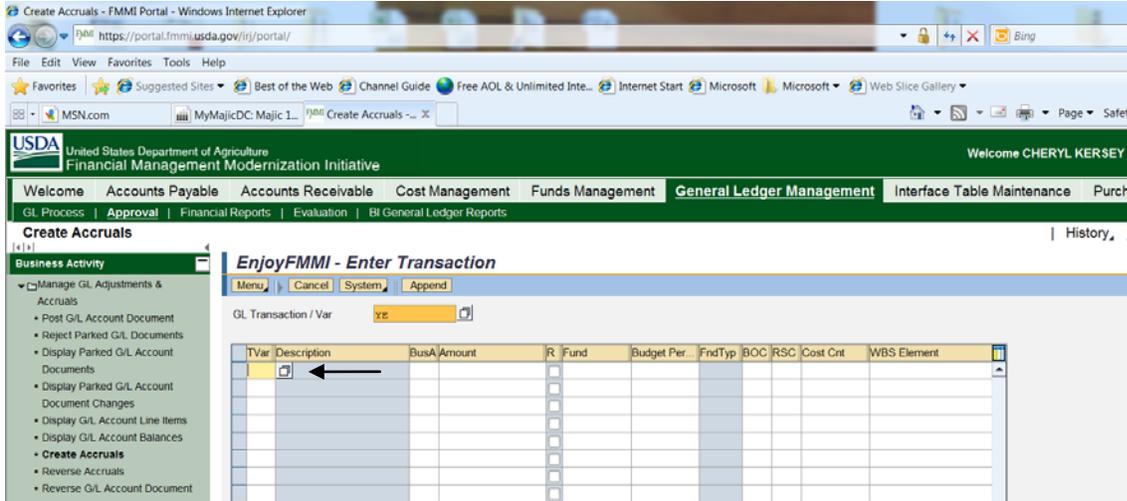
10. Select the YE option and click the Enter button ✓.



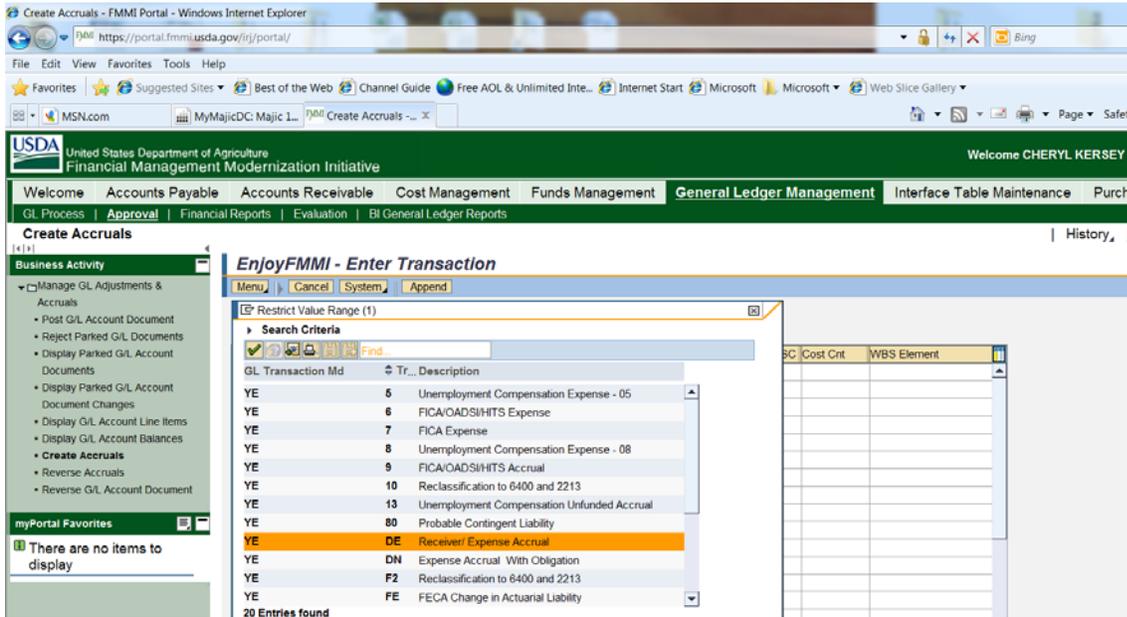


Create Accruals

11. Click the TVar field and click the Search button.



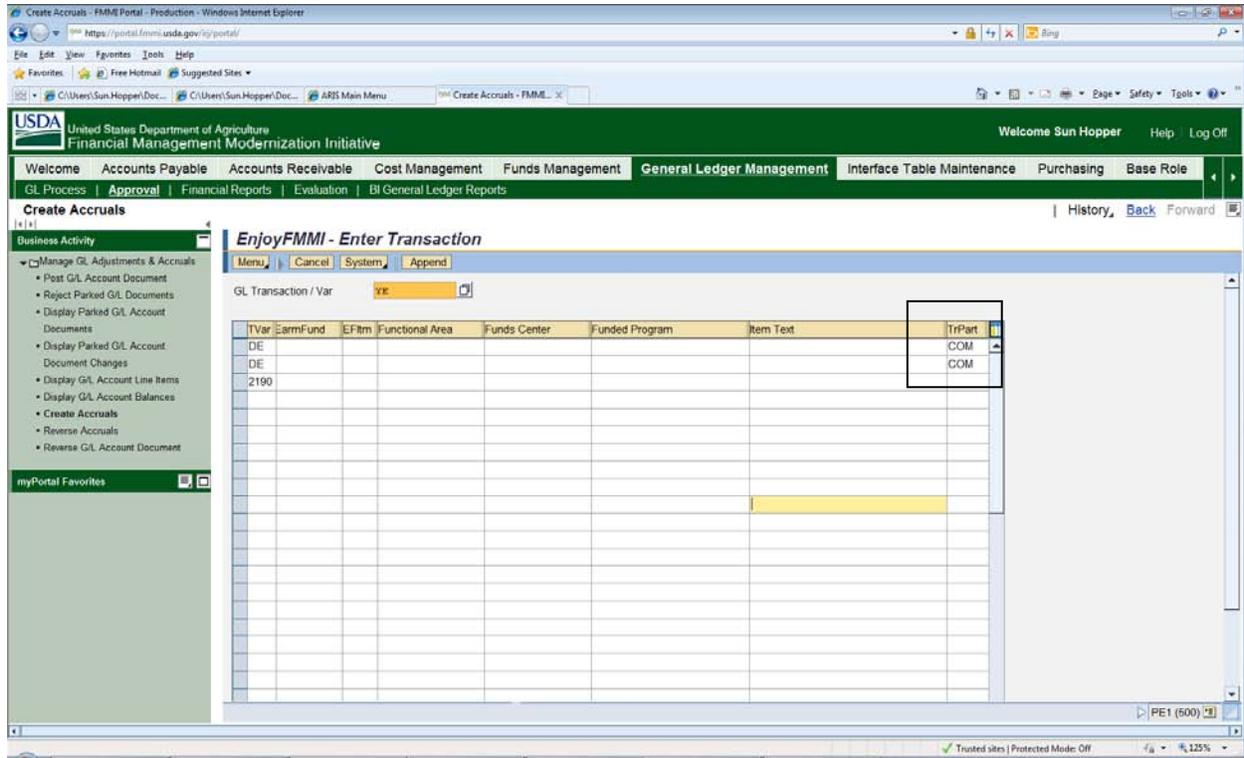
12. Select the YE DE option and click the Enter button ✓.





Create Accruals

14. Each line will require a Trading Partner. Trading partner codes are in lieu of the vendor code which we used while in FFIS. Select COM – for Employees or Non-Federal Vendors. If the vendor is a Federal Entity search the drop-down list for the appropriate vendor. ***It is important to the Financial Statement process that the correct Federal Trading Partner is selected if the vendor is another Federal Agency.



Change to procedures: You now must enter your trading partner on each line item, than Append. After you append and before you post you can double click the line, then click the “More Data” tab to see that the trading partner is on each line. (See step 17)



Create Accruals

15. No matter how many lines on the YE DE only **one line with 2190 is required in the TVar field**. (Ex: If you have a YE with 5 lines the 6th line with be the 2190 line.) Click the TVar field and click the Search button. Select the YE 2190 option and click the Enter button ✓.

16. The only field that is required to be filled out on the 2190 line is the amount in the Amount field. Click the **Append** button.

Restrict Value Range (1)

Search Criteria

GL Transaction Mtd	Description
YE 5	Unemployment Compensation Expense - 05
YE 6	FICA/OADSIHITS Expense
YE 7	FICA Expense
YE 8	Unemployment Compensation Expense - 08
YE 9	FICA/OADSIHITS Accrual
YE 10	Reclassification to 6400 and 2213
YE 13	Unemployment Compensation Unfunded Accrual
YE 80	Probable Contingent Liability
YE 1310	Accounts Receivable
YE 2110	Accounts Payable
YE 2190	Other Liab With Related Budgetary Obligation
YE 2199	Goods Receipt/Invoice Receipt - YE_AP

39 Entries found

GL Transaction / Var: YE

TVar	Description	BusA	Amount	R	Fund	Budget Per	FndTyp	BOC	RSC	Cost Cnt	WBS Element
2190		AR00	1,000.00		AR0001BASE1111			2670		AR01429100	AR.MU.0142.01.0910



Create Accruals

17. To see the Trading Partner on each line double click the line.

United States Department of Agriculture
Financial Management Modernization Initiative

Welcome CHERYL KERSEY

GL Process | **Approval** | Financial Reports | Evaluation | BI General Ledger Reports

Create Accruals | History

Enter Accrual/Deferral Doc. Display Overview

Menu | Post | Back | Exit | Cancel | System | Choose | Display Currency | Acct model | Fast Data Entry | Taxes

Document Date: 03/03/2011 | Type: SA | Company Code: USDA
 Posting Date: 03/03/2011 | Period: 6 | Currency: USD
 Document Number: INTERNAL | Fiscal Year: 2011 | Translatn Date: 03/03/2011
 Ledger Grp: | ReversalRsn: 06 | Reversal Date: 04/07/2011
 Reference: 1010142910 | Cross-CC no.:
 Doc. Header Text: YE for Supplies | Trading Part. BA:

PK	BussA	Acct	USD	Amount	Tax amnt
001	40	AR00 6100002670 Op_Exp-SupMat-Gen		1,000.00	
002	50	2190000000 Oth.LibRe1BudgetCb		1,000.00-	

D 1,000.00 c 1,000.00 0.00 2 Line Items

Other line item
 PstKy Account SGL Ind TType New co. code

18. Click the **More data** button.

United States Department of Agriculture
Financial Management Modernization Initiative

Welcome CHERYL KERSEY Help Log Off

GL Process | **Approval** | Financial Reports | Evaluation | BI General Ledger Reports

Create Accruals | History | Back | Forward

Enter Accrual/Deferral Doc. Correct G/L account item

Menu | Post | Back | Exit | Cancel item | System | Display Document Overview | Previous item | Next item | Copy item | More data | Fast Data Entry | Taxes | More

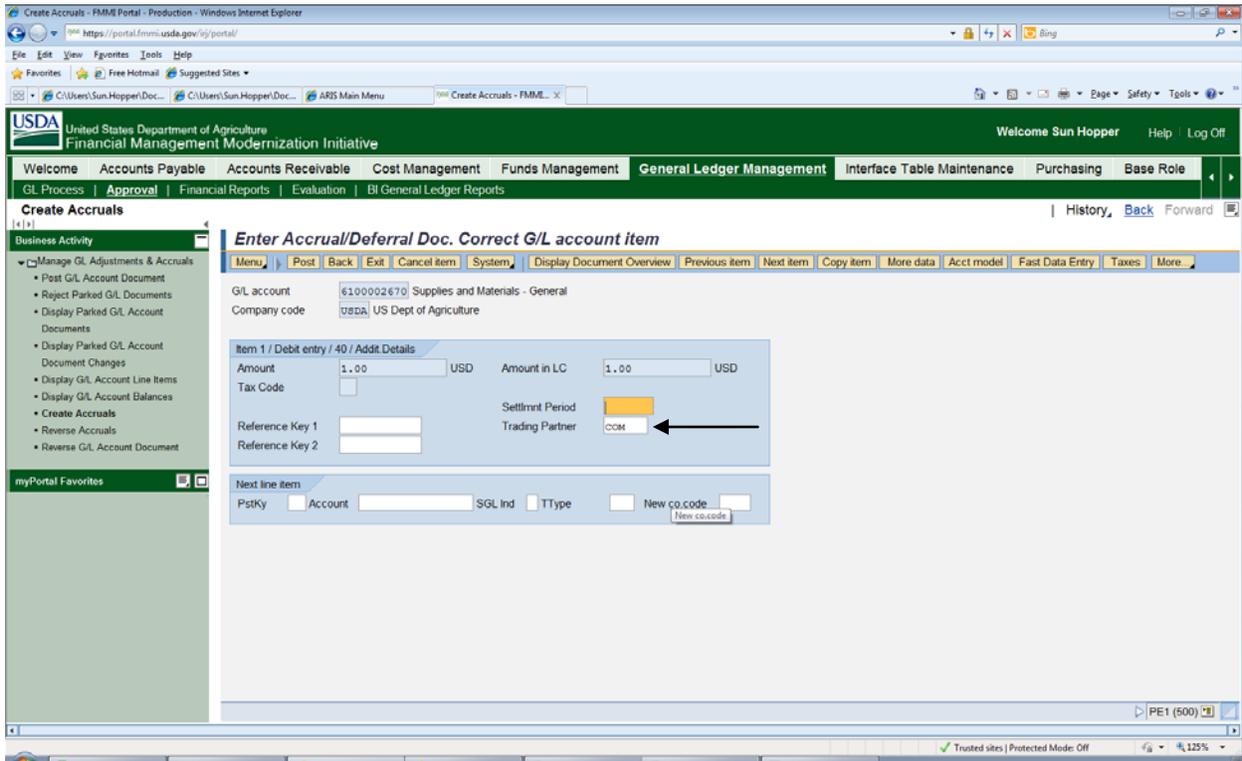
G/L Account: 6100002670 Supplies and Materials - General
 Company Code: USDA US Dept of Agriculture

Item 1 / Debit entry / 40
Amount: 1,000.00 USD
Tax Code: <input type="text"/> <input type="checkbox"/> Calculate tax
Cost Center: AR01429100
Fund: AR0001BASE BP 1111
Functional Area: AGDEFAULT
Funds Center: AR01429100
Earmarked Funds: <input type="checkbox"/> Done
Commitment Item: 2670
Quantity: <input type="text"/>

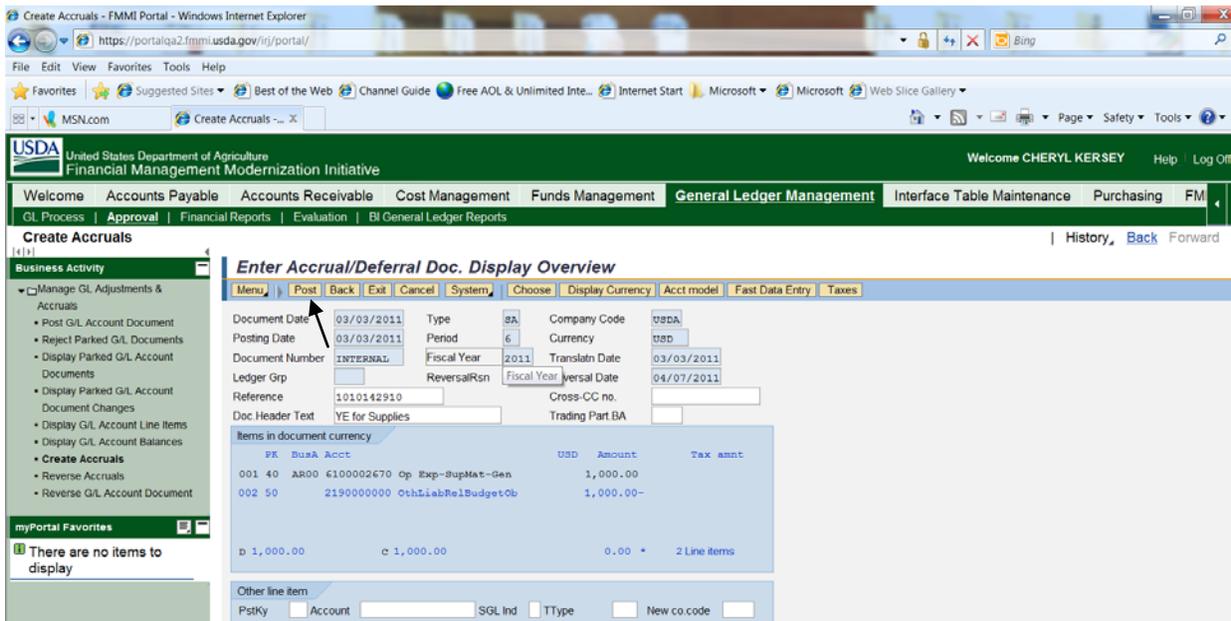
More data



Create Accruals



19. Click the Post key.





Create Accruals

20. Once posted the confirmation message will display the document number.

The screenshot shows the USDA Financial Management Modernization Initiative web portal. The main navigation bar includes: Welcome, Accounts Payable, Accounts Receivable, Cost Management, Funds Management, General Ledger Management, Interface Table Maintenance, Purchasing, and FM. The 'Create Accruals' page is active, displaying the 'Enter Accrual/Deferral Doc.: Header Data' form. The form contains the following fields:

Document Date	<input checked="" type="checkbox"/>	Type	<input checked="" type="checkbox"/>	Company Code	USDA
Posting Date	03/03/2011	Period	6	Currency/Rate	USD
Document Number		Ledger Grp		Translatn Date	
Reference				Cross-CC no.	
Doc. Header Text					
Trading Part BA					
Inv. rcpt date					

Below the form, there is an 'Inverse Posting' section with 'Reversal Reason' set to '06' and 'Reversal date' checked. At the bottom of the page, a confirmation message is displayed: 'Document 100103116 was posted in company code USDA'.