

# ARS □ NIFA □ ERS □ NASS

## *Bulletin*

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

**Number:** 16-301

**Date:** July 26, 2016

**Expiration:** October 30, 2016

**Originating Office:** Financial Management and Agreements Division

**Distribution:** Business Service Center Directors  
ARS Division Directors  
Budget and Fiscal Officers  
Administrative 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 16-302 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) 2016 financial statements. All fund holders, Administrative Officers, Financial Technicians, program managers, contracting officers, purchasing agents, Budget and Fiscal Officers (BFOs), 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 (highlighted dates are subject to change):**

### **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 2011 obligations are paid prior to COB September 22. Properly executed invoices must be received by NFC by 4 p.m. (CDT) on September 5, 2016, in order to disburse prior to September 22, 2016. Unless FY 2011 invoices are paid prior to September 22, 2016, the management units will have to pay for these invoices from FY 2017 or other future appropriations.** When submitting invoices requiring payment prior to September 30, 2016, please notify the Agricultural Research Service (ARS) Operations section so that they can have someone shepherd the payment through the system.

Payments against canceled 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 canceled and the unused budget authority is transferred to the Treasury. **Thereafter, payments against canceled 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 2011 - 2015) 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, 2016, 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 submit all procurement requests by the cut-off dates established by the Acquisition and Property Division (APD), Acquisition Program and Oversight Branch (APOB). Below is a link to the AXON, APD, APOB site for the Procurement Cutoff Dates:

<https://axon.ars.usda.gov/APD/Pages/Home.aspx>

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 Financial Management and Agreements Division (FMAD) will work with the Budget and Program Management Staff (BPMS) and the Office of National Programs (ONP) to ensure that year-end 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.

**Ameresco and MetTel**

Agencies should ensure that sufficient funding is available on all funds commitment documents to facilitate timely processing of documents and avoid disconnect notices for unpaid invoices.

The Business Service Center (BSC) and Location administrative and accounting personnel will be required to finalize the year-end estimates between September 30 and October 3, 2016. All obligations to be made using FY 2016 funding must be known by the accounting staff prior to the end of September 30, 2016.

**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 30, 2016**, or captured in a year-end estimate for soft funds that expire September 30, 2016.

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 2016 is **August 29, 2016.**

**INCOMING Agreements - In order for funds to be available for FY 2016 business, it is strongly recommended that all FY 2016 Reimbursable Agreements (new or amendments) be established prior to September 8, 2016.**

Conversely, if you are closing out a trust fund or technology transfer account and you need to process a refund against FY 2016 funds, please process by September 5, 2016. This will allow sufficient time for the payment to be made and the allocation to be adjusted before the end of the FY.

**OUTGOING Agreements – Outgoing Agreements MUST be entered in to ARIS and at the AREA LEVEL by SEPTEMBER 8 in order for the agreements to be processed and in FMMI by September 30. Any funds received AFTER September 8 to be obligated on an outgoing agreement MUST be in ARIS and at the AREA Level within 5 business days from the receipt of funds in order to be processed by September 30.**

**NOTES:**

**ALL Agreements with the Forest Service (FS) MUST be submitted to the FS by July 18. Therefore, the ARIS submission date is June 24 for the FS agreements only. (Reference Greenie dated June 16, 2016).**

**ALL Agreements with the Department of Energy (DOE) (including ORISE) MUST be submitted to DOE prior to 5:00 pm (EDT) on September 7, 2016. Therefore the ARIS submission date to the Area Level is August 22, 2016.**

**Soft Fund Reminder - Plan Ahead – Beginning in the June/July timeframe, please remind customers, that if they know of purchases, NACAs, contracts that need to be established against carryover soft funds in October/November – they should try to obligate these funds prior to September 30 to decrease any interruptions to business or financial hardships.**

FMAD 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 2016. Refer to this bulletin for guidance. Please call your BSC BFO or the FMAD Staff if you have any questions.

### **3. Travel**

In ConcurGov, 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 2016 and FY 2017, a No-Year accounting code must be used in addition to the FY 2016 accounting code. Additionally, if travel will begin immediately in FY 2017 requiring that an authorization be created in FY 2016, 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 ConcurGov organization within the Agency. This account code will be available for use on September 1, 2016. You may use the accounting code established last year or create a new one. For example 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 ConcurGov. 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 2016 funds for the travel.

Prior to vouchering, and when the new FY 2017 accounting codes are available, the authorization must be amended to reflect the appropriate FY 2017 accounting. When travel begins in FY 2016 and ends in FY 2017 the expenses should be allocated to the proper FY's using the Allocate Expenses by Date Range feature in ConcurGov.

#### 4. 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).

**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 FMMI as quickly as possible.**

#### **Guidance for processing YE documents in FMMI is attached (Enclosures 3, 4 & 7)**

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 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 and signed by a second party (Enclosure 4).**

**Payroll estimates for Pay Period 19 (10 days) will automatically be entered by the Payroll**

**System. Additional payroll estimates will only be necessary for any pending salary adjustments, awards, overtime, etc. If a payroll estimate is entered on the YE, please submit a supporting explanation (ex. Overtime not captured in the accrual).**

**NEW: In order to reflect an accurate salary estimate, please reconcile all accounts in SAMS and update CATS through Pay period 18.**

## **5. 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 Friday. NFC requires this day to close-out their systems. Therefore, September CATS data must be up to date; Allocations/financial plans reconciled and year-end estimates must be entered in FMFI no later than **October 3, 2016**. 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, then use this date for your “clean-up” and final adjustment opportunity.**

All direct-entered obligation and payment activity (Agreements, and RSA) processed by ARS Operations Section, NFC, must be received by **September 22 2016**, to ensure processing in FY 2016. Locations should **email** these documents to ARS Operations ([ARSOPS@nfc.usda.gov](mailto:ARSOPS@nfc.usda.gov)) through the end of the FY; however, if any are not received by September 22, 2016, they may not get processed in time to be reflected on year-end reports.

All accounting adjustments (B2 documents) should be completed by COB September 30, 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 midnight EDT on September 30, 2016. However, the obligation amounts must be captured by accounting personnel using year-end estimates by October 3, 2016. Every effort must be made to provide accounting personnel with the appropriate documentation (purchase card logs, purchase orders, etc.) by COB September 28, 2016.

**Year-end estimates must be submitted for all annual direct accounts. Year-end estimates for soft funds will need to be completed for all reimbursable soft fund accounts regardless of the expiration date. Trust Fund agreements and CRADAs do not require a YE. It is recommended that spending be closely monitored and these accounts be kept as clean as possible (i.e. close review of pending items in CATS, etc.) for year-end. See Enclosure 8 for additional information on soft fund YEs and carryover.**

**Feeder Systems:** Feeder systems will continue to run without interruption. In accordance with normal interface schedules, relocation travel (TRVL), documents entered and accepted into the feeder by September 27, 2016 will be recorded in FY 2016, fiscal period 12.

**CO's/PA's must complete all IAS transactions prior to midnight EDT on September 30, 2016.**

## **6. Final Close Out Activities**

Review of year-end estimates and balances by fund type will be required from the BFO 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 email the information to Kim Parks, FSB, FMAD, on or before **October 5, 2016, 3:00 p.m. EDT. Additional information is provided in Enclosure 1.**

**NOTE: Locations MAY NOT enter transactions (B2's, etc.) against FY 2016 activity after midnight EDT on September 30, 2016.**

**The CRIS Activities Module (CAM) will be due October 21. Additional guidance is attached (attachment or enclosures 5 and 6).**

(8) Enclosures

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LINETTE D. WILLIAMS

Acting Deputy Director

Financial Management and Agreements Division

## TIMELINE/CUTOFF DATES

**Procurement Cutoff Dates – for more detailed information, please go to**  
<https://axon.ars.usda.gov/APD/Pages/Home.aspx>

### **SUPPLY, SERVICE, and Equipment (includes IT), CONSTRUCTION with COMPLETED DESIGN, and A-E DESIGN ONLY**

\$3,500 and under	September 1 (use purchase card to maximum extent)
\$3,501 - \$150,000	July 1 – IT requirement exceeding \$25,000 must include waiver.
\$150,001 – and over	April 1 – Contact your BSC Acquisition Branch immediately.

### **DESIGN AND CONSTRUCTION IN SAME FISCAL YEAR**

\$2,001 - \$25,000	June 1
\$25,001 - \$150,000	April 1
\$150,001 – and over	December 1 – Contact your BSC Acquisition and Property Branch immediately. Please note that this date accommodates sufficient time for an acquisition strategy review if required

### **TASK ORDERS UNDER O&M CONTRACTS**

\$2,501 - \$25,000	July 1
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### **July 25, 2016**

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

### **August 10, 2016**

- Shorthand codes need to be in FMMI by 8/10 in order to be part of the roll to FY2017.

### **August 12, 2016**

- Locations, through BSCs, provide list of anticipated agreements still to be received during FY 2016 to Budget and Program Management Staff (BPMS).

### **August 26, 2016**

- Awards documentation should be submitted to the Human Resources Division for processing on or before **August 26, 2016**. HRD will partner with the respective BSC HR Branch to ensure that all awards received on or before this date will be processed during FY 2016 processing cycles with the NFC. These awards will automatically be charged against the fundholders's FY 2016 accounting code as indicated in Form AD-287-2.

Awards submitted to HRD for processing after August 26, 2016 (which are approved by September 30, 2016 and cite FY 2016 funds) will be processed by BCS HR Branches in early October. Therefore, fund holders must ensure that their servicing budget, fiscal, or other administrative staff submits period end estimates to NFC for all awards submitted to HRD after

### August 26, 2016 continued

August 26th.

**Please note:** Although awards received after August 26th and before September 30th may be paid using FY 2016 funds, they will count against the organization's spending limitation for the fiscal year that the funds are actually paid out to the payee. Example: If an award is made effective for September 21, 2016 and is paid out on October 2, 2016, the award will count against the FY 2017 award spending limitations.

### August 29, 2016

- Last day to accept and send all checks, including Cooperative Research and Development Agreement (CRADA) or Trust Fund checks, to the Lock Box to ensure deposit for FY 2016 appropriations.

### August 31, 2016

- **Control Spending!** Any spending of FY 2016 funds after this date **must be coordinated through your Administrative Officer (AO).**

### September

**For base fund accounts** – update CATS with all pending items. Reconcile through the August SDR & salaries through pay period 18. Reconciling to **September SDR** activity and pay period 19 will be done in October.

**Soft fund accounts** – reconcile September SDR & PDL activity.

### September 5, 2016

- Last day for the National Finance Center (NFC) to receive relocation travel vouchers in order to ensure processing in FY 2016
- Invoices chargeable to FY 2011 should be received by NFC by 4 p.m. **CDT (5 p.m. EDT; 3 p.m. MDT; 2:00 p.m. PDT)** to ensure that they will be scheduled for payment. Pursuant to the provisions of Public Law 101-510, payments for FY 2011 must be cleared and released by Treasury before the close of FY 2016. Any invoices not received in time to clear Treasury will be processed as FY 2017 business and charged to FY 2017 funds. **NOTE: For invoices against FY 2011 submitted to NFC in late August/early September, contact ARS Ops for assistance in ensuring payment is processed prior to September 30.**

### September 8, 2016

- Last day to accept incoming FY 2016 reimbursable agreements and post in the Agricultural Research Information System (ARIS).
- **Outgoing Agreements MUST be entered in to ARIS and at the AREA LEVEL by SEPTEMBER 8 in order for the agreements to be processed and in FMMI by September 30. Any funds received AFTER September 8 to be obligated on an outgoing agreement MUST be in ARIS and at the AREA Level within 5 business days from the receipt of funds in order to be processed by September 30.**
- Last day to enter CRIS transfers in ARIS. Areas to transfer funding from dummy CRIS and zero out the Area Reserve.
- BPMS will begin processing allotment documents on a daily basis through October 1, 2016. The Budget and Fiscal Officers (BFOs) will provide information on allocations and CATS Financial Plans to AO's on a daily basis through September 30, 2016.

### September 14, 2016

- BFOs 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 23, 2016

- Clear all unprocessed documents (parked documents, BDCs, IDOCs). Note: Items to be disbursed in FY16 must be cleared by close of business **September 23, 2016**. It is imperative that all invoices referencing a cancelling year (2011) Treasury account symbol be cleared by this date.
- All Agreements and RSAs must be received by ARS Ops, to ensure processing in FY 2016. Locations may continue to send documents to ARS Ops through September 23. However, if not received by this date, any remaining agreements and RSAs should be sent directly to the BFO to manually enter into FMMI. **Anything received by ARS Ops after September 23 will be sent back to the BSC. The BSCs will send copies of these locally entered documents to ARS Ops. YE's cannot be done for outgoing agreements, they must be entered into FMMI prior to midnight EDT on 9/30/2016.**

**Every effort should be made to submit the above referenced agreements to ARS Ops by September 23. Agreements sent to the BSCs after September 23 should be minimal and represent last minute obligations.**

### September 27, 2016

- In accordance with normal interface schedules, relocation travel (TRVL) documents entered and accepted into the feeder by September 27, 2016, will be recorded in FY 2016, fiscal period 12.

### September 30, 2016

- **Midnight EDT on September 30, 2016 is the legal fiscal year-end for USDA.**
- Contracting Officers (COs)/Purchasing Agents (PAs) and requestors provide appropriate information to accounting personnel of any last minute requirements which must be captured with a YE document. **Agencies should take all steps necessary to ensure estimates are reduced, if not eliminated, and all activity is processed in IAS by midnight EDT on September 30, 2016.**
- To facilitate reduction of accruals, Period 12 will close at midnight EDT on September 30, 2016.
- NFC Feeder systems will continue to run without interruption. IAS, ETS2, Ameresco, MetTel, and SmartPay documents accepted into FMMI by midnight EDT will be recorded in FY 2016, period 12.
- Last day to direct enter obligating documents for FY 2016.
- Last day to process B2s, including those for Indirect Program Support Costs. Documents must be entered by midnight EDT.

### October 1, 2016

- Accounting personnel validate that all unposted items are included in CATS; CATS has been updated with SAMS (Salary Management System) estimates; and that accounts are ready for the YE process.
- **Locations should submit a budget portal ticket (“other” record type; no subcategory; YE CATS Location Summary in the subject field) to include their CATS location summary report reflecting their year-end balances by Noon. EDT.**
- ARS can begin entering in year-end estimates in FMMI (Enclosures 3, 4 & 7). **YEs done on 10/01 thru 10/3 –the Document date should always be 09/30/2016; Posting date will be generated by the system and will be 10/01/2016, 10/02/2016 or 10/03/2016; Period will always be 13. (Enclosure 7, page 8)**
- Regular payroll estimates will automatically be input. Only adjustments will need to be year-end estimated. For any payroll adjustments included on a YE document, an explanation must be provided.

### October 3, 2016

- Last day to enter period end estimates for FY 2016 business. (See Enclosure 3 for instructions for using the CRIS Allocation Tracking System (CATS) to develop year-end estimates and Enclosures 4 and 7 for instructions on entering the year-end estimates into FMMI.)

- ARS Locations enter soft fund year-end documents (YEs) by close of business 10/2/16. October 3, 2016 will be used by BSC for “clean-up” and final adjustments.

### October 5, 2016

- BSCs/BFOs verify ending balances for their Areas 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, the following confirmation should be emailed to Kim Parks, Chief, Fiscal Services Branch, Financial Management and Agreements Division, by 3:00 p.m. EDT (2:00 p.m. CDT; 1 p.m. MDT; 12 p.m. PDT).
  1. Screen print from FMMI (or HANA SOF report by Area) showing the final balances by Area.
  2. Copy of the Area YE, signed by the Preparer and Approver (must be different signatures)
  3. NEW – Spreadsheet showing the distribution of the YE at the Location Level (possible by BOC as well)
  4. CATS Location Summaries – IN EXCEL - the total obligations and balance available by Area MUST equal the FMMI final obligations and balances.
  5. Report of Area Director’s 2016 FTE and obligation totals.
  6. NCRBSC ONLY – AFM Distribution Percentages
  7. NCRBSC ONLY – Advisory Committee Obligations
  8. NCRBSC ONLY – 2016 FTE and obligation totals for AFM, and PM
  9. FSB ONLY – 2016 obligations for Special Projects and Agency Central Charges
- AXOL profile accounting codes will be rolled to FY 2017 accounting codes.
- Units begin entry of FY 2017 business (accounting period 01 17).
- Appropriation Level Management Staff and Financial Systems and Analysis Branch enter unfilled/unbilled transactions and final Agency adjustments in FMMI.

### October 17, 2016

- **NEW – All Salaries for Base and Soft Funds MUST be reconciled through September 30 in SAMS (do not update CATS) as soon as possible. Please send an email to Kim Parks, FMAD once all salaries have been reconciled and the Agency Salary Summary and Soft Fund Report for Salaries and FTE by Location can be completed (by FSB).**

### October 21 2016 (Friday)

- **CAM submission due to BTAB, BSC (supplemental guidance from BSC to location will provide the date CAM is due from the location to the BSC).**

### Mail, Telephone and Contact Information

#### ARS Operations Section, NFC:

<u>SUBJECT</u>	<u>NAME</u>	<u>PHONE NUMBER</u>
Training, Leases, GBLs, General Information, Mailing New Business	Bernadette Fordjour	504-426-5365
	Pam Wynn	-5364
	David Perez	-5427
Reimbursable Agreements	Regina Delay	-5359
	Cheryl Brown	-5356
	Melinda Campbell	-5461
	Ruth Wallace	-5343
Interagency Agreements	Lucille Davis	504-426-5341
	ARS Ops Fax	504-426-9717
ARS, FMAD-FSAB	Gary Hochendoner	301-504-1275
ARS, FMAD-FSB	Kim Parks	301-504-1300
ARS, AFM, EBSC ARS, AFM, WBSC ARS, AFM, NCRBSC	Brenda Whitwell	979-260-9495
	Kari Deppe	309-258-8898
	Jason Hall	301-504-1272
FMMI Inquiries	FMMI Help Desk	301-504-4429

**Instead of express mail, documents should be sent via email to [ARSOPS@nfc.usda.gov](mailto:ARSOPS@nfc.usda.gov) or if the documents are reimbursable agreements they should be sent via email to [ARSOPS.REIM@nfc.usda.gov](mailto:ARSOPS.REIM@nfc.usda.gov).**

The following address is provided to assist you if there is a need for express mail:

FMS, FSD, AMB, ARS Operations Section  
13800 Old Gentilly Road 2<sup>nd</sup> Floor, Post N-46  
New Orleans, LA 70129

For documents that are not processed by the Agricultural Research Service Operations Section (ARS Ops), National Finance Center (NFC), 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 IAS 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:

FMS, FSD, AMB, ARS Operations Section  
P.O. Box 60000  
New Orleans, LA, 70160-0001

NFC's Regular Mailing Address:

USDA, NFC  
P.O. Box 60000  
New Orleans, LA 70160-0001

**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 Ops, 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.

All Year-end Estimates should 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*)

***\*Each YE MUST have a coversheet signed by both the Preparer and Approver. 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 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 BOCs should be used when entering estimates on YE documents:

### **REQUIRED BOCs FOR YE END ACCRUALS**

G/L Acct	Long Text	YE_DE Commitment Item
6100001199	Payroll Salary – Estimate	1199
6100002199	Travel Obligations – Estimate	2199
6100002299	Transportation of Things – Estimate	2299
6100002399	Rent, Communications, and Utilities - Estimate	2399
6100002499	Printing and Reproduction – Estimate	2499
6100002599	Other Services – Estimate	2599
6100002699	Supplies and Materials – Estimate	2699
6100003199	Equipment Estimate	3199
6100003299	Lands and Structures – Estimate	3299
6100004099	Grants, Indemnities, and Interest- Estimate	4099
6100004199	Grants, Subsidies, and Contributions - Estimate	4199

**UNITED STATES DEPARTMENT OF  
AGRICULTURE  
AGRICULTURE RESEARCH SERVICE**

**Year End Estimates (YE) CODING DOCUMENT ARS  
X**

**DOCUMENT ID INFORMATION**

TRANSACTION CODE: YE DIVISION: ID NUMBER:

**HEADER INFORMATION**

YE DATE: \_\_\_\_\_

**2016 ACCOUNTING 12 16**

TRANS TYPE: \_\_\_\_\_ **DE** \_\_\_\_\_

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: \_\_\_\_\_

## CAM (CRIS Activities Module)

The CRIS Activities Module allows the agency to report obligations at the CRIS Research Project Level. Once each Location and Area has completed their CAM, the information is consolidated at the Agency level and forwarded to the Budget and Program Management Staff for review. Things to Remember Prior to Starting CAM:

- ✚ The CATS Fiscal Year **MUST** be set to the Fiscal Year that has just been completed.
- ✚ Check your MU Administration to make sure that all reportable CRIS Research Projects have the CAM box checked. (See below for reportable projects.) CAM really looks at the accession number on the checked CRIS and pulls the ARIS and CATS data from it. So if you split CAM CRISs between accounting codes and have one of them checked it will still pick up the other CRIS (or CRISs) even if it is not checked as long as you have used the same accession number. If this is not checked, the CRIS Research Project will not show up on CAM unless, like stated above, that accession number is used and checked in CATS somewhere else.

**MU Administration** FY 2009

Account Code: 901 5358 050 Description: FORAGE SEED & CEREAL RESEARCH

\*FY 2009 \*Account Code 901 5358 050 \*Mode Code 53 5358 05 00

\*Description FORAGE SEED & CEREAL RESEARCH Fund Holder Gary Banowetz

Exp. Date 09/30/2009  IRC/SRC  CPAIS  O&M Status ACTIVE

*Sub	Description	*CRIS No	Log No	Start	End	Status	Accn No.	CAM
020	Griffith Lead	5358 21410 002 00 D ?	?	03/13/2004	03/12/2009	I	0408069	<input checked="" type="checkbox"/>
025	Griffith Lead	5358 21410 003 00 D ?	?	03/13/2009	02/28/2014	A	0416465	<input checked="" type="checkbox"/>
040	Banowetz Lead	5358 21000 039 00 D ?	?	04/10/2008	04/09/2013	A	0412940	<input checked="" type="checkbox"/>
050	Henning Lead	5358 21000 040 00 D ?	?	06/16/2008	06/15/2013	A	0414151	<input checked="" type="checkbox"/>
060	Alderman Lead	5358 22000 035 00 D ?	?	04/30/2007	04/29/2012	A	0411788	<input checked="" type="checkbox"/>

Save & Add Account Delete Sub Account

Note: To add additional sub accounts use down arrow ↓

Record: 1/5 <OSC>

- ✚ Check your MU Administration to make sure that you do not have the CAM box checked on CRIS Projects that should not be reported (see below for excluded project).
- ✚ Ensure any CATS adjustments that need to be made have been completed (financial plan adjustments, obligations on the appropriate CRIS Research Project).
- ✚ **Do not record carryover in ARIS for X08 (R projects) prior to CAM.**
- ✚ The CAM balances should reflect the final yearend balances +/- any IRC/SRC.

The following appropriation codes are REQUIRED for CAM:

- ✚ Direct Research Appropriation (X01); ***excludes*** HQ, AD/AAO, AFM, Special Projects, Special R&M (centrally managed by HQ) and the National Agricultural Library
- ✚ Reimbursable (X08); ***excludes*** Reimbursable research CRIS projects valued at \$25,000 and below, or 'services only' reimbursable CRIS projects

The following appropriation codes are NOT required:

- ✚ Technology Transfer – Trust Fund (X91)
- ✚ Technology Transfer – Licensing Receipts (X92)
- ✚ Trust Fund (X93)
- ✚ Gifts and Bequests (X95)
- ✚ Construction (X51)
- ✚ Buildings and Facilities (X53 and X57-APHIS)
- ✚ Concession Fees & Volunteer Services (X87)
- ✚ Patent Collections (X88)
- ✚ Revocable Permits & Easements (X89)
- ✚ U.S. Aid Collaborative Research (X41 and 233)
- ✚ Facility Operation Security (X45)
- ✚ Bio-Security Research (X46)

### **Location Users**

From the CATS Main Menu:

- ✓ Select Action
- ✓ Select CAM (*CAM will then automatically list all of the projects identified as CAM projects above*)
- ✓ Review the list of CRIS Research Projects and the Details for each on the Details Tab.

**“Under spent or overspent by more than the 5% allowable limit. Please correct in CATS and recalculate”.** If this message appears at the top of the Details Tab of any of your D projects, please go back in CATS and make corrections/adjustments to your unreconciled transactions for that project and then run CAM again. If you are not able to resolve the issue, contact your ABFO. This message should not show up on any R or T projects due to the fact that there may be carryover amounts on them, but please check them carefully to insure the carryover balance is correct.

- ✓ Make any necessary IRC and FTE adjustments by putting positive or negative amounts in the IRC/SRC Adjustment field (*see description of fields and screen shots below*)
- ✓ Mark the records by ‘checking’ the box to the left of each CRIS Research Project
- ✓ Select Approve, and repeat for all projects on the list.
- ✓ Once all projects on the list are marked Approved, send an email to your ABFO that CAM has been completed

### **Area Users**

From the CATS Main Menu:

- ✓ Select Action
- ✓ Select CAM
- ✓ Review the CRIS Research Projects and details
- ✓ Make any necessary IRC and FTE adjustments
- ✓ Mark the records by ‘checking’ the box to the left of each CRIS Research Project
- ✓ Select Approve

*Please note – the Area level is not able to Approve projects that deviate over/under more than the 5% allowable limit.*

- ✓ The BSC sends an email to Kim Parks and Corey Ervin that CAM has been completed

### **Note for All Users**

*CAM Data can be exported to an Excel spreadsheet. Any changes made in Excel will need to be manually input into CATS.*

## Description of Fields, List Tab

**CAM Rollup** Fiscal Year 2009  
 CRIS Number 5358 22000 032 00 D Accn 0409502 Mode Code 5358 10 00

	CRIS Number	SY FTE	NSY FTE	IRC/SRC Adjustment	Balance	Approval
<input type="checkbox"/>	5358 22000 032 00 D	2.0	4.9	.00	99,034.98	
<input type="checkbox"/>	5358 22000 032 11 T	.0	.0	.00	20,000.00	
<input type="checkbox"/>	5358 22000 033 00 D	1.0	2.0	.00	-17,659.35	
<input type="checkbox"/>	5358 22000 034 00 D	2.0	4.8	.00	280,505.41	
<input type="checkbox"/>	5358 22000 034 05 R	.0	2.0	.00	261,356.78	
<input type="checkbox"/>	5358 22000 034 06 R	.0	1.1	.00	32,986.88	
<input type="checkbox"/>	5358 22000 035 00 D	1.2	1.7	.00	34,531.93	
<input type="checkbox"/>	5358 31000 002 00 D	1.1	1.1	.00	60,852.94	
<input type="checkbox"/>	5358 63000 002 00 D	1.1	1.9	.00	37,467.96	
<input type="checkbox"/>	5358 88888 777 00 D	.0	.0	.00	-100.00	

Record: 15/24

### Header Fields, all non-modifiable.

**Fiscal Year** the fiscal year you are using for CAM

**CRIS Number** the CRIS Project number highlighted on the list

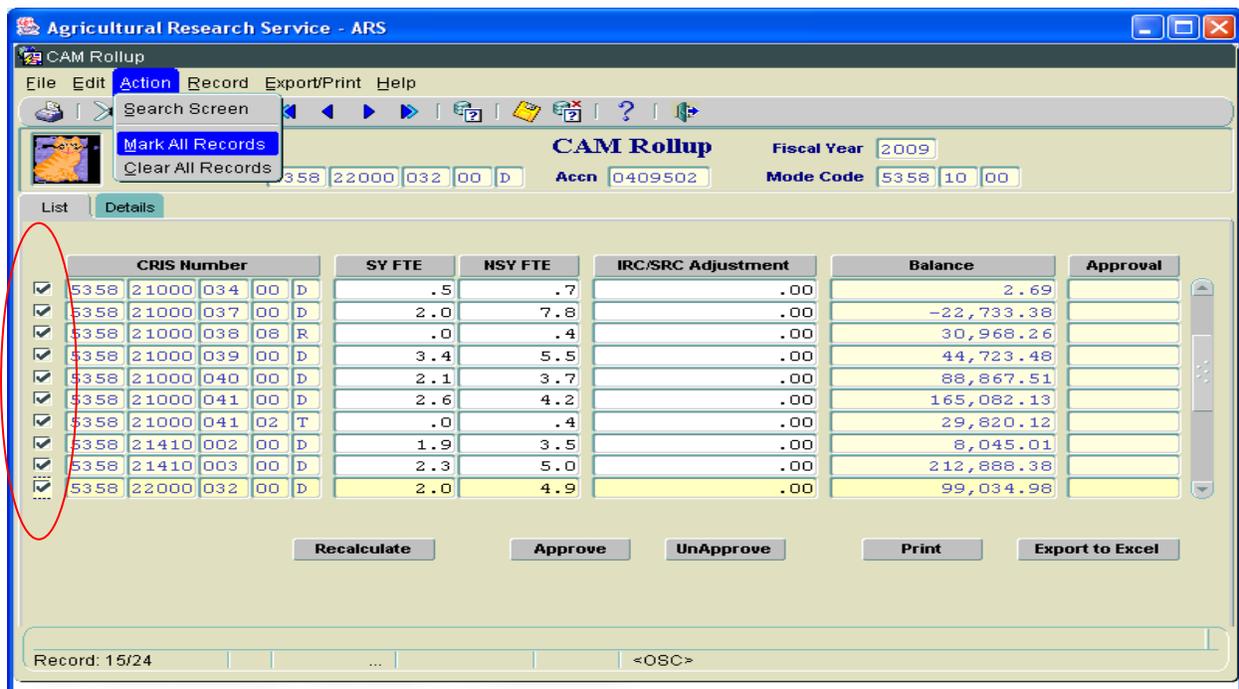
**Accn** the accession number of the project highlighted on the list

**Mode Code** the fourth, fifth, and sixth level mode code of the project highlighted on the list

### List Tab Fields and Buttons

This is a listing of all of the CRIS projects for your location that had the CRIS CAM box checked on the MU Administration screen (see above). All of these fields should be pretty self-explanatory. You cannot modify anything here; you can only make changes on the detail tab. However you can use the buttons to **Recalculate** (if the CRIS is not approved), **Approve**, and **UnApprove** the highlighted CRIS. When **Print** or **Export to Excel** button are used, you must check the box on the left side of the CRIS in order to have it printed or exported. Remember to use the **Action, Mark All** function to easily check all of the CRISs on the list screen (see below). See example of CAM Report below.

**Note, Export to Excel error.** In some versions of Office 2007 you may get what seems like a pop up blocker when trying to Export to Excel. If this happens, hold the Ctrl key down during the export and it should correct the problem. You will have to do this each time you export.



**Example of CAM Report**

10/13/2009 03:31:47PM		Agricultural Research Service CRIS Allocation Tracking System CAM Rollup Listing			Page: 1	
CRIS Number	SY FTE	Non-SY FTE	IRC/SRC Adjustment	Balance	Approval Level	
0500-00007-087-00-D	.00	1.36	.00	255.86	LOCATION	
5358-12210-003-00-D	2.00	6.25	10,000.00	13,246.96		
5358-12220-003-00-D	4.00	6.30	-180,000.00	3,037.75		
5358-12220-003-08-R	.00	1.18	.00	48,333.79		
5358-12220-003-09-R	.00	.52	.00	213,578.16		
5358-21000-034-00-D	.45	.69	.00	2.69		
5358-21000-037-00-D	2.00	7.76	.00	-22,733.38		
5358-21000-038-08-R	.04	.43	.00	30,968.26		
5358-21000-039-00-D	3.37	5.54	.00	44,723.48		
5358-21000-040-00-D	2.09	3.67	.00	182,051.51 *		
5358-21000-041-00-D	2.58	4.22	.00	165,082.13 *		
5358-21000-041-02-T	.04	.42	.00	29,820.12		
5358-21410-002-00-D	1.90	3.50	.00	8,045.01		
5358-21410-003-00-D	2.32	5.02	.00	213,888.38 *		
5358-22000-032-00-D	2.00	4.87	.00	99,034.98 *		
5358-22000-032-11-T	.00	.00	.00	20,000.00		
5358-22000-033-00-D	1.00	1.96	.00	-17,659.35		
5358-22000-034-00-D	2.00	4.77	.00	280,505.41 *		
5358-22000-034-05-R	.00	2.00	.00	261,356.78		
5358-22000-034-06-R	.00	1.08	.00	32,986.88		
5358-22000-035-00-D	1.20	1.66	.00	34,531.93 *		
5358-31000-002-00-D	1.07	1.14	.00	60,852.94 *		
5358-63000-002-00-D	1.07	1.91	.00	37,467.96 *		
5358-88888-777-00-D	.00	.00	.00	-100.00		
* CRIS is out of balance						

## Description of Fields, Details Tab

**Header Fields, all non-modifiable.**

**Fiscal Year** the fiscal year you are using for CAM

**CRIS Number** the CRIS Project number displayed

**Accn** the accession number of the project displayed

**Mode Code** the fourth, fifth and sixth level mode code of the project displayed

**Detail Tab Fields**

**ARIS Balance Available- Permanent +/- Temp Funding (Not Modifiable)** For D projects, the total of all permanent and temporary adjustments for this accession number reflected in ARIS. For R and T projects the total new funds for the year plus any carryover balance (data is pulled directly from ARIS).

**IRC/SRC Available (Not Modifiable)** Calculated as the ARIS Balance Available (above) less the CATS Financial Plan (below).

**CATS Financial Plan Net to CRIS (Not Modifiable)** the sum of all of the Financial Plans in CATS for this accession number. Data is pulled directly from CATS. If this is not correct, then the user must go back into the CATS Financial Plans and correct the data.

**Total Obligations from CATS (Not Modifiable)** is the sum of all of the obligations (reconciled or unreconciled) in CATS for this accession number. Data is pulled directly from CATS. Any adjustments will need to be made in CATS by increasing or decreasing unreconciled obligating documents.

**+/- IRC/SRC Adjustment (Modifiable)** this is where unspent or over spent IRC/SRC amounts are reported. For example, suppose a CRIS has an IRC/SRC amount available of \$20,000. However, the IRC/SRC accounts (910, 966, etc.) funded by that \$20,000 only spent \$19,500. (These accounts had a yearend balance remaining that totaled \$500.) The difference of \$500 is input into this field to account for the amount of IRC not spent. This is how any balances remaining (overspent or under spent) on the non-CAM IRC/SRC CRISs are captured. If the balances remaining in the IRC accounts are small, i.e. less than \$100, there is no need to report them, but you may if you want to.

**Remaining Balance Unspent or Overspent (Not Modifiable)** is a calculated field and is the sum of the CATS Financial Plans less Total Obligations for that accession number, +/- IRC Adjustment.

**Percentage Obligated (Not Modifiable)** Calculated Balance/ARIS Balance

**SY FTE (Modifiable) Data** is from SAMS Liability by CRIS, Projected SY FTE

**Non SY FTE (Modifiable) Data** is from SAMS Liability by CRIS, Projected Non-SY FTE

**Rollup Date (Non Modifiable)** the date the rollup occurred or was recalculated

**Approval Level (Non Modifiable)** the level at which the latest approval occurred

**Approval Date (Non Modifiable)** the date the last approval occurred

**Approving User (Non Modifiable)** user name of the last approver

### **Buttons**

**Recalculate:** This recalculates all calculated fields and reloads data from ARS, CATS, and SAMS. You should use this after making any changes in CATS for CAM to pick them up. This will not work on Approved projects; you must Unapprove them in order to recalculate.

**Approve:** This marks the CRIS project approved at your level. If a CRIS has been approved, it must be Unapproved in order to make additional changes or to recalculate.

**UnApprove:** This marks the CRIS project unapproved (must be approved before you can unapprove).

The screen shot example above shows the warning message, “**CRIS is Underspent/Overspent by more than the 5% allowable limit. Please correct in CATS and recalculate**”. If you get this message on any of your D projects, you should make adjustment in CATS to correct it unless you have extenuating circumstances for such. You can still approve, but you will be warned before saving.

**Questions?? Please contact your BSC BFO should you have any questions. BSC BFO questions should be sent to Kim Parks and/or Gary Hochendoner.**

### Supplemental 2016 CAM Guidance.

#### **For R Projects:**

**Please do not process any carryovers in ARIS until after CAM is completed.** This will cause CATS to automatically put amounts in the IRC field and that will need to be corrected.

The **ARIS Balance Available** in CAM for all R projects should be accurate and match the CATS financial plan. If it is not, you may have a carryover problem or financial plan issue that you and your ABFO should address and correct.

The Total **Obligations from CATS** should match what you reported on your yearend. The **Balance Unspent/Overspent** should be zero or equal your carryover balance to 2016 should you have any.

**For T Projects:** Trust Fund projects (X93) are no longer reported in CAM.

#### **Other Issues:**

**SY FTE on Soft Funds issue:** Please be sure to check the SY FTE balances. We have found that SAMS sometimes will project a very small SY FTE amount where it should not. We will be working to correct this problem in SAMS, but for now you will have to check these and manually correct them. In almost all cases, there should be no SY time on soft funds and the FTEs on the D projects should match the FTEs in ARIS.

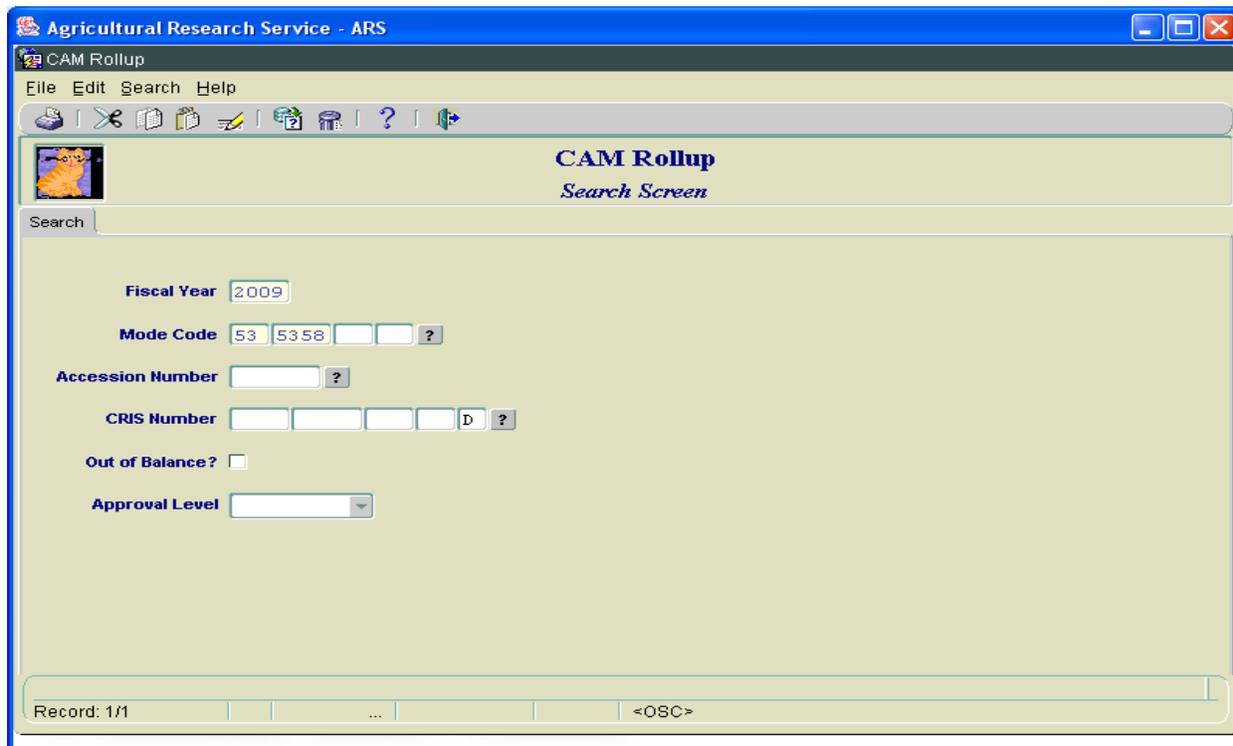
**CATS Financial Plan not correct:** In almost all cases this is caused by a duplicate CRIS project (accession) number being used somewhere else in CATS MU administration. If this happens to you, check the financial plan first, and if it is correct, check to make sure you have not used this CRIS project number on some other accounting code in MU Administration.

**Reporting R&M CRIS is not required.** Please ensure the CAM flag **is not** checked for R&M CRIS.

Please call your BFO should you have any other questions.

### Other Tricks:

**The Search Screen:** If you want to query on a particular project type do the following: Go to the search and put the project type in the last field of the CRIS number. In the example below, I am searching on D CRISs.



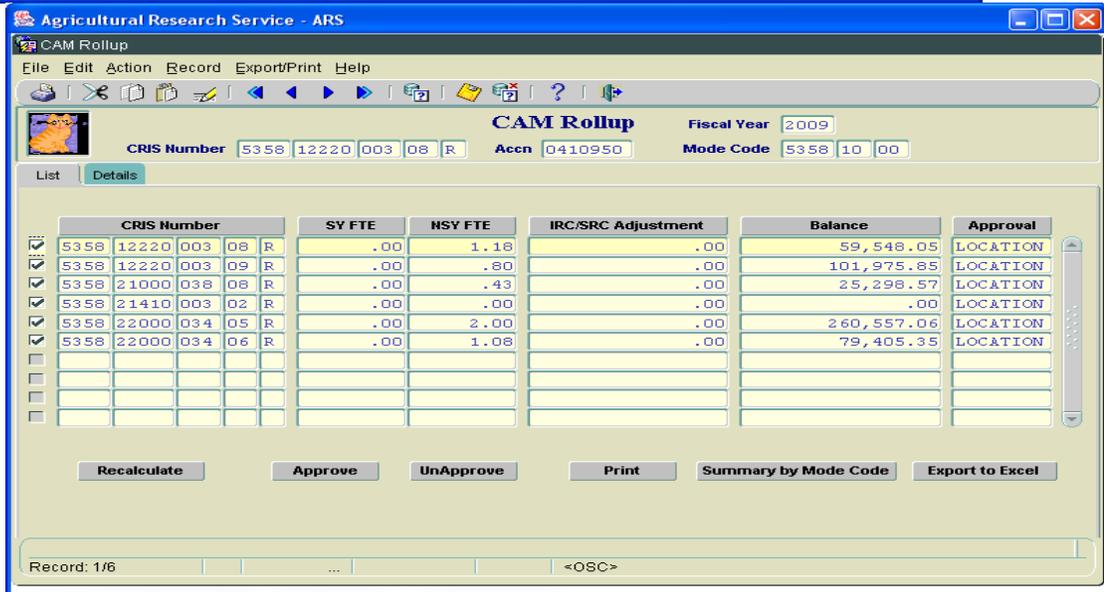
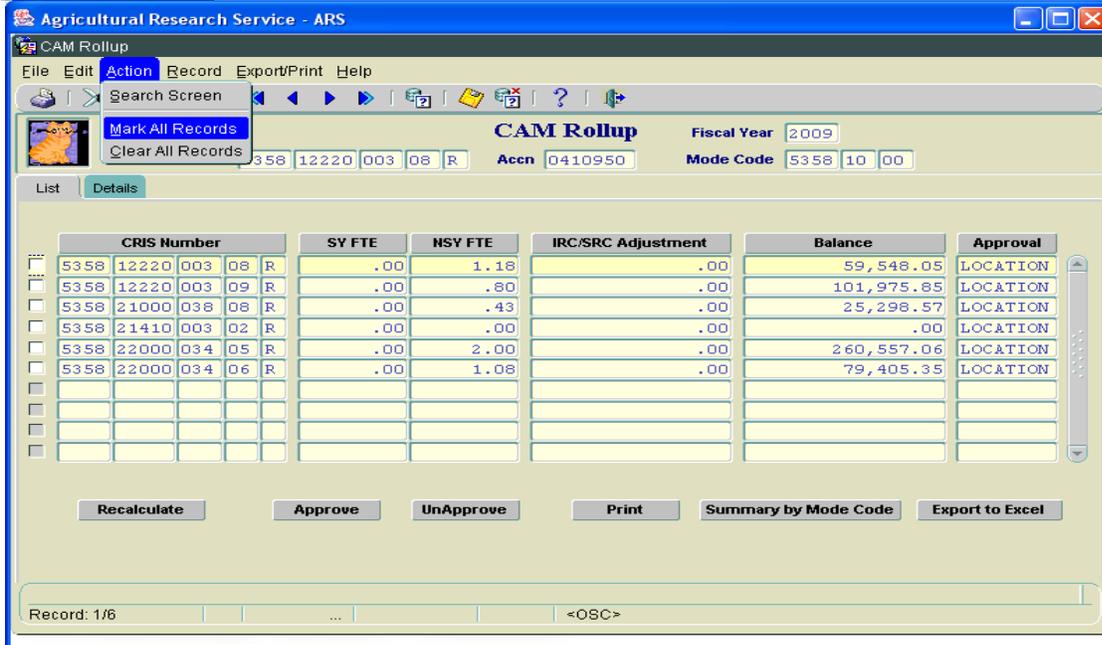
When executed, this will return a list of only D projects.

This search screen is very powerful, especially at the area level. It will allow you to query on only the CRIS projects that are out of balance and address them from one screen.

Remember that you can use the wildcard % in your search queries also.

**Printing or Exporting to Excel:**

You must check the checkbox by the projects you want to print or export; if you don't, you will only get one record on the report. Remember the easy way to *check all* records for printing is to go to **Action** and select **Mark All Records**. Then click on either **Summary by Mode Code** or **Export to Excel** buttons.



# 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:**

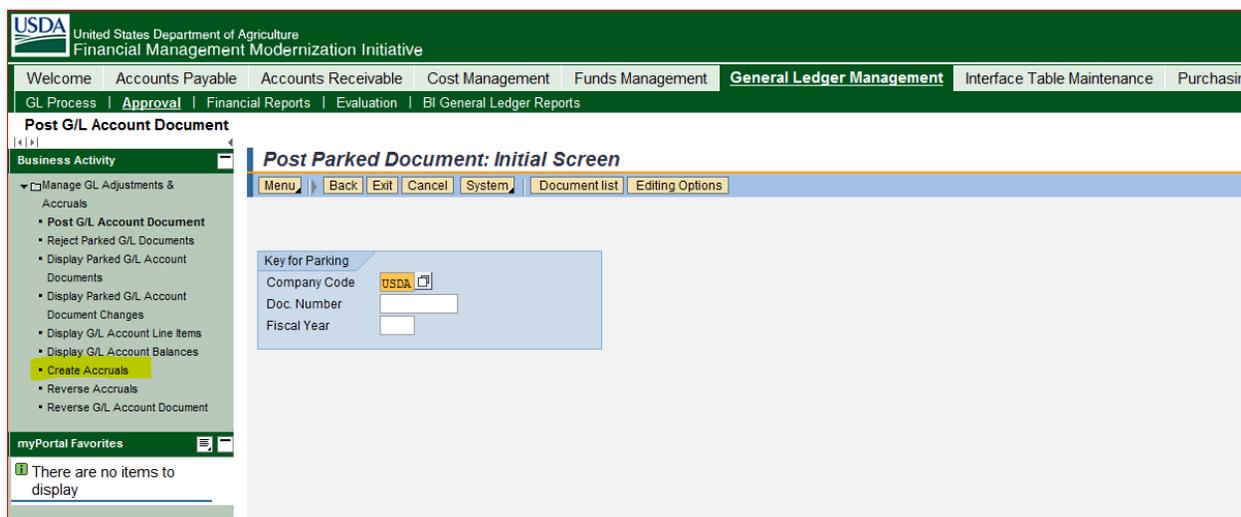
- General Ledger Management
- Approval
- Manage GL Adjustments & Accruals
- Create Accruals

## Helpful Hints:

- ✓ *YEs are necessary for all soft fund accounts (at the location). YEs are not necessary for trust fund or CRADA accounts. YEs WILL need to be entered for all direct funds (at the AREA level).*
- ✓ *Use the copy function when creating additional lines.*
  - *Select the line(s) to copy then click the copy icon at the bottom of the page (see page 5).*
- ✓ *You can only put a positive amount in the Amount column on a YE. To get a negative accrual, check the R check box to the right of the amount column. (See page 5.)*

## Procedure

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



- This Header Data screen will appear. The Posting Date and Period will automatically derive. **See page 8 of this enclosure for clarification on YEs done thru 9/30/2016 and those done starting 10/1/16.**

### Enter Accrual/Deferral Doc.: Header Data

Menu				Back	Exit	Cancel	System	Acct model	Fast Data Entry	Post with reference	Editing Options
Document Date	09/30/2013	Type	SA	Company Code	USDA						
Posting Date	09/30/2013	Period	12	Currency/Rate	USD						
Document Number		Ledger Grp		Translatn Date							
Reference	PWA5358			Cross-CC no.							
Doc.Header Text	YE for PWA 2013										
Trading Part.BA											
Inv. recpt date											

**Inverse Posting**

Reversal Reason

Reversal date

- As required, complete the following fields:
  - ✓ **The Document Date:** No later than 09/30/2016 for FY 2016
  - ✓ **Document Type:** SA.
  - ✓ **Reference:** referencing information pertaining to the YE. *Example: PWA2000*
  - ✓ **Doc. Header Text:** explanations which apply to the document as a whole.
    - *Example: YE for PWA 2016*
  - ✓ **Company Code:** always USDA.
  - ✓ **Currency/Rate:** always USD.
- Enter 06 in the Reversal Reason or click the Reversal Reason search box to specify the reason for reversing the document.

**Inverse Posting**

Reversal Reason  06

Reversal date  10/01/2013

5. Click on Reversal date on which the reverse posting is to be made. Enter 10/01/2016 or click on the search box and select the date from the calendar.
  - **For FY 2016 enter 10/01/2016 as the Reversal Date**

*Note: Even though 10/01/2016 is used for the reversal date, YEs will NOT reverse until the reverse job is ran by the Department. This usually happens after the close of the FY, depending upon other variables. If a later date is used as the reversal date, the YE will not reverse until the next run of a reversal job after that date. Therefore, it is recommended you use 10/01/2016 to ensure YEs reverse on the first reversal job run.*

6. Click the Acct model button.

### Enter Accrual/Deferral Doc.: Header Data

<b>Menu</b>	<b>Back</b>	<b>Exit</b>	<b>Cancel</b>	<b>System</b>	<b>Acct model</b>	<b>Fast Data Entry</b>	<b>Post with reference</b>	<b>Editing Options</b>
-------------	-------------	-------------	---------------	---------------	-------------------	------------------------	----------------------------	------------------------

Document Date	09/30/2013	Type	SA	Company Code	USDA
Posting Date	09/30/2013	Period	12	Currency/Rate	USD
Document Number		Ledger Grp		Translatn Date	
Reference	PWA5300	Cross-CC no.			
Doc.Header Text	YE for PWA 2013				
Trading Part.BA					
Inv. recpt date					

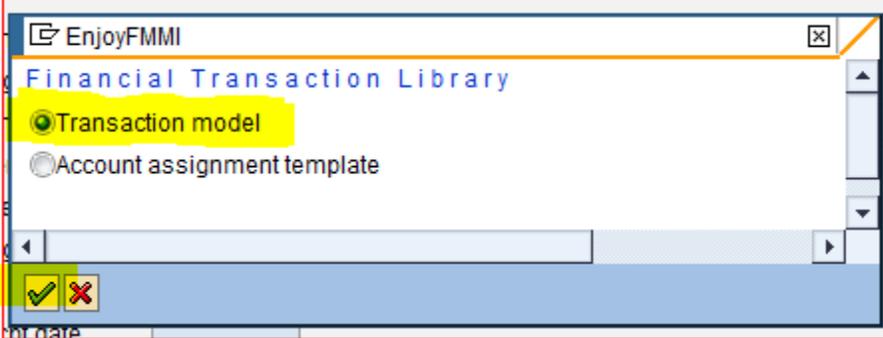
  

**Inverse Posting**

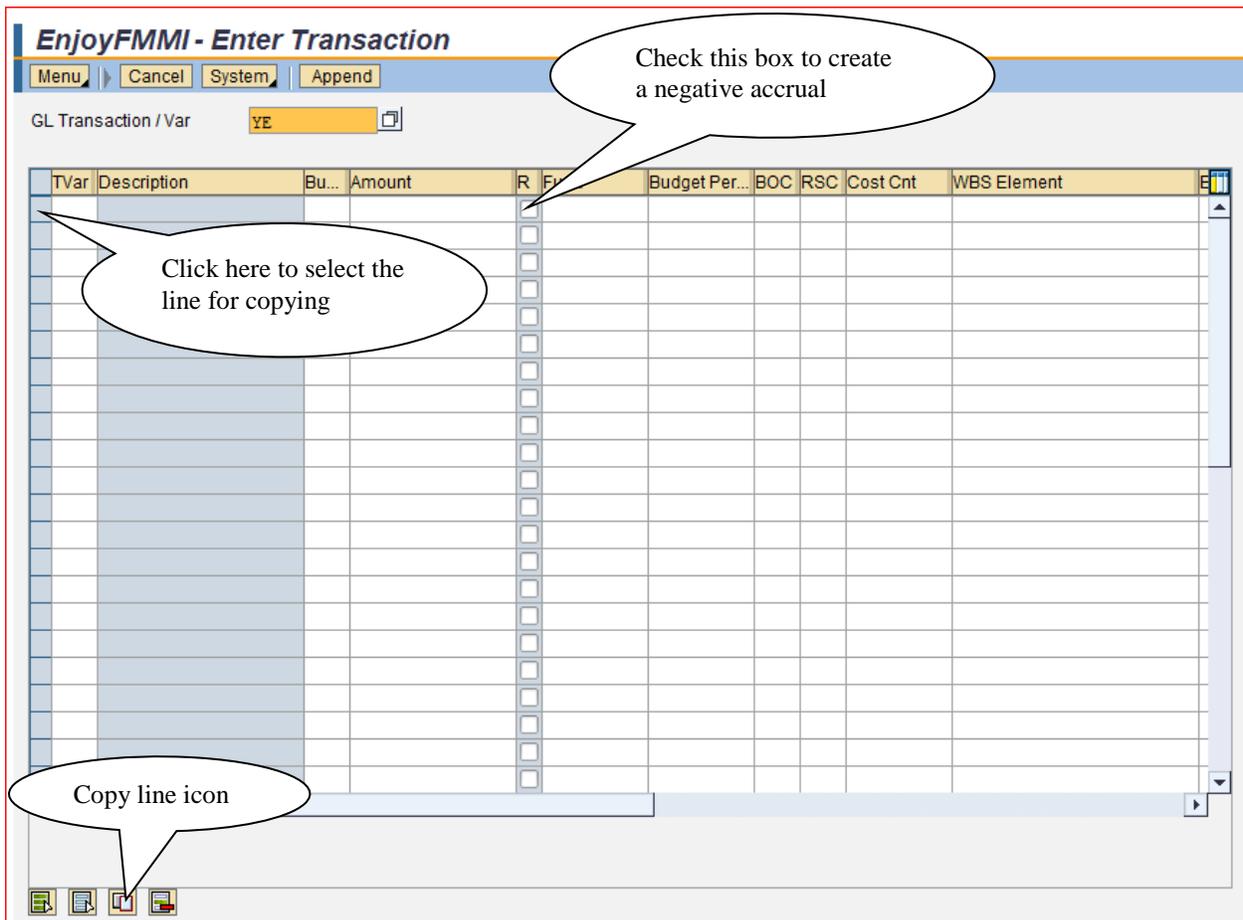
Reversal Reason      06

Reversal date        10/01/2013

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



8. Enter "YE" in the GL Transaction /Var field or click the search button and select YE





**FOR AREA LEVEL BASE FUNDS**

- ✓ TVar: DE
- ✓ BusA: AR00
- ✓ Amount: (Example) 1,000.00.
- ✓ R check box: **Only check this if you are making a NEGATIVE accrual.**
- ✓ Fund: (Example) AR0001BASE.
- ✓ Budget Period: (Example) 1616.
- ✓ BOC: (Example) 2599 (must be xx99, see Enclosure #3 or the bottom of this document)
- ✓ Cost Center: (Example) AR53000000
- ✓ Item Text: (Example) PWA YE BASE FY 2016
- ✓ Trading Partner: COM

**NOTE: Entering a WBS element is the only difference between the two examples.**

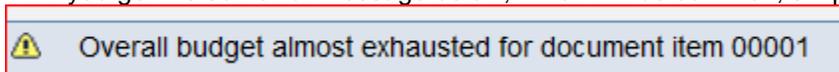
11. Enter additional lines as needed. Remember to use the “Select Line(s)” and “Copy” functions to save time and data entry.
12. Once you have all of your lines entered, click the Append button.

TVar	EarmFund	EFltm	Functional Area	Funds Center	Funded Program	Item Text	TrPart
DE				AR53000000		PWA YE 2013 BASE	

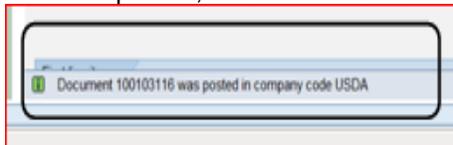
13. Once Appended then click the Post button

NOTE: To get to the screen shot above, the example dates and fiscal period had to be changed from the previous examples, please ignore these dates and period.

14. If you get the soft error message below, which will be common, simply hit the enter key to override.



15. Once posted, the confirmation message will display the document number.



Additional information on Document date, Posting date and Period. Please note the difference for YEs:

Scenario 1: For YEs created in September on or before 09/30/2016 the header should look like:

**Enter Accrual/Deferral Doc.: Header Data**

Menu | Back | Exit | Cancel | System | Acct model | Fast Data Entry | Post with reference | Editing Options

Document Date	09/30/2013	Type	SA	Company Code	USDA
Posting Date	09/30/2013	Period	12	Currency/Rate	USD
Document Number		Ledger Grp		Translatn Date	
Reference				Cross-CC no.	
Doc.Header Text					
Trading Part.BA					
Inv. recpt date					

Where the document date and posting date (system generated) should be the same and the period will always be 12

Scenario 2: For those created on Oct 1-3 that affect 2016 should be:

**Enter Accrual/Deferral Doc.: Header Data**

Menu | Back | Exit | Cancel | System | Acct model | Fast Data Entry | Post with reference | Editing Options

Document Date	09/30/2013	Type	SA	Company Code	USDA
Posting Date	10/01/2013	Period	13	Currency/Rate	USD
Document Number		Ledger Grp		Translatn Date	
Reference				Cross-CC no.	
Doc.Header Text					
Trading Part.BA					
Inv. recpt date					

Document date should always be 09/30/2016; Posting date will be generated by the system and will be 10/01/2016, 10/02/2016 or 10/03/2016; Period will always be 13.

### **YE's for Reimbursable Agreements**

#### **For reimbursable agreements expiring on or before 9/30/16:**

- Reconcile accounts to the spending detail and payroll detail reports through September 30.
- All obligations should be recorded and reflected in FMMI by the expiration date.
- A YE is required for any pending charges, including inaccurate payroll accrual that needs to be credited back to the account. If the YE includes any payroll estimates, please provide an explanation (ex. Overtime not included in accrual). Please remember, pending charges should be minimal.
- If a YE is not entered for valid pending items, the balance available in FMMI will automatically adjust to zero.

#### **For reimbursable agreements expiring later than 9/30/16:**

- Reconcile accounts to the spending detail and payroll detail reports through September 30.
- Enter YE's for any items still pending.
- The automatic carryover process will be completed in October for any agreements with an expiration date > 9/30/16 and the amount will be determined by the agreement authority minus actual obligations and YE's.
  - If YE is greater than actual cost, the difference will not be included in the automated carryover amount to the new fiscal year. A manual adjustment will need to be made by the Budget Analyst.
  - If YE is less than actual cost, the additional amount will be charged to the next FY (2017).