United States Department of Agriculture

Research, Education, and Economics

ARS □ NIFA □ ERS □ NASS

Bulletin

Title: Year-End Closing Dates and Closing Guidance

Number: 13-304

Date: August 13, 2013

Expiration: October 30, 2013

Originating Office: Financial Management and Agreements Division

Distribution: Business Service Center Directors
ARS Division Directors
Budget and Fiscal Officers
Authorized Departmental Officers/Grants Management Specialists
Administrative Officers
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 13-303 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) 2013 financial statements. All fund holders, Administrative Officers/Technicians (AO/Ts), Program Managers, Contracting Officers (COs), 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:

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 2008 obligations are paid prior to COB September 24. Properly executed invoices must be received by NFC by 4 p.m. (CDT) on September 6, 2013, in order to disburse prior to September 24, 2013. Unless FY 2008 invoices are paid prior to September 24, 2013, the management units will have to pay these invoices from FY 2014 or other future appropriations.** When submitting invoices requiring payment prior to September 30, 2013, please notify the Agricultural Research Service (ARS) Operations Section, NFC 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 2008 - 2012) 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, 2013, 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 Business Service Centers (BSC) will provide specific guidance to the Locations on options for maintaining funds control during this period.

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.

The BSC and Location administrative and accounting personnel will be required to finalize the year-end estimates between September 30 and October 3, 2013. All obligations to be made using FY 2013 funding must be known by the accounting staff prior to September 30, 2013.

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, 2013**, or captured in a year-end estimate for soft funds that expire 9/30/2013. 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 2013 is **September 4, 2013.** FY 2013 Reimbursable Agreements (new or amendments) must be established prior to September 6, 2013, in order for the funds to be available for FY 2013 business. Conversely, if you are closing out a trust fund or technology transfer account and you need to process a refund against FY 2013 funds, please complete the **down-payment/reapplications/refunds form - Sales Orders with Advances and email to the Debt Management and Collections Group** (CODCOLLECTION.DEBTMGT@NFC.USA.GOV) by **September 4, 2013**. This will allow sufficient time for the payment to be made and the allocation to be adjusted before the end of the FY.

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 2013. Refer to this bulletin for guidance. Please call your BFO, BSC, or Administrative and FMAD 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, 2013. 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, 2013).

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 Periods 18 and 19 (9 days) will automatically be entered by the Payroll System. The BSC will only need to enter payroll estimates for any pending salary adjustments, awards, overtime, etc.

4. Travel

In 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 2013 and FY 2014, a No-Year accounting code must be used in addition to the FY 2013 accounting code. Additionally, if travel will begin immediately in FY 2014 requiring that an authorization be created in FY 2013, 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. This account code will be available for use on September 1, 2013. 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 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 2013 funds for the travel.

Prior to vouchering, and when the new FY 2014 accounting codes are available, the authorization must be amended to reflect the appropriate FY 2014 accounting. When travel begins in FY 2013 and ends in FY 2014 the expenses should be allocated to the proper FY's using the Allocate Expenses by Date Range feature in GovTrip.

5. 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 Monday. 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 FMMI no later than **October 3, 2013.** 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 Thursday, October 3, and 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 26, 2013,** to ensure processing in FY 2013. Locations should continue to e-mail these documents to ARS Operations through the end of the FY; however, if any are not received by September 26, 2013, 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.

Intergovernmental payments and collections between Department of Agriculture agencies are referred to by the acronym INTR. All sales orders (AR, i.e., accounts receivable) for FMMI agencies must have a purchase order for the item to clear and be processed timely. Year-end cutoff for processing INTR is September 27, 2013. Please contact FMAD staff if issues arise concerning this new process.

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, 2013. Every effort must be made to provide accounting personnel with the appropriate documentation (purchase card logs, purchase orders, etc.) by COB September 27, 2013.

Year-end estimates must be submitted for all annual direct accounts. New this year, year-end estimates for soft funds will only need to be completed for those accounts that will expire on or before September 30, 2013. If the agreement and funds will carry over to 2014, a YE will NOT be required. However, even though a YE is not required on accounts that will carry over, it is still recommended that spending be limited and these accounts be kept as clean as possible (i.e. close review of pending items in CATS, etc.) for year-end. This will make the carry over process more manageable and easier to identify carry over amounts for each account. Contact your BFO or FMAD personnel should you have questions.

Feeder Systems: Feeder systems will continue to run without interruption. In accordance with normal interface schedules, Telephone and Utility Vendors (TELE and UTVN) relocation and local travel (TRVL), Government Transportation (GVTS) system documents entered and accepted into the feeder by September 29, 2013 will be recorded in FY 2013, fiscal period 12. Integrated Acquisition System (IAS), GovTrip, and SmartPay documents accepted in the system by 7 p.m. CDT on September 30, 2013 will be recorded in FY 2013, fiscal period 12.

CO's/PA's must complete all IAS transactions prior to 8:00 p.m. (EDT) (7 p.m. CDT; 6 p.m. MDT; 5 p.m. PDT) September 30, 2013.

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 or fax the information to Kim Parks, FSB, FMAD, (kim.parks@ars.usda.gov) FAX: (301-504-4302) by **October 4. 2013. 3:00 p.m. EDT (2:00 p.m. CDT; 1:00 p.m. MDT; 12:00 p.m. PDT)**

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 2013 activity after September 30, 2013.

The CRIS Activities Module (CAM) is due October 31. Additional guidance is attached (attachment or enclosures 5 and 6).

The 2013 Federal Administration Report information is due October 10. Please provide the FTE and obligations for the Area Director's accounts to Kim Parks, FSB, FMAD.

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.

/s/
SHERRI L. CARROLL
Deputy Director
Financial Management and Agreements Division

(7) Enclosures

TIMELINE/CUTOFF DATES

July 1, 2013 (Monday)*

- PROCUREMENT REQUISITION DEADLINE[1] (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, 2013 (Thursday)

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

August 16, 2013 (Friday)

- Locations, through Areas, provide list of anticipated agreements still to be received during FY 2013 to Budget and Program Management Staff (BPMS).

August 19, 2013 (Friday) tentative

- Shorthand codes need to be in FMMI by 8/19 in order to be part of the roll to FY2014.

*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 30, 2013 (Friday)

- FMMI Shorthand code roll will be done, all SHC that need to roll should be approved by this date (tentative).

- 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.

- As indicated in the dared memo, March 20, 2013, "Discretionary Monetary Awards during Sequester", the Office of Management and Budget (OMB) specified that until further notice, discretionary monetary awards to employees occur only if legally required. The Office of Human Resources Management (OHRM) retains all authority to approve awards for processing. Please submit to Human Resources Division, Performance and Awards Staff, immediately any awards that may meet this criteria for appropriate review and clearance through OHRM.

  Awards documentation should be submitted to the Human Resources Division for processing on or before **August 30, 2013**. 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 2013 processing cycles with the NFC. These awards will automatically be charged against the fundholders's FY 2013 accounting code as indicated in Form Ad-287-2.

  Awards submitted to HRD for processing after August 30, 3013 (which are approved by September 30, 2013 and cite FY 2013 funds) will be processed by BCS HR Branches in early October. Therefore, fundholders 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 30th.

  PLEASE NOTE – THIS GUIDANCE IS NOT APPLICABLE AS LONG AS THE GUIDANCE ON DISCRETIONARY MONETARY AWARDS DURING THE SEQUESTER IS STILL EFFECTIVE

- **Control Spending!** Any spending of FY 2013 funds after this date **must be coordinated through your Administrative Officer (AO).**

September

For base fund accounts – update CATS with all pending items. Reconciling to **September SDR & PDL** activity will be done in October.

Soft fund accounts – reconcile September SDR & PDL activity.

September 4, 2013 (Wednesday)

- Last day to accept and send a Cooperative Research and Development Agreement (CRADA) or Trust Fund checks to the Lock Box to ensure deposit for FY 2013 appropriations.

- All requests for refunds against Trust Fund and Technology Transfer agreements must be received by the **Debt Management and Collections Group.**

- Last day for the National Finance Center (NFC) to receive relocation travel vouchers in order to ensure processing in FY 2013.

September 6, 2013 (Friday)

- Invoices chargeable to FY 2008 should be received by NFC by 4 p.m. **CDT (5 p.m. EDT; 4 p.m. MDT; 3:00 p.m. PDT)** to ensure that they will be scheduled for payment. Pursuant to the provisions of Public Law 101-510, payments for FY 2008 must be cleared and released by Treasury before the close of FY 2013. Any invoices not received in time to clear Treasury will be processed as FY 2014 business and charged to FY 2013 funds. **NOTE: For invoices against FY 2008 submitted to NFC in late August/early September, contact ARS Ops for assistance in ensuring payment is processed prior to September 30.**

- Last day to accept incoming FY 2013 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 and zero out the Area Reserve.

- 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, 2013. 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, 2013.

September 13, 2013 (Friday)

- 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 24, 2013 (Tuesday)

- Clear all unprocessed documents (parked documents, BDCs, IDOCs). Note: Items to be disbursed in FY13 must be cleared by close of business **September 24, 2013**. It is imperative that all invoices referencing a cancelling year (2008) Treasury account symbol be cleared by this date.

September 25, 2013 (Wednesday)

- Last FMMI disbursement job (runs at approximately 2:30 a.m. EDT**,** 1:30 a.m. CDT 12:30 a.m. MDT; 11:30 p.m. PDT).

September 26, 2013 (Thursday)

- All Agreements and RSAs must be received by ARS Ops, to ensure processing in FY 2013. Locations may continue to send documents to ARS Ops through September 26; however, if not received by this date, any remaining agreements and RSA should be sent directly to the BFO to manually enter into FMMI. **Anything received by ARS Ops after September 26 will be sent back to the Area Office. The BSCs will send copies of these locally entered documents to ARS Ops. YE's can't be done for outgoing agreements, they must be entered into FMMI by 7 p.m. CDT on 9/30/2013.**

- Last day for purchase card holders to approve open transactions to ensure capture of information in FY 2013 reports**.**

September 27, 2013

- **Last day to process INTR Sales Orders. If this becomes a problem, please contact FMAD Staff.**

September 29, 2013

- In accordance with normal interface schedules, Telephone and Utility Vendors (TELE and UTVN), relocation and local Travel (TRVL), and Government Transportation (GVTS) system documents entered and accepted into the feeder by September 29, 2013, will be recorded in FY 2013, fiscal period 12.

September 30, 2013 (Monday)

- 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. **Period end estimates will be required for activity that will not be fully processed in IAS by** 8:00 p.m. EDT) (7 p.m. CDT; 6 p.m. MDT; 5 p.m. PDT). **on September 30, 2013. However, agencies should take all steps necessary to ensure estimates are reduced, if not eliminated, prior to 7 p.m. CDT** (8:00 p.m. EDT; 6 p.m. MDT; 5 p.m. PDT) **on September 30, 2013.**

- To facilitate reduction of accruals, Period 12 will close at 7 p.m. CDT (8 p.m. EDT; 6 p.m. MDT, 5 p.m. PDT) on September 30, 2013.

- Integrated Acquisition System (IAS) documents accepted by 8:00 p.m. EDT (7 p.m. CDT; 6 p.m. MDT; 5 p.m. PDT) will be recorded in period 12 FY 2013. No more commitments or obligations will be recorded from IAS through the end of the FY.

- NFC Feeder systems will perform final feed at close of business, 7 p.m. CDT (8:00 p.m. EDT; 6 p.m. MDT; 5 p.m. PDT). Last day to direct enter obligating documents for FY 2013. Last day to process B2s, including those for Indirect Program Support Costs. Documents must be entered by 7 p.m. CDT (8:00 p.m. EDT; 6 p.m. MDT; 5 p.m. PDT).

- All transactions that are entered directly and accepted into FMMI prior to 7 p.m. CDT (8:00 p.m. EDT; 6 p.m. MDT; 5 p.m. PDT) on September 30, 2013 will be included in FY 2013 reports. Transactions entered after September 23, 2013, and before 7 p.m. CDT (8:00 p.m. EDT; 6 p.m. MDT; 5 p.m. PDT) on September 30, 2013, will be disbursed in FY 2013.

October 1, 2013 (Tuesday)

- Accounting personnel validate that all unposted items are included in CATS and CATS has been updated with SAMS (Salary Management System) estimates; and that accounts are ready for the YE process.

- ARS can begin entering in Yearend estimates in FMMI (Enclosures 3, 4 & 7). **New this year for YES *done on 10/ 01 thru 10/3* -Document date should always be 09/30/2013; Posting date will be generated by the system and will be 10/01/2013, 10/02/2013 or 10/03/2013; Period will always be 13. (Enclosure 7, page 8)**

October 3, 2013 (Thursday)

- Last day to enter period end estimates for FY 2013 business by 8:00 p.m. CDT (9:00 p.m. EDT; 7 p.m. MDT; 6 p.m. PDT) (See Enclosure 3 for instructions for using the CRIS Allocation Tracking System (CATS) to develop year-end estimates and Enclosure s 4 and 7 for instructions on entering the year-end estimates into FMMI.)

- ARS Locations enter year-end documents (YEs) by close of business 10/2/13. ARS Ops will NOT prepare ANY year-end estimates. October 3, 2013 will be used by BSC for "clean-up" and final adjustments.

- Regular payroll and utility estimates will automatically be input. Only adjustments will need to be year-end estimated.

October 4, 2013 (Friday)

- 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, and e-mail or fax (301-504-4302) the information to the 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).

- AXOL profile accounting codes will be rolled to FY 2014 accounting codes.

- Units begin entry of FY 2014 business (accounting period 01 14).

- Appropriation Level Management Staff and Financial Systems and Analysis Branch enter unfilled/unbilled transactions and final Agency adjustments in FMMI

October 10, 2013 (Thursday)

- **FA Report of Area Director's 2013 FTE and obligation total due to Kim Parks, FMAD**.

October 31, 2013 (Thursday)

- **CAM submission due to FMAD**

Mail, Telephone and Contact Information

ARS Operations Section, NFC:		Telefax Number (504)426-9717
SUBJECT	**NAME**	**PHONE NUMBER**
Training, Leases, GBLs	Bernadette Fordjour	(504) 426-5365
General Information, Mailing,	Pam Wynn	-5364
New Business	David Perez	-5427
Reimbursable Agreements:	JoAnn Dixon	-5358
	Ronelda Brown	-5360
	Cheryl Brown	-5356
	Cheryl Ragas TTY (1-866-377-8642) then 504-426-5339	
	Traneica Curry	-5369
	Regina Delay	-5359
Interagency Agreements **(outgoing funds; only those that were in FFIS),** Contracts, Agreements	Lucille Davis	-5341
	Pam Wynn	-5364
ARS, FMAD-FSAB:	Phil Dailey	Telefax Number (301)504-4390 (301)504-1275
ARS, FMAD-FSB:	Kim Parks	Telefax Number (301) 504-4302
Chief, Fiscal Services Branch, FMAD FMMI		(301)504-1300
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:

<u>ARS Operations Section Express Mail Address:</u>

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 Operations Section (ARS Ops), 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 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 for those soft funds that expire 9/30.

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 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 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 YEAR 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

Since Outgoing agreements are to be in FMMI by 9/30/2013 and a YE is not allowed for an Outgoing agreement, this table is for legacy information purposes only.

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

Sub-object Name (Performing Organization Category)	Sub-obiect Code
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

Enclosure 4

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: _____ **2013** ACCOUNTING 12 13

TRANS TYPE: _____ **DE** _____

REVERSAL PERIOD:

REF TRANS ID: DOCUMENT TOTAL:$_

DESCRIPTION:

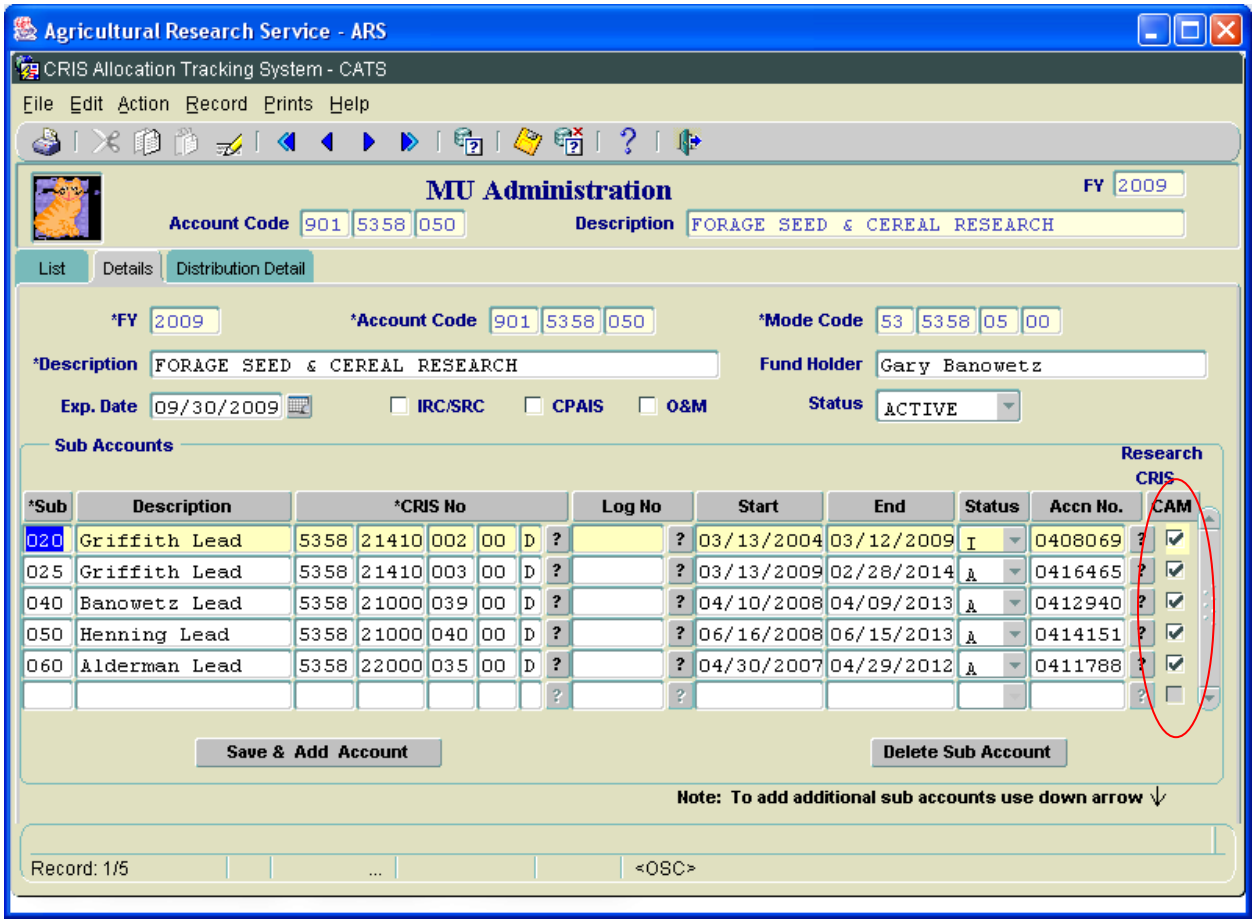
Only one Trans Type per document.

PREPARED **BY:**	**PREPARATION, APPROVAL AND INPUT INFORMATION**
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.



- 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

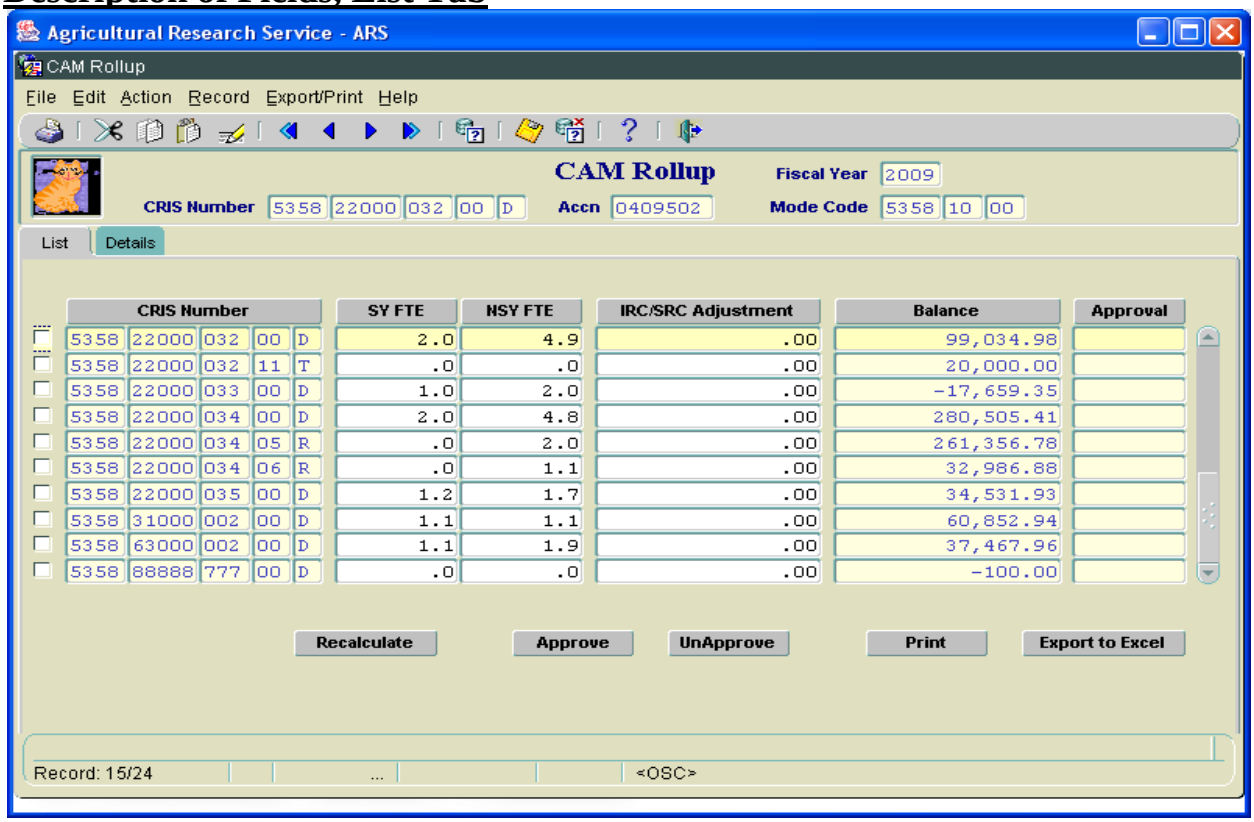
Please note – the Area level is not able to Approve projects that deviate over/under more than the 5% allowable limit.

- ✓ Send an email to Kim Parks and Corey Ervin that CAM has been completed

Note for All Users

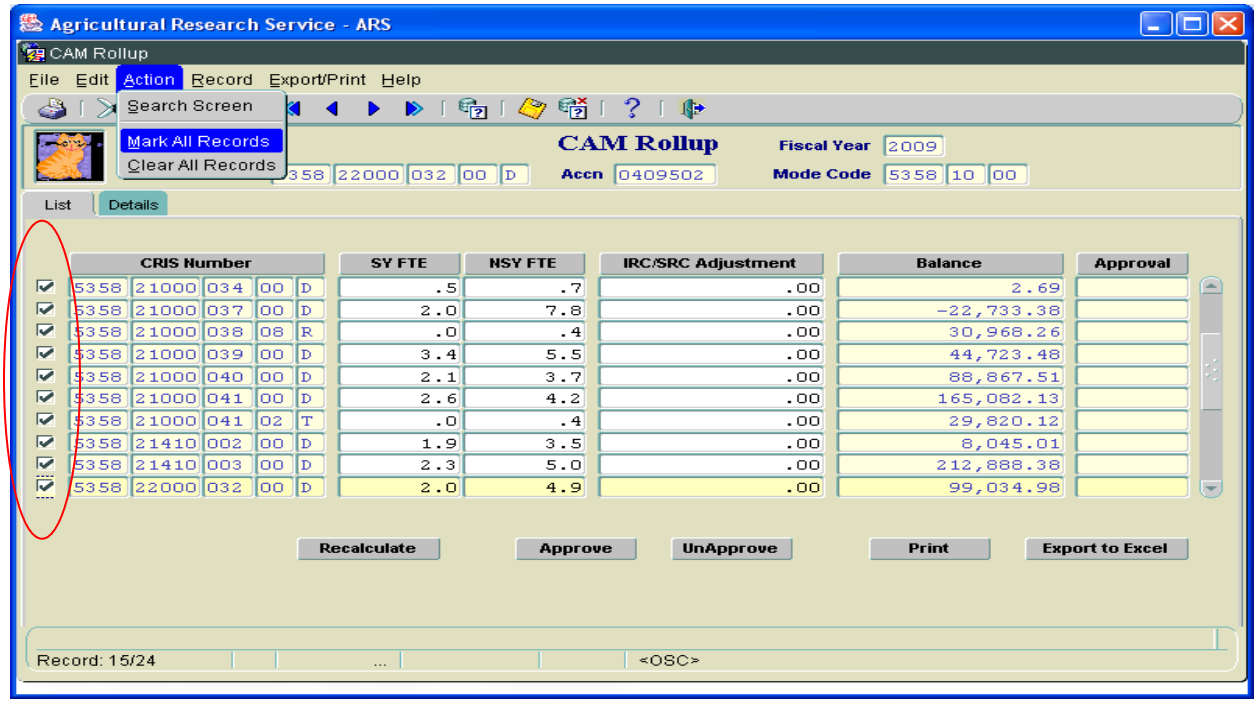
CAM Data can be exported to an Excel spreadsheet. Any changes made in Excel will need to be manually input into CATS.

Description of Fields, List Tab



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 Crtl key down during the export and it should correct the problem. You will have to do this each time you export.*



CRIS Number	SY FTE	NSY FTE	IRC/SRC Adjustment	Balance	Approval
5358 21000 034 00 D	.5	.7	.00	2.69	
5358 21000 037 00 D	2.0	7.8	.00	-22,733.38	
5358 21000 038 08 R	.0	.4	.00	30,968.26	
5358 21000 039 00 D	3.4	5.5	.00	44,723.48	
5358 21000 040 00 D	2.1	3.7	.00	88,867.51	
5358 21000 041 00 D	2.6	4.2	.00	165,082.13	
5358 21000 041 02 T	.0	.4	.00	29,820.12	
5358 21410 002 00 D	1.9	3.5	.00	8,045.01	
5358 21410 003 00 D	2.3	5.0	.00	212,888.38	
5358 22000 032 00 D	2.0	4.9	.00	99,034.98	

Example of CAM Report

10/13/2009 03:31:47PM

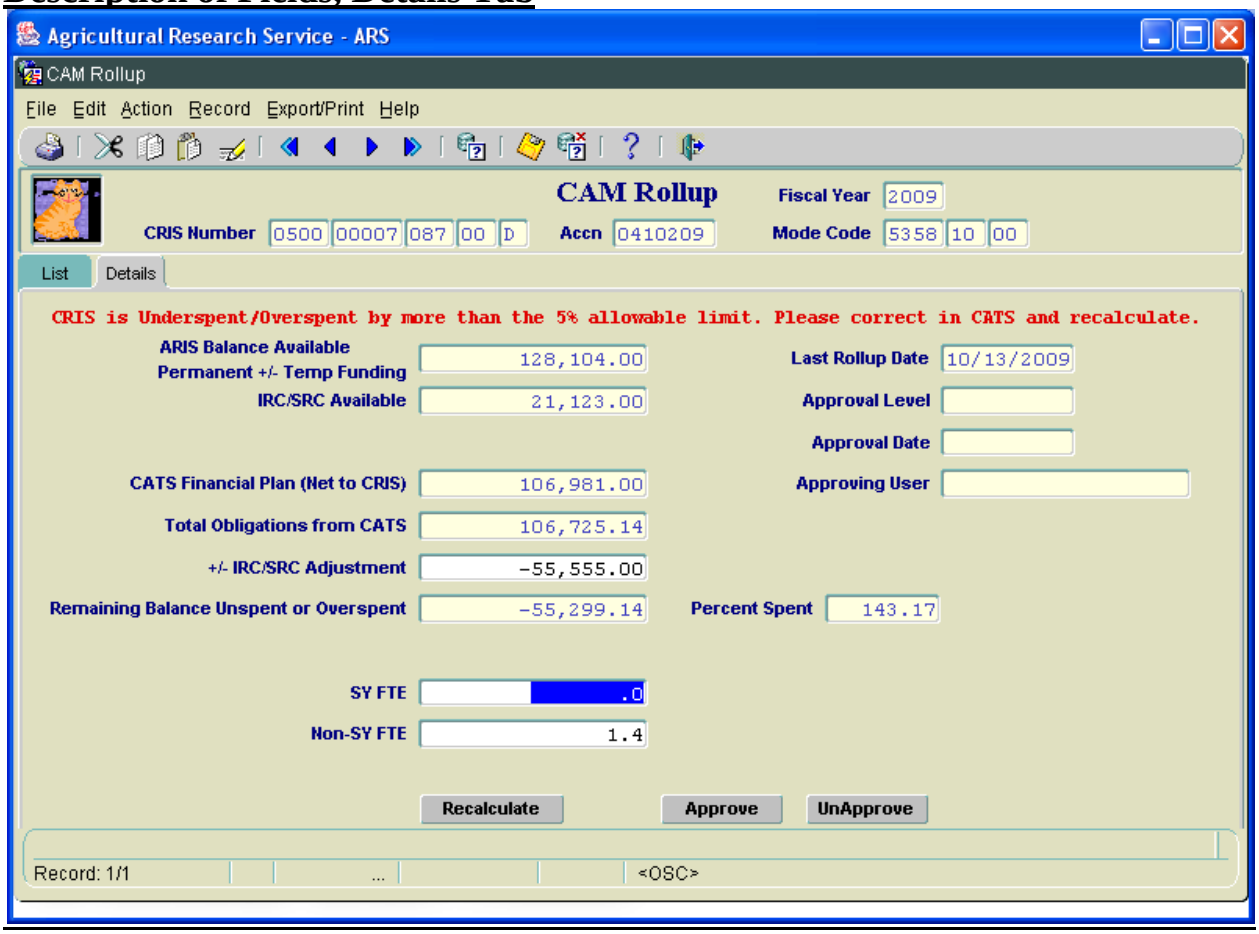
Agricultural Research Service
CRIS Allocation Tracking System
CAM Rollup Listing

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	212,888.38 *	
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 ABFO should you have any questions. ABFO questions should be sent to Kim Parks and/or Phil Dailey.

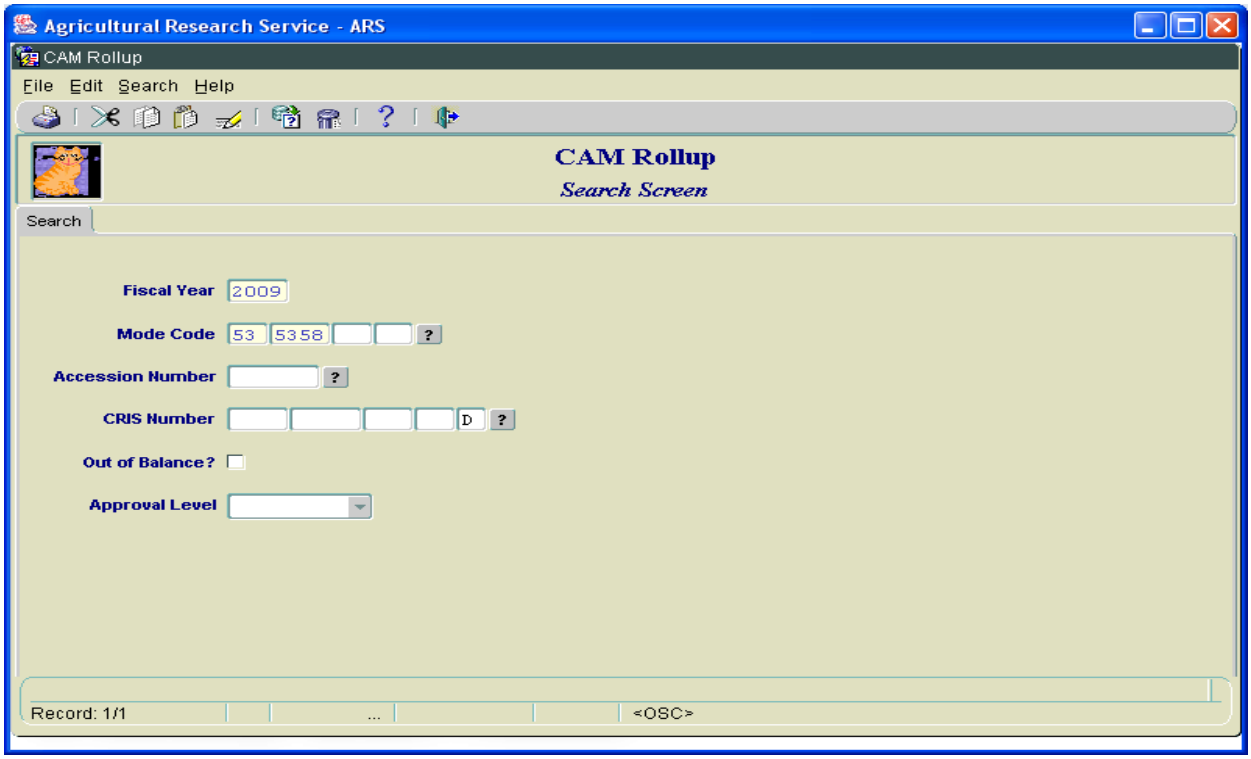
Supplemental 2013 CAM Guidance.

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 2013 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 ABFO 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.



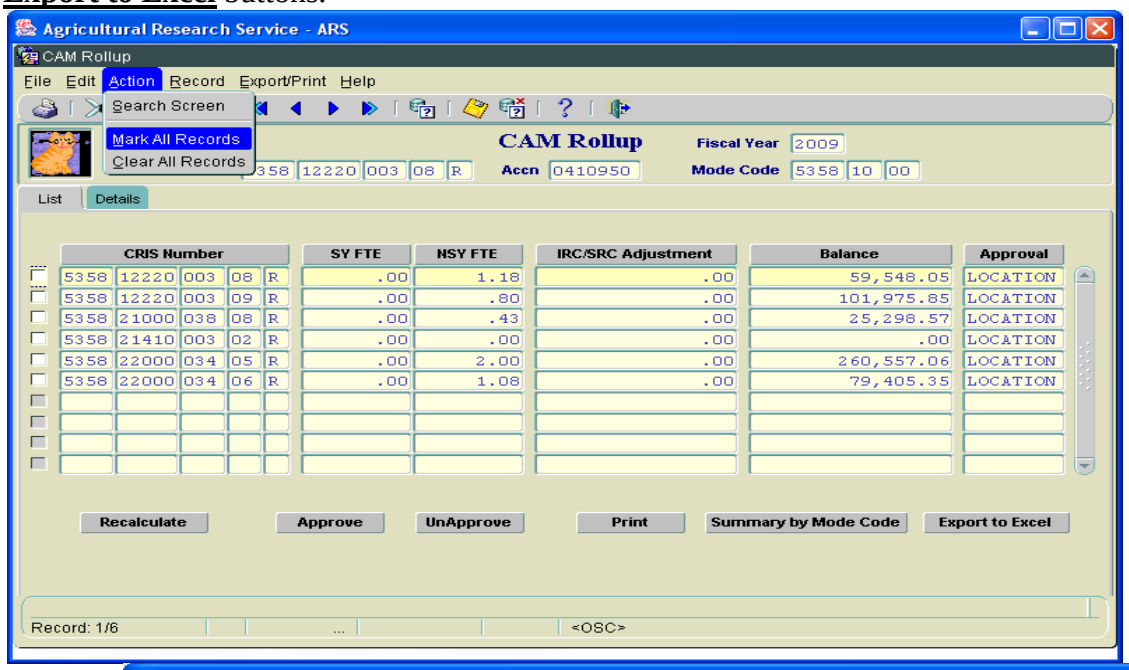
When executed, this will return a list of only D projects.

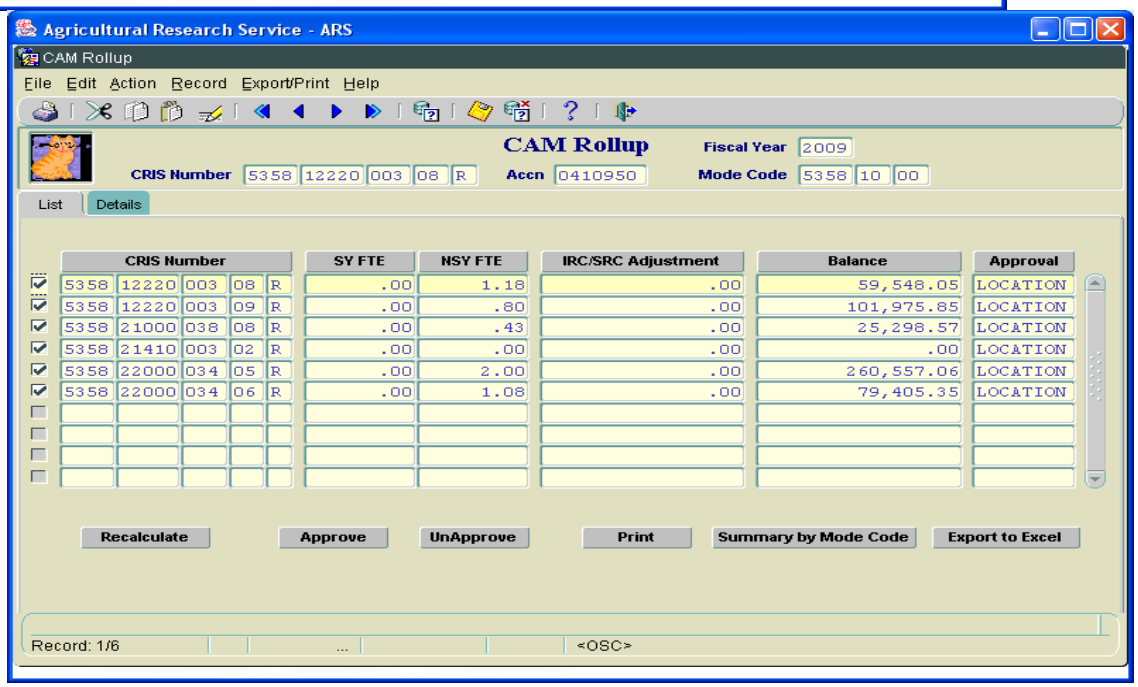
This search screen is very powerful, especially at the area level. It will allow you to query on only the CRIS projects that are out of balance and address them from one screen.

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:

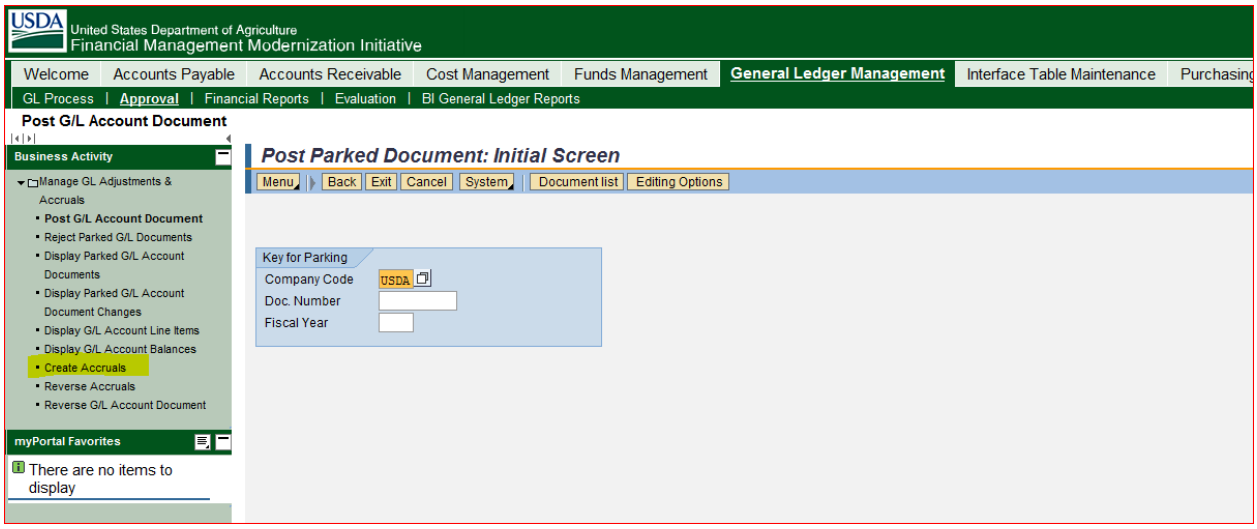
- General Ledger Management
- Approval
- Manage GL Adjustments & Accruals
- Create Accruals

Helpful Hints:

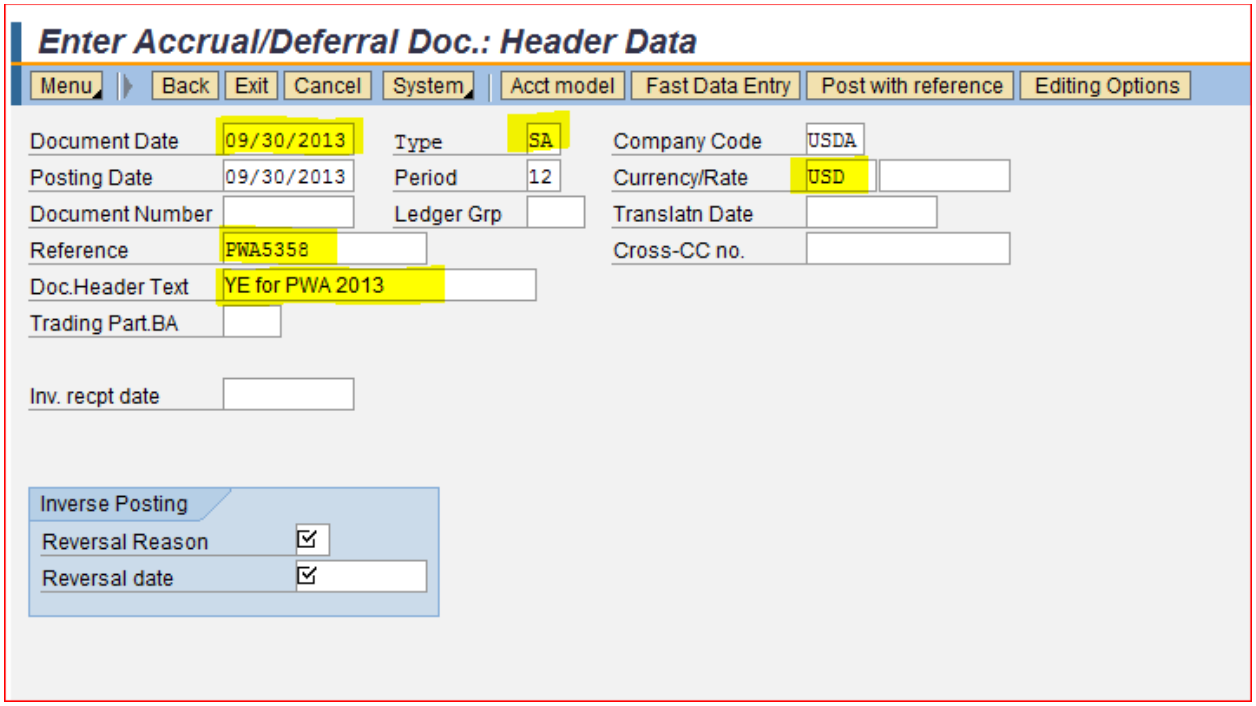
- ✓ ***New in 2013, YEs are NOT necessary for any soft fund accounts that will carry over to FY 2014. YEs WILL need to be entered for all direct funds (at the AREA level) and for any soft funds (at the location level) that will expire on or before September 30, 2013.***
- ✓ *Use the copy function when creating additional lines.*
  - *Select the line(s) to copy then click the copy icon at the botton 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.



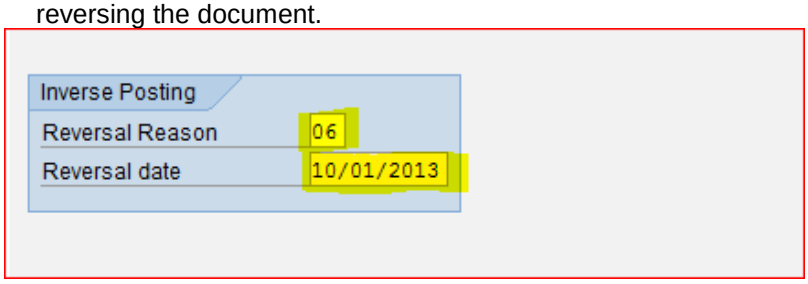
2. This Header Data screen will appear. The Posting Date and Period will automatically derive. **See page 8 of this enclosure for clarification on Yes done thru 9/30/2013 and those done starting 10/1/13.**



3. As required, complete the following fields:

- ✓ **<u>The Document Date:</u>** No later than 09/30/2013 for FY 2013
- ✓ **<u>Document Type:</u>** SA.
- ✓ **<u>Reference:</u>** referencing information pertaining to the YE. *Example: PWA5300*
- ✓ **<u>Doc. Header Text</u>**: explanations which apply to the document as a whole.
  - *Example: YE for PWA 2013*
- ✓ **<u>Company Code:</u>** always USDA.
- ✓ **<u>Currency/Rate:</u>** always USD.

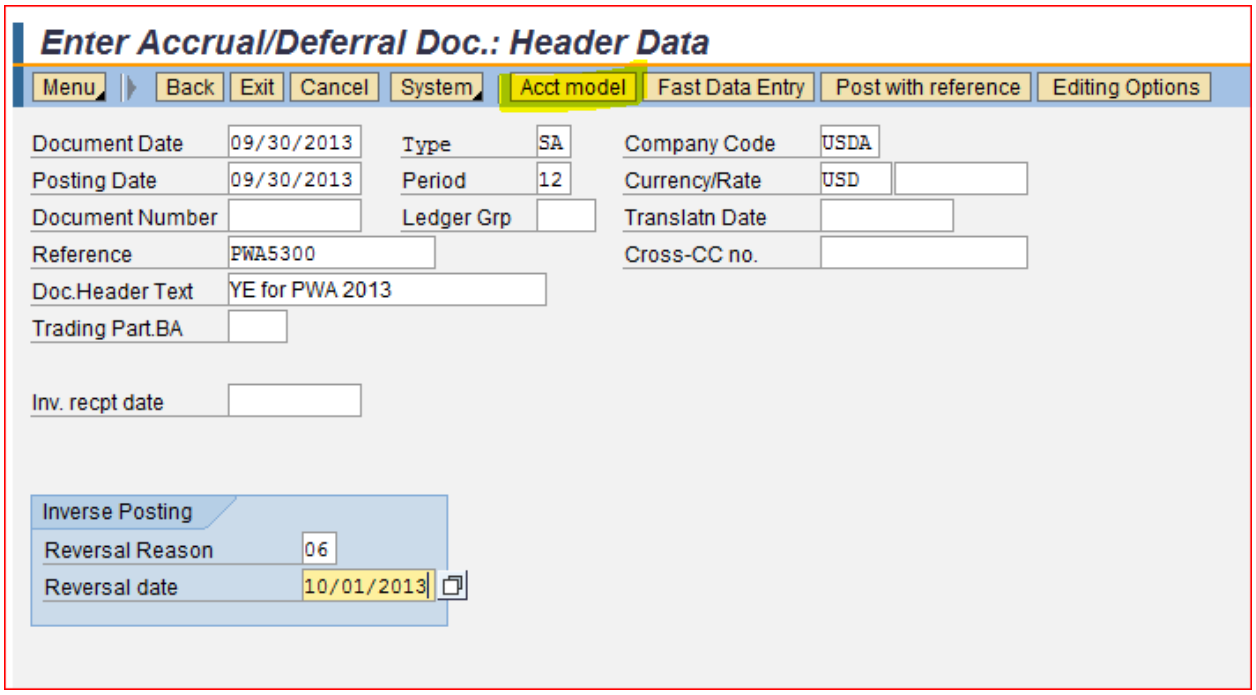
4. Enter 06 in the Reversal Reason or click the Reversal Reason search box to specify the reason for reversing the document.



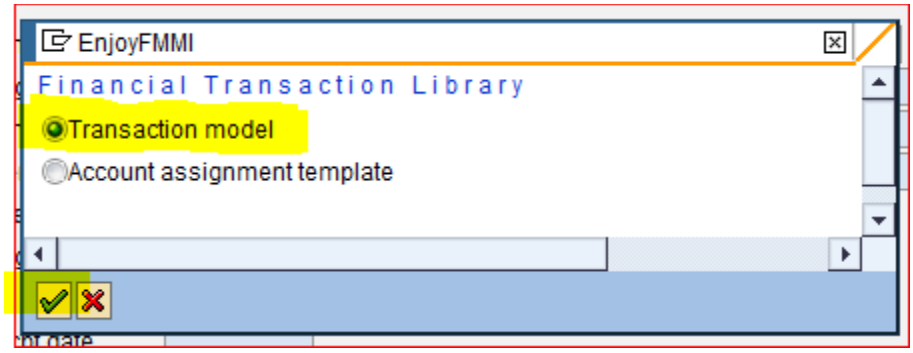
5. Click on Reversal date on which the reverse posting is to be made. Enter 10/01/2013 or click on the search box and select the date from the calendar.
   - **For FY 2013 enter 10/01/2013 as the Reversal Date**

Note: *Even though 10/01/2013 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 10/01/2013 to ensure YEs reverse on the first reversal job run.*

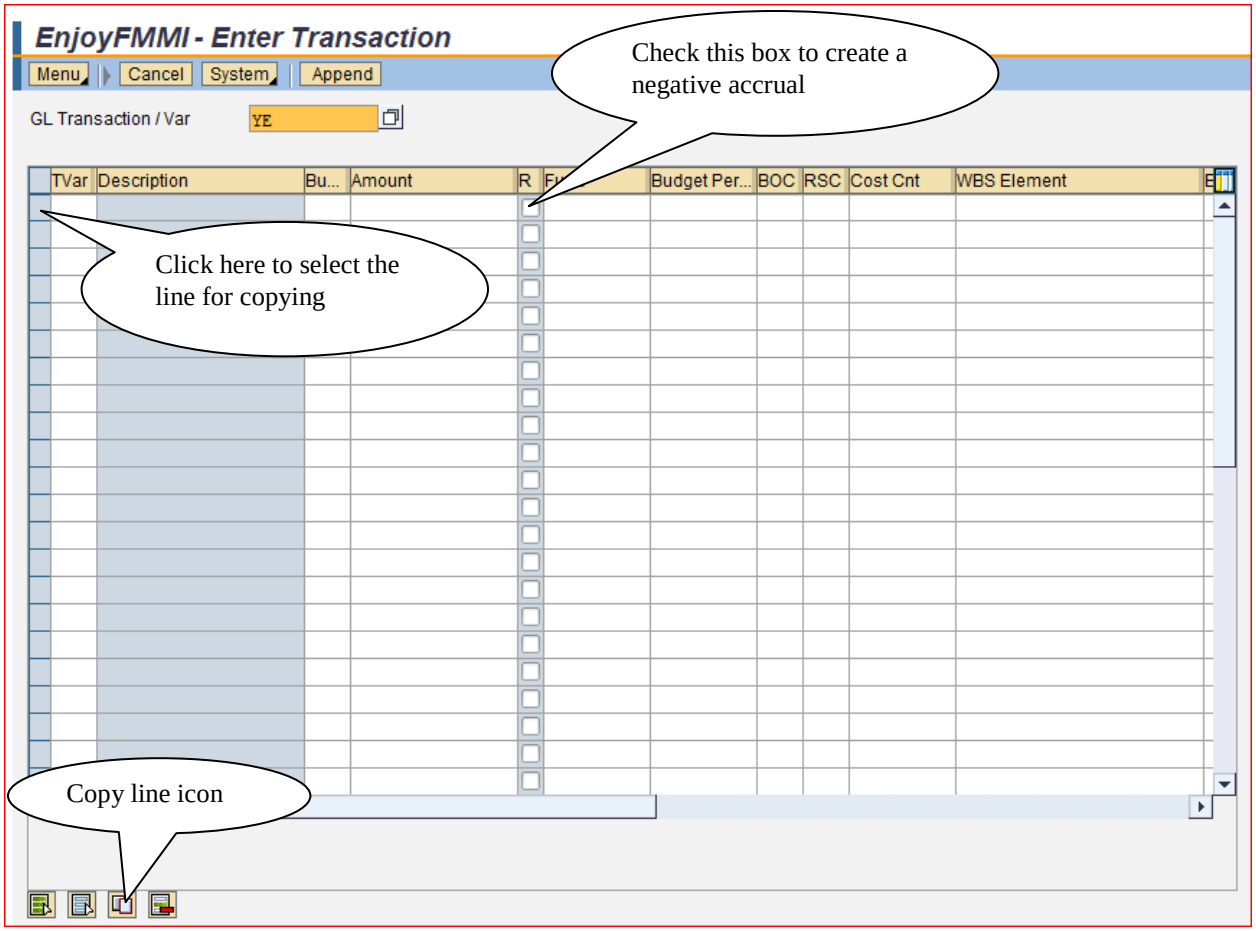
6. Click the Acct model button.



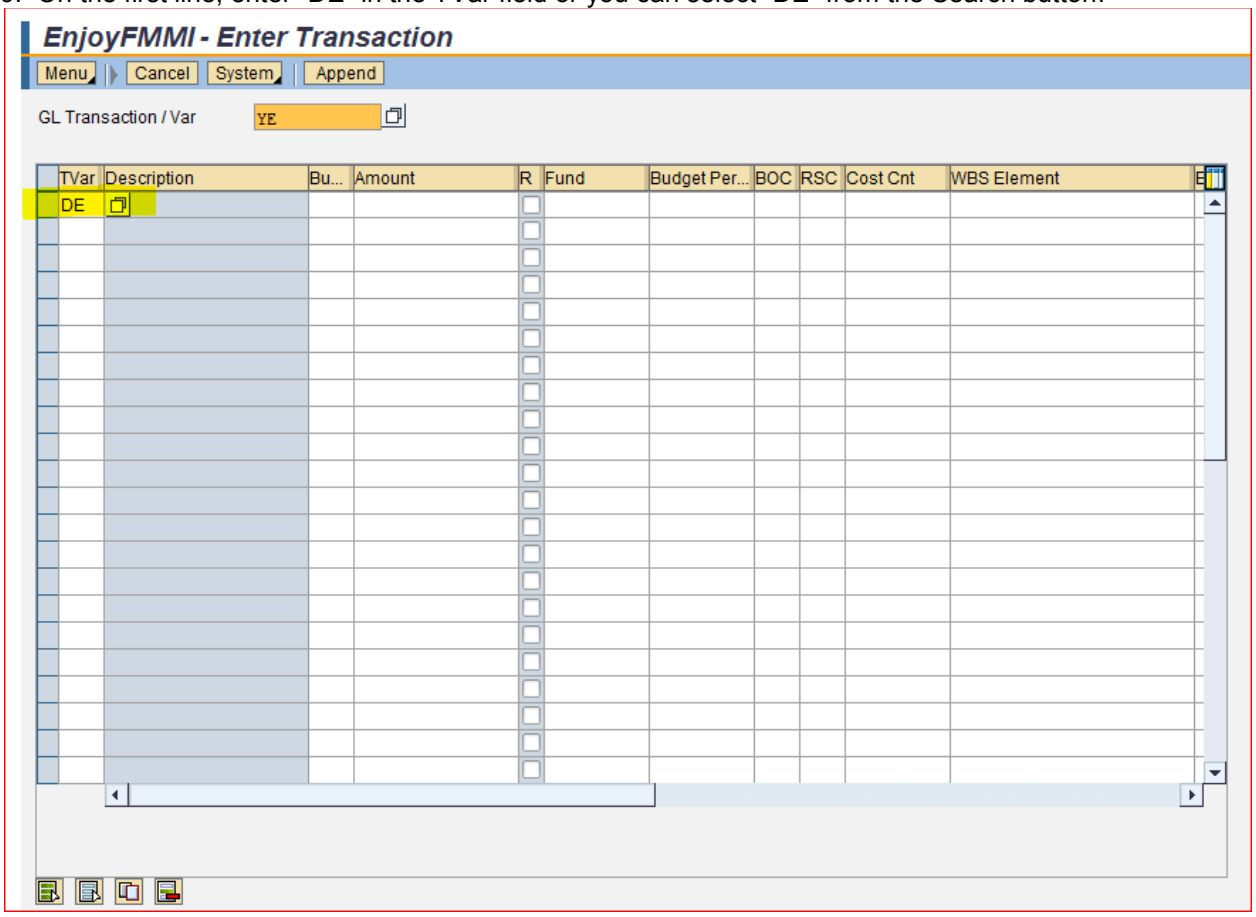
7. Select the Transaction model radio button and click the Enter button .



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



9. On the first line, enter “DE” in the TVar field or you can select “DE” from the Search button.



10. Continue across the line making the following entries:

<u>FOR ALL SOFT FUNDS</u> (where you need to take the accrual to the WBS level)

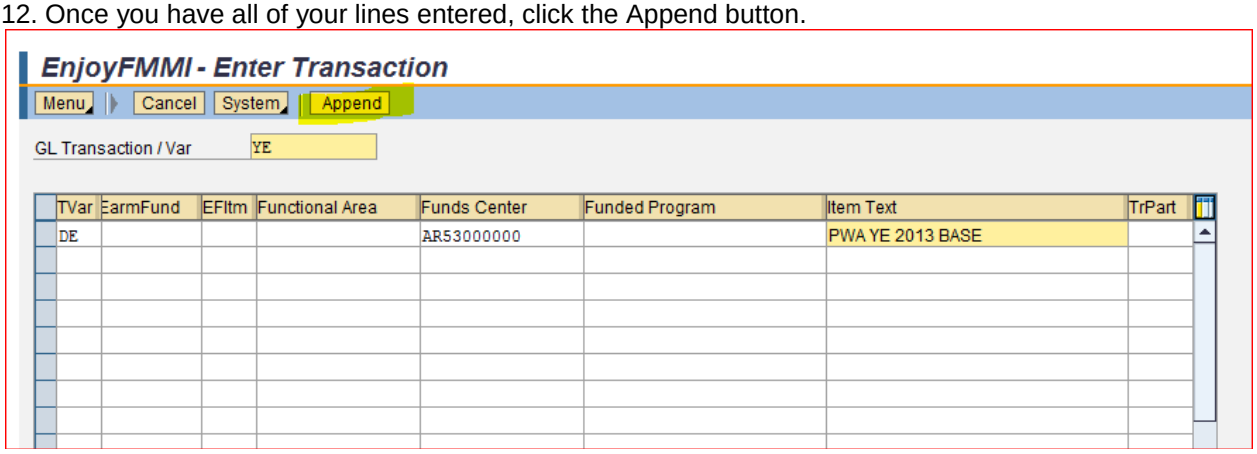
- ✓ TVar: DE
- ✓ BusA: AR00
- ✓ Amount: (Example) 1,000.00.
- ✓ R check box: Only check this if you are making a NEGATIVE accrual.
- ✓ Fund: (Example) AR0008REIM.
- ✓ Budget Period: (Example) 1212.
- ✓ BOC: (Example) 2599 (must be xx99, see Enclosure #3 or the bottom of this document)
- ✓ Cost Center: (Example) AR54300200
- ✓ WBS Element: (Example) AR.RA.5430.01.0241
- ✓ Item Text: (Example) SHC 2085430241
- ✓ Trading Partner: COM

FOR AREA LEVEL BASE FUNDS

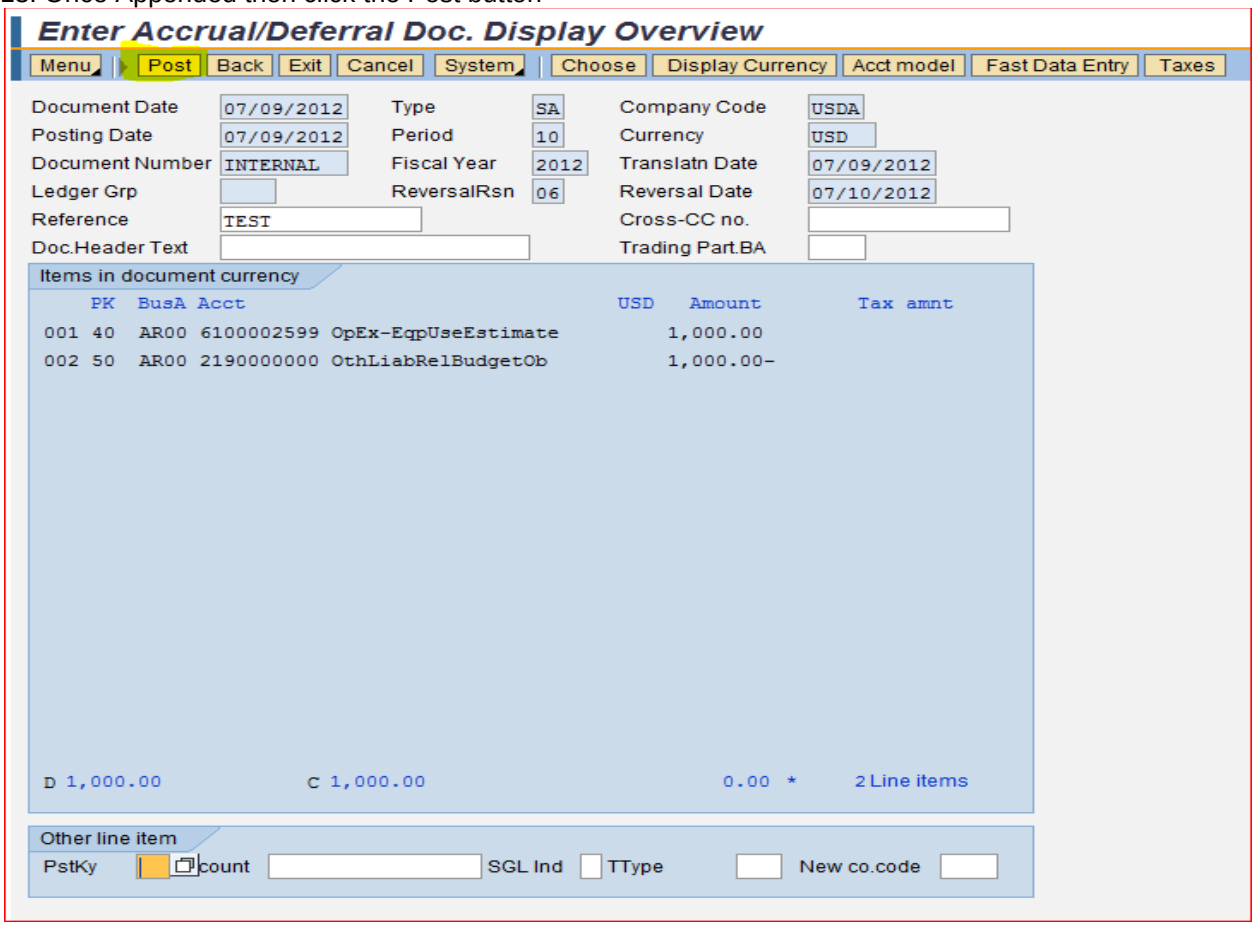
- ✓ TVar: DE
- ✓ BusA: AR00
- ✓ Amount: (Example) 1,000.00.
- ✓ R check box: Only check this if you are making a NEGATIVE accrual.
- ✓ Fund: (Example) AR0001BASE.
- ✓ Budget Period: (Example) 1212.
- ✓ BOC: (Example) 2599 (must be xx99, see Enclosure #3 or the bottom of this document)
- ✓ Cost Center: (Example) AR53000000
- ✓ Item Text: (Example) PWA YE BASE FY 2012
- ✓ 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.

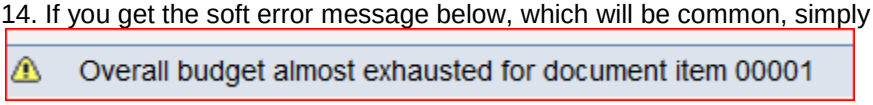


13. Once Appended then click the Post button

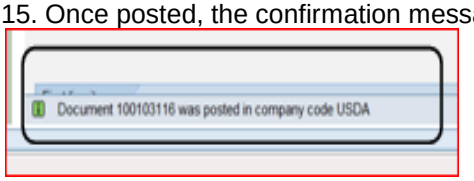


NOTE*: <u>To get to the screen shot above, the example dates and fiscal period had to be changed from the previous examples, please ignore these dates and period.</u>*

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

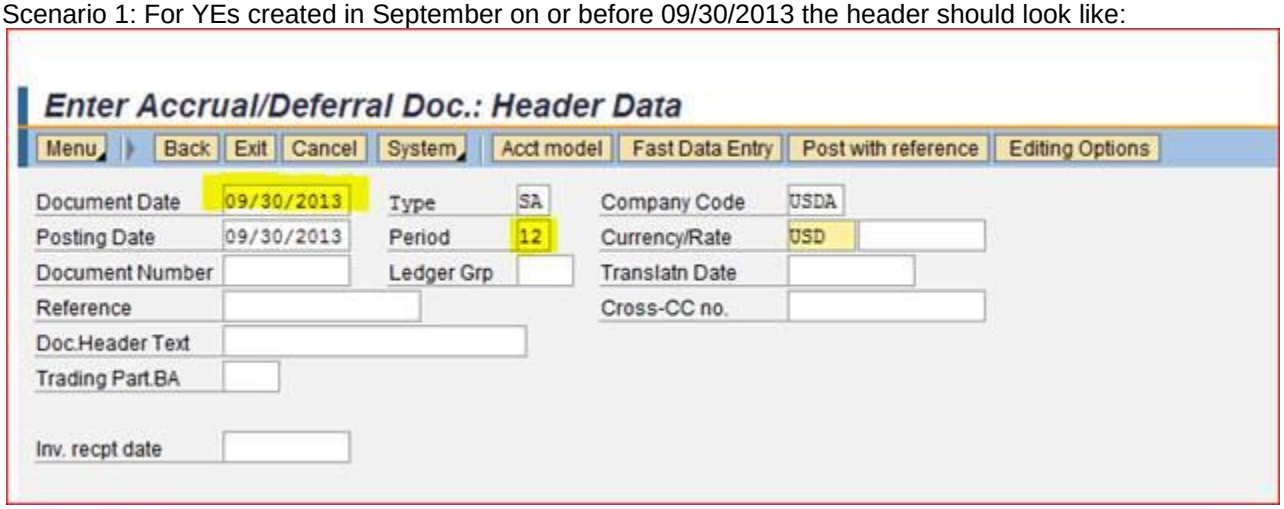


15. Once posted, the confirmation message will display the document number.



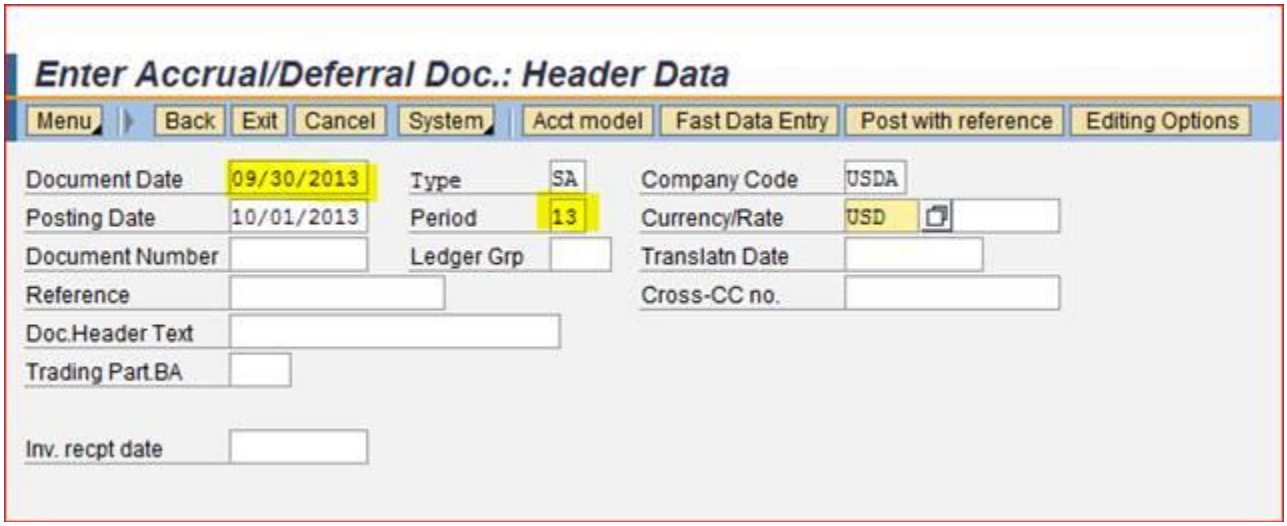
Additional information on Document date, Posting date and Period. Please note the difference for YES:

Scenario 1: For YEs created in September on or before 09/30/2013 the header should look like:



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 2013 should be:



Document date should always be 09/30/2013; Posting date will be generated by the system and will be 10/01/2013, 10/02/2013 or 10/03/2013; Period will always be 13.