

ARS □ CSREES □ ERS □ NASS

Bulletin

Title: Year-End Closing Dates and Closing Guidance

Number: 06-305

Date: July 25, 2006

Expiration: October 30, 2006

Originating Office: Financial Management Division

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

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

See Also:

Bulletin on Obligation of Appropriations: Fiscal Year Chargeable (to be published soon).

ANNUAL CLOSING GUIDANCE

Due to externally imposed accelerated deadlines associated with the preparation and submission of the Department's fiscal year (FY) 2006 financial statements, we are providing year-end closing guidance and deadlines for various financial operations. The following provides annual closing guidance.

All fundholders, Location Administrative Officers/Technicians (LAO/Ts), Program Managers, Contracting Officers, Purchasing Agents, Servicing Budget and Fiscal Officers (SBFO's), and all other employees responsible for preparing, reviewing, approving, and submitting obligation documents to 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 requires us to formally review unliquidated obligations semi-annually. **It is especially important for us to ensure that all invoices associated with FY 2001 obligations are paid prior to September 30, 2006. Properly executed invoices must be received by NFC by 4 p.m. (CDT) on September 8, 2006, in order to disburse prior to September 30, 2006. Unless FY 2001 invoices are paid prior to September 30, 2006, the management units will have to pay for these invoices from FY 2007 or other future appropriations.** When submitting invoices requiring payment prior to September 30, 2006, please notify the ARS Operations section so that they can have someone shepherd the payment through the system.

Payments against cancelled appropriations are governed by the statutory provisions of Public Law (PL) 101-510. Briefly, PL 101-510 states that budget authority is canceled after the five-year period of expired authority has ended for an annual (1 year) appropriation. At the end of the five-year period all budget authority, both obligated and unobligated, is cancelled and the unused budget authority is transferred to the Treasury. **Thereafter, payments against cancelled years must be funded from current years' direct appropriated funds within the Area. There is no central funding source to draw upon. A number of Areas had to use FY 2006 funding to pay for FY 2000 and other canceled years' invoices this year.**

As part of this process, it is important to review all prior year (FY 2001 - 2005) unliquidated obligations and to clear all invalid obligations to ensure 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 **Policy and Procedure 323.7** for additional guidance on reviewing unpaid obligations.

DATE CHANGE: Starting this review cycle, unliquidated obligations must be reviewed through September 30, 2006. Therefore, your documentation and certification will be due to Financial Management Division (FMD) in late October/early November. Specific requirements will be published under a separate memorandum.

2. Expenditure of Funds

The Status of Funds (SOF) Reports (reconciled with June's Foundation Financial Information System (FFIS) data) issued July 25, 2006, must be as "clean" and up-to-date as possible. This includes all appropriated and non-appropriated ("soft fund") accounts. Aging documents must be researched and estimates reviewed and updated, as necessary. **Beginning in August, SOF Reports should be issued to the fundholders on a weekly basis.**

Fundholders should make every effort to identify and obligate available funding for routine purchases by the end of August (August 31). **Needs identified after August 31, 2006, should be unexpected or unforeseen (emergency) and must be coordinated through the LAO.** LAO's should develop internal processes to control and capture these obligations. The SBFO's will provide specific guidance to the Locations on options for maintaining funds control during this period.

The Financial Management Division (FMD) will work with the Budget and Program Management Staff (BPMS) and the National Program Staff (NPS) to ensure that High Priority Requirements List (HPRL) and program funding is released as early as possible. Obviously, business will not come to a halt and there will be occasions where requirements will be unexpectedly identified late in the year or funding will be made available at the last minute. However, these occasions should be kept to a minimum and routine, "common" purchases should be completed prior to August 31.

The Location administrative and accounting personnel will be required to finalize the Location's year-end estimates between September 25 and 29, 2006. All obligations to be made using FY 2006 funding must be known by the accounting staff prior to the end of September 29, 2006.

Of equal importance to the direct funds are the reimbursable, "soft" funds. All reimbursable and trust fund accounts must be reconciled and all transactions captured. If any costs are residing on a direct account which belongs on the soft fund, they must be transferred prior to September 25, 2006, or captured in a year-end estimate. In order to ensure processing through the accounting system, the last day a trust fund or CRADA check may be accepted for use in FY 2006 is **September 1, 2006**. FY 2006 Reimbursable Agreements (new or amendments) must be established prior to **September 15, 2006**, in order for the funds to be available for FY 2006 business. Guidance on developing and reporting carry-over balances for agreements will be provided at a later date.

FMD issues a bulletin every fiscal year end entitled, "Obligation of Appropriation: Fiscal Year Chargeable," which provides general guidelines to aid managers and fundholders in deciding spending priorities prior to expiration of the annual appropriation on September 30, 2006. This bulletin will be updated for FY 2006 and re-published soon. Refer to this bulletin for guidance. Please call your SBFO, AAO, or Headquarters Staff if you have any questions.

3. Year-End Estimates (YE) Documents

Federal statutes require all agencies, at the end of each fiscal year, to record all of their valid obligations for that fiscal year. These obligations are required to accurately reflect the financial status of the agency relative to its appropriated and non-appropriated funds. Obligations reflected in the records captured in FFIS must be accurate as of September 30, 2006. FFIS records will be used to prepare ARS' final official financial reports which are sent to Congress, the Department of the Treasury, and the Office of Management and Budget. To record these obligations, source documents must be received at NFC in accordance with the cutoff dates. When the source documents cannot be submitted to NFC by the cutoff date, year-end estimates must be used to record those documents as well as transactions where individual documents are not used to obligate funds (e.g., travel authorizations, blanket purchase agreements, etc.) for all annual, multi-year, and no year activity.

It is important for accounting personnel to re-familiarize themselves with the entry of year-end estimate (YE) documents before the end of the fiscal year and possibly encountering difficulties. Please practice by entering 2 or 3 different YE documents for **nominal amounts** during the July 24-28, 2006, practice timeframe. These estimates should reflect **11 06** as the reversal period. Remember, using the "I" indicator increases the account's obligation amount (decreasing the available balance) and the "D" indicator decreases the account's obligation amount (increasing the available balance). The ALLT table should be checked both prior to and after processing the YE to see the impact on the account's balance and ensure the YE was processed correctly. ¹ Information for preparing YE documents may be found starting on Page 41 of the FFIS Spending Quick Reference Guide. The first point of contact for any difficulties arising during the YE process should be the SBFO. They will contact the FFIS Operations Branch (FFISOB) Help Desk on (301) 504-4429, should it prove necessary. See Enclosure 3 for instructions for using CATS to prepare the year-end estimates and Enclosure 4 for instructions for entering year-end estimates in FFIS.

For audit purposes, please retain the appropriate documentation for your year-end estimates. This includes documents reflected on the CRIS Allocation Tracking System (CATS) reports (i.e., AD-700's, cardholder logs, etc.) and Salary Management System (SAMS) reports.

Payroll for Pay Period 18 will be processed on September 23, 2006, and reflected in the data warehouse on September 25 or 26, 2006. Locations will need to enter year-end estimates for Pay Period 19 (10 days) salaries, including any pending awards and overtime.

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

Year End Close

As in previous years, the deadlines are constricted for preparing year-end estimates. This year, the last day of the fiscal year falls on a weekend. NFC requires this time to close-out their systems. Therefore, September information must be reconciled and year-end estimates must be entered in FFIS no later than **September 29, 2006**. See the enclosed timeline (Enclosure 1) to assist you in managing your Location's year-end close out activities.

All NFC feeder systems (TRVL, PRCH, PCMS, etc.) obligation and payment activity must be entered by **September 22, 2006**, to ensure it is processed in FY 2006. All direct-entered obligation and payment activity (Agreements, and RSA Task Orders) processed by ARS Operations Section, NFC, must be received by **September 8, 2006**, to ensure processing in FY 2006. Locations should continue to mail these documents to ARS Operations through the end of the fiscal year; however, if any are not received by September 8, 2006, they may not get processed in time to be reflected on year-end reports.

Note: Obligation and payment documents must pass through feeder systems and FFIS edits to ensure they are successfully captured in FY 2006. These transactions will be reflected in the data warehouse and FFIS on **September 25, 2006**. In the event documents are rejected, Suspense (SUSF) table managers will attempt to reconcile errors by close of business (COB) September 26, 2006.

All accounting adjustments (B2 documents) should be completed by COB September 22, 2006, including those for Indirect Program Support Costs (IPSC). If not, they must be entered as a year-end estimate. The SBFOs should verify that all amounts for IPSC and/or indirect research costs (IRC) are recorded on Form ARS-324, Transmittal for Reimbursable or Trust Fund Agreement, and have appeared on the TDL.

Obligations can continue to be executed against the available funding through September 30, 2006. **However, the obligation amounts must be captured by accounting personnel using year-end estimates by September 29, 2006. Every effort must be made to provide accounting personnel with the appropriate documentation (PCMS logs, purchase orders, etc.) by COB September 28, 2006.**

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

Integrated Acquisition System

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

At close of business on **Wednesday, September 27, 2006**, the Department will automatically reverse all commitments from FFIS for commitments and obligations.² Payments and receipts may still be able to be recorded in IAS and FFIS. The commitments will remain in IAS to allow CO's/PA's to continue processing transactions, but the money will no longer be committed in FFIS. At the same time, we will disable the link between IAS and FFIS. CO's/PA's will be able to process transactions in IAS but they will remain pending in IAS as "pending obligation of funds" and will not be fed to FFIS. **These transactions must be captured as period end estimates. A report can be run identifying all the commitments (RQ and IQ documents) reversed in FFIS. This report can be used to verify with the CO/PA that the obligation will be placed prior to the close of September 30, 2006. This report can then be used as support for developing period end estimates.**

Any new items which need to be ordered by a CO/PA between September 28 and September 30, 2006, and which were not captured in IAS prior to September 27, 2006, must be prepared by the requestor as a hard-copy AD-700, Procurement Request. The CO/PA will need to enter this transaction in IAS as an IN (non-referencing document) or make the purchase using the Government Purchase Card. Again, this obligation will not feed to FFIS. **These transactions also must be captured as a period end estimate.** CO/PA should exercise caution when issuing awards during this timeframe since the system will not identify errors that might have to be corrected later, after a contractor has a copy of the flawed award document.

On October 2, 2006, the link between FFIS and IAS will be restored and the Obligation Document Resolution Manager will need to select "Retry for Annual Close" for each transaction in pending status. These transactions will feed to FFIS and be recorded in period 01 07.

CO's/PA's are strongly encouraged to complete all IAS transactions prior to September 27, 2006, and use the Government Purchase Card for obligations placed after this day. This will reduce confusion and workload for the accounting personnel as well as the Obligation Document Resolution Manager.

Final Close Out Activities

Review of year-end estimates and balances by fund type will be required from the SBFO by **October 2, 2006**. SBFO's are required to do a screen print from the ALOC table for their division (Area) for all Fund Types (01, 08, 91, 92, 93, 95, 02, 09 (HWC), etc.), review the information, notate that it is complete/correct to the best of their knowledge, and fax the information to the Chief, FOB, FMD, on 301-504-4302, by October 2, 2006, 3:00 p.m. EST.

NOTE: locations MAY NOT enter transactions (ye's, B2's, etc.) against FY 06 activity (using 12 06) after September 29, 2006.

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

² Per GAO regulations, commitments can not be on the books when the fiscal year is closed.

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

Steve Helmrich, Director
Financial Management Division

4 Enclosures

TIMELINE/CUTOFF DATES

July 3, 2006 (Monday)

- AD-700 REQUISITION DEADLINE¹ - \$25,001-100,000. Requests for supplies, services and equipment (including IT, construction with completed design, and A-E design only) between \$25,001 and \$100,000 must be received by procurement office.

Early July

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

July 25, 2006 (Tuesday)

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

July 24-28, 2006

- YE (year-end estimate) Practice Days: all ARS locations enter a few YE documents with nominal amounts for the month ending July with a reversal date of 11 06.

July 28, 2006 (Friday)

- Functional Administrator will roll ACCS tables (PGMT, ACXT & DVAL) forward to FY 2007 based on feedback from SBFO. FY 2006 or FY 2007 accounting codes that need to be established will have to be manually entered on PGMT, DVAL and ACXT tables by the SBFO. Changes/deletions to DVAL and ACXT must be referred to the Functional Administrator. Any FY 2006 accounting codes established after this date that are also required in FY 2007 will need to be manually added for FY 2007 after 10/01/2006.

¹ Receiving the AD-700 Procurement Request by this date provides reasonable assurance that the request will be completed prior to the end of the Fiscal Year. AD-700s received after this deadline will be handled on an “if-possible” basis and will not be assured completion prior to the close of the Fiscal Year.

July 31, 2006 (Monday)

- AD-700 REQUISITION DEADLINE (see footnote) - \$2,501 - 25,000. Requests for supplies, services and equipment (including IT, construction with completed design, and A-E design only) between \$2,501 and \$25,000 must be received by procurement office.
- Facilities Division will distribute unused construction funds.

August 11, 2006 (Friday)

- Locations, through Areas, provide list of anticipated agreements still to be received during FY 2006 to Budget and Program Management Staff (BPMS).
- AD-700 REQUISITION DEADLINE (see footnote). Requests for “Special or additional tasks for major facilities support services contracts” over \$100,000 due to procurement office.
- Review and update obligations related to Motor Pool and FTSP. Send changes for FY 2006 amounts and authorization for FY 2007 obligations to ARS Operations.

August 31, 2006 (Thursday)

- AD-700 REQUISITION DEADLINE (see footnote on Page 1 of Enclosure) - \$2,500 and under. All “routine” purchases of supplies, services and equipment (includes IT, construction with completed design, and A-E design only) should be procured by this date. Requests for \$100,000 and under for “Special or additional tasks for major facilities support services contracts” due to procurement office.
- Final day for “routine” spending.
- **Control Spending!** Any spending of FY 2006 funds after this date **must be coordinated through your LAO.**

September 1, 2006 (Friday)

- All cardholders must provide complete logs with all orders placed through August 31, 2005, to appropriate accounting personnel; or, all cardholders must enter all transactions placed through August 31, 2005, in CATS.

- Last day to accept and send CRADA or Trust Fund checks to the Lock Box to ensure deposit for FY 2006 appropriations.

September 6, 2006 (Wednesday)

- Cash award documentation to be received by Human Resources Division.

September 8, 2006 (Friday)

- Invoices chargeable to FY 2001 should be received by NFC by **4 p.m. (CDT)** to ensure that they will be scheduled for payment. Pursuant to the provisions of Public Law 101-510, payments for FY 2001 must be cleared and released by Treasury before the close of FY 2006. Any invoices not received in time to clear Treasury will be processed as FY 2007 business and charged to FY 2007 funds. NOTE: For invoices against FY 2001 submitted to NFC in late August/early September, contact ARS Operations for assistance in ensuring payment is processed prior to September 30, 2006.
- All Agreements and RSA Task Orders must be received by ARS Operations Section, NFC, to ensure processing in FY 2006. Locations may continue to send documents to ARS Operations Section; however, if not received by this date, they may not be processed in time to meet the cutoff dates.
- Last day for NFC to receive relocation travel vouchers in order to ensure processing in FY 2006.

September 15, 2006 (Friday)

- BPMS will begin processing allocation (BE) documents on a daily basis through October 1, 2006. The SBFOs will enter financial plans (BL's) and provide plans to LAO's on a daily basis through September 29, 2006.
- Last day to accept incoming FY 2006 reimbursable agreements and post in ARIS.
- Last day to enter CRIS transfers in ARIS.
- Final day for NFC to receive and process updates or corrections to Stored Master files via TUMS (Telephone/Utilities).
- Locations should enter changes into TUMS to incorporate new Operations and Maintenance (O&M) account adjustments.

September 22, 2006 (Friday)

- **Final day for NFC to receive electronic submission of obligating documents** for all administrative processing systems (NFC Feeders Systems), i.e., **travel vouchers**, etc., processed directly by NFC. This is the last day to enter online or electronically transmit to NFC documents to ensure inclusion in FY 2006 activity. Hold off on releasing travel vouchers after this date until the system reopens on October 2, 2006. If you have invoices, you should continue to send them in; if not paid in 2006, they will be processed beginning October 2, 2006. If we hold invoices, we may be subject to interest penalty payments.
- **Last day for PCMS cardholders to reconcile open transactions to ensure capture of information in FY 2006 reports.**
- Last day for disbursements to be made in FY 2006. After today, no payments will be issued until October 2, 2006.
- Any payment vouchers in REJECT or HELD status in SUSF will not be processed in tonight's final FY 2006 run.
- Last day to direct enter obligating documents for FY 2006.
- Last day to process B2's, including those for IPSC.
- Last day to enter direct entry disbursing documents (type NO's) in FFIS for which obligations do not already exist in FFIS.

September 25-29, 2006

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

September 25, 2006 (Monday)

- Locations run TDL's, PDL's and OCP's for FY 2006 and reconcile activity to SAMS and CATS reports (except Purchase Orders and Contracts processed through IAS).

- Suspense (SUSF) clean-up date. Since the feeder systems closed September 22, 2006, SUSF should be checked and cleaned out to clear all documents in REJCT, HELD, or PEND status. Any obligating documents not cleared from SUSF must be captured with a year-end estimate (YE) document.
- All PCMS cardholders provide final purchase logs to accounting personnel and/or have data entry in CATS up-to-date.

September 25-29, 2006

- SBFO's enter FY 2007 allotment information (BL's) and place on hold.

September 27, 2006 (Wednesday)

- All commitments recorded in FFIS from IAS will be reversed at end of day. The link between IAS and FFIS will be disabled. No more commitments or obligations will be fed from IAS through the end of the FY.

September 28, 2006 (Thursday)

- Accounting personnel run report to identify all commitments reversed and confirm with CO/PA that the transactions will be placed before the end of September 30, 2006.
- Accounting personnel use this information to enter YE documents.

September 28 and 29, 2006

- CO's/PA's and requestors provide information to accounting personnel of any last minute requirements which must be captured with a YE document.

September 29, 2006 (Friday)

- Last day to enter period end estimates for FY 2006 business by 8:00 p.m. EST. (See Enclosure 3 for instructions for using CATS to develop year-end estimates and Enclosure 4 for instructions on entering the year-end estimates into FFIS.)
- ARS units enter year-end documents (YE's) until close of business September 29, 2006. **NFC-ARS Operations will NOT prepare ANY year-end estimates.**

- Accounting personnel must ensure all unposted items are included in CATS and SAMS as estimates and reflected on a YE.
- **IMPORTANT: It is the responsibility of the ARS Locations to prepare year-end estimates for any pending payroll and utility charges.**
- Last day for Areas to finalize FY-06 Financial Plans (BL's).

September 30, 2006 (Saturday)

- IAS will be available to CO's/PA's. FFIS will not be available.

October 2, 2006 (Monday)

- SBFO's screen print the ALOC table for their division (Area) for all Fund Types (01, 08, 91, 92, 93, 95, 02, 09, etc.), review the information, notate that it is complete/correct to the best of their knowledge, and e-mail or fax the information to the Chief, FOB, FMD, on 301-504-4302 by 3:00 p.m. EST.
- Obligation Document Resolution Managers will process IAS transactions held in pending status.
- PCMS profile accounting codes will be rolled to FY 2007 accounting codes.
- SBFO's should release held FFIS Allotment Documents (BL's) for FY 2007 business assuming an approved budget.
- Units begin entry of FY 2007 business (accounting period 01 07).
- Appropriation Level Management Staff (ALMS) and FFIS Operations Branch enter unfilled/unbilled transactions and final Agency adjustments in FFIS.

November/December

- BPMS will begin entering FY 2007 BE documents to distribute carryover amounts for soft funds to the Area level based on activity in FFIS as of the close of accounting period 12 06. SBFOs will then enter BL documents to distribute carryover amounts back to the accounting code/allotment level.

Mail, Telephone and Contact Information

ARS Operations Section, NFC:

Telefax Number
(504) 426-9717

SUBJECT	NAME	PHONE NUMBER
Training	Linda Massenburg	(504) 426-5360
General Information, Mailing, New Business	Pam Wynn	-5364
	Debbie Gordy	-5355
Reimbursable Agreements:	Brenda Duhe	-5358
	Regina Delay	-5359
	Jane Simon	-5369
Interagency Agreements (outgoing funds), Contracts	Jane Simon	-5369
Agreements	Nathan Butler	-5339

ARS, FMD-FFISOB:

Telefax Number
(301) 504-4390

ARS, FMD-FOB:

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

Chief, Fiscal Operations Branch, FMD

Lisa Baldus

FFIS Inquiries

FFIS Help Desk

(301) 504-4429

Express Mail/Postal Service Information for Document Delivery

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

ARS Operations Section Express Mail Address:

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

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

NFC's Express Mail Address:

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

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

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

ARS Operations Section's Regular Mailing Address:

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

NFC's Regular Mailing Address:

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

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

Instructions For Using CATS To Prepare Year-End Estimates

1. CATS has a Period-End Estimate module built into the reporting functions.
2. All obligating documents must have been entered into the CRIS Allocation Tracking System (CATS) for the fiscal year and all *Unreconciled* obligating documents must be included in the Year-end Estimates. **Ensure all unreconciled CATS entries have been set to a status other than “Working”.**

Year-end estimates can be easily accomplished in CATS sorted by Budget Object Code. Use the following procedures to prepare a year-end estimate:

- a. Select *Accounting* from the Main Menu in CATS
- b. Select *Period End Estimate (PEE)* from the Accounting Menu
- c. Select **only one** Accounting Code needed for the Period End Estimate
- d. Highlight the sub-accounts to be included in the Period End Estimate
- e. Select the type of *Detail Options for Unreconciled documents desired*
- f. Select *Print*

A ‘**Print Preview**’ of the report will be displayed for verifying the data returned is correct. The totals on the last page of any PEE report **must** match the **Unreconciled** totals on the Status of Funds (SOF).

Reports may be printed directly from CATS to your local printer or in the Adobe format. Reports may also be exported directly to Adobe, Excel, or Word format by selecting the *Export* icon at the top left of the screen and choosing the preferred format for exporting.

The Period End Estimate instructions with screen prints may be downloaded from the CATS website: <http://www.mwa.ars.usda.gov/adp/cats.shtml>.

3. Use the PEE report which is summarized by the **two-digit budget object code** (except for budget object code 25xx) and distinguish between those that are accrued expenditures (YE/DE) versus undelivered orders (YE/UN document). Use this data to prepare the YE documents to be entered into FFIS.

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

fiscal year records to accumulate and summarize CATS entries by CRIS. DO NOT delete the current fiscal year.

NOTE: 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.

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

Transaction	BOC	YE Type	Description/Examples	Vendor Code
Payroll	1100	DE	Payroll charges for FY 2005 PP 19 (100%), awards, overtime BOC 6000 IS NO LONGER USED	EMPL
Travel	2100	DE	Travel Charges (except relocation)	EMPL
Relocation	2100	UN		EMPL
PCMS	2670	DE	PCMS charges not recorded	510313900 G
Transportation	2200	DE	Federal Express	COMMERCIAL
Rent, Communication, Utilities	2300	DE	Estimates are needed from feeder systems such as UVTN, TELE, as well as Postage	COMMERCIAL
Printing	2400	UN		FED VIN # (GP) or COMMERCIAL
Other services	25XX	UN	<i>Budget Object Code 25XX must be reported to the four-digit level.</i> BOC 2554 requires Sub-object Code	FED VIN # for Interagency Agreements or COMMERCIAL
Supplies	2600	UN		COMMERCIAL
Equipment	3100	UN		GSA's VIN for vehicles or COMMERCIAL
Grants	4200	UN	Must use Sub-object Codes (see Overview Module of Learner's Guide)	VIN # or COMMERCIAL
Specific Cooperative Agreements	4500	UN	Must use Sub-object Codes (see Overview Module of Learner's Guide)	VIN # or COMMERCIAL

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

<u>Sub-object Name</u> <u>(Performing Organization Category)</u>	<u>Sub-object Code</u>
Cooperative State Research, Education and Extension Service	CO
Female Owned	FO
Other Federal Research	FR
1890 Land-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

Instructions for Entering Year-End Estimates in FFIS

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

1. Print screen ALLT before and after entering YE documents to ensure your estimates are captured appropriately.
2. When entering the document ID number, use the SEC 1 code applicable for your Area, Location code, plus a sequential number or enter # to enact automatic document numbering.
3. **Use a reversal period of 01 07 (October 2006).**
4. Per the Office of the Chief Financial Officer (OCFO) Bulletin #2002-001, Elimination of Miscellaneous Vendor Codes, the use of miscellaneous vendor codes as specified in the Learner’s Guide and Quick Reference Guide (MISC-G or MISC-N) has been prohibited. Therefore, the following Vendor Codes will be used for your Area/National Agricultural Library/FOB, as applicable:

Type of Open Item	Use Code:
Estimates for Payroll and Benefits	EMPL
Estimates for Travel	EMPL
Estimates for Goods and Services – Federal Entity	Use valid vendor code
Estimates for Goods and Services – PCMS	510313900 G
Estimates for Goods and Services – Non-Federal Entity	COMMERCIAL

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

5. Enter YE/DE for accrued expenditures (salaries, utilities, etc.). The result will be reflected in the EXPENDED AMT field on the ALLT and ALOC tables.

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

6. Enter YE/UN for undelivered orders (contracts, purchase orders, relocation orders, etc.). The result will be reflected in the UNLIQ OBLG AMT field on the ALLT and ALOC tables.
7. Since the budget object code 6000 is no longer used, all salary estimates MUST be recorded against budget object code 1100.
8. Similar to prior years, budget object code 25XX must be reported to the four-digit detail level. (Note: BOC 2554 requires a Sub-object code.)
9. Each line of the YE document represents a different budget object code and/or accounting code.
10. Enter estimates for feeder system (payroll, utilities, etc.) activity since estimates will not be automatically generated.

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