

**ARS □ CSREES □ ERS □ NASS**

***Bulletin***

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

**Number:** 04-305

**Date:** July 6, 2004      **Expiration:** October 30, 2004

**Originating Office:** Financial Management Division

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

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

See Also:

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

## **ANNUAL CLOSING GUIDANCE**

Due to externally imposed accelerated deadlines associated with the preparation and submission of the Department of Agriculture's (USDA) fiscal year (FY) 2004 financial statements, we are providing year-end closing guidance and deadlines for various financial operations. The following provides preliminary 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 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**

USDA 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 1999 obligations are paid prior to September 30. Properly executed invoices must be received by NFC by 4 p.m. (CDT) on September 10, 2004, in order to disburse prior to the final disbursement date (September 23, 2004). Unless FY 1999 invoices are paid prior to September 30, 2004, the management units will have to pay for these invoices from FY 2005 or other future appropriations.**

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 2004 funding to pay for FY 1998 and other canceled years' invoices this year.**

As part of this process, it is important to review all prior year (FY 1999 - 2003) unliquidated obligations and to clear out 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 **Policy and Procedure 323.7** for additional guidance on reviewing unpaid obligations.

## 2. Expenditure of Funds

The Status of Funds (SOF) Reports (reconciled with June's Foundation Financial Information System (FFIS) data) issued July 26, 2004, 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 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 30, 2004. All obligations to be made using FY 04 funding must be known by the accounting staff prior to September 29, 2004.

**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 belong on the soft fund, they must be transferred prior to September 23, 2004, 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 2004 is **September 3, 2004**. FY 2004 Reimbursable Agreements (new or amendments) must be established prior to **September 17, 2004**, in order for the funds to be available for FY 2004 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. This bulletin will be updated for FY 2004 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. 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 (i.e., 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 to minimize encountering difficulties. Please practice by entering 2 or 3 different YE documents for **nominal amounts** during the July 26-30 practice timeframe. These estimates should reflect **11 04** 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. 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 the Location Obligation Tracking System (LOTS) to prepare the year-end estimates and Enclosure 4 for instructions for entering YE estimates in FFIS.

For audit purposes, please retain the appropriate documentation for your year-end estimates. This includes documents reflected on LOTS 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 25, 2004, and reflected in the data warehouse on September 27, 2004. This provides a very short timeframe for the locations to reconcile salaries. The SBFO may provide additional guidance for reconciling PP 18 data and determining estimate amounts. Locations will need to enter year-end estimates for Pay Period 19 (9 days) salaries, including any awards and overtime not already recorded.

## **Year End Close**

In previous years, we have had several weeks to “clean-up” our LOTS records, research “aging” documents, and reconcile the September ledgers prior to submitting our final year-end estimates. This year, like last year, the deadlines are constricted. September information must be reconciled and year-end estimates must be entered in FFIS no later than **September 30, 2004**. 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 23, 2004**, to ensure it is processed in FY 2004. All direct-entered obligation and payment activity (Contracts, Agreements, and RSA Task Orders) processed by ARS Operations Section, NFC, must be received by **September 10, 2004**, to ensure processing in FY 2004. 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 10, 2004, they may not get processed in time to be reflected on year-end reports.

Note: Obligation and payment documents must pass through feeder system and FFIS edits to ensure they are successfully captured in FY 2004. These transactions will be reflected in the data warehouse and FFIS on **September 25, 2004**. In the event documents are rejected, Suspense (SUSF) table managers will attempt to reconcile errors by close of business (COB) September 27, 2004. Payment documents in SUSF after September 23 will be processed in October.

All accounting adjustments (B2 documents) should be completed by COB September 23, including those for Indirect Program Support Costs (IPSC). If not, they must be entered as a year-end estimate. **Do not process any B2’s after September 23**. The SBFO’s should verify that all amounts for IPSC and/or indirect research costs (IRC) have appeared on the TDL.

Obligations can continue to be executed against the available funding through September 30. **However, the obligation amounts must be captured by accounting personnel using year-end estimates by September 30, 2004. Every effort must be made to provide accounting personnel with the appropriate documentation (PCMS logs, purchase orders, etc.) prior to COB September 29, 2004.**

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

## **Final Close Out Activities**

Review of year-end estimates and balances by fund type will be required from the SBFO by **October 1, 2004**. 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, etc.), review the information, notate that it is complete/correct to the best of their knowledge, and fax the information to the

Chief, Fiscal Operations Branch (FOB), FMD, on 301-504-4302, by October 1, 2004, 3:00 p.m. EST.

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

4 Enclosures

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Steve Helmrich, Director  
Financial Management Division

## **TIMELINE/CUTOFF DATES**

### **May 24, 2004 (Monday)**

- Facilities Division requested “wish list” from Areas for year-end R&M funds.

### **July 1, 2004 (Thursday)**

- AD-700 REQUISITION DEADLINE<sup>1</sup> - \$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.

### **July 26, 2004 (Monday)**

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

### **July 26-30, 2004**

- 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 period of 11 04.

### **August 2, 2004 (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.

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<sup>1</sup> 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.

**August 13, 2004 (Friday)**

- Locations, through Areas, provide list of anticipated agreements still to be received during FY 04 to 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.

**August 31, 2004 (Tuesday)**

- 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 2004 funds after this date **must be coordinated through your LAO.**

**September 1, 2004 (Wednesday)**

- Complete review of all remaining open obligations (FY 1999 to present) and provide certification and documentation through the SBFO to FMD.
- Complete any adjustments (i.e., deobligations) to open prior-year obligations based on review.
- All cardholders must provide complete logs with all orders placed through August 31, 2004, to appropriate accounting personnel.

**September 3, 2004 (Friday)**

- Last day to accept and send CRADA or Trust Fund checks to the Lock Box to ensure deposit for FY 2004 appropriations.



**September 7, 2004 (Tuesday)**

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

**September 10, 2004 (Friday)**

- Invoices chargeable to FY 1999 should be received at 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 1999 must be cleared and released by Treasury before the close of FY 2004. Any invoices not received in time to clear Treasury will be processed as FY 2005 business and charged to FY 2005 funds.
- All Contracts, Agreements, and RSA Task Orders must be received by ARS Operations Section, NFC, to ensure processing in FY 2004. 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 2004.
- Functional Administrator will roll ACCS tables (PGMT, ACXT & DVAL) forward to FY 2005 based on feedback from SBFO. FY 2004 or FY 2005 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.

**September 17, 2004 (Friday)**

- BPMS will begin processing allocation (BE) documents on a daily basis through October 1, 2004. The SBFO's will enter financial plans (BL's) and provide plans to LAO's on a daily basis through September 30, 2004.
- Last day to accept incoming FY 2004 reimbursable agreements and post in ARIS.

**September 23, 2004 (Thursday)**

- **Final day for NFC to receive electronic submission of obligating documents** for all administrative processing systems (NFC Feeders Systems), i.e., **travel vouchers, purchase orders, blanket purchase agreements (BPA's)**, etc., processed directly by NFC. This is the last day to enter online or electronically

transmit to NFC documents to ensure inclusion in FY 2004 activity. Hold off on transmitting purchase orders or releasing travel vouchers after this date until the system reopens on October 1. If you have invoices, you should continue to send them in; if not paid in 2004, they will be processed beginning October 1. If we hold invoices, we may be subject to interest penalty payments. This includes our Type 45 P.O.'s (formerly BPA's).

- **Last day for PCMS cardholders to reconcile open transactions to ensure capture of information in FY 2004 reports.**
- Last day for disbursements to be made in FY 2004. After today, no payments will be issued until October 1, 2004.
- Any payment vouchers in REJCT or HELD status in SUSF will not be processed in tonight's final FY 2004 run.
- Last day to enter direct entry disbursing documents (type NO's) in FFIS for which obligations do not already exist in FFIS.
- Last day to direct enter obligating documents for FY 2004. (NFC-ARS Operations, SPA, PWA, FD.)
- Last day to process B2's, including those for IPSC.
- Last day to enter fund transfers and post in ARIS.

#### **September 25-30, 2004**

- **Location accounting personnel to run BRIO reports and reconcile September activity to LOTS records.** These reports will include all feeder transactions, but will not include SUSF cleanups. SBFO's 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, 2004 (Saturday)**

- Locations run final TDL's for FY 2004 and reconcile activity to LOTS reports.
- Suspense (SUSF) clean-up date. Since the feeder systems closed September 23, 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.

**September 27-30, 2004**

- SBFO's enter FY 2005 allotment information (BL's) and place on hold.

**September 27, 2004 (Monday)**

- Locations run final PDL's and OCP's for FY 2004 and reconcile activity to LOTS and SAMS reports.
- If an anticipated billing against a FY 1999 reimbursable has not yet come through, contact ARS Operations (Jan Key) so that she can watch for it.

**September 30, 2004 (Thursday)**

- Last day to enter period end estimates for FY 2004 business by 10:00 p.m. EST. (See Enclosure 3 for instructions for using LOTS 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 9/30/04.  
**NFC-ARS Operations will NOT prepare ANY year-end estimates.**
- Accounting personnel must include all unposted items in LOTS and SAMS as estimates.
- **IMPORTANT: It will be the responsibility of the ARS Locations to prepare year-end estimates for any pending payroll and utility charges.**
- Last day for Areas to firm up FY 2004 Financial Plans (BL's).
- All unliquidated obligations on 901 and 908 accounting codes will be deobligated by NFC as of COB September 30, 2004, for all contracts, agreements, purchase orders, GSA orders, etc.

**October 1, 2004 (Friday)**

- SBFO's screen print the ALOC table for their division (Area) for all Fund Types (01, 08, 91, 92, 93, 95, 02, 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 3:00 p.m. EST.
- PCMS profile accounting codes will be rolled to FY 2005 accounting codes.
- ABFO's should release held FFIS Allotment Documents (BL's) for FY 2005 business assuming an approved budget.

**October 4, 2004 (Monday)**

- Units begin entry of FY 2005 business (accounting period 01 05).
- Appropriation Level Management Staff (ALMS) and FFIS Operations Branch (FFISOB) enter unfilled/unbilled transactions and final Agency adjustments in FFIS.

**Once Financial Statements are finalized (approximately Nov. 15)**

- BPMS will begin entering FY 2005 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 04. SBFO's 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) 426-9737

<b>SUBJECT</b>	<b>NAME</b>	<b>PHONE NUMBER</b>
Training	Linda Massenburg	(504) 426-5360
General Information, Mailing, New Business	Jan Key or Debbie Gordy	-5364 or -5355
Reimbursable Agreements:	Brenda Duhe or Regina Delay	-5358 or -5359
Interagency Agreements (Outgoing Funds)	Jane Simon	-5369
Contracts/Agreements	Yvonne King Anitha Anderson Brenda Duhe	-5356 -5357 -5358

**ARS, FMD-FFISOB:**

Telefax Number  
(301) 504-4390

**ARS, FMD-FOB:**

		Telefax Number
Chief, Fiscal Operations Branch, FMD	Lisa Baldus	(301) 504-4302
LOTS/ALRM	IT Help Desk	(301) 504-1300
FFIS Inquiries	FFIS Help Desk	(301) 504-1074 (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 V-45  
New Orleans, LA 70129

For documents that are not processed by ARS Operations Section, NFC, such as purchase orders, travel vouchers, and Government Bills of Lading, 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)*

Phone Number: 504-255-5557 or 5558

**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 LOTS To Prepare Year-End Estimates

1. Enter all outstanding obligation documents into Location Obligation Tracking System (LOTS).
2. The Automated LOTS Reporting Module (ALRM) has a year-end estimate feature built into the reports. The following procedures, taken from Page 19 of the ALRM User Manual, give instructions on how to obtain a year-end estimate from the LOTS data:

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

- a. Select the appropriate MU level report.
- b. Select <U> (Unposted) for Attachment A options.
- c. Select <A> (All) to get all the unposted Attachment A records.
- d. Select <O> (Object Class) to have the listing sorted by Object Class.
- e. Select either <A> (Ascending) or <D> (Descending) for sort order.
- f. Select <H> (History) for obligation entries.

The resulting Attachment A will have all your LOTS unposted records by two-digit budget object code. Review the listing for transactions that should be reported as year-end estimates. Review and determine the transactions to be reported with a check mark or some other identifier.

3. Group and summarize the transactions 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).

**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 2003 PP 19 (90%), 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 for UVTN, TELE, (feeder systems) month of September, as well as Postage	COMMERCIAL
Printing	2400	UN		FED VIN # (GPO) or COMMERCIAL
Other services	25XX	UN	<i>Budget Object Code 25XX must be reported to the four-digit level. BOC 2554 requires Sub-object Code (see below)</i>	FED VIN # for Interagency Agreements or COMMERCIAL
Supplies	2600	UN		COMMERCIAL
Equipment	3100	UN		GSA's VIN for vehicles or COMMERCIAL
Grants	4100	UN	Must use Sub-object Codes (see below)	VIN # or COMMERCIAL
Specific Cooperative Agreements	4500	UN	Must use Sub-object Codes (see below)	VIN # or COMMERCIAL

**NOTE:** Retain all LOTS records created during this FY in the LOTS subdirectory where they currently reside. The CRIS Activities Module (CAM) will be utilizing the current fiscal year records to accumulate and summarize LOTS entries by CRIS. DO NOT delete the current fiscal year.



**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-Grant College	HB
Individual	IN
1862 Land-Grant 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 05 (October 2004).
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:

**NEW**

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.