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Bulletin

Title: Year-End Closing Dates and Closing Guidance

Number: 05-308

Date: July 18, 2005 **Expiration:** October 30, 2005

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, 05-307

ANNUAL CLOSING GUIDANCE

Due to externally imposed accelerated deadlines associated with the preparation and submission of the Department of Agriculture's fiscal year (FY) 2005 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 (SBFOs), and all other employees responsible for preparing, reviewing, approving, and submitting obligation documents to the National Finance Center (NFC) should give special attention to these procedures and make a special effort to meet the established cutoff dates.

Preparing for Year-End Close:

1. Review of Unliquidated Obligations

Departmental Regulation 2230-001 requires us to formally review unliquidated obligations semi-annually. **It is especially important for us to ensure that all invoices associated with FY 2000 obligations are paid prior to September 30. Properly executed invoices must be received by NFC by 4 p.m. (CDT) on September 9, 2005, in order to disburse prior to September 30, 2005. Unless FY 2000 invoices are paid prior to September 30, 2005, the management units will have to pay for these invoices from FY 2006 or other future appropriations.** When submitting invoices requiring payment prior to September 30, 2005, please notify the Agricultural Research Service (ARS) Operations section so that they can have someone sheppard 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 2005 funding to pay for FY 1999 and other canceled years' invoices this year.**

As part of this process, it is important to review all prior year (FY 2000 - 2004) 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 **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 25, 2005, 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 SBFOs will provide specific guidance to the Locations on options for maintaining funds control during this period.

The Financial Management Division (FMD) will work with the Budget and Program Management Staff (BPMS) and the 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 26 and 30, 2005. All obligations to be made using FY 2005 funding must be known by the accounting staff prior to September 29, 2005.

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 26, 2005, or captured in a year-end estimate. In order to ensure processing through the accounting system, the last day a trust fund or Cooperative Research and Development Agreements (CRADA) check may be accepted for use in FY 2005 is **September 2, 2005**. FY 2005 Reimbursable Agreements (new or amendments) must be established prior to **September 16, 2005**, in order for the funds to be available for FY 2005 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 2005 and re-published soon. Refer to this bulletin for guidance. Please call your SBFO, Area Administrative Officer, or Headquarters Staff if you have any questions.

3. Year-End Estimates (YE) Documents

Federal statutes require all agencies, at the end of each FY, to record all of their valid obligations for that FY. These obligations are required to accurately reflect the financial status of the agency relative to its appropriated and non-appropriated funds. Obligations reflected in the records captured in 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 (YE) 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 YE documents before the end of the FY and possibly encountering difficulties. Please practice by entering 2 or 3 different YE documents for **nominal amounts** during the July 25-29 practice timeframe. These estimates should reflect **11 05** 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 CRIS Allocation Tracking System (CATS) to prepare the YE and Enclosure 4 for instructions for entering YE in FFIS.

For audit purposes, please retain the appropriate documentation for your year-end estimates. This includes documents reflected on the 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 24, 2005, and reflected in the data warehouse on September 26, 2005. Locations will need to enter YE for Pay Period 19 (10 days) salaries, including any pending awards and overtime.

Year End Close

As in previous years, the deadlines are constricted for preparing YE. September information must be reconciled and YE must be entered in FFIS no later than **September 30, 2005**. 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, 2005**, to ensure it is processed in FY 2005. All direct-entered

obligation and payment activity (Contracts, Agreements, and RSA Task Orders) processed by ARS Operations Section, NFC, must be received by **September 9, 2005**, to ensure processing in FY 2005. Locations should continue to mail these documents to ARS Operations through the end of the FY; however, if any are not received by September 9, 2005, 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 2005. These transactions will be reflected in the data warehouse and FFIS on **September 26, 2005**. In the event documents are rejected, Suspense (SUSF) table managers will attempt to reconcile errors by close of business (COB) September 27, 2005.

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 YE. 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. **However, the obligation amounts must be captured by accounting personnel using YE by September 30, 2005. Every effort must be made to provide accounting personnel with the appropriate documentation (PCMS logs, purchase orders, etc.) by COB September 29, 2005.**

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

Final Close Out Activities

Review of YE and balances by fund type will be required from the SBFO by **October 3, 2005**. SBFOs 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 3, 2005, 3:00 p.m. EST.

NOTE: Locations MAY NOT enter transactions (ye's, B2's, etc.) against FY 2005 activity (using 05 12) after September 30, 2005.

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

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

S. M. HELMRICH
Director
Financial Management Division

4 Enclosures

TIMELINE/CUTOFF DATES

July 1, 2005 (Friday)

- 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, 2005 (Monday)

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

July 25-29, 2005

- 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 05.

July 29, 2005 (Friday)

- Functional Administrator will roll ACCS tables (PGMT, ACXT & DVAL) forward to FY 2006 based on feedback from SBFO. FY 2005 or FY 2006 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.

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.

August 1, 2005 (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 12, 2005 (Friday)

- Locations, through Areas, provide list of anticipated agreements still to be received during FY 05 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 2005 amounts and authorization for FY 2006 obligations to ARS Operations.

August 31, 2005 (Wednesday)

- 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 2005 funds after this date **must be coordinated through your LAO.**

September 1, 2005 (Thursday)

- Complete review of all remaining open obligations (FY 2000 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, 2005, to appropriate accounting personnel; or, all cardholders must enter all transactions placed through August 31, 2005, in CATS.

September 2, 2005 (Friday)

- Last day to accept and send CRADA or Trust Fund checks to the Lock Box to ensure deposit for FY 2005 appropriations.

September 7, 2005 (Wednesday)

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

September 9, 2005 (Friday)

- Invoices chargeable to FY 2000 should be received by to NFC by **4 p.m. (CDT)** to ensure that they will be scheduled for payment. Pursuant to the provisions of Public Law 101-510, payments for FY 2000 must be cleared and released by Treasury before the close of FY 2005. Any invoices not received in time to clear Treasury will be processed as FY 2006 business and charged to FY 2006 funds. NOTE: For invoices against FY 2000 submitted to NFC in late August/early September, contact ARS Operations for assistance in ensuring payment is processed prior to September 30.
- All Contracts, Agreements and RSA Task Orders must be received by ARS Operations Section, NFC, to ensure processing in FY 2005. 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 2005.

September 16, 2005 (Friday)

- BPMS will begin processing allocation (BE) documents on a daily basis through October 1, 2005. The SBFOs will enter financial plans (BL's) and provide plans to LAO's on a daily basis through September 30, 2005.
- Last day to accept incoming FY 2005 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).

September 23, 2005 (Friday)

- **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 2005 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 2005, 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 2005 reports.**
- Last day for disbursements to be made in FY 2005. After today, no payments will be issued until October 1, 2005.
- Any payment vouchers in REJCT or HELD status in SUSF will not be processed in tonight's final FY 2005 run.
- Last day to direct enter obligating documents for FY 2005. (NFC-ARS Operations, SPA, PWA, FD.)
- 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 26-30, 2005

- **Location accounting personnel to run BRIO reports and reconcile September activity to CATS records.** These reports will include all feeder 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 26, 2005 (Monday)

- Locations run final TDL's, PDL's and OCP's for FY 2005 and reconcile activity to SAMS and CATS 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 YE document.
- All PCMS cardholders provide final purchase logs to accounting personnel and/or have data entry in CATS up-to-date.
- All unliquidated obligations on 001 and 008 accounting codes will be deobligated by NFC as of COB September 16, 2005, for all contracts, agreements, purchase orders, GSA orders, etc.

September 26-30, 2005

- SBFOs enter FY 2006 allotment information (BL's) and place on hold.

September 29, 2005

- Goal for completing all period end estimates (YE's).

September 30, 2005 (Friday)

- Last day to enter period end estimates for FY 2005 business by 10:00 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 YE's until close of business 9/30/05. **NFC-ARS Operations will NOT prepare ANY YE.**

- 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 YE for any pending payroll and utility charges.**
- Last day for Areas to finalize FY 2005 Financial Plans (BL's).

October 3, 2005 (Monday)

- SBFOs 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.
- PCMS profile accounting codes will be rolled to FY 2006 accounting codes.
- SBFOs should release held FFIS Allotment Documents (BL's) for FY 2006 business assuming an approved budget.
- Units begin entry of FY 2006 business (accounting period 01 06).
- BPMS will begin entering FY 2006 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 05. SBFOs will then enter BL documents to distribute carryover amounts back to the accounting code/allotment level.
- Appropriation Level Management Staff and FFIS Operations Branch enter unfilled/unbilled transactions and final Agency adjustments in FFIS.

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	Debbie Gordy	-5364 or -5355
Reimbursable Agreements:	Brenda Duhe	-5358
Interagency Agreements (Outgoing Funds)	Jane Simon	-5369
Contracts/Agreements	Yvonne King	-5356
	Nathan Butler	-5357
	Brenda Duhe	-5358

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 CATS for the FY 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’.**

YE can be easily accomplished in CATS sorted by Budget Object Code. Use the following procedures to prepare a YE:

- 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 PEE
- d. Highlight the sub-accounts to be included in the PEE
- 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 FY and YE 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 FY records to accumulate

and summarize CATS entries by CRIS. DO NOT delete the current FY.

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 (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 06 (October 2005).
4. Per the Office of the Chief Financial Officer 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 YE 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 YE, contact your SBFO.