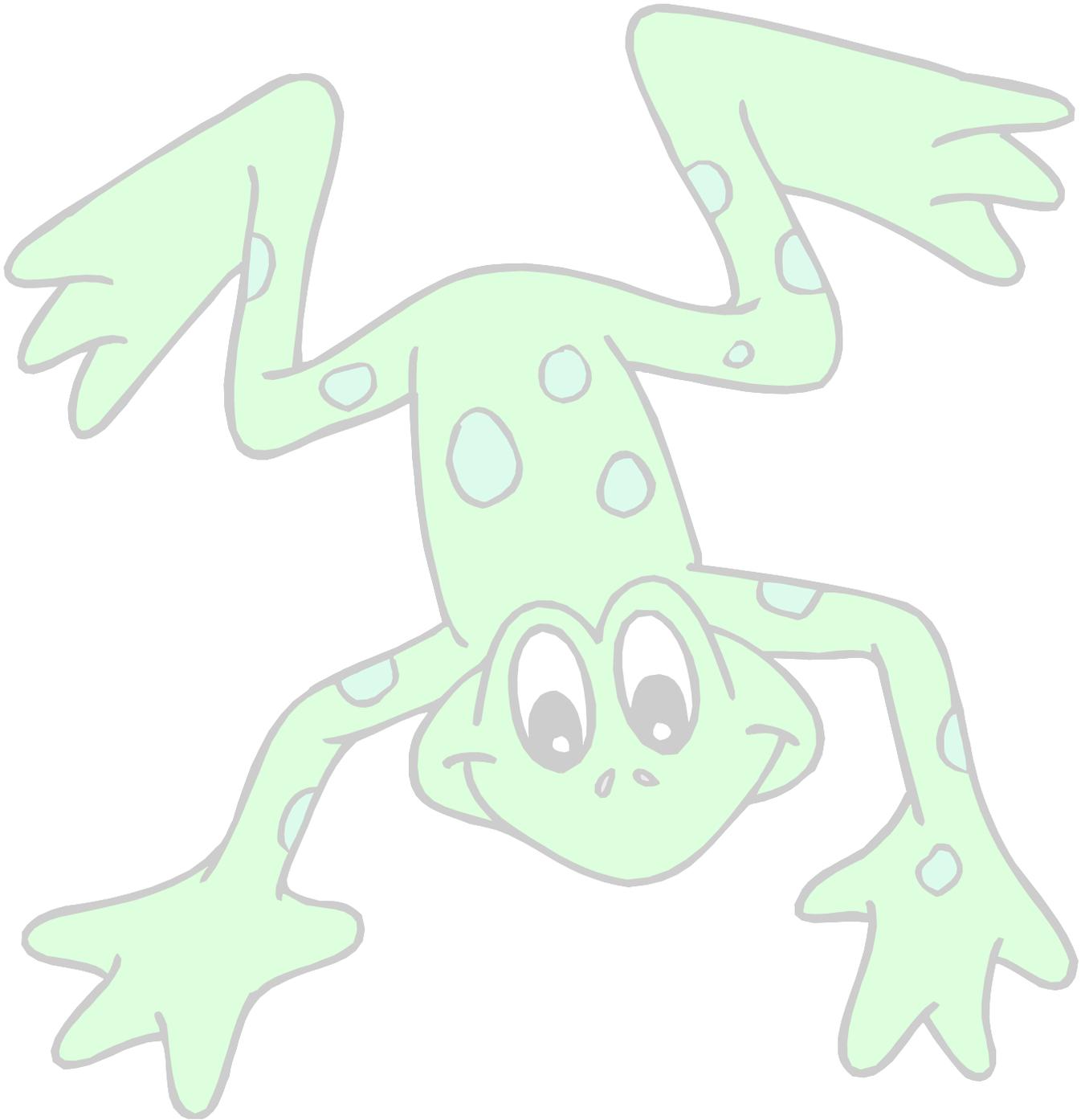


Documents



Budget Execution



The Budget Execution subsystem in FFIS automates the budget execution process by recording financial authority associated with the ARS budget. These activities include distributing single-year, multi-year, no-year, reimbursable, and trust funds to ARS Area/NAL/Headquarters and monitoring the spending activity against these funds at all budget levels. Activities in Budget Execution include:

- 🌿 Creating budget levels
- 🌿 Distributing funds
- 🌿 Setting limits
- 🌿 Monitoring the spending and receipt of funds

An FFIS “fund” can represent an appropriation or portion of an appropriation (treasury symbol). FFIS calculates the amount available for a fund differently depending on certain system option settings and the status of the fund (for example, expired and unexpired).

The FFIS Budget Execution module supports multiple levels of funds distribution and spending controls. Budget levels provide a means to delegate responsibilities for portions of given funds. Federal reporting requirements for appropriated funds specify that the appropriation and apportionment levels must be used; all other budget levels are optional. The specific levels used depend on how an agency chooses to distribute funds.

ARS requires that budgets be entered down to the allotment (program) level. Suballotment (BOC) is optional. Funds managers may view the status of activity against budgeted dollar amounts, for both Fiscal Year and Budget Fiscal Year (any of the years in which an appropriation was/is active), through the FFIS Budget Execution Inquiry tables.

Every budget level:

- 🌿 Represents a budget distribution hierarchy
- 🌿 Must include the budget elements of the level above it

**Congress and OMB
mandate Level and
fund amounts**

Appropriation

Apportionment

Allocation

Allotment

Suballotment

**ARS implements
Level and fund
amounts**

The following diagram shows ARS' budget distribution for each level including the FFIS document type:

ARS Term

ARS Budget Distribution

FFIS Term

Fund

Appropriation/
Apportionment
FUND

Fund (AA/PA)

Area/NAL/Allocation
Holder

Allocation
Division

Division (BE)

Management Unit/
Accounting Code

Allotment
Program

Program Code
(BL)

Object Class

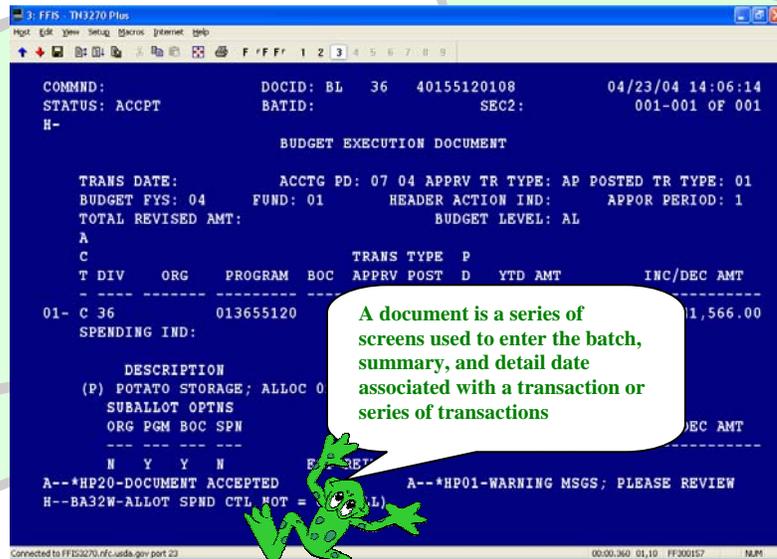
Suballotment
BOC

Budget Object Code (SA)



Documents *(Direct Entered)*

In FFIS, documents are records that contain information for a specific type of financial transaction.



Each document:

- 🌿 Contains a header screen
- 🌿 Contains at least one line screen
- 🌿 May have up to 999 lines of information
- 🌿 Is temporarily stored on a separate database file (SUSF)
- 🌿 Updates various tables and journals, when processed
- 🌿 Has a unique document ID (DOCID)

Navigation

The following is a list of keys commonly used to navigate within FFIS:

		Used to move the cursor to the next field		+		Used to move the cursor to the previous field.
	(Num Lock)		Used to execute an action.			Used to erase the character prior the cursor.
			Moves the cursor to the Action or Command field			Used to erase the character under the cursor

ARROW KEYS

Moves cursor from character to character
(You cannot use the mouse)

Document Commands, Status Codes and Errors

The following tables should be used as a general reference in entering, reviewing, and correcting documents.

Commands

Common Document Commands	Action Performed
E	Edits a document
F or End	Exits a document
<Enter>	From a document header screen: Moves user to the first line screen From a line screen: Moves user to the next line After entering a letter command: Processes the command
New	A new document screen appears
P_<Table Name>	Pause to a specified table. Use E to exit the table and return from a pause back to the document
R	Runs or processes a document
Z ("Zoom")	Holds a user's place on a specific record on a table, allowing the user to move to other tables. User is allowed up to five zooms before needing E to return to held tables.
<	Back-the preceding screen will be displayed.
A	Approves a document with status of PEND. This action code may only be used by those with proper authority.
B or BD	Displays the last screen of the document
Delete Doc	Deletes the document
DL	Deletes a line of the document
EB	Edits a batched group of documents
HD	Holds the document and prevents it from being processed by the offline process
IL	Inserts a new line in the document
RB	Runs/processes a batched group of documents
SAVE	Save the current document
Schedule Doc	Schedules a document for processing after it has been held
T	Moves the user from the line screen back to the header screen
UD	Undelete a document that was inadvertently deleted
Ctrl F5	Remove Key Error
Ctrl F10	Clear

Status Codes

Status Code	Definition	Action that Resulted in this Status
ACCPT	Accepted-Document is accepted	A document has been run
REJCT	Rejected-Document is rejected. It will not be processed until corrections are made and the document passes the edit phase.	A document has been edited or run
SCHED	Scheduled-Document will be picked up by the offline processing utility or manually run.	A document has been edited
HELD	Held-Document is being held by a user. It cannot be processed by either the offline utility or online until it is returned to scheduled status.	A user has placed a hold on the document from within the document itself or from SUSF
DELET	Deleted-Document has been deleted.	A user has deleted the document from within the document itself or from SUSF
PEND	Pending-Document is held, pending the next level of approval authority.	A user has edited the document and requires approval from the next level of authority

Errors

Error (Last character of error code)	Definition
Warning Error W	<ul style="list-style-type: none"> ✿ Advises you of situations that may need further attention. ✿ These errors do not prevent you from completing the processing of the document (accepted status).
Overrideable Error O	<ul style="list-style-type: none"> ✿ Advises you of situations requiring special attention. ✿ These errors do prevent you from processing successfully. ✿ An individual with the proper authority may override the error, allowing the document to be completed and accepted.
Hard Error E	<ul style="list-style-type: none"> ✿ Indicates that something is wrong (e.g., an invalid code was entered or a required field was left blank) ✿ These messages do prevent you from processing successfully. In receiving this error message, you must correct the problem or the document will be rejected.

A list of warning errors and messages are found online in the Error Guide (Table ERRG).

Financial transactions can be entered directly into FFIS or information can be transferred to FFIS via an interface. In this section we will be covering the following direct entered documents:

- ✿ BL
- ✿ B2
- ✿ YE

Document Types

The following table shows the different document types used in FFIS:

<i>FFIS Document Type</i>	<i>Document Name</i>
AA	Appropriation/Apportionment
BE	Allocation Budget Execution
PA	Apportionment/Approval
TA	Transfer
TC	Transfer Approval
B2	Standard Voucher
RQ	Commitment
YE	Standard Voucher
CX	Cancellation
DD	Direct Disbursement
NC	No Check
O2	Standard Voucher
RN	Recertification
WR	Write Off

ND	Direct Disbursement
M1	Miscellaneous Order
PV	Payment Voucher
BL	Allotment Budget Execution
SA	Suballotment
A0	ABCO Standard Voucher - Standard Voucher Document
A1	ABCO Billing Document - Billing Document
A2	ABCO Cash Receipt Document - Cash Receipt
A3	ABCO Voluntary Collection - Cash Receipt Document
A5	ABCO Refunds - Payment Voucher
A6	ABCO OPAC Reversal - Standard Voucher Document (SV)
A8	ABCO Suspense Postings - Standard Voucher Document
A9	ABCO Unapplied Postings - Standard Voucher Document
AG	ABCO History/Closed - Standard Voucher Document (SV)
DF	FTSP OPAC Disbursement
DM	MPOL OPAC Disbursement
DV	PROP Standard Voucher
FO	FEDS Obligation
FV	FEDS Payment Voucher
KA	PRCH Type 40 OPAC Disbursement
KB	PRCH Type 41 OPAC Disbursement
KD	PRCH Type 43 OPAC Disbursement
OD	FEDS OPAC Disbursement
RV	PRCH Foreign Currency Payment Voucher
OS	OTRS Standard Voucher Document
SF	FEDS Standard Voucher
SP	PRCH Standard Voucher
VF	FTSP Accrual/Suspense
VM	MPOL Suspense
WR	ABCO Write Off Document – Write Off Document
V2	PCMS Payment Voucher
SU	UTVN Accrual Document – Standard Voucher Document
SW	CAPS Payment Voucher – Payment Voucher Document
UV	UTVN Payment Vouchers - Payment Voucher Document
V5	PCMS Standard Voucher - Cardholder Modification
GW	PACS Default Accounting for Withholding
GX	PACS Liability for Employee Withholding
MP	PACS Self Reversing for M-cycles
MS	PACS Self Reversing for M-cycles
MT	PACS Self Reversing for M-cycles
MW	PACS Self Reversing for M-cycles

PY	PACS Standard Voucher
TW	PACS Liability for Employee Withholding
YA	PACS End of Period Accruals
EA	PRCH Type 40 Receiver
GA	PRCH Type 40 Obligation
GB	PRCH Type 41 and 41P Obligation
GC	PRCH Type 42 Obligation
GD	PRCH Type 43 Obligation
VA	PRCH Type 40 Payment Voucher
VB	PRCH Type 41 Payment Voucher
VC	PRCH Type 42 Payment Voucher
VD	PRCH Type 43 Payment Voucher
VE	PRCH Type 45 Payment Voucher
SE	TELE Accrual
VT	TELE Payment Voucher
G1	GVTS Payment Vouchers - Payment Voucher Document
G2	GVTS Travel Invoice - Travel Invoice Document
G3	GVTS Standard Voucher - Standard Document
XG	TRVL Guest Treasury Symbol Voucher
XN	TRVL Standard Voucher
XO	TRVL Travel Order
XP	TRVL Payment Voucher (Relo)
XT	TRVL Travel Voucher (TDY)
XV	TRVL Travel Voucher (Relo)
XW	TRVL Withholding Tax Voucher
XZ	TRVL Payroll Zap
T1	TRAN Invoice
T2	TRAN Third Party Payment Voucher

Document ID's

Every document entered in FFIS has a document ID which is made up of three components:

- 🌿 Transaction code
- 🌿 Sec 1 code (DVSN)
- 🌿 Document number (Up to an 11-digit alphanumeric unique number)

Each is assigned a document ID by the user, or is system-generated if it comes into FFIS through a feeder system. All ARS documents directly entered in FFID will have a user-entered document ID, except for Standard Vouchers, for which the user will prompt FFIS for a system-generated number. (FYI: Standard Voucher are entered at ARS OPS).

ARS Spending Document Numbering Scheme

Type of Payment	FFIS Documents Used	Document Number
Contracts	RQ, MO, M1, PV, NO	<p>Position 1 - 2: Contract Type (see following table in this appendix for contract type codes)</p> <p>Positions 3 – 6: GSA Activity Address Code (Issuing Office)</p> <p>Position 7: FY</p> <p>Positions 8 – 11: User Defined Contract No (4 digit, last two digits are 00)</p> <p>Example: 53 3K15 2 1400</p>
Indefinite Quantity Contracts	RQ, MO, M1, PV, NO	<p>Position 1 - 2: Contract Type (see following table in this appendix for contract type codes)</p> <p>Positions 3 – 6: GSA Activity Address Code (Issuing Office)</p> <p>Position 7: FY</p> <p>Positions 8 – 9: Contract No (2 digit)</p> <p>Positions 10 – 11: Task Order No</p> <p>Example: 53 3K15 2 1403</p>
Purchase Order Type 45	RQ, MO, M1, PV	<p>Position 1 - 2: Type 45 PO</p> <p>Positions 3 – 6: GSA Activity Address Code (Issuing Office)</p> <p>Position 7: FY</p> <p>Positions 8 – 11: User Defined Sequential No (4 digit)</p> <p>Example: 45 3K15 2 0001</p>
Agreements	RQ, MO, M1, PV, ND, NO	<p>Position 1 - 2: Agreement Type (see following table in this appendix for contract type codes)</p> <p>Positions 3 – 6: Location Mode Code</p> <p>Position 7: FY</p> <p>Positions 8 – 11: User Defined Sequential No (4 digit)</p> <p>Example: 58 1907 2 0056</p> <p>Foreign: 58 3625 2 F028</p>

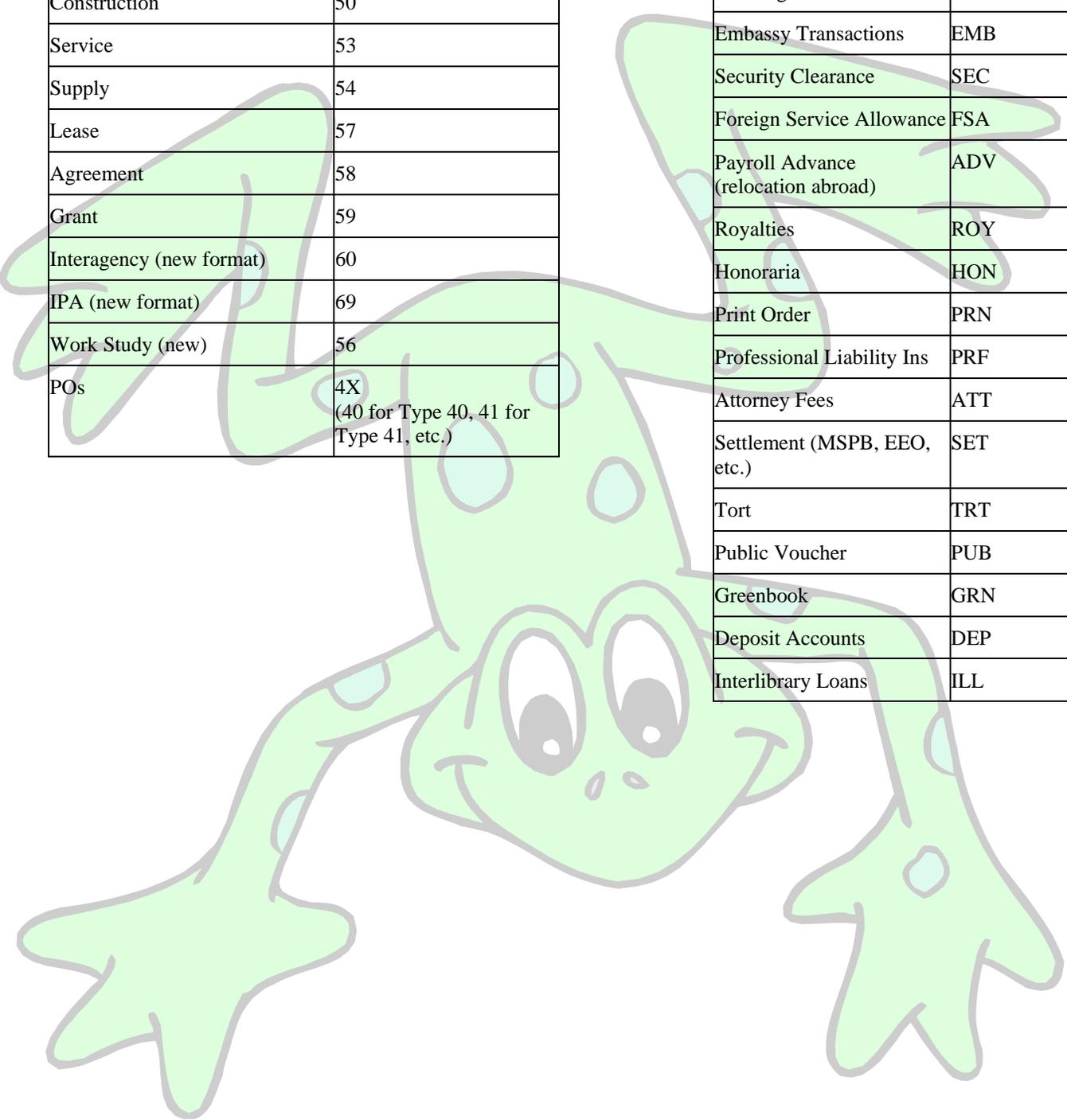
Type of Payment	FFIS Documents Used	Document Number
Research Support Agreement Task Orders	RQ, MO, M1, PV, ND, NO	Position 1: T (Task Order) Position 2: FY Positions 3 – 6: Location Mode Code Position 7-10: User Defined Sequential No (4 digit) Example: T 2 5310 0089
Miscellaneous Spending	RQ, MO, M1, PV, ND, NO, DD, D2	Position 1 - 3: Spending Type (3 alpha characters, see last table in this appendix for spending type codes) Positions 4 – 7: Location Mode Code Positions 8: FY Positions 9 – 11: User Defined Sequential No (3 digit) Example: TRG 6402 2 056
Recurring Payment Vouchers	REPV, PV, NO	Position 1 - 2: Contract/Agreement Type (see following table in this appendix for contract/agreement type codes) Positions 3 – 6: GSA Activity Address Code (Issuing Office) Position 7: FY Positions 8 – 9: User Defined Sequential No (2 digit) Example: 53 3K15 2 01
Standard Voucher Documents	SV, B2, YE	Position 1 - 4: Location Mode Code Positions 5 – 11: System Generated Sequential No (type # to enact) Example: 6402 0000001
All Batch Documents		Position 1 – 3: User's Initials Positions 4 – 6: User Defined Sequential No (3 digit) Example: LBA001

The following **contract/agreement types** will be used in ARS' document numbering scheme.

Contract/Agreement Type	Code
Construction	50
Service	53
Supply	54
Lease	57
Agreement	58
Grant	59
Interagency (new format)	60
IPA (new format)	69
Work Study (new)	56
POs	4X (40 for Type 40, 41 for Type 41, etc.)

The following **spending types** will be used in ARS' document numbering scheme.

Spending Type	Code
Training	TRN
Embassy Transactions	EMB
Security Clearance	SEC
Foreign Service Allowance	FSA
Payroll Advance (relocation abroad)	ADV
Royalties	ROY
Honoraria	HON
Print Order	PRN
Professional Liability Ins	PRF
Attorney Fees	ATT
Settlement (MSPB, EEO, etc.)	SET
Tort	TRT
Public Voucher	PUB
Greenbook	GRN
Deposit Accounts	DEP
Interlibrary Loans	ILL



Budget Execution Clone Document (BL) for Allotments

FFIS uses this document to post year-to-date budget authority directly, without the need to enter pending and approving documents. It also allots funds to the program code (accounting code).

The BL document updates the following tables:

- 🌿 Appropriation Table (APPR)
- 🌿 Apportionment Table (APOR)
- 🌿 Allocation Table (ALOC)
- 🌿 Allotment Inquiry Table (ALLT)
- 🌿 Fiscal Year Appropriation Table (FAPR)
- 🌿 Fiscal Year Allotment Table (FALT)
- 🌿 General Ledger Balance Table (GLBL)
- 🌿 General Ledger Detail Balance Table (GLDB)
- 🌿 Monthly Summary General Ledger Balance Table (MSGL)

```

COMMND:          DOCID: BL 36 40155120108      04/23/04 14:06:14
STATUS: ACCPT    BATID:          SEC2:          001-001 OF 001
H-

          BUDGET EXECUTION DOCUMENT

TRANS DATE:      ACCTG PD: 07 04 APPRV TR TYPE: AP POSTED TR TYPE: 01
BUDGET FYS: 04   FUND: 01      HEADER ACTION IND:  APPOR PERIOD: 1
TOTAL REVISED AMT:          BUDGET LEVEL: AL

A
C
T DIV  ORG  PROGRAM  BOC  APPRV  POST  D  YTD AMT  INC/DEC AMT
-----
01- C 36          013655120          1          241,566.00
SPENDING IND:          2
                  3
                  4

DESCRIPTION
(P) POTATO STORAGE; ALLOC 02
SUBALLOT OPTNS
ORG PGM BOC SPM          TR TYPE  REVISED  INC/DEC AMT
-----
N Y Y N          EST REIM:
A--*HP20-DOCUMENT ACCEPTED      A--*HP01-WARNING MSGS; PLEASE REVIEW
H--BA32W-ALLOT SPND CTL NOT = C (FULL)
    
```

To Create a BL

Type "L" in Action
(from any FFIS
table screen)

Type "BL"

Then hit "Enter"

```

ACTION:  SCREEN:  USERID: JLDRO  DOCUMENT SUSPENSE INDEX 1
FUNCTION:                                     SEC2:

-----BATCH ID----- ----DOCUMENT ID-----
SEL TRAN SECI NUMBER TRAN SECI NUMBER  STAT  APPRV  DATE  USER  DATE
-----
00-
01-
02-
03-
04-
05-
06-
07-
08-
09-
10-
11-
12-
13-
14-
    
```

From within a Document:

- Type NEW in the COMMND field of a document
- Tab to the TRANS CODE field and type BL
- Tab to the SEC 1 code and type division code (36)
- Tab to the next field, and type the document number
- Press "Enter"

Header/Line Screen Required Fields for BL Documents

```

3: FFRS TH3770 Plus
-----
COMMD:          DOCID:          1          04/23/04 14:36:20
STATUS:         BATID:          SEC2:          000-000 OF 000
H-
                BUDGET EXECUTION DOCUMENT

TRANS DATE:     ACCTG PD:  2    APPRV TR TYPE: 3    POSTED TR TYPE: 4
BUDGET FYS:  5    FUND:    6    HEADER ACTION IND:  APPOR PERIOD: 7
TOTAL REVISED AMT:          BUDGET LEVEL: 8
A
C
T DIV  ORG  PROGRAM  BOC  APPRV  POST  D  YTD AMT  INC/DEC AMT
-----
01- 9 10          11          1          12
SPENDING IND:          2
                3
DESCRIPTION          4
                13
SUBALLOT OPTNS
ORG PGM BOC SPN          TR TYPE  REVISED  INC/DEC AMT
-----
N Y Y N          EST REIM:
A--*HD37-TYPE BATID/DOCID & PRESS ENTER
    
```

#	Field Name	Data
1	DOCID	Trans Code: BL (Type of Document) Sec 1 Code: Division Code (36) Document # FY+Fund+Location Code+ BAS#+Alteration
2	ACCTG PD	4 -digit Acctg +FY (e.g. 09 04)
3	APPRV TR TYPE	AP
4	POSTED TR TYPE	01
5	BUDGET FYS	2-digit Budget Fiscal Year
6	FUND	Valid Fund Code from FUND table
7	APPOR PERIOD	1
8	BUDGET LEVEL	AL= allotment
9	ACT	A for Add C for Change, or D for Deactivate
10	DIV	Valid division code from the DVSN table
11	PROGRAM	Valid program code from the PGMT table
12	INC/DEC AMT PD1	🌿 Total appropriation, if this is an Add, or 🌿 Signed amount of the increase/decrease, if this is a Change
13	DESCRIPTION	Short description of the action
	SUBALLOT OPTION ORG	N
	SUBALLOT OPTION PGM	Y
	SUBALLOT OPTION BOC	Y
	SUBALLOT OPTION SPN	N

To check for errors and process

Press the HOME key and type E in the COMMND field

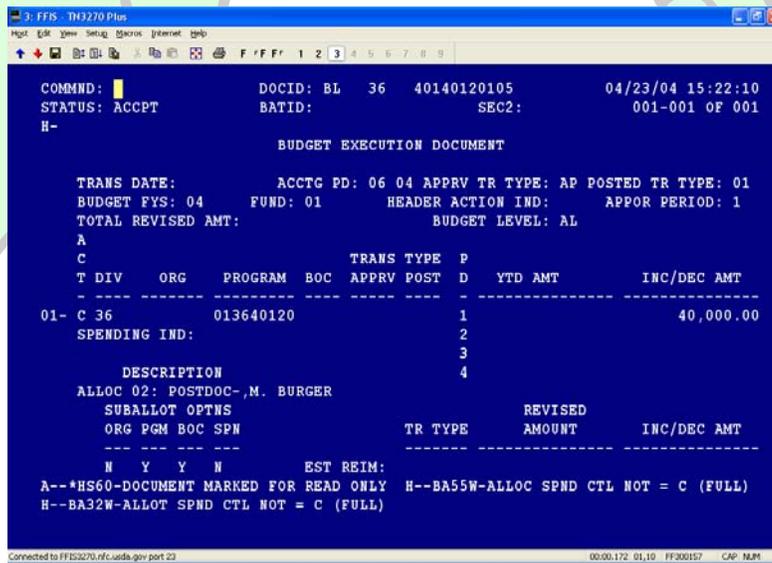
Press "ENTER"

If there are no error messages and the document status is "SCHED", press HOME key, and type "R" in the COMMND field

Press "ENTER"

If there are error messages at the bottom of the screen, the document status is "REJCT". If there are no errors, the status is "ACCPT"

Below is an example of an "ACCPT" BL



```
3: FFIS - TH3270 Plus
COMMND:
STATUS: ACCPT
H-
DOCID: BL 36 40140120105 04/23/04 15:22:10
BATID: SEC2: 001-001 OF 001

BUDGET EXECUTION DOCUMENT

TRANS DATE: ACCTG PD: 06 04 APPRV TR TYPE: AP POSTED TR TYPE: 01
BUDGET FYS: 04 FUND: 01 HEADER ACTION IND: APPOR PERIOD: 1
TOTAL REVISED AMT: BUDGET LEVEL: AL
A
C
T DIV ORG PROGRAM BOC APPRV POST D YTD AMT INC/DEC AMT
-----
01- C 36 013640120 1 40,000.00
SPENDING IND: 2
3
4
DESCRIPTION
ALLOC 02: POSTDOC-.M. BURGER
SUBALLOT OPTNS
ORG PGM BOC SPN TR TYPE REVISED AMOUNT INC/DEC AMT
-----
N Y Y N EST REIM:
A--*HS60-DOCUMENT MARKED FOR READ ONLY H--BA55W-ALLOC SPND CTL NOT = C (FULL)
H--BA32W-ALLOT SPND CTL NOT = C (FULL)

Connected to FFIS3270.nrc.usda.gov port 23 00:00:172 01:10 FF300157 CAP: NUM
```

Standard Voucher Document (B2)

FFIS uses this document for

-  Expenditure/Revenue adjustments
-  Zero balance adjustments
-  Transfers between program codes

The B2 updates the following tables

-  Journal Voucher and Standard Journal Table (JVLT)
-  Budget Execution tables (ALOC, SAIN, ALLT, etc.)
-  Cross-Reference tables (VXRF, DXRF, etc.)
-  General Ledger tables (GLDB, GLBL, etc.)

The B2 also has the following characteristics:

- 🌿 Requires an approval other than the person who entered the B2:
- 🌿 The approving official must validate the accounting adjustment is for expenditures.
- 🌿 The approving official must verify that the adjustment is for specific documents and transactions
- 🌿 Backup or supporting documentation supporting the adjustment must be kept on file
- 🌿 B2 document must balance to \$0.00; therefore, the document total on the header must equal \$0.00
- 🌿 Records adjustments between accounting lines
- 🌿 Must consist of a minimum of two lines

Processing a B2

The following provides details for completing the B2 document.

Accounting Technician

Step	Action
1	Print screen the ALLT for the accounting codes involved in the B2 transfer.
2	Based on the TDL or notification by Fundholder, enter the B2 document ensuring that the sum of the adjustments equal zero.
3	Screen print a copy of the B2 and pass it with supporting documentation to the approver (LAO/other accounts maintenance personnel) to apply the approval of the B2 directly in FFIS. Note: In the event there is only one fiscal person at the location, the B2 with supporting documentation must be forwarded to the SBFO for online approval.
4	Access the ALLT table to ensure the adjustments are properly reflected in FFIS.
5	Maintain the B2 documentation in accordance with established records retention schedules.

Approving Official (LAO/Funds Control Personnel)

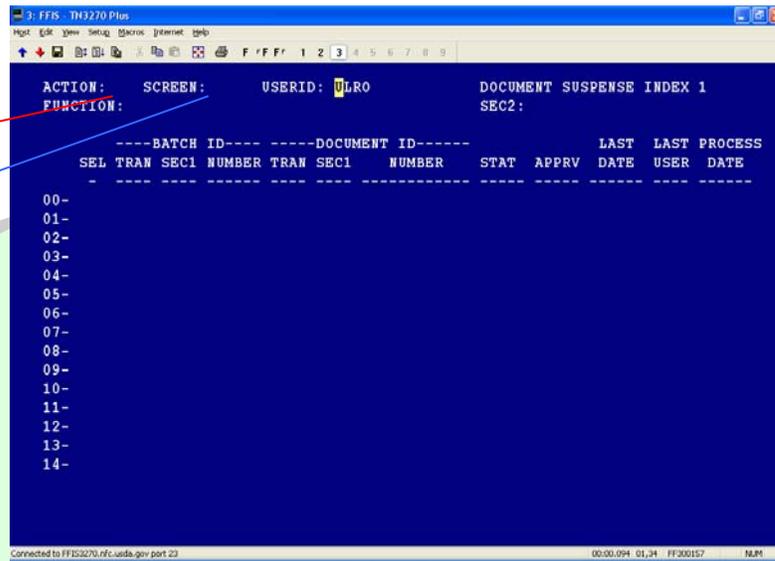
Step	Action
1	Upon receipt of the screen print of the B2 and supporting documentation, access in FFIS and approve the transactions.
2	After the B2 document has been accepted in FFIS, screen-print the document.
3	Return the documentation and screen print of the accepted B2 to the Accounting Technician for the official record.

Entering a B2

Type "L" in Action
(from any FFIS
table screen)

Type "B2"

Then hit "Enter"

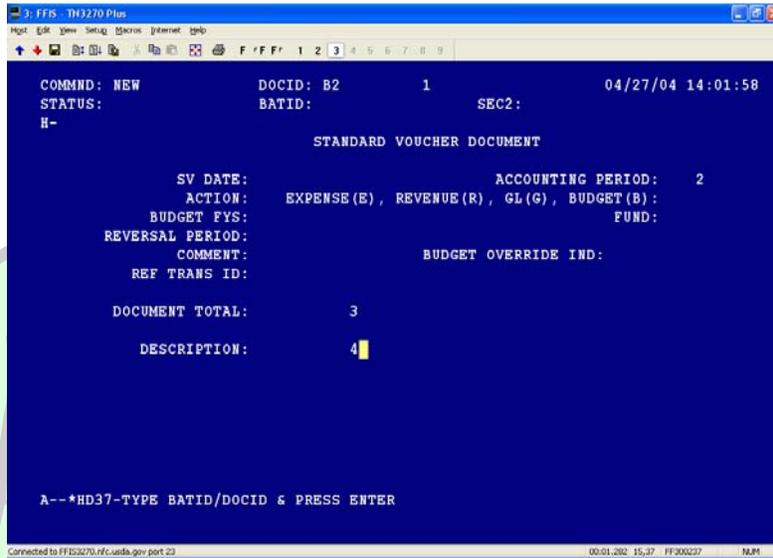


From within a Document:
Type NEW in the COMMND field of a document
Tab to the TRANS CODE field and type B2
Tab to the SEC 1 code and type division code (36)
Tab to the next field, and type the document number
Press "Enter"

The table below shows the required field for the B2 document header screen.

#	FIELD	DATA
1	DOCID	Trans Code: B2 (Type of Document) Sec 1 Code: Division Code (36) Document # : Location Code+ System generated sequential number
2	Accounting Period	Two digit fiscal month and two-digit fiscal year of the transaction(e.g. 09 04 for June 20, 2004)
3	Document Total	Total amount of the payment. The B2 is a zero balance adjustment. Therefore, you must enter 0.00 for the Document total.
4	Description	Short description of the action

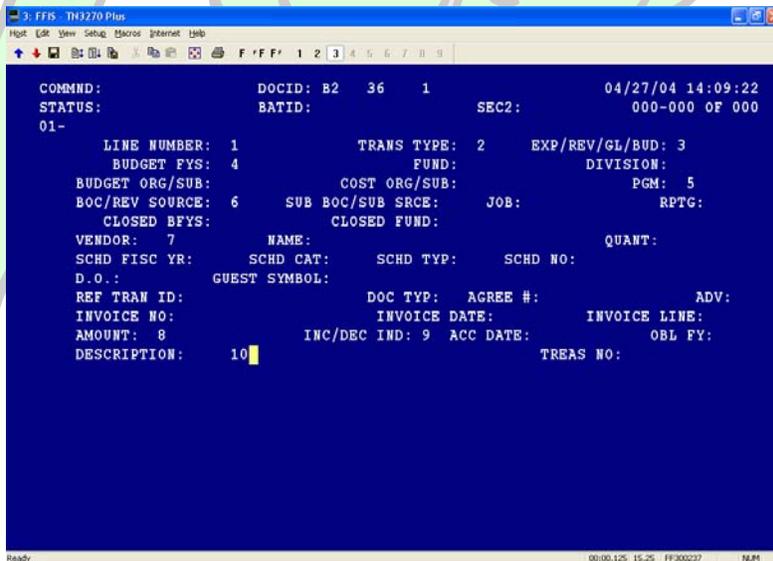
Below is an example of the B2 document header:



To enter a B2 document header screen, follow the steps outlined below:

Step	Action
1	Tab to the second field of the DOCID and type in the 2-digit SEC1 (36)
2	Tab to the next field, and type in the document number.
3	Press "Enter" This is a very important step-You must press enter at this point before continuing.
4	Tab to Accounting Period , enter accounting period.
5	Tab to Document Total and type in 0.00 for total amount.
6	Press "Enter" and the B2 line screen will appear.

Below is an example of the B2 document line screen:



The table below describes required fields for the B2 document line screen.

#	Field	Data
1	Line Number	Different 3-digit number for each line from 001-999
2	Trans Type	TO for expenditure or FI for sales revenue
3	EXP/REV/GL/BUD	E for expense or R for revenue
4	Budget FYS	Budget fiscal year
5	PGM	Program code
6	BOC/REV Source	Budget object code for expense Revenue Source Code for revenue
7	Vendor	Vendor Code
8	Amount	Total amount of this line item
9	Inc/Dec Ind	I if the entered amount is an increase, D if the amount is a decrease.
10	Description	Short description of the action

To enter a B2 document line screen, follow the steps below:

Step	Action
1	In Line Number, type in a 3-digit number for each line from 001 to 999
2	Tab to Trans Type and type the appropriate transaction type TO (Expense Adjustments) or FI (Sales Revenue).
3	Tab to EXP/REV/GL/BUD and type E for Expense or R for Revenue
4	Tab to Budget FYS and type in the budget fiscal year
5	Tab to PGM and type the program code.
6	Tab to BOC/REV Source, and type in the budget object code or a revenue source code. A budget object code is required for expenditures and a revenue source code is used for revenue.
7	Tab to Vendor and type in Vendor Code .
8	Tab to Description and add remarks (optional)
9	Tab to Amount, and type in the total amount for the line.
10	Repeat steps 1-9 for remaining lines. B2 documents must have at least two lines.
11	Tab to INC/DEC IND, and enter I if the entered amount is an increase, D if the amount is a decrease.
12	Press Home key and type E in COMMND
13	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJCT, if no errors the status is PEND1.
14	The document must now be Approved (by either LAO or ABFO)
15	Press Home key and type A in COMMND
16	Press Enter to Approve document
17	Type R in COMMND to run the document. If there are error messages at the bottom of the screen, document status is REJCT; if no errors the status is ACCPT.

Indirect Program Support Costs (IPSC)

ARS has established the following policy on the IPSC assessment on Reimbursable Agreements to implemented as of October 1, 2002

Assessment of the IPSC on Single-Year Agreements:

The entire IPSC amount chargeable to the Agreement will be assumed initially as being available for that year and must be so recorded on Form ARS-324 for obligation in FFIS. The IPSC must be adjusted and revisions to the Forms ARS-324 and ARS-425 submitted when the agreed-upon dollar level for the Agreement changes due to increased or decreased funding.

Assessment of the IPSC on Multi-Year Agreements:

The amount of IPSC chargeable to the Agreement in any fiscal year is dependent upon the work performed. Work is measured in terms of obligation in FFIS. The following procedures should be followed: Record only that portion on Form ARS-324 as IPSC (for obligation in FFIS) which represents the best estimate of IPSC.

As reimbursable agreements are executed, the administrative costs associated with establishing individual agreements are incurred and expended. Therefore, it is appropriate to generate a B2 document once an agreement is awarded to transfer IPSC from the current BFY and program code (X010101929) to the program code assigned to the agreement.

NOTE: IPSC on Trust Fund and Technology Transfer (CRADA) agreements is based on the amount of the check(s) received by ARS, not the amount of the executed agreement.

The following is an example of a B2 document transferring IPSC:

```
3-FFIS-INTDTPM
DocID: B2 36 3620 CG756 04/27/04 14:14:15
STATUS: ACCTP
STANDARD VOUCHER DOCUMENT
SV DATE: ACCOUNTING PERIOD: 07 04
ACTION: EXPENSE (E), REVENUE (R), GL (G), BUDGET (B):
BUDGET FY: FUND:
REVENUE PERIOD:
COMMENT: BUDGET OVERRIDE ID:
REF TRANS ID:
DOCUMENT TOTAL: 0.00
DESCRIPTION: IPSC CHARGES 858-3K95-4-1022
A---#860-DOCUMENT MARKED FOR READ ONLY
```

```
3-FFIS-INTDTPM
DocID: B2 36 3620 CG756 04/27/04 14:15:41
STATUS: ACCTP
01-
LINE NUMBER: 002 TRANS TYPE: TO EXP/REV/GL/BUD: E
BUDGET FY: 04 FUND: DIVISION:
BUDGET ORG/SUB: COST ORG/SUB: FOM: 813420491
ROC/REV SOURCE: 2570 SUB ROC/SUB SRC: JOB:
CLOSED BFYS: CLOSED FBUD:
VERDOR: 12400300F F NAME: USDA, ARS NWA
SCHED FISC YR: SCHED CAT: SCHED TYP: SCHED NO:
D.O.: GUEST SYMBOL:
REF TRANS ID: DOC TYP: ACREE #: ADV:
INVOICE NO: INVOICE DATE: INVOICE LINE:
AMOUNT: 2500.00 INC/DEC IND: 1 ACC DATE: OBL FY:
DESCRIPTION: IPSC CHARGES 858-3K95-4-1022 TREAS NO:
```

```
3-FFIS-INTDTPM
DocID: B2 36 3620 CG756 04/27/04 14:15:14
STATUS: ACCTP
01-
LINE NUMBER: 001 TRANS TYPE: TO EXP/REV/GL/BUD: E
BUDGET FY: 04 FUND: DIVISION:
BUDGET ORG/SUB: COST ORG/SUB: FOM: 813420491
ROC/REV SOURCE: 2570 SUB ROC/SUB SRC: JOB:
CLOSED BFYS: CLOSED FBUD:
VERDOR: 12400300F F NAME: USDA, ARS NWA
SCHED FISC YR: SCHED CAT: SCHED TYP: SCHED NO:
D.O.: GUEST SYMBOL:
REF TRANS ID: DOC TYP: ACREE #: ADV:
INVOICE NO: INVOICE DATE: INVOICE LINE:
AMOUNT: 2500.00 INC/DEC IND: 5 ACC DATE: OBL FY:
DESCRIPTION: IPSC CHARGES 858-3K95-4-1022 TREAS NO:
```

YE Documents

The Standard Voucher (YE) document is used to:

- Record an estimate for undelivered orders or accrued expenditures
- Generate self-reversing entries based on the information entered in the Reversal Period field on the Header
- Update the Self-Reversing Journal Voucher Table(RVJV) and the Journal Voucher Line Table (JVLT)
- The YE document updates the following tables:
 - Journal Voucher and Standard Journal Table (JVLT)
 - Budget Execution tables (ALOC, SAIN, ALLT, etc.)
 - Cross-Reference tables (VXRF, DXRF, etc.)
 - General Ledger tables (GLDB, GLBL, etc.)

The table below shows the required fields for the YE document header screen:

#	Field Name	Data
1	DOCID	Trans Code: YE (Type of Document) Sec 1 Code: Division Code (36) Document #: Location Code+ system generated sequential number
2	ACCTG PD	4 –digit Acctg +FY (e.g. 09 02)
3	REVERSAL PERIOD	2-digit fiscal month and 2-digit fiscal year in which the transaction will be automatically reversed
4	Document Total	Total amount of payment
5	Description	Add Remarks (optional)

Below is an example of the YE document header screen:

```

3: FFIS - IN3270 Plus
-----
COMMAND: NEW          DOCID: YE      1          04/27/04 14:23:14
STATUS:              BATID:              SEC2:
H-
STANDARD VOUCHER DOCUMENT

SV DATE:              ACCOUNTING PERIOD: 2
ACTION: EXPENSE (E) , REVENUE (R) , GL (G) , BUDGET (B) :
BUDGET FYS:              FUND:
REVERSAL PERIOD: 3
COMMENT:              BUDGET OVERRIDE IND:
REF TRANS ID:

DOCUMENT TOTAL: 4
DESCRIPTION: 5

A--*HD37-TYPE BATID/DOCID & PRESS ENTER
    
```

To enter a YE document header screen, follow the steps below:

Step	Action
1	Type L in Action (from any FFIS table screen)
2	In TABLEID field type YE
3	Press the spacebar twice to clear possible remaining data
4	Press "Enter" The Standard Voucher header screen appears. You will see the prompt at the bottom of the screen: "TYPE BATID/DOCID AND PRESS ENTER"

In the header screen...

5	Tab to the second field of DOID and type in the 2-digit SEC1 (36)
6	Tab to the next field, and type in the document number
7	Press "Enter" This is a very important step-You must press enter at this point before continuing.
8	Tab to Accounting Period, and enter the accounting period.
9	Tab to Reversal Period and enter the 2 digit fiscal month and 2-digit fiscal year in which the transaction will be automatically reversed. All period end estimates require a reversal period.
10	Tab to Document Total, and type in the document total after calculating the line amounts)
11	Tab to Description Remarks may be added (optional)
12	Press "Enter" and the YE line screen appears.

Below is an example of the YE document line screen:

```

3: FFIS - D43270 Plus
-----
COMAND:          DOCID: YE 36 TEST          04/27/04 14:26:44
STATUS:          BATID:                   SEC2:          000-000 OF 000
01-
  LINE NUMBER:   1          TRANS TYPE: 2    EXP/REV/GL/BUD: 3
  BUDGET FYS:   4          FUND:                   DIVISION:
  BUDGET ORG/SUB:  COST ORG/SUB:          PGM: 5
  BOC/REV SOURCE: 6    SUB BOC/SUB SRCE:  JOB:          RPTG:
  CLOSED BFYS:          CLOSED FUND:
  VENDOR: 7          NAME:                   QUANT:
  SCHD FISC YR:   SCHD CAT:          SCHD TYP:          SCHD NO:
  D.O.:          GUEST SYMBOL:
  REF TRAM ID:          DOC TYP:  AGREE #:          ADV:
  INVOICE NO:          INVOICE DATE:          INVOICE LINE:
  AMOUNT: 8          INC/DEC IND: 9  ACC DATE:          OBL FY:
  DESCRIPTION: 10
  TREAS NO:
  
```

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To enter a YE document line screen, follow the steps outlined below:

Step	Action
1	In Line Number, type in a 3-digit number for each line from 001 to 999
2	Tab to Trans Type and type the appropriate transaction type: DE-Estimates for delivered orders UN-Estimates for undelivered orders
3	Tab to EXP/REV/GL/BUD and type E for Expense
4	Tab to Budget FYS and type in the budget fiscal year
5	Tab to PGM and type the program code.
6	Tab to BOC/REV Source, and type in the budget object code. A budget object code is required for expenditures.
7	Tab to Vendor and type in MWA's vendor code of 12400300F F.
8	Tab to Description and add remarks (optional)
9	Tab to Amount, and type in the total amount for the line.
11	Tab to INC/DEC IND, and enter I if the entered amount is an increase, D if the amount is a decrease.
12	Press Home key and type E in COMMND
13	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJCT, if nor errors the status is PEND1.
14	The document must now be Approved (by ABFO)
15	Press Home key and type A in COMMND
16	Press "Enter to Approve document
17	If there are no error messages at the bottom of the screen, type R in COMMND to run the document. If there are error messages at the bottom of the screen, document status is REJCT, if no errors the status is ACCPT.



Accounting Adjustments

Year End Estimates (Undelivered Orders and Accrued Expenditures)

At the close of each fiscal year, federal statutes require all agencies to record all 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 maintained by NFC must be accurate as of the end of the fiscal year.

When the feeder system and direct-entered documents are not received and entered at FORB, ARS OPS, the pilot Areas, or Facilities/Financial Management Division, period end estimates must be used to record those documents and transactions on YE documents into FFIS.

Period End Estimates use two transactions types: UN, estimate for undelivered orders, and DE, estimate for accrued expenditures. The YE/UN transaction code/transaction type is used to record unliquidated obligations (undelivered orders) such as training, purchase orders, contracts etc., and the YE/DE transaction codes is used to record accrued expenditures such as salaries and utilities.

Sale of Assets

Processing sale of asset transactions continues to be processed in accordance with the Financial Management Manual dated March 1990, Chapter 2400, Section 2470. The only exception to these procedures is that since AD-742's, Transfer and Adjustment Vouchers, can no longer be used in the FFIS environment, FORB, ARS OPS will be executing SV documents on behalf of ARS. On a quarterly basis, the following actions must occur:

Step	Action
1	Accounting maintenance personnel sends a screen shot of the ALLT table to FORB, ARS OPS, noting that the transactions charged to the X08 account have been validated
2	FORB, ARS OPS enters a SV document to transfer revenue from the x94 accounts to the x08 account