



**FINANCIAL MANAGEMENT MODERNIZATION INITIATIVE (FMMI)
FISCAL YEAR 2021
YEAREND GUIDANCE AND DATES**

**OFFICE OF THE CHIEF FINANCIAL OFFICER
FINANCIAL MANAGEMENT SERVICES
REVISED OCTOBER 13, 2021**

I. PURPOSE AND APPLICATION

The Office of the Chief Financial Officer and the Office of Inspector General have established October 28, 2021, as the date for submission of final, unaudited Fiscal Year (FY) 2021 USDA Financial Statements, which results in compressed periods for the production and review of these financial reports.

This document provides the specific requirements for recording transactions in FMMI as of September 30, 2021. In general, FMMI affords the opportunity to process actual transactions until midnight Eastern Time (ET) on September 30, 2021, thereby reducing the need for accruals. It is the Department's intention to significantly reduce the number of accruals posted at yearend.

To facilitate reduction of accruals, be advised that Period 12 will close at midnight ET on September 30, 2021.

NOTE: Midnight Eastern Time (ET) on September 30, 2021 is the legal fiscal yearend for USDA. All other times are provided as Central Time (CT).

Compliance with these requirements will ensure final financial reports are complete and valid with supporting documentary evidence as prescribed by fiscal law.

II. NON-PAYROLL FEEDER SYSTEMS

Feeder systems will continue to run without interruption. In accordance with normal interface schedules, relocation travel (MOVELinq) documents entered and accepted into the feeder by September 24, 2021, will be recorded in FY 2021, fiscal period 12. Integrated Acquisition System (IAS), ETS2, MetTel, and SmartPay documents accepted into the system by midnight ET on September 30, 2021, will be recorded in FY 2021, fiscal period 12. Lockbox and candidate system (CREEMS, OMS, etc.) documents entered and accepted by midnight ET on September 30, 2021, will be recorded in FY 2021, fiscal period 12.

The following is a list of specific yearend processing guidance as applicable:

- TRVL/ETS2
 - Temporary Duty (TDY) expenses are chargeable to the fiscal year in which they are actually incurred.
- Intragovernmental Payments and Collections (IPAC)
 - Includes processing of both inbound and outbound IPAC transactions. Inbound IPAC transactions are those payments and collections that are downloaded from Treasury originating from other Government agencies. Outbound IPAC transactions are those collections created when AR invoices (created via direct entry in FMMI or through the sales orders process), are picked up in the Outbound IPAC Payment run and successfully processed through IPAC. Yearend cutoff dates for processing IPAC transactions are as follows:
 - Outbound IPAC - 4 p.m. CT on September 23, 2021
 - Inbound IPAC - 6 p.m. CT on September 30, 2021
 - FMS Staff will continue to collect purchase orders and accounting information as needed to process IPAC transactions out of suspense until this cutoff time.
- INTR
 - Intragovernmental payments and collections between USDA agencies are referred to by the acronym INTR. All sales orders (i.e., AR) for FMMI agencies must have a purchase order

for the item to clear and be processed timely. Yearend cutoff for processing INTR is 4 p.m. on September 28, 2021.

NOTE: This will be the last attempt to generate collections for USDA Invoices.

- The final INTR reject report issued from this last INTR payment run should be used by USDA customer agencies to record corresponding Accounts Payable Accrual Entries to offset the uncollected Receivables listed on the INTR reject report.

- SMARTPAY

- In September 2021, cardholders should use the FY 21 codes to reallocate their transactions. If a cardholder uses FY 22 codes for reallocation in September 2021, then the cardholder may experience the following: (1) a rejected transaction or (2) a permanently locked transaction.
- On or before **September 30, 2021**, the cardholders should remember to perform the following activities: (1) approve and reconcile all FY 21 transactions that have posted to Access Online, (2) complete all related comments and items description information for compliance and audit purposes, and (3) ensure submission of period end estimates. The approving official should remember to “final” approve all FY 21 purchase card and convenience check transactions.
- **October 1, 2021**, cardholders may begin using the FY 21 codes to reallocate their transactions, as appropriate. Of course, cardholders should contact their approving officials (AOs) to confirm the appropriate code.
- **October 1, 2021**, both cardholders and agency program coordinators (APCs) may begin handling any approvals and reconciliations (reallocations) in Access Online. Also, remember, FY 22 Default Accounting Codes (DACs) will be added to existing purchase cards during October 2-3, 2021. Newly posted transactions in Access Online will reflect the FY 22 DACs starting **October 5, 2021**. At that time, cardholders should do the following actions as needed. Ensure that each transaction in Access Online has the correct FY accounting to match the year in which the purchase was made. If a mismatch, then reallocate appropriately to the correct accounting code. If a prior year accounting is needed (i.e., FY 21), ensure that year’s code is available. If available, use that code for reallocation. If unable to find the prior year accounting code in Access Online, ask the APC or local agency program coordinator to work with agency’s financial point of contact.
- For coordinators, in early October 2021, US Bank updates all Purchase Card DACs in Access Online to reflect the FY 22 values. **On October 5, 2021, the Charge Card Service Center (CCSC)** sends APCs a list of outstanding invalid DACs resulting from the conversion. The APCs correct the invalid DAC issues in each agency’s list by **October 14, 2021**. During the October 8th - 9th timeframe, CCSC will reallocate outstanding non-extracted transactions (i.e., because of DAC issues) to the correct DAC.

- MetTel

- Agencies should ensure that sufficient funding is available on all funds commitment documents to facilitate timely processing of documents and avoid disconnect notices for unpaid invoices.

NOTE: Period-end estimates will be required for activity that will not be fully processed by midnight ET on September 30, 2021. However, agencies should take all steps necessary to ensure estimates are reduced, if not eliminated, prior to midnight ET on September 30, 2021.

III. PAYROLL

Payroll accruals are created in accordance with OPM's schedule. Payroll accruals for September will be 140% of the PP 17 cost. Actual payroll cost for PP 19 will be held until October 14, 2021. There will be no payroll accruals generated for the month of October. We will resume normal payroll processing for PP20.

IV. DIRECT ENTRY

Agencies should ensure adherence to policy and guidance as stated in OCFO bulletin OCFO-15-06, Parked Documents bulletin. All transactions that are entered directly and accepted into FMMI prior to midnight ET on September 30, 2021, will be included in FY 2021 financial reports. However, payment transactions entered after September 28, 2021, at approximately 1:30 a.m. CT and before midnight ET on September 30, 2021, will be included in FY 2021 financial reports as unpaid expenditures. The cash disbursements will not be reflected in financial reports until FY 2022.

V. CORRECTIONS TO UNPROCESSED TRANSACTIONS

Unprocessed FMMI transactions, including rejects, can appear in three document categories:

- Parked
- Batch Data Communication (BDC)
- Interface Documents (IDOC)

It is imperative that responsible entities correct unprocessed transactions continually throughout the fiscal year. All corrections to unprocessed transactions must be completed prior to midnight ET on September 30, 2021, for inclusion in FY 2021 reports. It is important to note that correction transactions, involving payments that are processed after September 29, 2021 at approximately 1:30 a.m. CT and before midnight on September 30, 2021, will be recorded in FY 2021 as unpaid expenditures but will not be reflected in cash balances until FY 2022.

NOTE: For additional information regarding parked documents, FMMI provides an Online Help Procedure (OLHP) entitled Display Parked Documents. Feeder system reports related to BDCs and IDOCs are available from the agencies' Administrative Payments points of contact as appropriate. Agencies can call the Financial Management Service Center at 877-243-3072 or send an e-mail to FMSC.help@usda.gov for further information.

VI. PAYMENT RUNS

Payment files will be sent to Treasury every night. However, the file sent on September 29, 2021 at approximately 1:30 a.m. CT, is the last that will be confirmed at Treasury and post to cash in FMMI for FY 2021.

IMPORTANT NOTE: All times and dates are real time. For example, in the yearend timeline the Task Description for Step 12 on 9/29/21 states "Last FMMI disbursement job posting to Fiscal Year 2021 (runs approximately 1:30 a.m. CT)." **This disbursement job will include any invoices that were processed prior to 1:30 am CT on the morning of September 29, 2021. Any invoices processed after 1:30 a.m. CT on September 29, 2021 will be included in the job run on September 30th. Those disbursements will be confirmed at Treasury and post to cash in FMMI for FY 2022.**

FOREIGN MANUAL PAYMENTS

Foreign manual payment requests received by FMS-Certification & Disbursement Section by 11:00 a.m. CT on September 27, 2021, will be paid and confirmed at Treasury by September 29, 2021 and post to

cash in FMMI for FY 2021. Any request received after 11:00 a.m. CT on September 27, 2021 will be paid and recorded in FY 2022.

VII. PERIOD 13

Agencies posting documents to Period 13 must remember to enter **09/30/2021** as the Document Date and **13** in the Period field. If the document is to automatically reverse in fiscal year 2022, agencies should ensure that the reversal date is at least the day after the document is entered.

FMFI FY 2021 Yearend Timeline

| Step | Date | Task Description | Notes |
|------|--------------------------|---|---|
| 1 | 09/07/2021-09/10/2021 | Process September payroll accruals at 140% of PP 17. | |
| 2 | 09/10/2021 | Conversion of ABCO receivables on canceling year TAS. | - |
| 3 | 09/16/2021 | ITRS loaded as of 09/15/2021 | Period 12 load to ITRS |
| 4 | 09/17/2021 | Run settlement, then overhead process, followed by RRB. | Agency controlled settlements and overhead processes. |
| 5 | 09/18/2021 or 09/19/2021 | Run PP 18 file for payroll. | |
| 6 | 09/20/2021 | Agencies should have begun the process to close out their sales orders. Based upon billable costs and obligations that will be expensed and billed in the future, agencies should write down their sales orders appropriately. For sales orders that can be carried over into the new fiscal year, this action will have to take place in FY 2021 after the annual close job has run. | <p>This process will continue until October 5th for all agencies except those who are trading partners with CCC or the Capital Transfer for Credit Agency.</p> <p>For assistance with closing sales orders in mass, enter an incident in Service Now. Enter Sales Order Close in the title along with details of which sales orders to close in the description. Please ensure the fields below are completed with following information:</p> <p>Category: Accounts Receivable Subcategory: Sales Orders Configuration Item: Year End Activity</p> |
| 7 | 09/22/2021 | Last day to run related billing (RRB) for Non-USDA Federal Customers. Cut off is 4 p.m. CT. | After 4 p.m. CT, no new accounts receivable or payable entries should be made for activity between USDA agencies and Non-USDA Federal Trading partners, and USDA Trading parties not using the FMFI accounting system. |
| 8 | 09/22/2021 | Daily focus to clear all unprocessed documents (parked documents, BDCs, IDOCs). | Agencies should make sure that they clear all documents before 09/30/2021. |
| 9 | 09/23/2021 | The last IPAC Outbound Payment run will be at 4 p.m. CT (Normal cutoff, last 5 business dates of the month). | This means that this is the last time AR Invoices will be picked up in an attempt to make an IPAC collection. No automated payment runs will be made after this time in an attempt to collect funds for any uncleared AR invoices. These include bills input after 4 p.m. CT on September 23rd and any that have rejected on the last payment run. Any uncleared AR Federal invoices as of 4 p.m. CT on September 23rd will remain uncollected at yearend. |
| 10 | 09/24/2021 | Run last ABCO Interface for FY 2021. | Starting 09/25/2021, we will not run the ABCO in FMFI but will hold files until 10/1 when period 1 opens. |
| 11 | 09/27/2021 | Last Foreign manual payment processing day for FY 2021 | Last day to submit Foreign manual payment request for FY 2021 payment and recording. Documentation must be received by 11:00 a.m. CT on 09/27/2021. |

| Step | Date | Task Description | Notes |
|------|------------|---|--|
| 12 | 09/28/2021 | Last day to run Federal resource related billing (RRB) for USDA to USDA (INTR) cutoff by 4 p.m. CT. (Note, this date maybe be moved forward). | After 4 p.m. CT, no new accounts receivable or payable entries should be made for activity between USDA agencies using FMML. All agencies, except those who are trading partners with CCC or the Capital Transfer for Credit Agency, will be closed to ITRS by COB October 6th. (Some of the agencies that are partners with CCC and/or the Capital Transfer for Credit Agency are AMS, FAS, NRCS, FNS, RD and GIPSA.) |
| 13 | 09/28/2021 | Run Final INTR job at 4 p.m. CT. Last day to clear INTR receivables to cash. (Note, as above item 13, this date may be moved forward accordingly). | Agency must stop processing Accounts Receivable invoices. |
| 14 | 09/29/2021 | Load ITRS as of September 28th and begin ITRS adjustments. | Period 13 load to ITRS |
| 15 | 09/29/2021 | Last FMML disbursement job posting cash to Fiscal Year 2021 (runs approximately 1:30 a.m. CT), pay date 09/30/2021. | Gathered invoice transactions will post to cash in FY 2021 with a pay date of 09/30/2021. |
| 16 | 09/30/2021 | Disbursement job runs at approximately 1:30 a.m. CT, pay date 10/1/2021. | This last disbursement job for FY 2021 will result in transactions residing in the Disbursements In-Transit account. Will post to cash in FY 2022. |
| 17 | 09/30/2021 | Last day to process agency interface system activities. | All interfaces and feeder systems processes will run. |
| 18 | 09/30/2021 | Last day to process inbound IPAC, no later than 6 p.m. CT. | - |
| 19 | 09/30/2021 | Run settlement, overhead, RRB for TOWA, FOWA, ROWE, and ROWA. | Internally, the agency will hand off to other organization to run OH and RRB. FMS will run overhead for FAS and Minneapolis Trust. The overhead cost will be billed in October. |
| 20 | 09/30/2021 | Close commitments for all budget years, close unliquidated obligations for canceling years. FMS will run settlement for Forest Service. Run last CAPS interface file for FY 2021. Once previous task are complete, close cash accounts to general population. | - |
| 21 | 09/30/2021 | Last day for agencies to close their own sales orders. | For additional sales order closes, enter an incident in Service Now with the following: Category: Accounts Receivable Subcategory: Sales Orders Configuration Item: Year End Activity |

| Step | Date | Task Description | Notes |
|------|-------------------------------------|---|---|
| 22 | 10/1/2021 | Process IPAC bills dated 09/30/21 with a 09/30/21 process date and Accounting Period=12. | Federal Agencies can bill thru IPAC until midnight on 09/30. IPAC Control Section will load bills to FMMI at 7:00 AM and the Processing Section will apply IPAC's to identified open purchase orders. The cutoff is at 12:00 Noon. |
| 23 | 10/1/2021 | Period 12 is closed to the general population, which is a soft close. | After September 30 th , only a select group will be allowed to process activity in Period 12 to make adjusting entries for CARS Reporting only impacting budget clearing and suspense account Treasury Symbols. |
| 24 | 10/1/2021 | Open Period 13, Fiscal Year 2021. | Agencies posting documents to Period 13 must remember to enter 09/30/2021 as the Document Date and 13 in the Period field. Any document with a blank date will default to the current October date and attempt to post to Period 1. |
| 25 | 10/1/2021 | Open Period 1, Budget Fiscal Year 2022 only , at 12:01 a.m. ET for all users. For prior budget periods all document types will be processed through FMMI. See notes for limitation on current budget year. | FMMI will prevent doc types SA, DN, YA, YB, YC, and YD, from being processed for manually entered documents. Interfaces using the above doc types will be allowed to process in the system. Reminder: Since period 1 is open, anything you do related to WBS/funded programs for reimbursable activity will be impacted. Sales and Distribution does not interpret fiscal year. It looks at the project. |
| 26 | 10/1/2021 | Continue to write down sales orders. | - |
| 27 | 10/1/2021 | FRB and agencies that perform their own reporting continues to analyze trial balances to ensure variances are mitigated, especially canceled years or last-minute issues. | - |
| 28 | 10/1/2021 | Hold SmartPay Interface Job. | FMS/QPMD will place a hold on the SmartPay interface job for Fiscal Year 2022 starting October 1, 2021 until around October 5, 2021. This will put a hold on all SmartPay activities. The SmartPay interface job will resume on October 6, 2021 to catch up all activities. |
| 29 | 10/1/2021-10/8/2021 at 9:00 p.m. CT | Can enter USDA adjustments to bring ITRS in balance. Do not create new accruals (receivables or payables) for activity between USDA agencies. | Exception: Agencies may still enter new accruals for activity with CCC or the Capital Transfer for Credit Agency. |
| 30 | 10/1/2021-10/13/2021 | Continue entering Non-USDA accruals/adjustments. | Agency created entries will be recorded in Period 13 (accruals, budget adjustments, etc.). Remember, FMBB documents can be processed in FMMI for any warrants, transfers, rescission, etc. discovered after period 12 closed. |
| 31 | 10/4/2021 | Period 12 is closed for CARS processing. | CARS adjustments are processed. |

| Step | Date | Task Description | Notes |
|------|-------------------------|---|--|
| 32 | 10/5/2021 | Release SmartPay Allocation Interface Job. | FMS QPMD will release the SmartPay Interface Job. |
| 33 | 10/5/2021 | Asset Reconciliation Branch (ARB) ensures that the FMS-224 reclassification schedule is processed by third workday. | - |
| 34 | 10/5/2021 | BI Data available as of period ending September 30 th . | - |
| 35 | 10/5/2021 | Start BI load and run FSDW interface after Step 32. | A list of available reports will be provided through O&M communications. |
| 36 | 10/5/2021-10/6/2021 | Period 14 Opens by 12:01 a.m. ET. | All agencies that process GTAS adjusting entries can enter documents. This includes Forest Service, FNS, FSA and the accountants in OCFO New Orleans that services the remaining agencies in USDA. |
| 37 | 10/6/2021 | Begin running test files through GTAS to determine if there are rejects based upon the Super Master Appropriation File (SMAF) to be produced by Treasury on October 6 th . | - |
| 38 | 10/6/2021-10/8/2021 | ARB completes the process of creating the cash reconciliation worksheets. | This will include the allocation process to break out the balances for shared Treasury Symbols. |
| 39 | 10/7/2021 | Load ITRS as of September 30 th and continue ITRS adjustments. | Period 14 load to ITRS |
| 40 | No later than 10/8/2021 | Finalize mass write-down of sales orders for all agencies except those who are trading with CCC or the Capital Transfer for Credit Agency. | - |
| 41 | 10/8/2021 | Begin running close for cash balances related to Treasury 6-digit receipt accounts. | All adjustment entries to bring account in balance with Treasury must be processed. Entries will be recorded in Period 14 |
| 42 | 10/8/2021 | Begin entering cash adjustments. | This task applies to FMS, Forest Service, FNS, and FSA. For those agencies serviced by FRB, if agency personnel are available, they can begin approving the cash adjustments. All cash adjustments will be processed in Period 14. |
| 43 | 10/11/2021 | Begin closing canceling year for those agencies that completed cash adjustments. | - |

| Step | Date | Task Description | Notes |
|------|--------------------------|---|--|
| 44 | 10/13/2021 | Close ITRS for all agencies with CCC and the Capital Transfer Agency. | - |
| 45 | 10/13/2021 | Final SMAF is produced October 13th which is the 8th workday. ARB must provide any changes to cash adjustment worksheets based upon final GWA Account Statement. | - |
| 46 | 10/13/2021 | ARB will complete final cash adjustment spreadsheets based upon final GWA published file. | Treasury will provide the final published files on the 8 th workday. |
| 47 | 10/13/2021 | Finalize process to write down sales orders for those agencies final run to with CCC or the Capital Transfer for Credit Agency as a trading partner. Followed by the close anticipated accounts for all agencies with CCC or the Capital Transfer for Credit Agency as a trading partner. | - |
| 48 | 10/13/2021 | Close Period 13. | At 9:00 p.m. CT |
| 49 | 10/13/2021 | Open period 01, Fiscal Year 2022 at 9:00 p.m. CT for all doc types. | Period 13 is now closed, remove validation rule that prevents the processing of SA, DN, YA, YB, YC, and YD doc types in FMML. |
| 50 | 10/13/2021 | Reverse all accruals for FY 2021 other than system generated payroll accruals. | This process will be scheduled to start at 10:00 p.m. in period 01, FY 2022. |
| 51 | 10/13/2021-10/14/2021 | Based upon the final cash spreadsheet produced in item 46, Agencies and OCFO, FMS process final adjustments. If no changes, OCFO, FMS will submit reports to get agency approval for submission of files. | - |
| 52 | 10/14/2021 | Reverse PP 19 payroll accruals. | Period 01, FY 2022 |
| 53 | No later than 10/14/2021 | Close period 14 for all transactions at midnight CT. | Need to produce file from FMML data. GTAS window closes on 10/18/2021. |
| 54 | 10/16/2021 | Process PP 19 actual payroll. | Period 01, FY 2022 |

| Step | Date | Task Description | Notes |
|-------------|---------------------------|---|---|
| 55 | 10/16/2021 | No payroll accruals will be processed for the month of October. | No Reporting Requirements for October data. |
| 56 | 10/19/2021 | Reverse FY 2021 cash adjustments. | Period 01, FY 2022 |
| 57 | 10/21/2021- 10/22/2021 | Process PP 20 actual payroll as normal. | Period 01, FY 2022 |