



**FINANCIAL MANAGEMENT MODERNIZATION INITIATIVE (FMMI)  
FISCAL YEAR 2020  
YEAREND GUIDANCE AND DATES**

**OFFICE OF THE CHIEF FINANCIAL OFFICER  
FINANCIAL MANAGEMENT SERVICES  
REVISED SEPTEMBER 29, 2020**

## **I. PURPOSE AND APPLICATION**

The Office of the Chief Financial Officer and the Office of Inspector General have established October 28, 2020, as the date for submission of final, unaudited Fiscal Year (FY) 2020 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, 2020. In general, FMMI affords the opportunity to process actual transactions until midnight Eastern Time (ET) on September 30, 2020, 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, 2020.

**NOTE:** Midnight Eastern Time (ET) on September 30, 2020 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 25, 2020, will be recorded in FY 2020, fiscal period 12. Integrated Acquisition System (IAS), ETS2, MetTel, and SmartPay documents accepted into the system by midnight ET on September 30, 2020, will be recorded in FY 2020, fiscal period 12. Lockbox and candidate system (CREEMS, OMS, etc.) documents entered and accepted by midnight ET on September 30, 2020, will be recorded in FY 2020, 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, 2020
    - Inbound IPAC - 6 p.m. CT on September 30, 2020
    - 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, 2020.

**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 2020, cardholders should use the FY 20 codes to reallocate their transactions. If a cardholder uses FY 20 codes in September 2020, then the cardholder may experience the following: (1) a rejected transaction or (2) a permanently locked transaction.
- On or before **Wednesday, September 30, 2020**, the cardholders should remember to perform the following activities: (1) approve and reconcile all FY 20 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 20 purchase card and convenience check transactions.
- **October 1, 2020**, cardholders may begin using the FY 20 codes to reallocate their transactions, as appropriate. Of course, cardholders should contact their approving officials (AOs) to confirm the appropriate code.
- On **Friday, October 2, 2020**, both cardholders and AOs may begin handling any approvals and reconciliations (reallocations) in Access Online. Also, remember, FY 21 Default Accounting Codes (DACs) will be added to existing purchase cards during October 3-4, 2020. Newly posted transactions in Access Online will reflect the FY 20 DACs starting **Tuesday, October 6, 2020**. 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 20), 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 agency program coordinator (APC) or local agency program coordinator to work with agency’s financial point of contact.
- For coordinators, in early October 2020, US Bank updates all Purchase Card DACs in Access Online to reflect the FY 21 values. **On October 6, 2020, 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 **Thursday, October 15, 2020**. During the October 8<sup>th</sup> - 9<sup>th</sup> 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, 2020. However, agencies should take all steps necessary to ensure estimates are reduced, if not eliminated, prior to midnight ET on September 30, 2020.

### III. PAYROLL

Payroll accruals are created in accordance with OPM's schedule. Payroll accruals for pay period (PP) 19 will be 130% of the PP 17 cost. Actual payroll cost for PP 19 will be held until October 16, 2020. 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, 2020, will be included in FY 2020 financial reports. However, payment transactions entered after September 28, 2020, at approximately 1:30 a.m. CT and before midnight ET on September 30, 2020, will be included in FY 2020 financial reports as unpaid expenditures. The cash disbursements will not be reflected in financial reports until FY 2021.

### 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, 2020, for inclusion in FY 2020 reports. It is important to note that correction transactions, involving payments that are processed after September 28, 2020 at approximately 1:30 a.m. CT and before midnight on September 30, 2020, will be recorded in FY 2020 as unpaid expenditures but will not be reflected in cash balances until FY 2021.

**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](mailto: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 28, 2020 at approximately 1:30 a.m. CT, is the last that will be confirmed at Treasury and post to cash in FMMI for FY 2020.

**IMPORTANT NOTE:** All times and dates are real time. For example, in the yearend timeline the Task Description for Step 11 on 9/28/20 states "Last FMMI disbursement job posting to Fiscal Year 2020 (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 28, 2020. Any invoices processed after 1:30 a.m. CT on September 28, 2020 will be included in the job run on September 29<sup>th</sup>. Those disbursements will be confirmed at Treasury and post to cash in FMMI for FY 2021.**

### FOREIGN MANUAL PAYMENTS

Foreign manual payment requests received by FMS-Certification & Disbursement Section by 11:00 a.m.

CT on September 25, 2020, will be paid and confirmed at Treasury by September 29, 2020 and post to cash in FMMI for FY 2020. Any request received after 11:00 a.m. CT on September 25, 2020 will be paid and recorded in FY 2021.

**VII. PERIOD 13**

Agencies posting documents to Period 13 must remember to enter **09/30/2020** as the Document Date and **13** in the Period field. If the document is to automatically reverse in fiscal year 2021, agencies should ensure that the reversal date is at least the day after the document is entered.

## FMMI FY 2020 Yearend Timeline

Step	Date	Task Description	Notes
1	09/14/2020-09/18/2020	Process Pay Period (PP) 19 payroll accruals at 130% of PP 17.	
2	09/16/2020	ITRS loaded as of 09/15/2020	Period 12 load to ITRS
3	09/18/2020	Run settlement, then overhead process, followed by RRB.	Agency controlled settlements and overhead processes.
4	09/18/2020	Conversion of ABCO receivables on canceling year TAS.	-
5	09/19/2020 or 09/20/2020	Run PP 18 file for payroll.	
6	09/21/2020	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 2020 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><b>Category: Accounts Receivable</b>  <b>Subcategory: Sales Orders</b>  <b>Configuration Item: Year End Activity</b></p>
7	09/23/2020	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 FMMI accounting system.
8	09/23/2020	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.
9	09/23/2020	Daily focus to clear all unprocessed documents (parked documents, BDCS, IDOCs).	Agencies should make sure that they clear all documents before 09/30/2020.
10	09/25/2020	Run last ABCO Interface for FY 2020.	Starting 09/26/2020, we will not run the ABCO in FMMI but will hold files until 10/1 when period 1 opens.

Step	Date	Task Description	Notes
11	09/25/2020	Last Foreign manual payment processing day for FY 2020	Last day to submit Foreign manual payment request for FY 2020 payment and recording. Documentation must be received by 11:00 a.m. CT on 09/25/2020.
12	09/28/2020	Last FMMI disbursement job posting to Fiscal Year 2020 (runs approximately <b>1:30 a.m. CT</b> ).	Last day for Treasury payment files. Invoices can continue to be entered in the system for FY 2020 and will be recorded as an accounts payable accrual. The payment run is based upon data entered <b>before 1:30 a.m. CT</b> on 09/28/2020.
13	09/28/2020	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 FMMI. 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.)
14	09/28/2020	Run Final INTR job at 4 p.m. CT. Last day to clear INTR receivables to cash. (Note, as above item 140, this date may be moved forward accordingly).	Agency must stop processing Accounts Receivable invoices.
15	09/29/2020	Load ITRS as of September 28th and begin ITRS adjustments.	Period 13 load to ITRS
16	09/29/2020	Disbursement job runs at approximately 1:30 a.m. CT, pay date 10/1/2020.	Disbursements will continue to run however; it will not post to cash until FY 2021 with a pay date of 10/1/2020.
17	09/30/2020	Disbursement job runs at approximately 1:30 a.m. CT, pay date 10/1/2020.	This is the last disbursement job for FY 2020.
18	09/30/2020	Last day to process agency interface system activities.	All interfaces and feeder systems processes will run.
19	09/30/2020	Last day to process inbound IPAC, no later than 6 p.m. CT.	
20	09/30/2020	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.
21	09/30/2020	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 2020. Once previous task are complete, close cash accounts to general population.	-

Step	Date	Task Description	Notes
22	09/30/2020	Last day for agencies to close their own sales orders.	For additional sales order closes, enter an incident in Service Now with the following:  <b>Category: Accounts Receivable</b> <b>Subcategory: Sales Orders</b> <b>Configuration Item: Year End Activity</b>
23	10/1/2020	Process IPAC bills dated 09/30/20 with a 09/30/20 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 open identified open purchase orders. The cutoff is at 12:00 Noon.
24	10/1/2020	Period 12 is closed to the general population, which is a soft close.	After September 30 <sup>th</sup> , 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.
25	10/1/2020	Open Period 13, Fiscal Year 2020.	Agencies posting documents to Period 13 must remember to enter <b>09/30/2020</b> as the Document Date and <b>13</b> in the Period field. Any document with a blank date will default to the current October date and attempt to post to Period 1.
26	10/1/2020	Open Period 1, Budget Fiscal Year 2021 <b>only</b> , at 12:01 a.m. ET for all users. For prior budget periods all document type will be processed through FMMI. See notes for limitation on current budget year.	<b>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.</b>
27	10/1/2020	Continue to write down sales orders.	-
28	10/1/2020	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.	-
29	10/1/2020-10/8/2020 at 9:00 p.m. CT	Can enter USDA adjustments to bring ITRS in balance. <b>Do not create new accruals (receivables or payables) for activity between USDA agencies.</b>	<b>Exception:</b> Agencies may still enter new accruals for activity with CCC or the Capital Transfer for Credit Agency.
30	10/1/2020-10/11/2020	Continue entering Non-USDA accruals/adjustments.	Agency created entries will be recorded in Period 13 (accruals, budget adjustments, etc.). Remember, <b>FMBB documents can be processed in FMMI for any warrants, transfers, rescission, etc. discovered after period 12 closed.</b>
31	10/1/2020	<b>Hold SmartPay Interface Job.</b>	<b>FMS/QPMD will place a hold on the SmartPay interface job for Fiscal Year 2020 starting October 1, 2020 until around October 5, 2020. This will put a hold on all SmartPay activities. The SmartPay interface job will resume on October 6, 2020 to catch up all activities.</b>

Step	Date	Task Description	Notes
32	10/2/2020	Period 12 is closed for CARS processing.	CARS adjustments are processed.
33	10/6/2020	Release SmartPay Allocation Interface Job.	FMS QPMD will release the SmartPay Interface Job.
34	10/5/2020	Asset Reconciliation Branch (ARB) ensures that the FMS-224 reclassification schedule is processed by third workday.	
35	10/5/2020	BI Data available as of period ending September 30 <sup>th</sup> .	-
36	10/5/2020	Start BI load and run FSDW interface after Step 33.	A list of available reports will be provided through O&M communications.
37	10/5/2020-10/6/2020	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.
38	10/5/2020-10/7/2020	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	10/6/2020	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 <sup>th</sup> .	-
40	10/7/2020	Load ITRS as of September 30 <sup>th</sup> and continue ITRS adjustments.	Period 14 load to ITRS
41	10/7/2020	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.
42	10/8/2020	Begin closing canceling year for those agencies that completed cash adjustments.	-
43	No later than 10/8/2020	Finalize mass write-down of sales orders for all agencies except those who are trading with CCC or the Capital Transfer for Credit Agency.	-

Step	Date	Task Description	Notes
44	10/8/2020	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
45	10/13/2020	Close ITRS for all agencies with CCC and the Capital Transfer Agency.	-
46	10/13/2020	Final SMAF is produced October 10th which is the 8th workday. ARB must provide any changes to the cash adjustment based upon final GWA Account Statement.	-
47	10/13/2020	ARB will complete final cash adjustment spreadsheets based upon final GWA published file.	Treasury will provide the final published files on the 8 <sup>th</sup> workday.
48	10/13/2020	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.	-
49	10/13/2020	Close Period 13.	At 9:00 p.m. CT
50	10/13/2020	Open period 01, Fiscal Year 2021 at 9:00 p.m. CT for all doc types.	<b>Period 13 is now closed, remove validation rule that prevents the processing of SA, DN, YA, YB, YC, and YD doc types in FMML.</b>
51	10/13/2020	Reverse all accruals for FY 2020 other than system generated payroll accruals.	This process will be scheduled to start at 10:00 p.m. in period 01, FY 2021.
52	10/13/2019-10/14/2020	Based upon the final cash spreadsheet produced in item 47, Agencies and OCFO, FMS process final adjustments. If no changes, OCFO, FMS will submit reports to get agency approval for submission of files.	-
53	10/14/2020	Reverse PP 19 payroll accruals.	Period 01, FY 2021

<b>Step</b>	<b>Date</b>	<b>Task Description</b>	<b>Notes</b>
54	No later than 10/14/2020	Close period 14 for all transactions at midnight CT.	Need to produce file from FMMI data. GTAS window closes on 10/16/2020.
55	10/16/2020	Process PP 19 actual payroll.	Period 01, FY 2021
56	10/16/2020	No payroll accruals will be processed for the month of October.	No Reporting Requirements for October data.
57	10/19/2020	Reverse FY 2020 cash adjustments.	Period 01, FY 2021
58	10/22/2020- 10/23/2020	Process PP 20 actual payroll as normal.	Period 01, FY 2021