



**FINANCIAL MANAGEMENT MODERNIZATION INITIATIVE (FMMI)  
FISCAL YEAR 2016  
YEAREND GUIDANCE AND DATES**

**OFFICE OF THE CHIEF FINANCIAL OFFICER  
FINANCIAL MANAGEMENT SERVICES  
SEPTEMBER 22, 2016**

## **I. PURPOSE AND APPLICATION**

The Office of the Chief Financial Officer and the Office of Inspector General have established October 25, 2016, as the date for submission of final, unaudited Fiscal Year (FY) 2016 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, 2016. In general, FMMI affords the opportunity to process actual transactions until midnight Eastern Time (ET) on September 30, 2016, 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, 2016.

**NOTE:** Midnight on September 30, 2016, 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 (TRVL) documents entered and accepted into the feeder by September 27, 2016, will be recorded in FY 2016, fiscal period 12. Integrated Acquisition System (IAS), ETS2, Ameresco, MetTel, and SmartPay documents accepted into the system by midnight ET on September 30, 2016, will be recorded in FY 2016, fiscal period 12. Lockbox and candidate system (CREEMS, VADR, etc.) documents entered and accepted by midnight ET on September 30, 2016, will be recorded in FY 2016, 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, 2016
    - Inbound IPAC - 1 p.m. CT on September 30, 2016
    - 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, 2016.  
**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.
  
- SMARTPAY2
  - In September 2016, cardholders should use the FY16 codes to reallocate their transactions. If a cardholder uses FY17 codes in September 2016, then the cardholder may experience the following: (1) a rejected transaction or (2) a permanently-locked transaction.
  - On or before **Friday, September 30, 2016**, the cardholders should remember to perform the following activities: (1) approve and reconcile all FY16 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 FY16 purchase card and convenience check transactions.
  - **October 1, 2016**, cardholders may begin using the FY17 codes to reallocate their transactions, as appropriate. Of course, cardholders should contact their approving officials (AOs) to confirm the appropriate code.
  - On **Monday, October 3, 2016**, both cardholders and AOs may begin handling any approvals and reconciliations (reallocations) in Access Online. Also, remember, FY17 Default Accounting Codes (DACs) will be added to existing purchase cards during October 8-9, 2016. Newly-posted transactions in Access Online will reflect the FY17 DACs starting **Tuesday, October 11, 2016**. 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., FY16), 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 2016, US Bank updates all Purchase Card DACs in Access Online to reflect the FY17 values. **On October 11, 2016, 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 **Friday, October 21, 2016**. During this October 11-12 timeframe, CCSC reallocates outstanding non-extracted transactions (i.e., because of DAC issues) to the correct DAC.
  
- Ameresco and 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, 2016. However, agencies should take all steps necessary to ensure estimates are reduced, if not eliminated, prior to midnight ET on September 30, 2016.

### III. PAYROLL

Payroll accruals are created in accordance with OPM's schedule.

### 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, 2016, will be included in FY 2016 reports. Transactions entered after September 27, 2016, and before midnight ET on September 30, 2016, will be disbursed in FY 2017.

### 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, 2016, for inclusion in FY 2016 reports. It is important to note that corrections processed after September 27, 2016, and before midnight on September 30, 2016, will be recorded in FY 2016 but will not disburse until FY 2017.

**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 504-426-5695 for further information.

### VI. PAYMENT RUNS

Payment files will be sent to Treasury every night. However, the file sent on September 28, 2016 at approximately 1:30 a.m. CT, is the last that will be confirmed at Treasury and post to cash in FMMI for FY 2016.

**IMPORTANT NOTE:** All times and dates are real time. For example, in the yearend timeline the Task Description for Step 8 on 9/28/16 states "Last FMMI disbursement job posting to Fiscal Year 2016 (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, 2016. Any invoices processed after 1:30 a.m. CT on September 28, 2016 will be included in the job run on September 29<sup>th</sup> and 30<sup>th</sup>. Those transactions will be confirmed at Treasury and post to cash in FMMI for FY 2017.**

### VII. PERIOD 13

Agencies posting documents to Period 13 must remember to enter **09/30/2016** as the Document Date

and **13** in the Period field. If the document is to automatically reverse in fiscal year 2017, agencies should ensure that the reversal date is at least the day after the document is entered.

## FMFI FY 2016 Yearend Timeline

Step	Date	Task Description	Notes
1	09/12/2016-09/16/2016	Process payroll accruals at 100% of PP 17 and run settlement job for Forest Service.	Upon completion of the payroll accrual job, the accrual settlement job will be executed.
2	09/16/2016	ITRS loaded as of 09/15/2016	Period 12 load to ITRS
3	09/17/2016	Conversion of ABCO receivables on canceling year TAS	
4	09/17/2016	Run settlement and then overhead process	Agency controlled settlements and overhead processes.
5	09/23/2016	The last IPAC Outbound Payment run will be at 4 p.m. CT	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 20 <sup>th</sup> and any that have rejected on the last payment run. Any uncleared AR Federal invoices as of 4 p.m. CT on September 23 <sup>rd</sup> will remain uncollected at yearend.
6	09/24/2016 or 09/25/2016	Run PP 18 file for payroll and run settlement for Forest Service.	Upon completion of payroll interface job, the settlement process will be executed.
7	09/26/2016	Clear all unprocessed documents (parked documents, BDCS, IDOCs)	Agencies should make sure that they clear all documents before 09/30/2016.
8	09/26/2016	Process funds commitment for FAS foreign activity from State Department	FMS will assist FAS with this task.
9	09/27/2016	Run last ABCO Interface for FY 2016	Starting 09/28/2016, we will not run the ABCO in FMFI but will hold files until 10/1 when period 1 opens.
10	09/28/2016	Last FMFI disbursement job posting to Fiscal Year 2016 (runs approximately <u>1:30 a.m. CT</u> )	Last day for Treasury payment files. Invoices can continue to be entered in the system for FY 2016 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 09/28/2016.
11	09/28/2016	Last day to run Federal resource related billing (RRB) for USDA and Non-USDA bills	No new accounts receivable or payable entries should be made for activity between USDA agencies. 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.)

Step	Date	Task Description	Notes
12	09/28/2016	Run Final INTR job at 4 p.m. CT	Agency must stop processing Accounts Receivable invoices.
13	09/28/2016	Process funds commitment for FAS foreign activity from State Department	FMS will assist FAS with this task.
14	09/29/2016	Load ITRS as of September 28th and begin ITRS adjustments	Period 13 load to ITRS
15	09/29/2016	Last day to run overhead (OH) process	Agency controlled overhead process.
16	09/29/2016	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.
17	09/29/2016	Disbursement job runs at approximately 1:30 a.m. CT, pay date 10/1/2016	Disbursements will continue to run however, it will not post to cash until FY 2017 with a pay date of 10/1.
18	09/30/2016	Disbursement job runs at approximately 1:30 a.m. CT, pay date 10/1/2016.	Disbursements will continue to run however, it will not post to cash until FY 2017 with a pay date of 10/1/2016.
19	09/30/2016	Last day to process agency interface system activities	All interfaces and feeder systems processes will run.
20	09/30/2016	Last day to process inbound IPAC, no later than 1 p.m. CT	
21	09/30/2016	Close commitments for all budget years; close unliquidated obligations for canceling years; once complete, close cash accounts. FMS will run settlement for Forest Service. Run last CAPS interface file for FY 2016.	
22	10/1/2016	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.
23	10/1/2016	Open Period 13, Fiscal Year 2016	Agencies posting documents to Period 13 must remember to enter <b>09/30/2016</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.

Step	Date	Task Description	Notes
24	10/1/2016	Open Period 1, Fiscal Year 2017, at 12:01 a.m. ET for all users.	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. <b>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>
25	10/1/2016	Continue to write down sales orders	Agencies should have begun this process. There is no need to wait until yearend. Based upon billable cost 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 to the new fiscal year, this action will have to take place in FY 2016 after the annual close job has run. This process will continue until October 4th for all agencies except those who are trading partners with CCC or the Capital Transfer for Credit Agency.
26	10/1/2016	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.	
27	10/1/2016-10/6/2016 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.	<b>Exception:</b> Agencies may still enter new accruals for activity with CCC or the Capital Transfer for Credit Agency.
28	10/1/2016-10/11/2016	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.
29	10/2/2016	BI Data available as of period ending September 30th	
30	10/2/2016	Start BI load and run FSDW interface after Step 20	Complete data for period ending September 30th may not be available to users until October 3rd. A list of available reports will be provided through O&M communications
31	10/2/2016	Close forecast of revenue for canceling budget fiscal years	
32	10/3/2016	Load ITRS as of September 30th and continue ITRS adjustments	Period 14 load to ITRS
33	10/3/2016	Period 12 is closed for CARS processing.	CARS adjustments are processed. See item 20.
34	10/3/2016-10/5/2016	Asset Reconciliation Branch (ARB) submits the FMS-224 reclassification schedule	

<b>Step</b>	<b>Date</b>	<b>Task Description</b>	<b>Notes</b>
35	10/4/2016	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.
36	10/4/2016	Run close for cash balances related to 6-digit receipt accounts	Entries will be recorded in Period 14
37	10/5/2016-10/7/2016	ARB completes the process of creating the cash reconciliation worksheets	This will include the 860 process to break out the balances for shared Treasury Symbols.
38	10/6/2016	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>	
39	10/7/2016	Begin entering cash adjustments	This task applies to COD, 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.
40	10/10/2016	Close ITRS for all agencies.	
41	10/8/2016	Continue entering and approving cash adjustments	
42	10/8/2016	Begin closing canceling year for those agencies that completed cash adjustments	
43	No later than 10/8/2016	Finalize write down of sales orders for all agencies except those who are trading with CCC or the Capital Transfer for Credit Agency	
44	10/11/2016	Close Period 13	At 9:00 p.m. CT
45	10/11/2016	Open period 01, Fiscal Year 2017 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.

<b>Step</b>	<b>Date</b>	<b>Task Description</b>	<b>Notes</b>
46	10/11/2016	Finalize process to write down sales orders for those agencies with CCC or the Capital Transfer for Credit Agency as a trading partner. Followed by the final run to close anticipated accounts for all agencies with CCC or the Capital Transfer for Credit Agency as a trading partner.	
47	10/11/2016	Update FSDW to run GTAS job and Financial Statements	This job will run the night of October 11th.
48	10/12/2016	Final SMAF is produced October 12th which is the 7th work day. ARB must provide any changes to the cash adjustment based upon final GWA Account Statement.	
49	10/12/2016	ARB will complete final cash adjustment spreadsheets	ARB expects to have the final cash adjustments spreadsheet ready after noon on October 12th. COD, FS, FNS, and FSA can begin entering final cash adjustments.
50	10/12/2016-10/14/2016	Process final cash adjustments due to updated Account Statement. If no changes, begin finalizing and getting agency approval for submission of files.	If there are changes, continue to process cash adjustment and begin finalizing financial reports and getting agency approval for submission of files to Treasury's.
51	No later than 10/14/2016	Close period 14 for all transactions at midnight CT	