ENCUMBRANCES

OAM 20.20.00.116	"To charge obligations against a prior biennial appropriation, the service must be performed or supplies received by calendar date June 30 and the vendor paid by December 31. The agency must record an expenditure (accrued liability) by the close of month 13 in R*Stars, but has until December 31 to pay the obligation out of prior biennial funds."

Goods/Services Received: ON or BEFORE 6/30/2019

			Entered Transactions after 6/30				Generated Transactions			
			TC	Effective date	FY	AY	TC	Effective date	FY	AY
By 08/09/19, M13 close:	**Either Pay or Record Accrual & Decrease Encumb.**									
Scenario #1: Payment		Liquidate encumbrance	TC 225	6/30/2019 6/31/2019	2019	2019	TC 380	current	2020	2019
	If NOT paid before M13 close - Accrue the expenditure and decrease the encumbrance, so the amount isn't counted twice!! The document supported encumbrance stays open - payments can be made against it until calendar 12/13/2019.									
Scenario #2: Reduce enc. & Accrue Expenditure. Pay or liquidate.	A	GAAP Accrual - Reduce Encumbrance	TC 931R	6/30/2019 6/31/2019	2019	2019	TC 963R	7/1/2019	2020	2019
	B	GAAP Accrual - Estimate (Accrue) Expenditure	TC 437	6/30/2019 6/31/2019	2019	2019	TC 983	7/1/2019	2020	2019
12/13/19 - last chance to post to AY19 before DAFJ348										
	C (1)	Pay the Invoice by 12/13/19	TC 225	current	2020	2019	TC 380	current	2020	2019
	OR	**Liquidate or cancel the encumbrance by calendar 12/13/2019**								
	C (2)	Cancel Encumbrance by 12/13/19	TC 206	current	2020	2019				

Goods/Services Received: AFTER 6/30/2019

			Entered Transactions after 6/30							
			TC	Effective date	FY	AY				
By 08/09/19, M13 close:	**Liquidate Encumbrance**									
Scenario #3: Liquidate Enc Re-establish in AY 2021	A	Cancel encumbrance in AY19	TC 206	6/30/2019 6/31/2019	2019	2019	CurDoc	RefDoc	RefDoc Sfx	
	B	Re-establish in AY21 RefDoc is AY19 encumbrance number, with a suffix not used on the AY19 encumbrance	TC 212 * WARNING	current	2020	**2021**	EE____	Orig EE #	Next sequential sfx not used with Original EE#	
			Entered Transactions				Generated Transactions			
	C	Liquidate encumbrance in AY21 If new AY21 encumbrance is not established	TC 225 TC 222	current	2020	**2021**	TC 380	current	2020	2021

* WARNING: After you F10 TCode 212 transaction, make no changes or deletions. If TCode 212 trans is wrong, you can cancel with tc206 **after** tc212 trans is off the 530 screen.

EXPENDITURES (includes LGIP transactions)

OAM 20.30.00.PO (.104)	"Generally, expenditures should be recognized in the appropriation year (biennium) during which a liability is incurred except for **capital construction** and acquisition budgets and special legislative appropriations.

Goods/Services Received ON or BEFORE 6/30/2019

			Entered Transactions, after 6/30				Generated Transactions			
			TC	Effective date	FY	AY	TC	Effective date	FY	AY
By 08/09/19, M13 close: Either Pay or Record GAAP Accrual										
Scenario #1:	OR	Enter Voucher Payable	TC 222	6/30/2019 6/31/2019	2019	2019	TC 380	current	2020	2019
Scenario #2 a:		**If no payment by 8/09/19 need GAAP Accrual - Estimated Expenditure by 8/09/19**	TC 437 *	6/30/2019 6/31/2019	2019	2019	TC 983	7/1/2019	2020	2019
By calendar 12/31/19										
Scenario #2 b:	A	Payment made by 12/31/2019	TC 222	current	2020	2019	TC 380	current	2020	2019
AFTER calendar 12/31/19										
Scenario #2 c:	B	Payment made AFTER 12/31/2019	TC 222	current	2020	**2021**	TC 380	current	2020	**2021**

Goods/Services Received: AFTER 6/30/2019 (payment CANNOT be posted to AY19)

		Entered Transactions after 6/30				Generated Transactions			
		TC	Effective date	FY	AY	TC	Effective date	FY	AY
July 1 2019 forward									
Scenario #3:	Pay invoice in current biennium (2021)	TC 222 **	current	2020	**2021**	TC 380	current	2020	**2021**

* (To accrue Dist. to Subrecipients, see OAM 15.42.00.116.f

** Or pay with commitment TC251 or 253, depending on if a G38 is needed. (Always refer to SARS Analyst to determine if something is a commitment or encumbrance.

See OAM 15.80.00 for definition of commitments.)

QUASI-EXTERNAL EXPENDITURES									

OAM 20.30.00.PO (.104)	"Generally, expenditures should be recognized in the appropriation year (biennium) during which a liability is incurred except for **capital construction** and acquisition budgets and special legislative appropriations."

Do NOT backdate BT transactions to other agencies, whether transfers or quasi-external expenditures

Goods/Services Received ON or BEFORE 6/30/2019			Entered Transactions after 6/30				Generated Transaction			
			TC	Effective date	FY	AY	TC	Effective date	FY	AY
If paid between 07/01/19 and 08/09/19 (M13 close)										
Scenario #1:	A	Enter transfer transaction	TC 7xx	**current**	2020	2019				
	B	GAAP Accrual - Estimated Expenditure	TC 437	6/30/2019 6/31/2019	2019	2019	TC 983	7/1/2019	2020	2019
If paid between 08/10/19 & 12/31/19 (after M13 close)										
Scenario #2:	A	Invoice Received and Paid	TC 7xx	**current**	2020	2019				
If paid after Calendar 12/31/2019, post in AY 2021										
Scenario #3:	B	Enter transfer transaction	TC 7xx	**current**	2020	**2021**				

Goods/Services Received AFTER 6/30/2019		Entered Transactions after 6/30			
		TC	Effective date	FY	AY
When paid July 1 2019 forward					
Scenario #4:	Enter transfer transaction in current biennium	TC 7XX	current	2020	**2021**

MOVEMENT OF REVENUES / EXPENDITURES						G38 NOT required on these TCodes!			

Corrections to Transactions Already Entered in FY 2019

O A M 20.30.00.PO (.107)	"…if other fund **expenditures** are paid for by general funds and the expenditures are later moved to the other fund, the movement of the expenditures should be recorded in the same AY in which the original expenditures were recorded." (until December 31!)								
O A M 20.50.00.108	"Agencies may record entries to reclassify **revenue** related transactions until the calendar month end close for December, following the end of each biennium (this applies to all funding sources, not just GF). This does not apply to revenue related transactions for capital construction because the six month lapse period (July 1 - December 31) does not apply to capital construction budgets."								

Determination is made that the funding source is incorrect on a transaction entered prior to **06/30/19** and funding must be changed.			Entered Transactions after 6/30				Generated Transactions			
			TC	Effective date	FY	AY	TC	Effective date	FY	AY
Expenditures reclassified between July 1 and M13 close										
Scenario #1:		__The GAAP fund and/or Treasury Fund for the two D23 funds is the same.__								
		Record the Correction entries								
	A	Move TO correct fund	TC 415	6/30/2019 6/31/2019	2019	2019				
	B	Move FROM incorrect fund	TC 416		2019	2019				
Scenario #2:		__The GAAP fund and/or Treasury Fund for the two D23 funds is NOT the same__								
		Record the Correction entries								
	A	Move TO correct fund	TC 415	current	2020	2019				
	B	Move FROM incorrect fund	TC 416	current	2020	2019				
		Record the GAAP Accrual entries								
	C	GAAP accrual - increase exp	TC 925	6/30/2019 6/31/2019	2019	2019	TC 987	7/1/2019	2020	2019
	D	GAAP accrual - decrease exp	TC 926		2019	2019	TC 988	7/1/2019	2020	2019
Expenditures reclassified between 8/10/2019 and December 2019 calendar month end										
Scenario #3		There is no accrual to FY19 in this scenario. The adjustment is recorded in FY20, AY19.								
	A	Move TO correct fund	TC 415	current	2020	2019				
	B	Move FROM incorrect fund	TC 416	current	2020	2019				
Revenue: If an agency is doing a correction after 6/30/19 that involves GF revenue received by 6/30/19 (AY19), they should use FY20/AY19 on the transactio										
		If you are not sure of the correct way to handle the GF Revenue entry, refer the agency to their SARS Analyst.								

INTER-FUND TRANSFERS										
GASB38 # REQUIRED on the 28a										

O A M 20.20.00.116	"To charge obligations against a prior biennial appropriation, the service must be performed or supplies received by calendar date June 30 and the vendor paid by December 31. The agency must record an expenditure (accrued liability) by the close of month 13 in R*Stars, but has until December 31 to pay the obligation out of prior biennial funds."
	Interfund transfers include all interfund (within an agency) or interagency (between agencies) transactions **EXCEPT**: ***Loans *Interfund services provided and used (Quasi-external transactions) *Reimbursements**

Do NOT backdate BT transactions to other agencies, whether transfers or quasi-external expenditures

		Entered Transactions after 6/30				Generated Transaction			
NO General Fund in either transaction		TC	Effective date	FY	AY	TC	Effective date	FY	AY

A/Rs recorded with transfer comptroller objects should be reclassified using TC 927 and recorded as a Due from Other Agencies with T-Code 920.

By 8/09/19 (M13 close), accrue required BT transactions to other funds/agencies.									
Scenario #1 (Operating transfer out / transfer in):	A	GAAP accrual - due to	TC 919	6/30/2019 OR 6/31/2019	2019	2019	TC 971	7/1/2019	2020	2019
	B	GAAP accrual - due from	TC 920		2019	2019	TC 970	7/1/2019	2020	2019

By 8/09/19 (M13 close), accrue required BT transactions to other funds/agencies.									
Scenario #2 (Financial expenditure transfer out / transfer in):	A	GAAP accrual - due to	TC 921	6/30/2019 OR 6/31/2019	2019	2019	TC 984	7/1/2019	2020	2019
	B	GAAP accrual - due from	TC 922		2019	2019	TC 985	7/1/2019	2020	2019

Up through calendar 12/31/19								
	C	Transfer Recorded	TC 7xx	current	2020	2019		

AFTER calendar 12/31/19								
	D	Transfer recorded	TC 7xx	current	2020	**2021**		

Continued on Page 6 for 'GENERAL FUND'

General Fund in one of the transactions			Entered Transactions after 6/30				Generated Transaction			
			TC	Effective date	FY	AY	TC	Effective date	FY	AY
By 7/1/19 thru 8/09/19 (M13 close)										
Scenario #1 (Operating transfer out / transfer in):	A	GAAP accrual - due to	TC 919	6/30/2019 6/31/2019	2019	2019	TC 971	7/1/2019	2020	2019
	B	GAAP accrual - due from	TC 920		2019	2019	TC 970	7/1/2019	2020	2019
20.50.00.105	C	Transfer recorded	TC 7xx	current	2020	**2021**				

Date General Fund Monies are Received Determines Posting AY

FY 2019 Cash received by agency ON or BEFORE 6/30/2019:			Entered Transactions after 6/30				Generated Transaction			
			TC	Effective date	FY	AY	TC	Effective date	FY	AY
07/01/19 thru 7/12/2019 (June month end close), the deposit can be recorded with a 6/30/19 or 6/31/19 effective date - AY 2019										
Scenario #1:	GF & Non-GF	Record Deposit	XXX	6/30/2019 6/31/2019	2019	2019	332	current	2020	2019
07/13/19 thru 08/09/19 - the deposit can only be recorded with a 6/31/19 effective date - AY 2019										
Scenario #2:	GF & Non-GF	Record Deposit	XXX	6/31/19	2019	2019	332	current	2020	2019
08/10/19 through calendar date 12/31/19 - the deposit can only be recorded with current date and current FY - AY determined by fund type										
Scenario #3:	**Non-GF**		XXX	current	2020	**2019**	332	current	2020	**2019**
Scenario #4	**GF**		XXX	current	2020	**2021**	332	current	2020	**2021**

Accrue all expected but unrecorded FY19 revenue by 8/09/19 (M13 close)

FY 2019 Cash received by agency 07/01/19 thru 08/09/19			Entered Transactions after 6/30				Generated Transaction			
			TC	Effective date	FY	AY	TC	Effective date	FY	AY
GF Monies RECEIVED AND Posted 07/01/19 thru 08/09/19 - Post to AY 2021 Accrue to AY 2019										
Scenario #5:	GF-a	Record **GF** Deposit (needs accrual)	XXX	current	2020	**2021**	332	current	2020	**2021**
	GF-b	For GF deposit after 06/30/19 and estimated FY19 revenue	**TC 436**	6/30/2019 6/31/2019	2019	2019	**TC 981**	7/1/2019	2020	2019
NON-GF Monies RECEIVED AND Posted 07/01/19 thru 08/09/19 (M13 close)- Current Date / AY19 Accrue to FY19 / AY19										
Scenario #6:	a	Record **NON - GF** Deposit	XXX	current	2020	2019	332	current	2020	2019
	b	Accrue Revenue/Exp for FS purposes	436/437	6/31/19	2019	2019	981/983	7/1/2019	2020	2019
FUNDS RECEIVED 08/09/19 (after M13 close) thru 12/31/19										
Scenario #7:	**GF**	Record **GF** Deposit	XXX	current	2020	**2021**	332	current	2020	**2021**
	Non-GF	Record NON - GF Deposit (for AY19)	XXX	current	2020	2019	332	current	2020	2019
	Non-GF	Record NON - GF Deposit (for AY21)	XXX	current	2020	**2021**	332	current	2020	**2021**
FUNDS RECEIVED AFTER calendar 12/31/19										
Scenario #8:		Record Deposit	XXX	current	2020	**2021**	332	current	2020	**2021**