

# E N C U M B R A N C E S

**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."

<b>Goods/Services Received:</b> <b>ON or BEFORE 6/30/2021</b>	<b>Entered Transactions after 6/30</b>				<b>Generated Transactions</b>			
	TC	Effective date	FY	AY	TC	Effective date	FY	AY

**By 08/13/21, M13 close: Either Pay or Record Accrual & Decrease Encumb.**

<b>Scenario #1:</b>	<b>Payment</b>	Liquidate encumbrance	TC 225	6/30/2021 6/31/2021	2021	2021	TC 380	current	2022	2021
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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 12/10/2021.

<b>Scenario #2:</b>	<b>Reduce enc. &amp; Accrue Expenditure. Pay or liquidate.</b>	A	GAAP Accrual - Reduce Encumbrance	TC 931R	6/30/2021 6/31/2021	2021	2021	TC 963R	7/1/2021	2022	2021
		B	GAAP Accrual - Estimate (Accrue) Expenditure	TC 437	6/30/2021 6/31/2021	2021	2021	TC 983	7/1/2021	2022	2021

**12/10/21 - last chance to post to AY21 before DAFJ348**

	C (1)	Pay the Invoice by 12/10/21	TC 225	current	2022	2021	TC 380	current	2022	2021
		<b>OR Liquidate or cancel the encumbrance by calendar 12/10/2021</b>								
	C (2)	Cancel Encumbrance by 12/10/21	TC 206	current	2022	2021				

**Goods/Services Received:**  
**AFTER 6/30/2021**

<b>Goods/Services Received:</b> <b>AFTER 6/30/2021</b>	<b>Entered Transactions after 6/30</b>			
	TC	Effective date	FY	AY

**By 08/13/21, M13 close: Liquidate Encumbrance**

<b>Scenario #3:</b>	<b>Liquidate Enc Re-establish in AY 2023</b>	A	Cancel encumbrance in AY21	TC 206	6/30/2021 6/31/2021	2021	2021	CurDoc	RefDoc	RefDoc Sfx
		B	Re-establish in AY23 RefDoc is AY21 encumbrance number, with a suffix not used on the AY21 encumbrance	TC 212 * <b>WARNING</b>	current	2022	<b>2023</b>	EE____	Orig EE #	Next sequential sfx not used with Original EE#
		C	Liquidate encumbrance in AY23 If new AY23 encumbrance is not established	TC 225 TC 222	current	2022	<b>2023</b>	TC 380	current	2022

\* **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.

<b>EXPENDITURES (includes LGIP transactions)</b>										
O A M 20.30.00.PO (.104)		"Generally, expenditures should be recognized in the appropriation year (biennium) during which a liability is incurred except for <b>capital construction</b> and acquisition budgets and special legislative appropriations.								
<b>Goods/Services Received</b> <b>ON or BEFORE 6/30/2021</b>			<b>Entered Transactions, after 6/30</b>				<b>Generated Transactions</b>			
			TC	Effective date	FY	AY	TC	Effective date	FY	AY
<b>By 08/13/21, M13 close: Either Pay or Record GAAP Accrual</b>										
Scenario #1:	OR	Enter Voucher Payable	TC 222	6/30/2021 6/31/2021	2021	2021	TC 380	current	2022	2021
Scenario #2 a:		If no payment by 8/13/21 need GAAP Accrual - Estimated Expenditure by 8/13/21	TC 437 *	6/30/2021 6/31/2021	2021	2021	TC 983	7/1/2021	2022	2021
<b>By calendar 12/31/21</b>										
Scenario #2 b:	A	Payment made by 12/31/2021	TC 222	current	2022	2021	TC 380	current	2022	2021
<b>AFTER calendar 12/31/21</b>										
Scenario #2 c:	B	Payment made AFTER 12/31/2021	TC 222	current	2022	<b>2023</b>	TC 380	current	2022	<b>2023</b>
<b>Goods/Services Received:</b> <b>(payment CANNOT be posted to AY21)</b>			<b>Entered Transactions after 6/30</b>				<b>Generated Transactions</b>			
			TC	Effective date	FY	AY	TC	Effective date	FY	AY
<b>July 1 2021 forward</b>										
Scenario #3:		Pay invoice in current biennium (2023)	TC 222**	current	2022	<b>2023</b>	TC 380	current	2022	<b>2023</b>

\* 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. Refer to SARS Analyst to help determine if something is a commitment or encumbrance.

See OAM 15.80.00 for definition of commitments.

## QUASI-EXTERNAL EXPENDITURES

O A M  
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 6/30/2021			Entered Transactions after 6/30				Generated Transaction			
			TC	Effective date	FY	AY	TC	Effective date	FY	AY
<b>If paid between 07/01/21 and 08/13/21 (M13 close)</b>										
Scenario #1:	A	Enter transfer transaction	TC 7xx	<b>current</b>	2022	2021				
	B	GAAP Accrual - Expenditure <span style="float: right;">Estimated</span>	TC 437	6/30/2021 6/31/2021	2021	2021	TC 983	7/1/2021	2022	2021
<b>If paid between 08/14/21 &amp; 12/31/21 (after M13 close)</b>										
Scenario #2:	A	Invoice Received and Paid	TC 7xx	<b>current</b>	2022	2021				
<b>If paid after Calendar 12/31/2021, post in AY 2023</b>										
Scenario #3:	B	Enter transfer transaction	TC 7xx	<b>current</b>	2022	<b>2023</b>				
Goods/Services Received AFTER 6/30/2021			Entered Transactions after 6/30							
			TC	Effective date	FY	AY				
<b>When paid July 1 2021 forward</b>										
Scenario #4:		Enter transfer transaction in current biennium	TC 7XX	current	2022	<b>2023</b>				

MOVEMENT OF REVENUES / EXPENDITURES						G38 NOT required on these TCodes!			
Corrections to Transactions Already Entered in FY 2021									
O A M 20.30.00.PO (.107)	"...if other fund <b>expenditures</b> 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 <b>revenue</b> 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 <b>06/30/21</b> and funding must be changed.		Entered Transactions after 6/30				Generated Transactions			
		TC	Effective date	FY	AY	TC	Effective date	FY	AY
<b>Expenditures reclassified between July 1 and M13 close</b>									
<b>The GAAP fund and Treasury Fund for the two D23 funds is the same.</b>									
Scenario #1:	<b>Record the Correction entries</b>								
	A	Move TO correct fund	TC 415	6/30/2021	2021	2021			
	B	Move FROM incorrect fund	TC 416	6/31/2021	2021	2021			
<b>The GAAP fund or Treasury Fund for the two D23 funds is NOT the same</b>									
Scenario #2:	<b>Record the Correction entries</b>								
	A	Move TO correct fund	TC 415	current	2022	2021			
	B	Move FROM incorrect fund	TC 416	current	2022	2021			
	<b>Record the GAAP Accrual entries</b>								
	C	GAAP accrual - increase exp	TC 925	6/30/2021	2021	2021	TC 987	7/1/2021	2022
D	GAAP accrual - decrease exp	TC 926	6/31/2021	2021	2021	TC 988	7/1/2021	2022	2021
<b>Expenditures reclassified between 8/13/2021 and December 2021 calendar month end</b>									
Scenario #3	<b>There is no accrual to FY21 in this scenario. The adjustment is recorded in FY22, AY21.</b>								
	A	Move TO correct fund	TC 415	current	2022	2021			
	B	Move FROM incorrect fund	TC 416	current	2022	2021			
<b>Revenue: If an agency is doing a correction after 6/30/21 that involves GF revenue received by 6/30/21 (AY21), use FY22/AY21 on the transaction.</b>									
If you are not sure of the correct way to handle the GF Revenue entry, contact your SARS Analyst.									

INTER-FUND TRANSFERS						GASB38 # REQUIRED on the 28a					
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."										
Interfund transfers include all interfund (within an agency) or interagency (between agencies) transactions <b>EXCEPT:</b> *Loans      *Interfund services provided and used (Quasi-external transactions)      *Reimbursements											
<b>Do NOT backdate BT transactions to other agencies, whether transfers or quasi-external expenditures</b>											
<b>NO General Fund</b> in either transaction				Entered Transactions after 6/30				Generated 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.											
<b>By 8/13/21 (M13 close), accrue required BT transactions to other funds/agencies.</b>											
Scenario #1 (Operating transfer out / transfer in):	A	GAAP accrual - due to	TC 919	6/30/2021 OR 6/31/2021	2021	2021	TC 971	7/1/2021	2022	2021	
	B	GAAP accrual - due from	TC 920		2021	2021	TC 970	7/1/2021	2022	2021	
<b>By 8/13/21 (M13 close), accrue required BT transactions to other funds/agencies.</b>											
Scenario #2 (Financial expenditure transfer out / transfer in):	A	GAAP accrual - due to	TC 921	6/30/2021 OR 6/31/2021	2021	2021	TC 984	7/1/2021	2022	2021	
	B	GAAP accrual - due from	TC 922		2021	2021	TC 985	7/1/2021	2022	2021	
<b>Up through calendar 12/31/21</b>											
	C	Transfer Recorded	TC 7xx	current	2022	2021					
<b>AFTER calendar 12/31/21</b>											
	D	Transfer recorded	TC 7xx	current	2022	<b>2023</b>					
<b>General Fund</b> in one of the transactions				Entered Transactions after 6/30				Generated Transaction			
				TC	Effective date	FY	AY	TC	Effective date	FY	AY
<b>By 7/1/21 thru 8/13/21 (M13 close)</b>											
Scenario #1 (Operating transfer out / transfer in):	A	GAAP accrual - due to	TC 919	6/30/2021 6/31/2021	2021	2021	TC 971	7/1/2021	2022	2021	
	B	GAAP accrual - due from	TC 920		2021	2021	TC 970	7/1/2021	2022	2021	
OAM 20.50.00.105	C	Transfer recorded	TC 7xx	current	2022	<b>2023</b>					

**DEPOSITS - REVENUE RECOGNITION**

**GASB38 # NOT required on the 28a**

**Date General Fund Monies are Received Determines Posting AY**

FY 2021 Cash received by agency <b>ON or BEFORE 6/30/2021:</b>			Entered Transactions after 6/30				Generated Transaction			
			TC	Effective date	FY	AY	TC	Effective date	FY	AY
<b>07/01/21 thru 7/16/2021 (June month end close), the deposit can be recorded with a 6/30/21 or 6/31/21 effective date - AY 2021</b>										
Scenario #1:	<b>GF &amp; Non-GF</b>	Record Deposit	XXX	6/30/2021 6/31/2021	2021	2021	332	current	2022	2021
<b>07/17/21 thru 08/13/21 - the deposit can only be recorded with a 6/31/21 effective date - AY 2021</b>										
Scenario #2:	<b>GF &amp; Non-GF</b>	Record Deposit	XXX	6/31/21	2021	2021	332	current	2022	2021
<b>08/14/21 through calendar date 12/31/21 - the deposit can only be recorded with current date and current FY - AY determined by fund type</b>										
Scenario #3:	<b>Non-GF</b>		XXX	current	2022	<b>2021</b>	332	current	2022	<b>2021</b>
Scenario #4	<b>GF</b>		XXX	current	2022	<b>2023</b>	332	current	2022	<b>2023</b>
<b>Accrue all expected but unrecorded FY21 revenue by 8/13/21 (M13 close)</b>										
FY 2021 Cash received by agency <b>07/01/21 thru 08/13/21</b>			Entered Transactions after 6/30				Generated Transaction			
			TC	Effective date	FY	AY	TC	Effective date	FY	AY
<b>GF Monies RECEIVED AND Posted 07/01/21 thru 08/13/21 - Post to AY 2023      Accrue to AY 2021</b>										
Scenario #5:	<b>GF-a</b>	Record GF Deposit (needs accrual)	XXX	current	2022	<b>2023</b>	332	current	2022	<b>2023</b>
	<b>GF-b</b>	For GF deposit after 06/30/21 and estimated FY21 revenue	<b>TC 436</b>	6/30/2021 6/31/2021	2021	2021	<b>TC 981</b>	7/1/2021	2022	2021
<b>NON-GF Monies RECEIVED AND Posted 07/01/21 thru 08/13/21 (M13 close)- Current Date / AY21      Accrue to FY21 / AY21</b>										
Scenario #6:	<b>a</b>	Record <b>NON - GF</b> Deposit	XXX	current	2022	2021	332	current	2022	2021
	<b>b</b>	Accrue Revenue/Exp for FS purposes	436/437	6/31/21	2021	2021	981/983	7/1/2021	2022	2021
<b>FUNDS RECEIVED 08/13/21 (after M13 close) thru 12/31/21</b>										
Scenario #7:	<b>GF</b>	Record GF Deposit	XXX	current	2022	<b>2023</b>	332	current	2022	<b>2023</b>
	<b>Non-GF</b>	Record NON - GF Deposit (for AY21)	XXX	current	2022	2021	332	current	2022	2021
	<b>Non-GF</b>	Record NON - GF Deposit (for AY23)	XXX	current	2022	<b>2023</b>	332	current	2022	<b>2023</b>
<b>FUNDS RECEIVED AFTER calendar 12/31/21</b>										
Scenario #8		Record Deposit	XXX	current	2022	<b>2023</b>	332	current	2022	<b>2023</b>