



CREATE AN ACCRUAL

INTRODUCTION

This guide provides agency and staff office level users with approver roles the procedures to create an accrual. Perform this procedure when recording revenue earned in the current period not yet billed or an expenditure for goods or services acquired in the current period for which an invoice has not yet been received. A document can not exceed 999 lines. Specific limits on processing accruals can be found in Chapter 9 of the FMMI Annual Close Guide, located on the Controller Operations Division Web site at <http://cod.nfc.usda.gov/index.html>. Click [here](#) for a shortcut to the FMMI Annual Close Guide.

MENU PATH

Use the following menu path to begin creating an accrual:

General Ledger Management → Approval → Manage GL Adjustments & Accruals → Create Accruals

PROCEDURES

To create an accrual:

1. Start the transaction by accessing the **General Ledger Management** tab.
2. Click the **Approval** tab.
3. Click the **Manage GL Adjustments & Accruals** business activity link.
Note: Bypass the **Post Parked Document: Initial Screen** when navigating to the Create Accruals Transaction.
4. Click the **Create Accruals** task link.
5. As required, complete/review the following fields:

Field	R/O/C	Description
Document Date	R	The date on which the document is entered in the following format: MM/DD/YYYY.

6. Click the **Type** field to specify the accrual's Document Type.
Note: A complete list of accrual documents can be found in Chapter 9 of the FMMI Annual Close Guide referenced in the Introduction.

7. As required, complete/review the following fields:

Field	R/O/C	Description
Type	R	Key that identifies to which group of documents a document is assigned. Documents of the same type contain common information that is relevant to posting and updating of the value fields in the database. Example: SA

8. Click the **Search** button.

9. Click the **Scroll Down** button.

10. Select the appropriate option.

11. Click the **Enter** button.

12. As required, complete/review the following fields:

Note: A default can be created for Currency and Company Code in the user profile.

Field	R/O/C	Description
Company Code	R	In FMFI, the Company Code is always USDA. Example: USDA
Period	R	Every posted transaction is assigned to a particular posting Period. The period should always be the current period.
Currency	R	Monetary unit. The currency of the entity processing transactions. Example: USD
Rate	O	Exchange rate used for the translation between foreign currency and local currency. Since FMFI has a single currency (USD), the Rate field is not used .
Ledger Grp	O	Uniquely identifies a Ledger Group, which is a combination of ledgers for the purpose of applying the functions and processes of general ledger accounting to the group as a whole. Example: Z1
Translatn Date	O	The date on which an amount is translated into another currency. Since FMFI has a single currency (USD), the Translation Date is not used .

Field	R/O/C	Description
Reference	O	Allows for further clarification of an entry by reference to other sources of information, either internal or external to FMFI. Any FMFI-posted document number can be used as a "reference" when entering a new document. Example: Invoice for 3000001
Cross-CC no.	O	The number of Cross-Company Code posting transaction. Since FMFI has a single Company Code value (USDA), the Cross-CC Number field is not used .
Doc.Header Text	O	Explanations or notes which apply to the document as a whole. It is an open text entry field that can be used to enter additional information such as additional detail on the type of information being entered or the reason for entering it. Please Note: This is a free text field. Users can enter what they deem appropriate.
Trading Part.BA	O	This field should be left blank.
Inv. recpt date	O	Date the invoice was received by the agency. Example: 10/28/2011

13. Click the **Reversal Reason** field to specify the appropriate code for reversing the document.
14. Enter **06**, 06 Accrual/deferral Posting.
15. As required, complete/review the following fields:

Field	R/O/C	Description
Reversal date	R	Date on which the reverse posting is to be made. Example: 01/01/2012

Note: Do not input data into the fields located in the "First line item" section to complete this transaction. Instead, use the G/L Transaction Model to derive the appropriate Posting Key and G/L Account, as follows: .

16. Click the **Acct model** button.
Note: Press F7 to automatically display the Account assignment template selection window.
17. Click the **Enter** button.
Note: The Transaction model radio button should always be selected. This option is automatically defaulted. Currently, the Account Assignment functionality is **not used** in FMFI.
18. Click the **GL Transaction/Var** field.
Note: The GL Transaction/Var field provides a listing of all the available GL Transaction Models.

19. Click the **Search** button.
20. Select the appropriate option.
21. Click the **Enter** button.
22. Click the **TVar** field.
Note: The selected Transaction/Var value determines the transaction variants (TVar) available.
23. Click the **Search** button.
24. Select the appropriate option.
25. Click the **Enter** button.
26. As required, complete/review the following fields:

Field	R/O/C	Description
BusA	R	An organizational unit of financial accounting that represents a separate area of operations or responsibilities within USDA. Example: CF00
Amount	R	A figure in the pricing procedure that determines how the system calculates a condition value. The value of a posting. Example: 200
Fund	R	A Funds Management Master Data element within FMMI for recognition of obligation (budget) authority. A fund is referenced whenever spending occurs. It will have a 10-digit alphanumeric naming structure that will consist of an agency identifier (digits 1-2) and an agency-defined naming structure (digits 3-10). Example: CF00000014D Note: Refer to the G/L Model Crosswalk Job Aid to determine the appropriate Fund Type for each applicable accrual.

27. As required, complete/review the following fields:

Field	R/O/C	Description
Budget Period	R	A 4-digit code that indicates both the beginning and ending budget fiscal years for a fund. The naming structure starts with the beginning budget fiscal year and ends with ending budget fiscal year. Each budget fiscal year begins October 1st and ends September 30th. Budget periods can be annual, multi year or no year. Example: 1010
BOC	R (Expense)	A 4-digit code that indicates both the major BOC class and the accrual indicator. Example: 2599
RSC	R (Revenue)	A 4-digit code that indicates the revenue source code. Example: 0200

Field	R/O/C	Description
Cost Cnt	R	An organizational unit of responsibility where costs can accumulate and be reported. Example: CF00000000
WBS Element	O	Enter the WBS element if needed. Example: CF.EX.FMMI.12
Functional Area	R	Enter the functional area. Example: AGDEFAULT
Fund Center	R	Enter the fund center. Example: CF00000000
Funded Program	R	Enter the funded program the same as the WBS element or FPDEFAULT. Example: FPDEFAULT
Item Text	O	A free text field to input comments or notes. Example: 4600000000
Trading Partner	O	Enter Trading Partner.

Note: A free text field, Item Text, is available at the end of the line item to input comments or notes. Click the Scroll Right button in the bottom right corner to view the additional fields, including the Item Text field.

28. Click the **Append** button.

Note: When entering Record FECA Unfunded Accruals (YE/UA), FMMI displays the following message *Do not assign any objects in cost accounting to account 22250000000*. This warning message displays because G/L Account 22250000000 is a balance sheet account and does not require a Cost Center. Press the **Enter** key to acknowledge the warning message. When entering Accrual - Unfunded Leave - Current Year Accruals (YE/UL), FMMI displays the following message *Do not assign any objects in cost accounting to account 22200000000*. This warning message displays because G/L Account 22200000000 is a balance sheet account and does not require a Cost Center. Press the **Enter** key to acknowledge the warning message.

29. Click the **Post** button.

30. Press the **Enter** key to acknowledge the warning message.

Note: When entering Judgment Revenue/Pension Expense Accruals (YE/JP), FMMI displays the following message *Financial Transaction other than 30 for delivered/paid posting*. This warning message displays because this transaction will not have a budgetary impact. Press the **Enter** key to acknowledge the warning message.

31. The transaction has been completed successfully. View the confirmation message at the bottom of the screen, *Document IXXXXXXXXX was posted in company code USDA.*

Helpful Hints

The R/O/C column in the field description table represents the three types of data entry fields in FMML:

- R** **Required** field that must be populated to complete a transaction
- O** **Optional** field that are not mandatory to complete a transaction
- C** **Conditional** field that are dependent on population of related fields and specific transactional events

On certain screens you may need to scroll to view additional data fields. Data used in this procedure is a representative sample of the data that is available in the production environment. Actual transaction data in the production environment may vary based on the specific scenario.