

# Collection & Expenditure Adjustment Detailed Reports

**Background:** MRP agencies receive collections for various activities related to the specific mission areas (User Fees) and related to general operational business (credit card refunds, jury duty repayment, etc). Within FMMI, there is not a BI report currently available that will provide users with the necessary details to reconcile the transaction at a local level. The items missing are typically located in fields that are unavailable within the BI reporting. The details that are needed for this detail level reconciliation have been pulled from the system and posted to the MRP-Intranet in the following location:

[http://www.aphis.usda.gov/mrpbs/systems/fmmi/reporting\\_information.shtml](http://www.aphis.usda.gov/mrpbs/systems/fmmi/reporting_information.shtml)

The detail below, provides some (not all) reasons as to why these document types are used in FMMI.

Document Type	Accounting Reason	Business Example
SA	Is a GL document type created to process expenditure refunds and debit vouchers back to a GL.	<p><i>A reversal of the collection due to a bounced check, or a credit card refund.</i></p> <p><i>Also, an SA could be a collection that is posted to a specific BOC, instead of a revenue source code.</i></p> <p><i>Example 1: An employee sends in the jury duty check that is collected during jury duty, the portion for "time" is to be returned by regulation to APHIS, and it's posted to the accounting of the employee that served on the jury duty.</i></p> <p><i>Example 2: Credit card used to make a purchase, the item included a rebate, when the rebate is collected it's credited back to the accounting from the original purchase.</i></p> <p><i>Example 3: A collection posted to the incorrect AGENCY lockbox, the reprocessing of that collection would be executed using an SA to reverse the collection.</i></p>
SB	Is a GL Account document type created to post <u>lockbox</u> Cash On	<i>An SB document records a collection to APHIS, where there is no long-term customer relationship; such as one time user fee collections for the Non-AQI User Fee fund. The</i>

	<p>Delivery (COD) collections. A COD collection is a collection where BCT is either unable to post to a customer account, or the collection belongs directly to a GL revenue account.</p>	<p><i>collection is not tied to a customer.</i></p> <p><i>SB documents are <b>checks</b> that are posted to the Lockbox using APHIS-94, APHIS-81, APHIS-89; if the master data on the form is valid within FMMI it will post (even if it is incorrect)</i></p>
SK	<p>Is a GL Account document type created to post a <u>non-lockbox</u> COD collection. A COD collection is a collection where BCT is either unable to post to a customer account, or the collection belongs directly to a GL revenue account.</p>	<p><i>An SK document records a collection to APHIS, where there is no long-term customer relationship; such as one time user fee collections for the Non-AQI User Fee fund. The collection is not tied to a customer.</i></p> <p><i>SK documents are <b>credit card payments, automated clearing house (ACH), manual checks (non-Lockbox), wires or Pay.gov</b> that are posted to FMMI.</i></p>
SU	<p>Is a GL Expenditure Adjustment document</p>	<p><i>An SU document corrects FMMI Master data elements and/or budget object code (BOC)/commitment items for amounts that are disbursed (GL 4902).</i></p> <p><i>It allows APHIS to correct errors, and redistribute costs.</i></p> <p><i>Example 1: State Department VADRS. The expenses are recorded to one fund and need to be recorded to the appropriate fund by executing a SU.</i></p> <p><i>Example 2: Corrected T&amp;A's do not move all disbursements, an SU will correct the remaining BOC/Commitment Items</i></p>

**\*\*For questions on specific collections, SA, SB, SK, please contact the FMD Billings and Collections Team\*\***

**\*\*For questions on expenditure adjustments, please contact your HQ Resource Staff of FMMI Program Lead\*\***