

USDA APHIS

Adjusting Entries Guidance & Process

SU Documents

Marketing and Regulatory Programs
Financial Management Division
Budget Execution Support Branch
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Adjusting Entries Guidance and Process (SU Documents)

This document provides guidance for determining if an accounting adjustment document (Document Type SU) is the proper mechanism for correcting an accounting error.

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I. Background

The USDA, Office of the Chief Financial Officer (OCFO) is very hesitant about allowing miscellaneous accounting adjustments in FMMI. OCFO issued bulletin OCFO 11-03, September 13, 2011, Internal Controls Over General Ledger Adjustments in the Financial Management Modernization Initiative (<https://www.nfc.usda.gov/FSS/Publications/FMS/Bulletins/ocfo-docs/ofco11-3.pdf>).

The SU document type was created as a way to do necessary adjustments when incorrect master data, budget object code (BOC)/Commitment item, or Trading Partner (TP) was used on a transaction in FMMI.

OCFO Bulletin 11-03 states:

No G/L adjustment or accrual meeting the criteria of a correction, adjustment, or estimate should be processed in FMMI without the benefit of a detailed analysis and supporting documentation. Supporting documentation must be complete so that it does not require further research.

The detailed analysis and supporting documentation, if applicable, should include any calculations, analysis performed, corroborating e-mails, or Departmental guidance used to justify the transaction. For example, the analysis may be in the form of a reconciliation that details an out-of-balance condition. In this case, a copy of the reconciliation work papers must be included as support, along with an explanation as to how the out-of-balance condition came to be.

Each agency must also design a hardcopy adjustment form that is auditable and supports management reviews. At a minimum, the form must include all of the following elements:

- The G/L adjustment number that is automatically assigned by FMMI when the document is pre-posted and/or posted
- Date the G/L adjustment is prepared
- Purpose of the G/L adjustment, including whether the transaction should be self-reversing and, if so, the reversal period
- Each document may have multiple entries, but must have a single purpose reflected in the supporting document that must be attached to the adjustment form.
 - **Note:** For the correction of an error, the purpose must specifically explain why the adjustment is necessary and should include enough information to allow a reviewer or auditor to identify the original erroneous transaction. The FMMI document number of the erroneous transaction should be listed, along with any other related documents.
- Signature blocks and dates of signatures for the preparer and approver

To maintain the integrity of FMMI and to address the concerns of OCFO, APHIS has implemented the following:

- APHIS has committed to a stringent review process by Headquarters staff, who determine:
 - That the adjustment is needed and that another process cannot be used to correct the error (i.e., automated cost allocation).
 - Whether or not the error is a training issue; could additional training prevent future errors

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- If this is a one-time situation, and the previous two scenarios do not apply, the Program's Headquarters Staff will data enter the SU into FMMI for FMD to approve.
- Each program should be doing a self-audit of adjustments processed by their staff.

II. Types of Adjustments

There are two types of adjustments that SU documents are used for:

- a. **Detailed Adjustments** is an adjustment against an individual disbursed document and can be referenced back to the original document number.
- b. **Mass Adjustment** is used in situations when referencing accounting adjustments are not effective. For example; if a division does a mid-year reorganization it may not be effective to do corrected T&A's because of the number of employees impacted, the number of pay periods. If a mass adjustment is done:
 - i. The Major Object Class must be used for each subtotal amount. These entries require one decrease and one increase line for each major budget object code class. If BOC 1100 is being utilized then you will have to provide the hours associated with the transaction.
 - ii. There must be documentation to show closed transactions in the amount to be transferred were in FMMI for the Fund, Functional Area, and/or WBS element to be decreased. For example if your adjustment includes salary/benefits, travel and a purchase order; you must confirm all the salary and travel have processed into FMMI and that the entire purchase order is closed.
 - iii. You should process the adjustment for all disbursed transactions. A detailed inventory of the items adding to the total of the transfer must be attached as documentation and made available on request from a reviewing/auditing source.

III. Determining if an SU Document Should be Used

An SU is an accounting adjustment document used to correct master data elements, budget object code (BOC)/Commitment Item, and/or the Trading Partner (TP) that was entered incorrectly into the Financial Management Modernization Initiative (FMMI) system; the official departmental accounting system.

Financial activity is recorded into FMMI through various methods, a document is created for each transaction initiated through a U.S. Department of Agriculture feeder system (i.e., webTA, Concur, IAS, etc.) or through direct entry by FOB, Minneapolis (i.e., ezFedGrants, indemnity payments, etc.).

- When a master data element, budget object code (BOC), and/or a Trading Partner (TP) has been entered incorrectly and it is determined a corrections is needed, **the first choice is always to modify at the point of origin**. For example, if a purchase order (PO) has been recorded into FMMI and it was processed through IAS contains the wrong accounting, the information should be corrected in IAS which would come through the feeder process and correct FMMI.

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- When the above options are not possible, the mechanism for making these adjustments is to manually create an adjusting document - Document Type: SU; Trans Code: B2; Trans Variant: TO (SU_B2/TO).

NOTE: In 2008 APHIS made it a policy that Emergency and supplemental funding type funds (AP001600BN, AP031600BD, AP001600AD and Contingency Fund) cannot be assigned as a default code in any Feeder system.

Below are the items that need to be considered before deciding to make an adjustment.

a. **Feeder Corrections**

Can the original document be corrected in the original feeder system?

- If yes, amend the original document in its feeder system to correct the error.
- If no, prepare an SU document to correct the error.

i. **Utility** (Ameresco) and **telephone** (MetTel) expenses, these expenses use a funds commitment document (FCD) obligating the funds and identifying the accounting. If the accounting is incorrect, an SU should be processed for past charges and the FCD updated to prevent future errors. To change the accounting on the FCD, contact FMD, Financial Operations Branch (FOB), International Operations Accounting Team (IOAT), Minneapolis.

ii. **Purchase Card: Smartpay2 - US Bank Access On Line (AXOL)**

- AXOL allows Cardholders to reallocate a transaction to multiple shorthand codes.
- Once a transaction has been reallocated where the shorthand code and/or Budget Object Code (BOC) have been modified, final approved, and included in the GL extract, then any subsequent modifications to any of its Access Online (AXOL) fields, (Line of Accounting, BOC, Goods Received Date, Item Description, etc.), cannot be changed. This is when an accounting adjustment needs to be made in FMFI.
- If a transaction is not reallocated and its shorthand code and BOC are not changed when initially reallocated and final approved, then it will not be extracted to the G/L and therefore it can be reallocated to change the accounting code and/or BOC any time after its initial approval and final approval for up to 6 billing cycle close date. For information on how to reallocate transactions in AXOL, visit the following Purchase Card Reconciliation FAQs website at: [AXOL Reconciliation FAQs](#).
- The Access Online feeder system back feeds from FMFI and both balances must match.

iii. **Fleet Card: WEX**

- If the transaction is a Fleet Card transaction then it must be first corrected in the WEX system.
- Currently WEX does not allow Local Fleet Program Coordinators (LFPCs) to reallocate transactions to multiple shorthand codes.
- WEX allows LFPCs to reallocate multiple times.

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iv. WebTA

- If an ***“invalid”*** Shorthand Code (SHC) is processed through webTA, the documents will error hitting the Forced Release (FREL) report. The employee will be paid but their salary and benefits will not show up on the payroll reports in FMMI.
 - ***Do Not*** do a corrected T&A to attempt to fix this type of error
 - ***Do Not*** create a SU document
 - ***Do*** contact FOB, IOAT with the proper accounting for the employee. They receive the FREL report and work with the programs to provide NFC with the proper accounting. Once NFC corrects the accounting the data will show up on the payroll reports.

- If an ***“incorrect”*** SHC was used in WebTA 4.2:
 - Please do a corrected T&A. We will no longer need to submit and process SUs for residual benefits when payroll adjustments are made because the payroll system will now do that; however, it will make corrections at the current pay rate regardless of what dates the corrections are for (so in other words if someone recently received a step increase but needs a pay adjustment from 3 months earlier when they were a lower grade, the system will make the adjustment at the current grade rate).
 - If ***multiple pay periods*** are involved:
 - Only five corrected T & A’s can be processed within a pay period. Timekeepers may correct a T&A that is less than one year (or 26 pay periods) old through WebTA. Any corrections to T&As older than one year must be sent to your servicing Civilian Pay Technician, on the Leave and Compensation Team, in Human Resources Operations, for manual correction through the NFC.
 - *****Pending enhancements in WebTA 4.2 users will not be able to correct any pay periods prior to fiscal year 2016 PP19, which was processed in WebTA 3.8. HRD expects WebTA enhancements in March of 2017 to restore the full capability so users can corrected up to 26 pay periods in WebTA 4.2***
 - If an employee’s T&A record is no longer available due to leaving the Agency (i.e., retirement) the program budget analyst ***MUST process an SU*** for the affected pay periods.
 - The National Finance Center is working on enhancements to the WebTA platform that will allow a corrected T&A for all prior periods. After WebTA enhancements are implemented, FMD will return SU’s to the originating program unit when payroll expenses could have been corrected in WebTA. However, FMD will continue to process and post SU’s that are necessary to finalize billing against sales orders/reimbursable’s agreements; the description must indicate that this is for final billing.

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- Variances that may occur after corrected T&A's are processed in the system due to step increases or WGI's— may result in the circled. Please process a SU in the interim as enhancements are being made to the system to resolve such issues

22	AP.EX.WLSV.GE	WLSV GENERAL	0.00	0.00			-0.01	-0.01
	AP.RA.RX23.72.0096	MAINE ME DACF DAPH	0.00	0.00			0.04	0.04
	AP.RA.RX23.72.0087	MAINE UNIV OF MAINE	0.00	0.00			-0.05	-0.05
	AP.RA.RX23.72.0583	ME-WASTE MANAGEMENT	11.25	316.69			111.61	428.30
	AP.WS.IDCT.23	WS INDIRECT COST MAI	-11.25	-316.69			-111.59	-428.28

- ** If there are specific program questions related to the above. Please send an email to the Budget Execution Support Branch at APHIS-BESTProjects@aphis.usda.gov

EXCEPTIONS:

- International Services Payroll: IS payroll transactions for local employee salary is processed via VADRS as lumped expenses. These expenses never originate in WebTA so if there are required corrections they must be made through an SU.

v. IAS (Procurement System)

A modification to the original purchase order/contract is the preferred method for correcting accounting and commitment/BOC information until the transaction is fully expended. If the transaction is partially unliquidated (And amounts remain in GL 48xx) you can only move the “Disbursed”/paid amount (G/L 4902).

Remember IAS receives a back feed from FMFI; both FMFI and IAS balances *must* match.

vi. TRVL (Relo Travel System) Replace with MLINQ Summer 2017

In the TRVL system, an AD-202 is created for an employee who will be paid to relocate. TRVL creates the funds commitment document (FCD), obligating the funds in FMFI. FCDs created through a feeder process cannot be manually changed in FMFI.

If the accounting is incorrect, an SU must be processed for amounts that have been vouchered (disbursed) and paid and the FCD updated through TRVL to prevent the need for future corrections.

To change the accounting on the FCD, go into TRVL and update the document by reducing the incorrect line of accounting by the undisbursed amount and create a new line with the correct accounting and available funds.

Deobligating and canceling a RELO authorization must be done through TRVL. Please contact your FATA if you need assistance with the process.

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vii. **CONCUR (Travel System)**

The travel system (CONCUR) obligates a travel authorization using a FCD. The accounting can be changed up to the point that the travel voucher has been approved and submitted for payment.

If the voucher has been disbursed; any accounting correction would need to be done through an SU document.

viii. **CPAIS (Property System)**

FMMI back feeds to the Corporate Property Automated Information System (CPAIS) for all purchases based on the BOC/commitment item. CPAIS does not recognize SU documents.

What this means is if you process an SU with a BOC of 31**; where the asterisks equal any two digit combination except 3140, 3141 and 315* (anything in the 3150 series) it will create an out-of-balance condition between CPAIS and the General Ledger (G/L).

An SU using one of the following BOCs will not affect CPAIS:

- 3140 – Non-accountable property (under \$5,000 acquisition cost)
- 3141 – Accountable/sensitive property, Personal property considered sensitive by the agency and valued less than \$5000.
- 315* – Equipment (Other) - non-capitalized and Accountable more than \$5,000.

If you need to change a BOC on a FMMI entry that does NOT have BOC 3140, 3141, or 315*, you must contact the Minneapolis Property team via e-mail to the APHIS-MRPBSAAMDProperty@we.aphis.gov

The Property team will make the necessary correction in CPAIS and the CPAIS system will feed the information to FMMI. You will see the corrected entry on your financial reports with a SA transaction code. These do not impact Budget Authority.

You should not data enter an accounting adjustment for any property BOC except 3140, 3141 and 315* and never for a document with a transaction code of 'SA'.

If the SU document has a BOC that uses 3140, 3141 or 315* then you can process an accounting adjustment **that does not reference** the DV document directly.

If you are still unsure of the process regarding CPAIS then please contact the Minneapolis Property team via e-mail to the APHIS-MRPBSAAMDProperty@we.aphis.gov.

b. **Master Data**

- Fund Center (APPQ*= PPQ, APVS* = VS, etc.)
- Fund (AP001600AD, AP001600AR, AP008226AV, etc.)
- Functional Area (AP00PDCWDISEA000, AP00PDPLUMPOX000, etc.)
- Funded Program/WBS (AP.RA.*, AP.AQ*, AP.EX*, etc.)
- Budget Period (12XX, 1212, 1111, etc.)

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- Commitment Item (BOC)
 - i. If an error affects more than one of the master data elements above, an adjustment may be needed. For examples:
 - If the Fund Center 3rd & 4th digit, and WBS are not changing, but Functional Area and/or FMFI Fund is, then an adjustment may be indicated.
 - If the Fund Center 3rd & 4th digit, and WBS are not changing, but Functional Area and/or FMFI Fund is, then an adjustment may be indicated.
 - ii. There are some errors that don't require an adjustment, especially if they only affect prior year funds. For example:
 - If the Fund Center, Functional Area, WBS element, and FMFI Fund are not changing, especially in a prior year, the adjustment most likely isn't needed because reports will show the activity as closely related.
 - There should be **NO** adjustment for transactions using BOC/Commitment item 9800. These transactions represent an overhead run job related to resource related billing (RRB) on receivables (sales orders (SOs)). Adjustments to expenses on the SOs will automatically adjust BOC 9800 the next time RRB done.

Note: All SU adjustments that do not change the Fund Center's 3rd & 4th digit, Functional Area, or Fund should be reviewed in depth prior to processing. The Analyst managing the account, FMD Budget Execution and Support Branch (BESB) and Headquarters (HQ) staff are responsible for making the final decision as to whether an adjustment is needed or not.

c. **Amount - Is it Material?**

The Analyst managing the account, BESB and HQ staff should determine the materiality, given the circumstances of the adjustment. For example: a single gasoline transaction charged to IES that belongs to VS would be a good reason to make an adjustment even though the transaction is a small amount (i.e., \$16.37).

Note: All Congressional reporting from APHIS rounds to the nearest thousand and sometimes millions. However, there are valid cases where an amount considerably lower must be adjusted.

d. **Payment Status**

Adjustments can only be made for documents that have been "**Disbursed**" in FMFI. This can be determined by reviewing:

- Status of Funds G/L Report or Status of Funds Project to date Report – confirm the activity has to be posted to G/L 4902
- Spending Detail G/L Report or Transaction Register Detail Report – confirm the activity has posted to G/Ls 4901 and 4902
- Payroll is automatically disbursed in the Payroll Employee Level Detail Report and should be provided for detail information regarding Payroll.
- CONCUR/travel – detail transactions documentation needs to show the G/Ls 4801 and 4901 along with 4902 on any report.

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e. **SU Descriptions**

It is critical that a detailed description be on the SU Form. There are two locations that should be used:

- Notes – should contain a complete explanation of the adjustment referencing the backup documents/reports that were used to determine the adjustment was needed. The documents referenced in the Notes description should be easily identifiable months or year later.
- Text Line Description – (max 30 characters) is entered into FMMI and should point back to the detail such as: the original document, travel authorization number, pay period, project name, or purpose (J Brown travel for GIPSA).
- **Be sure** the descriptions are detailed, requests will be returned if any of the following wording is used:
 - wrong ...
 - change or correct master data elements
 - account adjustment
 - correct BOC
 - MISC accounting adjustment

These merely describe the purpose of a SU not why it is needed or what circumstances support the document. These descriptions are inadequate.

f. **Backup Detail:**

The description field of the SU document should contain information that refers back to the supporting documentation; this is important if there is an audit since the program is responsible for providing the original supporting documents. Samples of supporting documentation include, but not limited to:

- A Status of Funds G/L, Status of Funds Project to date, Spending Detail G/L, or Transaction Register Detail Report
- A written justification of why the adjustment is needed
- A list or spreadsheet totaling the same amount as the SU line totals.

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g. Trading Partner (TP) Codes for Payroll & Benefit Adjustments

External reporting requires specific trading partners to be used when entering a SU/B2 document to move payroll expenses. Due to new reporting requirements it is no longer permissible to "roll up" or combine BOCs listed on the table below. You must use the correct BOC with the appropriate Trading Partner when entering SU documents for payroll activity. **Do not** enter data in the US Government Fields; FMMI has been configured to automatically populate these fields through derivation rules based on usage of the correct TP. Please use the respective Trading Partner shown on the table below. The Trading Partner's main account will be derived by the BOC.

BOC's not specifically listed below can be combined into BOC 1200 using the Trading Partner of "CON". In addition, the usage of Trading Partner "CON" is to be used for all 1100 series commitment items for salary and non-Federal benefit activity. **Do not** use "COM" as the TP for any salary and non-federal benefit activity.

TP	TP Name/ Description
1601	Department of Labor
1900	Department of State
2400	OPM Expense (Life Ins, Health Ins, Retirement)
9900	FICA/OASDI/HITS (Treasury, IRS)
CON	1100 series commitment items for non-Federal benefit activity

G/L Account	G/L Description	BOC	TP Code
6400001200	PERSONNEL BENEFITS	1200	CON
6400001201	FICA - AGENCY CONTRIBUTION	1201	9900
6400001202	FEGLI - AGENCY CONTRIBUTION	1202	2400
6400001203	FEHBA - AGENCY CONTRIBUTION	1203	2400
6400001204	CSRS 7% COVERAGE CODE 1 - AGENCY CONTRIBUTION	1204	2400
6400001211	OWC PAYMENT	1211	1601
6400001213	HIT - AGENCY CONTRIBUTION	1213	9900
6400001214	TRANSITIONAL RETRMNT CONTRI - CIVIL SERVICE	1214	2400
6400001224	FOREIGN SERVICE RETRMNT - AGENCY CONTRIBUTION	1224	1900
6400001246	FULL RETRMNT CONTRI - OTHER GOVT	1246	1900
6400001250	OPM ACCRUALESTIMATE	1250	2400
6400001251	TRANS OASDI CONTRI - CIVIL SERVICE	1251	9900
6400001256	FULL OASDI CONTRI - FOREIGN SERVICE	1256	9900
6400001264	FERS CONTRI - REGULAR	1264	2400
6400001268	FERS CONTRI - FOREIGN SERVICE	1268	1900
6400001269	FULL OASDI CONTRI - FERS (L)	1269	9900
6400001273	FULL OASDI CONTRI - FERS (P)	1273	9900
6400001278	LIFE INSURANCE ACCRUALS	1278	2400
6400001287	HEALTH INSURANCE ACCRUALS	1287	2400
6400001299	PAYROLL ESTIMATES - BENEFITS	1299	9900

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h. **Question?**

If you are still not sure which is the correct actions (correct feeder, adjust through cost allocation, or create an SU); ask someone to review it. Here are some suggestions -

- Program peers
- Program Headquarter staff can advise what would be appropriate and if the adjustment should be done through cost allocation.
- If HQs staff is unable to assist then please contact the Budget Execution Support Branch at APHIS-BESTProjects@aphis.usda.gov.

IV. Who can enter and approve SU documents?

Note: Chain of command does not play a role in this process.

Each SU document requires at least three people with various responsibilities as described below.

- a. **Prepared By** – Prepares the document and all associated documentation; the preparer and the enterer *can* be the same person.
- b. **Internal Program Pre-Review (Optional)** – Conducts internal program pre-review of all documentation.
- c. **Entered By** – Enters the document in FMMI, the preparer and the enterer can be the same person.
 - Must be a Headquarters staff member for the program. Support units will be entered by FMD-BESB.
 - Must have the G/L Processor Role in FMMI to be able to enter and park the document.
- d. **Reviewed By (Program Headquarters)** – conducts a final review of all documentation and FMMI data entry. Notifies FMD via the APHIS-BESTProjects@aphis.usda.gov email box, providing the document number and the required request form.
- e. **Approved/Posted By (APHIS-MRPBS-FMD Only)** – FMD approves the submitted document and posts the document in FMMI; the Approver and the Preparer *cannot* be the same person.
 - The Approver/FMD BESB will approve all SU documents received in the BEST Projects email box.
 - Signs the form as the Approver and returns a copy to the program when complete.

All SUs must be received by FMD via the APHIS-BESTProjects@aphis.usda.gov email box at least 5 days prior to the end of the month. FMD BESB will approve/process the documents in FMMI within 5 days of receipt or provide an explanation for the delay.

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The signatures and dates on the SU adjustment form must match what is in FMMI.

There are two acceptable signature forms:

- Digital Signature using LincPass
- Wet signature (manually signed)

The FMD-BESB staff member that approves/processes the document in FMMI to “Post” must keep a file of the documents for audit purposes. The approver’s user id will show up on the FMMI reports provided to auditors, if they need more back up for the review or audit, they will contact the preparer and data entry person for the information. See Record Retention in section XI of this document for more information.

f. **Minneapolis FMD Adjustments**

Minneapolis FMD will process accounting adjustment only as needed to correct an error that is causing an issue for them, i.e., cash reconciliation, VADRS. Minneapolis will not process any requests unless a special project has been set up that allows them a temporary exception. If Minneapolis receives a request in error, they will return the request and provide information on the correct procedure. Minneapolis will follow the procedures described in this document to process and approve adjustments for VADRS, with the standard supporting statement and documentation with the required signatures. Their documentation will be stored in MN.

g. **Security Access**

- The Limited G/L Processor role is needed to be able to enter an SU document in FMMI. FMD maintains a list of personnel authorized to enter SU documents for each program.
- If you need access to enter SU documents, please contact FMD Security. Guidance for requesting FMMI access is posted to the web at [Access for New Users](#). If you have any questions on FMMI access please contact MRP-FAS-SECURITY TEAM (mrp.fas.security.team@aphis.usda.gov).

V. Things to Remember

a. Adjustments-Disbursed/Closed Documents Only

- i. Types of activity where the documents accrue/obligate and disbursed/paid in the same transaction.

Approved SmartPay2 and WEX Transactions	PACS/Payroll
CONCUR-Travel Vouchers	SF-1164’s
Fee Basis Payments	Telephones (MetTel)
Foreign Payments	UPS
GPO	Utilities (Ameresco)
Indemnities	VADRs (PPQ/IS)
IPAC (if they don’t reference)	Wire Transfers
Lease Payments	
Miscellaneous Payments (i.e., Claims, medical, EEO)	

- ii. The following types of activity could be partially open; adjustments can only be done against the closed portions as indicated for each type of feeder described above (Feeder Corrections).

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IAS – Purchase Orders, Contracts – IQ Commits, IO or IN obligates
 Relocations in TRAV
 Agreements where we are requesting services PO
 Reimbursable Work Authorization (RWA)
 Security Work Authorization (SWA)
 IPAC if they reference GSA Vehicle purchases GSA Motor pool
 Utilities/Telephones

Note: If you know one of these successfully processed in a feeder system and you cannot find it in FMMI it may be rejected. Wait for the document to appear in FMMI before adjusting it or contact FOB, IOAT, Minneapolis, for assistance.

b. Accounting Adjustment Form

The Accounting Adjustment Form can be found on the MRP FMMI web site at:
<http://www.aphis.usda.gov/business-services/fmmi> under FMD Quick Reference Guide,
 General Ledger.

The form can be completed on-line or printed and filled out manually. Form completion instructions are included on the same document.

c. Assistance - If you need any assistance throughout the process contact one of the following:

- Program peers
- Program Headquarter staff can advise what would be appropriate and if the adjustment should be done through cost allocation.
- If HQs staff is unable to assist then please contact the Budget Execution Support Branch at APHIS-BESTProjects@aphis.usda.gov.

VI. Records Retention

It is the Program's responsibility to maintain copies of the request forms and supporting backup papers.

Fiscal documentation must be maintained by the fund holder can be destroyed five (5) years after the close of the fiscal year in which adjustments were processed/granted. Records of transactions for no year funds must be kept for 5 years after the budget fiscal year expires or forever, if critical.

The minimum documentation for each accounting adjustment:

- SU Accounting Adjustment Form
 - This should be filled out completely
 - Signed by the Preparer of the document
 - Signed by the Approver of the document
 - Signed by the Enterer of document
 - The Preparer and Enterer of the document can be the same person
- Back-up documentation on how the numbers entered in the SU Accounting Adjustment form were obtained. See "Section II - Is a SU the correct document to be used to make the adjustment?" for more information.

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- Whoever runs the document to accept status must store the documents for audit/review purposes. This is because your user id is on the document.

VII. Reversing an SU

Prepare the SU form and include the original document number along with a detailed, adequate explanation of why the reversal is necessary.

Do not enter the document into FMML. Submit the form through the proper channels. BESB will process the reversal and provide the reversal document number.