**VBA Accruals and Annual Close Training**

**Webinar**

**Question & Answer**

**Resource Guide**

**July 25, 2019**

**Sponsored by:**

* Veterans Benefits Administration (VBA)
* Office of Financial Management (OFM)
* VBA Administrative and Loan Accounting Center (ALAC)

This resource guide provides answers to questions asked during the VBA Accruals and Annual Close webinar delivered by VBA Administrative Loan and Accounting Center (ALAC) on July 25, 2019. The questions are listed in the order they were asked during the training.

| **Accruals and Annual Close Question** | **Accruals and Annual Close Answer** |
| --- | --- |
| What is the BOC code for RA items and reasonable accommodations? | There is not a set BOC specifically for Reasonable Accommodations. The Budget Object Clothes are categorized in a classification system that present obligations by items or services purchased by the Federal Government.[FINANCIAL POLICY VOLUME XIII -COST ACCOUNTING](https://www.va.gov/finance/policy/pubs/volumeXIII.asp) |
| What dates do we have to accrue again? | Based on the Financial Services Center Payroll Calendar, PP19 ends on 9/28/2019. CAATS will automatically accrue payroll from the PAID system up to that date. The Regional Offices will have to manually accrue 9/29/2019 and 9/30/2019 in CAATS (if it is still online) or the RO will have to submit a manual Accrual form to ALAC for Processing. If, in the event, there are additional transactions that were not entered in the PAID for PP19, these will have to be included in the manual accrual. |
| Do we only have to accrue the 28th and 29th? | Based on the Financial Services Center Payroll Calendar, PP19 ends on 9/28/2019. CAATS will automatically accrue payroll from the PAID system up to that date. The Regional Offices will have to manually accrue 9/29/2019 and 9/30/2019 in CAATS (if it is still online) or the RO will have to submit a manual Accrual form to ALAC for Processing. If, in the event, there are additional transactions that were not entered in the PAID for PP19, these will have to be included in the manual accrual. |
| Can you go over the important dates again for the accrual cycle? | Based on the Financial Services Center Payroll Calendar, PP19 ends on 9/28/2019. CAATS will automatically accrue payroll from the PAID system up to that date. The Regional Offices will have to manually accrue 9/29/2019 and 9/30/2019 in CAATS (if it is still online) or the RO will have to submit a manual Accrual form to ALAC for Processing. If, in the event, there are additional transactions that were not entered in the PAID for PP19, these will have to be included in the manual accrual. |
| Is LWOP payroll accrual transaction the same as FEHB MTF? | LWOP payroll is different from a payroll accrual. LWOP is generated as a receivable due to employees who take leave without pay, however, Payroll Accrual is generated because we run an Accrual system, therefore, we enter the expenses in the system as we accrue them. |
| Who does awards? Our department or HRC? | The services (SSD) writes the awards and sends to HR to code and process.  |
| Where can we find the accrual in FMS? | Station must first scan on the SUSA and used the following Transaction code RJ / Payroll and SV / Credit Card Accrual.  |
| I noticed on a closed BD when you went to the ARLT table code, it showed the old BD closed out.  Then I believe I saw the person hit enter then it went to the ARLT table and show the status of that BD with 3220 BOC.  How did you do that? | The ARHT and ARLT are two different tables in FMS. The ARHT is the Account Receivable Header Table which provides summary information. The ARLT is the Account Receivable Line Table which provides detail information regarding the line of accounting. A RO can leaf from one table to the next by using the (L) in the Action field. |
| The end of year balances in FMS it is still the rule/law that payroll fund can only be used for payroll and local travel fund can only be used for local travel Correct? | Any amount that is in your SASP under fund control point for payroll BOC limitation 11 is only for payroll. No one can process any transactions to move funds away from that. This is coordinated through central office. The other fund control points are at your director’s discretion on how he or she would like to move funds in or out to cover any negative amounts in your fund control points or limitation. The limitation for payroll cannot be touched and should not be touched for fund control points. |
| Is there a TMS course ID number for this training? | The TMS course ID number is VA 3851345. |