

PLANNING FOR YEAR-END

Agencies must create a plan that identifies specific year-end activities required to meet the year-end financial report due dates. If agencies do not meet the established dates, then the State Controller cannot complete the *Annual Report of the State of California* on time.

Exhibit I-2 is a sample Year-End Task List. It contains activities, due dates, the person or unit responsible, completion dates, and comments. The sample task list is a guideline only. Agencies should customize a task list based on their activities. The agency's year-end activity coordinator should complete this task list prior to year-end and discuss it with key supervisors.

Once the plan is complete, the agency's operating units must be notified of specific document cutoff dates. Examples are vendor invoices, petty cash vouchers, revenue, etc. Exhibit I-3 provides samples of memoranda that may be sent to operating units.

Keep Reconciliations Current

Keeping all reconciliations current throughout the fiscal year must be a priority task if the year-end closing is to be completed on time. These reconciliations include SCO/CALSTARS, Appropriations, Bank, ORF and Fixed Assets. Per SAM Section 7900, reconciliations are to be prepared monthly within 30 days of the preceding month. In addition, agencies must correct any adjusting items found while performing these reconciliations. These corrections may involve making additional CALSTARS entries, corresponding with the SCO or submitting Board of Control claims for reimbursement or relief from accountability.

EXHIBIT I-2
SAMPLE YEAR-END TASK LIST

Activity	Due Date	Responsibility	Date Completed	Comments
A. BEFORE JUNE 30:				
Perform reconciliations	Ongoing	Recon. Unit		
Distribute Year-end Letters (Exhibit I-3)	3/16	A. O. (Accounting Officer)		
Review Appropriation Symbol Table Reversion Indicators	3/20	Tables Unit		
Review Reverting Documents	3/31	A/R Unit		
Review and adjust outstanding documents:				
Payables	4/1	A/P Unit		
Receivables	5/31	A/R Unit		
Encumbrances	5/31	Enc. Unit		
Claims Filed	6/30	A/P Unit		
ORF	6/30	ORF Unit		
Review subsidiary codes	6/30	A/R Unit		
Review other areas:				
Plans of Financial Adjustment	5/31	A. O.		
Fixed Assets	5/31	A. O.		
SWCAP and Pro Rata charges	5/31	A. O.		
Abnormal Balances	5/31	A. O.		
GL for Payroll Clearing	6/10	A. O.		
Uncleared Collections	6/10	Receipts Unit		
Advance Collections	6/10	Receipts Unit		
Prepayments	6/10	A/P & GL Unit		
Claims in Process	6/30	GL Unit		
Establish New Year tables (Generate and Add function):	Start 5/31	Tables Unit		
Organization Control Table				
Appropriation Symbol Table				
Budget Sequence Table				
Index Code Table				
PCA Table				
Cost Allocation Table				
Labor Distribution Tables (LC and EM)				
Automated Payables (DGS)				
Prepare final reverting year PFA	6/15	A. O.		
Cut-off claim scheduling	6/29	Pay Unit		
Cut-off encumbrance documents	6/30	Pay Unit		
Cut-off accounts receivable invoicing	6/30	A/R Unit		
Deposit all cash receipts	6/30	Cashiers		
Review Vendor Edit Table AAAAAAAAAA for Report 6 Signature	6/30	Tables Unit		

EXHIBIT I-2 (CONTINUED)
SAMPLE YEAR-END TASK LIST

Activity	Due Date	Responsibility	Date Completed	Comments
B. AFTER JUNE 30:				
Change reversion date for Clearing Account A/S and other reverting appropriations to 9/30, if needed.	7/1	Tables Unit		
Run Labor Distribution (FM 12)	7/6	A. O.		
Run CA/FS and reports (FM 12)	7/10	A. O.		
Close FM 12	7/13	A. O.		
Year-End Adjusting entries:				
A1: Record Undeposited Receipts	7/5	A. O.		
A2: Adjust Revolving Fund Cash Account	7/9	ORF Unit		
A3: Reimbursement and Abatement Accruals	7/16	Recon. Unit		
A5: Accrue Interest Earnings on Investments	7/16	A.O.		
A6: Record Interest Due From Other Funds	7/16	A.O.		
A7: Abatements for Surveyed Equipment	7/16	A. O.		
A8: Accrual of Expenditures	7/16	Pay Unit		
A9: Record Revenue Accruals	7/16	Recon. Unit		
A10: Adjustment for Dishonored Checks	7/16	A. O.		
A12: Establish Reserve for Deferred A/R for Abatements and Reimbursements	7/16	Recon. Unit		
Run CA/FS (FM 13)	7/19	A. O.		
Request FM 13 Reports	7/20	A. O.		
Prepare Preliminary FM 13 Reconciliations	7/23	Recon. Unit		
Review FM 13 Reports for overexpenditures, enter adjustments	7/24	A.O. and Budget Office		
Record Year-End PFA	7/25	A. O.		
Reclassify encumbrances	7/25	A. O.		
Reclassify Allocated Encumbrances in Administration	7/25	A. O.		
Record subsidiaries for GLAs 1600 and 1390	7/25	A. O.		
Review Fund Balance GLA on G02 and reclassify if necessary	7/25	A. O.		
Analyze and adjust G01 accounts with abnormal balances	7/25	A. O.		
Request final FM 13 reports	7/26	A. O.		
Prepare final FM 13 Reconciliations	7/27	A. O.		

EXHIBIT I-2 (CONTINUED)
SAMPLE YEAR-END TASK LIST

Activity	Due Date	Responsibility	Date Completed	Comments
B. AFTER JUNE 30: (Continued)				
^{A/} Request Preliminary DB3 and G02 Reports	7/27	Fin. Rpt. Unit		
^{A/} Review Preliminary DB3 Report	7/28	Fin. Rpt. Unit		
^{A/} Enter Auto Year-End Transactions	7/28	Fin. Rpt. Unit		
^{A/} Request Final DB3 Report	7/28	Fin. Rpt. Unit		
^{M/} Prepare and balance Report 2 Accrual Worksheet and Report 15	7/28	Fin. Rpt. Unit		
Request Reports for year-end statements	7/28	Fin. Rpt. Unit		
^{A/} Request Transmittal of Report Data	7/29	Fin. Rpt. Unit		
^{M/} Prepare Report Numbers 1,3 and 5	7/29	Fin. Rpt. Unit		
Complete Report Number 4	7/29	Fin. Rpt. Unit		
Prepare Certification Letter(s) to SCO	7/30	Fin. Rpt. Unit		
Submit Year-End statements: General	7/31	Fin. Rpt. Unit		
Other Funds	8/6	Fin. Rpt. Unit		
Complete report requests for Prior Year	8/8	A. O.		
Submit copy of CSTARN10 to Budget Staff for Past-Year Schedule 10 Reporting	8/10	A.O.		
Review Reversion Indicators	8/10	Tables Unit		
Begin Automated Closing Process	8/13	Tables Unit		
Reversing Entries: Review Auto Reversal Entries	8/16	A. O.		
Reverse entries not included in auto reversal batches:	8/16	A. O.		
Standard Adjusting Entries				
PFA Reclass				
Encumbrance Reclass				
GL 1390 & 1600				
Subsidiaries				
Move ORF Advance	8/16	A. O.		
Reset OC Table indicators and run July (FM01) Cost Allocation/FS	8/17	A.O.		
Prior fiscal year transactions in new year	Ongoing	All Units		
Begin reconciliations in the new year	Ongoing	Recon. Unit		

^{A/} **Automated Statements** - These activities only apply to funds included in the auto year-end report process.

^{M/} **Manual Statements** - These activities only apply to manual statement preparation and first-year agency participants in the auto year-end process.

State of California

M e m o r a n d u m

Date : March 16, 2001

To : **Division Chiefs**
Audit Office
Legal Office
Personnel Office

From : Example Department

Subject : Contingent Liabilities

The Accounting Office is currently working on the FY 2000-01 year-end closing process. One of the required year-end financial reports is the "Report of Contingent Liabilities". Contingent liabilities are possible future claims against the State. Examples of contingent liabilities are pending litigation, audit exceptions, and worker's compensation claims. Contingent liabilities must be reported by each agency, and should identify the type of liability, the case number or identification number, the potential dollar amount, and a possible payment date.

Please advise U. R. Dunne, Accounting Administrator, in writing no later than July 15, 2001, of any contingent liabilities against the department as of June 30, 2001. If you have any questions, please contact U. R. Dunne at 445-5555.

RECLASSIFY/LIQUIDATE REVERTING APPROPRIATION DOCUMENT FILE BALANCES

Reverting appropriations are those appropriations that will revert on or before June 30. These appropriations can be identified on the SCO Agency Reconciliation Report as those with current end dates of June 30 or earlier. This includes Prior Year Revenue accounts. Appropriations reverting on or before June 30 cannot have outstanding receivable, payable or encumbrance documents. Beginning as early as January, agencies should try to clear these documents. Receivable documents that will not be cleared by June 30 must be reclassified to GLA 1319-Accounts Receivable—Other, offset by GLA 1600-Provision for Deferred Receivables. Payable and encumbrance documents must be closed (or moved to another appropriation, as appropriate) by June 30.

CALSTARS provides two automated processes (CFY022 - Document File Reclassification/Liquidation and CFY023 - Revenue Reversal/Reclassification) to assist agencies to identify, liquidate and/or reclassify documents within reverting appropriations. These two processes use the Appropriation Symbol (AS) Table Reversion Indicator and Reversion Date to determine which appropriations will revert on or before June 30. To use these automated processes for appropriations that will revert on or before June 30, the AS Table must be coded as follows by the end of March:

- (1) Set the Reversion Indicator to 1.
- (2) Set the Reversion Date to June 30, 20 nn (nn = current calendar year) or earlier.

NOTE: To avoid EA7 error, AP Date Not In Range, change the reversion date after the CFY022 process has completed for the Clearing Account and other appropriations, if needed, to 9/30/ nn prior to running FM 12 cost allocation.

CFY022 - Document File Reclassification/Liquidation Process

The CFY022 - Document File Reclassification/Liquidation Process generates transactions in reverting appropriations to:

- ✦ Reclassify valid Accounts Receivable - Abatements and Reimbursements to GLA 1319-Accounts Receivable-Other; and
- ✦ Liquidate encumbrances.

These transactions are generated for all appropriations identified as reverting appropriations as described in the previous section *Reclassify/Liquidate Reverting Appropriation Document File Balances*. Exhibit I-4 lists the records selected by the CFY022 process and shows the decisions and resulting outputs. These outputs include:

- ✦ Transactions generated to reclassify abatement and reimbursement receivables (creates the A-4 year-end adjusting entries required by SAM Section 10603);

- ✦ Transactions generated to liquidate encumbrances; or
- ✦ Messages printed on the CFY022-1 Exception Report for review and possible action by the agency.

The CFY022 process includes the following three steps:

- ✦ In early April, the CFY022 program produces the first "Reports Only Run", which provides a listing of all documents within the Document File subject to reversion or requiring agency action. Agencies should liquidate, adjust or correct these documents as appropriate.
- ✦ In late April, the CFY022 program produces a second "Reports Only Run" to enable agencies to review the corrections made as a result of the first run. Final adjustments must be made prior to the first of May.
- ✦ During the first week in May, CALSTARS generates transactions to liquidate the remaining encumbrances and post A-4 entries for the remaining reverting abatement and reimbursement receivables documents. CALSTARS assigns Batch Type **YQ** for these entries and posts them in the prior month (FM10-April). Cost Allocation/Fund Split for April will not be available to run until after this posting.

CFY022 Transactions

The encumbrance liquidation transactions are posted with TC 210 or 212. The A-4 entries consist of two transactions for each outstanding receivable document.

		<u>GLA</u>	
		<u>Debit</u>	<u>Credit</u>
First transaction:	(TC 555, 572 or 574)	9000	A/R
	OR		
	(TC 556, 573 or 575)	8100	A/R
Second transaction:	(TC 576)	1319	1600
	OR		
	(TC 577)	1600	1319

The first transaction reverses the accounts receivable reimbursement or abatement document from the reverting appropriation. The second transaction reestablishes the document as a deferred receivable. Because a deferred receivable has no nominal account impact, the second transaction establishes A/R Other entries without an Appropriation Symbol; however, they carry the original FFY, Document Number/Suffix, Fund, Fund Source, Fund Detail, and Vendor Number. The Fund used in the transaction is the disbursing fund of the PCA originally recorded with the documents except that all transactions in the Clearing Account (Fund Source **D**) have "?????" displayed as the fund number. This causes the TC 576 or TC 577 entry to go to the error file during the IEUP Cycle. The transaction is flagged with the error message, "EF3- FUND NOT IN D22". The agency must correct the entry by supplying the appropriate ultimate fund and fund source.

EXHIBIT I-4
DOCUMENT FILE DECISION TABLE FOR PROGRAM CFY022
ACCOUNTS RECEIVABLE-ABATEMENTS AND ACCOUNTS RECEIVABLE-REIMBURSEMENTS

REVERSION INDICATOR	AS TABLE END DATE	GL ACCT NUMBER	SOURCE CODE	REPORT ONLY RUNS	REPORT AND TRANSACTION GENERATION RUN
1	Equal to or before current year end date	1311	580000-589999	Print the record	Generate reclassification transactions: TC 555 & TC 576 If amount is > 0 TC 555(R) & TC 577 If amount is < 0 Print the transaction values with message: 'RECLASS TRANS GENERATED'
			000000-579999 590000-999999	Print the record with message: 'INVALID SOURCE CODE'	Print the record with message: 'INVALID SOURCE CODE' on the CFY022-1 Exception Report
		1312	900000-999999	Print the record	Generate reclassification transactions: TC 556 & TC 576 If amount is > 0 TC 556(R) & TC 577 If amount is < 0 Print the transaction values with message: 'RECLASS TRANS GENERATED'
			000000-899999	Print the record with message: 'INVALID SOURCE CODE'	Print the record with message: 'INVALID SOURCE CODE' on the CFY022-1 Exception Report
		1400	580000-589999	Print the record	Generate reclassification transactions: TC 572 & TC 576 If amount is > 0 TC 572(R) & TC 577 If amount is < 0 Print the transaction values with message: 'RECLASS TRANS GENERATED'
			900000-999999	Print the record	Generate reclassification transactions: TC 573 & TC 576 If amount is > 0 TC 573(R) & TC 577 If amount is < 0 Print the transaction values with message: 'RECLASS TRANS GENERATED'
			000000-579999 590000-899999	Print the record with message: 'DOC MAY REQUIRE AGENCY ACTION'	Print the record with message: 'DOC MAY REQUIRE AGENCY ACTION' on the CFY022-1 Exception Report
		1500	580000-589999	Print the record	Generate reclassification transactions: TC 574 & TC 576 If amount is > 0 TC 574(R) & TC 577 If amount is < 0 Print the transaction values with message: 'RECLASS TRANS GENERATED'

Cash Receipts Process After CFY022

After the automated reclassification is completed, agencies must modify their cash receipt process for those reclassified documents until the end of the fiscal year. For example, if an accounts receivable abatement document is reclassified, the document now resides in GLA 1319-Accounts Receivable Other, with the offset in GLA 1600-Provision for Deferred Receivables. However, if collected prior to June 30, the collection will still be treated at an abatement. The appropriate entries after the reclassification but before June 30 (providing that the SCO receives and records the remittance advice by June 30) are:

For Abatements:

TC 104 - Record Cash Receipts as Expenditure Abatements

Dr. 1110 General Cash

Cr. 9000 Expenditures

AND

TC 469 - Liquidate Accounts Receivable-Other

Dr. 1600 Provision for Deferred Receivables

Cr. 1319 Accounts Receivable Other

NOTE: If recording TC 104 after May Cost Allocation/Fund Split is run, override transaction to the ultimate fund source.

For Reimbursements:

TC 102 - Record Cash Receipts as Reimbursements

Dr. 1110 General Cash

Cr. 8100 Reimbursements

AND

TC 469 - Liquidate Accounts Receivable-Other

Dr. 1600 Provision for Deferred Receivables

Cr. 1319 Accounts Receivable Other

If the SCO receives and records the remittance advice after June 30, the collection is treated as a refund to reverted appropriations. The appropriate entries with Source code **570000** are:

For Abatements and Reimbursements:

TC 107 - Record Cash Receipts as Refunds to Reverted Appropriations

Dr. 1110 General Cash

Cr. 9891 Refunds to Reverted Appropriations

AND

TC 469 - Liquidate Accounts Receivable - Other

Dr. 1600 Provision for Deferred Receivables

Cr. 1319 Accounts Receivable Other

Agencies should not re-establish the original receivables.

CFY023 - Revenue Reversal/Reclassification

The CFY023 - Revenue Reversal/Reclassification Process generates transactions to reclassify any revenue accounts receivables documents in reverting appropriations to GLA 1319-Accounts Receivable-Other. The SCO accounts for revenue in the Current Year and **one** Prior Year for all non-Federal funds. Accordingly, reclass transactions are generated for all outstanding revenue accounts receivable documents in non-Federal Prior Year Revenue accounts on June 30. Only Current Year Revenue accounts may have Accounts Receivable balances except in Federal funds.

Federal Fund Revenue accounts revert after five years in accordance with the Budget Act. The CFY023 – Revenue Reversal/Reclassification Process generates transactions to reclassify any Federal Fund revenue accounts receivable documents in the reverting year to GLA 1319. For example, outstanding FY 2001-02 Federal Accounts Receivable documents are reclassified to GLA 1319 on June 30, 2006.

Exhibit I-8 lists the records selected by the CFY023 process and shows the decisions and resulting outputs. These outputs include:

- ✦ Transactions generated to reclassify Accounts Receivable - Revenue (creates the reverting appropriation portion of the A-9 year-end adjusting entries); or
- ✦ Messages printed on the CFY023-1 Exception Report for review and possible action by the agency.

EXHIBIT I-8
DOCUMENT FILE DECISION TABLE FOR PROGRAM CFY023
ACCOUNTS RECEIVABLE-REVENUE RECLASSIFICATION

REV IND	ACTIVE IND	AS TABLE END DATE	GLA NUMBER	SOURCE CODE	REPORT ONLY RUNS	TRANSACTION GENERATION RUN	
1	0	After last day of current year	1313 or 1314 or 1400 or 1500	1nnnnn or 2nnnnn or 4nnnnn	Print the record with message: 'BAD EFF-END-DTE/REVR IND COMBO'	Print the record with message: 'BAD EFF-END-DTE/REVR IND COMBO'	
		Equal or before the last day of the current year	1313	1nnnnn or 2nnnnn or 4nnnnn	Print the record	Amount positive: TC 460 GLA 1313 TC 576 GLA 1319 Amount negative: TC 460(R) GLA 1313 TC 577 GLA 1319	
				Other source codes	Print the record with message: 'INVALID GL/SOURCE COMBO'	Print the record with message: 'INVALID GL/SOURCE COMBO'	
			1314	1nnnnn or 2nnnnn or 4nnnnn	Print the record	Amount positive: TC 461 GLA 1314 TC 576 GLA 1319 Amount negative: TC 461(R) GLA 1314 TC 577 GLA 1319	
				Other source codes	Print the record with message: 'INVALID GL/SOURCE COMBO'	Print the record with message: 'INVALID GL/SOURCE COMBO'	
			1400	1nnnnn or 2nnnnn or 4nnnnn	Print the record	Amount positive: TC 473 GLA 1400 TC 576 GLA 1319 Amount negative: TC 473(R) GLA 1400 TC 577 GLA 1319	
		1500	1nnnnn or 2nnnnn or 4nnnnn	Print the record	Amount positive: TC 457 GLA 1500 TC 576 GLA 1319 Amount negative: TC 457(R) GLA 1500 TC 577 GLA 1319		
		1	Any	1313 or 1314 or 1400 or 1500	1nnnnn or 2nnnnn or 4nnnnn	Print the record with message: 'INACTIVE APPN SYM'	Print the record with message: 'INACTIVE APPN SYM'

EXHIBIT I-8 (Continued)
DOCUMENT FILE DECISION TABLE FOR PROGRAM CFY023 (Continued)
ACCOUNTS RECEIVABLE-REVENUE RECLASSIFICATION (Continued)

REV IND	ACTIVE IND	AS TABLE END DATE	GLA NUMBER	SOURCE CODE	REPORT ONLY RUNS	TRANSACTION GENERATION RUN
0 or 2 or 9	0	Equal or before the last day of the current year	1313 or 1314 or 1400 or 1500	1nnnnn or 2nnnnn or 4nnnnn	Print the record with message: 'BAD EFF-END-DTE/REVER IND COMBO'	Print the record with message: 'BAD EFF-END-DTE/REVER IND COMBO'
	1	Any	1313 or 1314 or 1400 or 1500	1nnnnn or 2nnnnn or 4nnnnn	Print the record with message: 'INACTIVE APPN SYM'	Print the record with message: 'INACTIVE APPN SYM'
BLANK or NO AS FOUND	NOT AVAIL-ABLE	Not available	1313 or 1314 or 1400 or 1500	1nnnnn or 2nnnnn or 4nnnnn	Print the record with message: 'NO APPN SYM RECORD'	Print the record with message: 'NO APPN SYM RECORD'

these Object Details in any other fund should contact their CALSTARS Analyst or the Hotline if assistance is needed.

General Review of Reports

Agency personnel who are knowledgeable of the various reports should review those reports for reasonableness. For example, the G01 Report should be reviewed to see if any general ledger accounts have abnormal balances. In non-shared funds, the GLA 1140-Cash in State Treasury on the SCO Fund Reconciliation Report must agree with CALSTARS GLA 1140-Cash in State Treasury for that fund. The Q25 Report should be reviewed to verify that receipt source codes are used correctly. The Clearing Account Expenditures on the month-end B04 Report should be zero.

ESTABLISH NEW YEAR TABLES

Before agencies determine the table structure for the next fiscal year, several areas must be reviewed. Staff responsible for this review should ask the following questions:

- ❖ Are the CALSTARS reports meeting management's needs? If not, why?
- ❖ Has the organization structure changed or will it change on July 1? If it is changing, have new Index Codes been selected?
- ❖ Are the agency object codes meeting the department's needs? If not, how should they be changed?
- ❖ Does the Appropriation Symbol Table accurately reflect the budget act and special legislation appropriations? Do the appropriation symbols agree with the SCO account structure? Is the SCO Account information in the AS Tables?
- ❖ Are there changes to the Program Structure effective July 1 as reflected in the Governor's Budget? Is the Legislature likely to take any action during their deliberations that will change the program or organization structure?
- ❖ Are the PCAs established to at least the level of the Governor's budget?
- ❖ Is the cost reporting system, if applicable, appropriate to the agency?
- ❖ Does the Cost Allocation Table reflect the Cost Allocation Plan? Is the cost allocation methodology changing for the next fiscal year?
- ❖ Is the method of Labor Distribution appropriate?

All of these areas should be carefully reviewed before generating or establishing tables for the next fiscal year. To be successful, each agency should have their review completed and the tables established prior to the heavy year-end period. The review should begin as early as March and be completed by June 1. All tables should be keyed or generated, reviewed and ready to accept new year transactions by July 1. Table listings can be ordered from the table's entry screen, list screen,

and the I.80 – FFY Maintenance screen. Where applicable, a fiscal year may be specified.

Organization Control (OC) Table Maintenance

A new year Organization Control Table record must be established before June 30. This new year OC Table record controls all system processing after July 1 except for edit overrides. The number of step downs on the new year OC Table record must be equal to the maximum number of step downs for any available year regardless of the number of step downs in the current year.

Prior fiscal year transactions are always processed using the OC Table error severity segment corresponding to the Funding Fiscal Year of the transaction. All other system activity is processed using the new fiscal year OC Table record.

The new year OC Table entry should be entered before any of the other new year tables are created. Prior to establishing the new year OC Table, review the section on the OC Table in Chapter IV of Volume 2. The fund control severity indicators in the new year OC Table should be reviewed and changed if necessary. For instance, appropriation, allotment and cash controls may need to be set to 'W' or 'I' until the new year appropriations and allotments have been loaded.

The OC Table may be entered from a blank screen or by viewing, then adding, the new table after changing some fields. It cannot be generated. To use the VIEW-ADD technique, view (F5) the current year table, key **A** for the Function, overkey only the data elements that need to be changed and press **Enter**. ***The RUN YEC indicator must be blank, the LAST STEP RUN indicator must be 00, the PRIOR-YEAR-OPEN indicator set to Y, and the CY-BR #1 indicator set to N.***

Generate (G) Function

Agencies are not required to enter all of their new fiscal year tables from input forms. New fiscal year tables can be produced using Function **G (G=Generate)** on the I.80 – FFY Maintenance screen (except the EM, which must be generated from the EM entry screen.)

Generated table transactions go through the same relational edits as **Add** transactions. For the **DGS and EM tables**, generated table edits are **Warning Only**. The records post and any error messages are printed **only on the day table maintenance activity was done**. For the AS, CA, IC, and PCA tables, the table edits that are fatal for Add transactions are fatal for the Generate transactions.

The tables that may be generated (must be generated in this order) are:

- ✳ Appropriation Symbol (AS)
- ✳ Index Code (IC)
- ✳ Program Cost Account (PA)
- ✳ Cost Allocation (CA)
- ✳ DGS Services Table

- ✪ DGS Invoice Allocation Table
- ✪ Employee Master (EM) (day after the Labor Distribution Control (LC) Table is entered)

All generated tables should be reviewed. Changes or deletions should be made immediately. The new Funding Fiscal Year tables might need to be updated to reflect changes between the current and prior fiscal year. For example, if allotments were used in the prior year but their use is being discontinued in the current year, the allotment file indicators in the AS, IC and PCA tables must be changed in the new Funding Fiscal Year tables to reflect this change. To make this process easier, prints of all the above tables may now be requested by Funding Fiscal Year. Request a table listing for the new Funding Fiscal Year by entering Function **P** and the new Funding Fiscal Year.

For more information regarding the **Generate** function for the AS, CA, EM, IC and PCA tables, refer to Volume 2, Chapter IV. For more information regarding the **Generate** function for the DGS tables, refer to Volume 1, Chapter XXI-XXII.

Global Delete (X) Function

Agencies can also delete all of the table entries by Funding Fiscal Year for any of the above tables. To use the Global Delete function, enter Function **X (X=DEL FFY)** and the Funding Fiscal Year of the year to be globally deleted on the I.80 – FFY Maintenance screen (except the EM, which must be accessed through the EM entry screen). When Function **X** is used, a separate table maintenance activity report, CSB9n0-3, is produced displaying all the table records that were deleted. Global Delete cannot be used for the current, prior or prior-prior fiscal years. Do not delete table records that may be needed to liquidate documents.

For more information regarding the Global Delete function for the AS, CA, EM, IC and PCA tables, refer to Volume 2, Chapter IV. For more information regarding the Global Delete function for the DGS tables, refer to Volume 1, Chapter XXI-XXII.

Active/Inactive Indicator

Most tables have an **Active/Inactive** indicator. When the indicator is set to **Active (0)**, posting is allowed. When the indicator is set to **Inactive (1)**, an error message shows that the table has been identified as **Inactive** and the posting is treated accordingly. Inactive table entries are generated into the new year with the same Indicator (**0** or **1**) as the existing tables(s).

Appropriation Symbol (AS) Table Maintenance

Account Types

Account Type is an important factor in developing the Appropriation Symbol tables. See the AS Table sub-chapter in Volume 2, Chapter IV, for valid Account Types.

NOTE: The Office Revolving Fund Advance must be established in the advancing fund using Account Type **97**.

Dates

A careful review of dates should be done for existing and generated records. The AS Table dates are in the *MMDDYYYY* format, with *YYYY* being any valid year between 1900 and 2099. For appropriations without regard to year, the ENCUMBRANCE AVAILABILITY DATE and the REVERSION DATE should be set to 99/99/9999.

Reimbursements

The B06 Report, Final Budget Report, can display more than one line of reimbursements when shown that way in the Budget Act. An Appropriation Symbol should be established for each separate appropriated reimbursement line in the Budget Act. Agencies with only one appropriated reimbursement line should have only one Appropriation Symbol. To segregate reimbursements properly by program on the Q25 Report, use more than one PCA.

Revenue

All agencies should use Reference **980** for revenue accounts unless the SCO uses a different Reference on their Agency Reconciliation Report. Reference **980** will not print on the HB4, DB1, or D16 reports.

Agencies must establish a separate appropriation symbol in each fund receiving revenue in order to successfully use the automated reconciliation reports (DB2 and H02) and to participate in the Automated Year-End Reporting process.

Reversion Indicators

The reversion indicator values are:

- 0** - Reversion does not apply
- 1** - Reversion applies
- 2** - Continuing appropriation
- 9** - Continuing appropriation - Statutory

CALSTARS uses this indicator for the following three major processes during the year-end closing process. The reversion indicators in the existing appropriation symbols need to be reviewed as follows. In addition, year-end processing related to these reversion indicators is discussed in Volume 7, Chapter VI, Exhibits VI-7 through VI-10.

Reverting Appropriations

CALSTARS provides two automated processes (CFY022 - Document File Reclassification/Liquidation and CFY023 - Revenue Reversal/Reclassification, see discussion beginning on page I-12) to assist agencies to identify, liquidate and/or reclassify documents within reverting appropriations. These two processes use the Reversion Indicator and Reversion Date to determine which appropriations will revert on or before June 30. To use these automated processes for appropriations that will revert on or before June 30, the AS Table must be coded as follows by the end of March:

- (1) Set the Reversion Indicator to **1**.
- (2) Set the Reversion Date to June 30, 20~~nn~~ (*nn*= current calendar year) or earlier.

Continuing Appropriations

Continuing appropriations generally include two different types of appropriations. The first type includes appropriations that continue encumbrance and expenditure availability beyond the first year of availability (e.g., Capital Outlay). The second type generally includes Statutory appropriations that continue from year to year.

All encumbrances, including encumbrances of continuing appropriations, are reported as expenditures at year-end. For ease of accounting, CALSTARS moves encumbrances of continuing appropriations to the current FFY. Encumbrances for continuing appropriations are automatically moved to the new FFY during the Year-end Close (YEC) process.

WARNING: All encumbrances for continuing appropriations (Reversion Indicator **2** or **9**) are automatically moved to the new FFY during the YEC process. If the agency does not want to automatically move these encumbrances to the new FFY, the Reversion Indicator must be changed to **0** prior to running the YEC process (OC Table RUN YEC = **C**).

Exhibit I-13 displays two examples of continuing appropriations with the appropriate year-end treatment of unencumbered balances and unliquidated encumbrances.

Generate

Various factors impact the generated table maintenance (Function **G**) for the AS Table. AS Table records are generated according to the table below.

AS Table Generate Function Logic Table			
AS Table Record Value:			Result
Reversion Ind.	Start Date within the fiscal year (7-1-YYYY through 6-30-YYYY) of the 'Generate' maintenance transaction FFY?	Account Type is 00, 85, 90, 91, 92, 95, 96, 97, 98, CA or RR?	
0	Yes	Yes	Generate function creates new record with: The Enactment Year and the SCO Account Enactment Year is set to the current AS Table FFY + 1. The Chapter and the SCO Account Chapter is set to BAYYYY (where YYYY is the new 4-digit FFY) ^{1/} . The Start Date, Encumbrance Availability Date and the Reversion Date are incremented by one year (+1).
		No	Generate function generates new FFY record with no changes to information.
	No	Yes	Generate function generates new FFY record with no changes to information.
		No	Generate function generates new FFY record with no changes to information.
1			No new record generated.
2 or 9			Generate function generates new FFY record with no changes to information.

^{1/} When the Budget Act is signed and Chaptered, an automated process is run to replace "BAYyyy" with the actual Chapter citation. A CALSTARS News item is issued to explain this process before it happens.