

AR21 – Record and Approve Collection of Reverted Appropriations for Abatements and Reimbursements after June 30

Source Document: Department Payment Batch Header
Check Copy

Module: Accounts Receivable (AR)

Roles:
AR Item Processor
BI/AR Approver
AR Payment Processor
AR Payment Approver

PURPOSE: Abatement and Reimbursement receivables must be reclassified to Accounts Receivable (AR) - Other before the associated appropriation reverts (usually as of June 30). The reclassified transactions are commonly known as the "Year End A-4 Adjusting Entries", see the [State Administrative Manual section 10603](#).

The purpose of this eLearning is to provide guidance on posting AR collections received after the associated AR items have been reclassified to AR-Other. The timing of when the SCO records the remittance is a key factor. This eLearning focuses on the recording and approving the collection of reverted appropriation *after* June 30 (or after the SCO year end deadline to submit documents for reverting appropriations has passed).

- Slides 5-15 – Provide steps for the AR Payment Processor to record the cash receipt using the Direct Journal payment method.
- Slides 16-22 – Provide steps for the AR Item Processor to create a Pending Item Group with one transaction sequence to credit the AR-Other.

Note: Payroll AR-Abatement will be used as an example in this eLearning.

In this example, an AR has been reclassified and now resides in GL 1209900-Accounts Receivable Other, with the offset in GL 1290000-Provision for Deferred Receivables. Receipt is collected and remitted, and SCO posts the transaction after the associated expenditure or reimbursement authority has reverted. The cash receipt will be treated as Refunds to Reverted Appropriations and the AR-Other must be reversed/reduced.

Accounting Entries:

Transaction 1: Record the cash receipt as Refunds to Reverted Appropriations using the Direct Journal payment application method

Debit 1109300 Pending Cash Transfers - AR
Credit 5901000 Refunds to Reverted Appropriations (**use prior ENY**)

Transaction 2: Reverse/Reduce the AR-Other

Debit 1290000 Provision for Deferred Receivables *
Credit 1209900 AR -Other

* Use Alternate Account 0131900000 for A/R-Other.

NOTES:

- Departments should not re-establish the original receivable.
- Do not apply payment to the AR Item through a worksheet or payment predictor.

The AR Payment Processor will perform the steps necessary to record the receipt as a Direct Journal.

Departments will use their existing business processes to deposit receipts to the bank prior to posting in FI\$Cal.

The Source Documents for recording miscellaneous receipt bank deposits are:

1. Department Payment Batch Header
2. Copy of check

We will assume that a Deposit Slip entry process has been completed and the corresponding AR Regular Deposit has been created in FI\$Cal (refer to job aid FI\$Cal.389).

The **AR Payment Processor** will find the existing system generated AR Regular Deposit. Steps are:

- 1 - Navigate to Accounts Receivable>Payments>Online Payments>Regular Deposit
- 2 - Enter Business Unit and the Deposit ID in the **Find an Existing Value** tab
- 3 - Click Search

1

Regular Deposit

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value

▼ Search Criteria

2 Deposit Unit = 8860

Deposit ID begins with 1062

User ID begins with

Assigned Operator ID begins with

Case Sensitive

3

Search Clear Basic Search Save Search Criteria

The **AR Payment Processor** will verify the information in the following fields on the **Totals** tab:

- 1 - Accounting Date (Bank deposit date)
- 2 - Bank Code is "STATE"
- 3 - Bank Account is the CTS account
- 4 Deposit Type
- 5 - Bank Deposit Number
- 6 - Control and Format Currency

The screenshot shows the 'AR Payment Processor' interface. At the top, there is a breadcrumb trail: Favorites > Main Menu > Accounts Receivable > Payments > Online Payments > Regular Deposit. Below this, there are two tabs: 'Totals' (selected) and 'Payments'. The main content area displays the following information:

- Unit 8860
- Deposit ID 1062
- View Audit Logs
- Delete Deposit button

The form fields are as follows:

1 *Accounting Date	07/10/2019		6 Control Currency	USD
2 *Bank Code	STATE	State Bank	Format Currency	USD
3 *Bank Account	244	244	Rate Type	CRRNT
4 *Deposit Type	S	Standard	Exchange Rate	1.00000000
5 Bank Deposit Number	1244000009		Location	000

The **AR Payment Processor** will continue to enter information in the **Control Totals** section of the **Totals** tab:

- 7** - Check the **Control Total Amount** (should tie to the Report of Collection Batch Total)
- 8** - Enter the total **Count**
- 9** - Click on the **Payments** tab at the top

The screenshot shows the 'Payments' tab selected in the 'Totals' section. The interface includes a breadcrumb trail: Favorites > Main Menu > Accounts Receivable > Payments > Online Payments > Regular Deposit. The 'Payments' tab is highlighted with a red '9'. Below the breadcrumb, the 'Totals' section shows 'Unit 8860' and 'Deposit ID 1062'. A 'Delete Deposit' button is visible. The 'View Audit Logs' link is also present. The main form area contains several input fields: '*Accounting Date' (07/10/2019), '*Bank Code' (STATE), '*Bank Account' (244), '*Deposit Type' (S), 'Bank Deposit Number' (1244000009), 'Control Currency' (USD), 'Format Currency' (USD), 'Rate Type' (CRRNT), 'Exchange Rate' (1.00000000), and 'Location' (000). The 'Control Totals' section is highlighted and contains a table with the following data:

Control Totals	
7 Control Total Amount	100.000
Entered Total Amount	0.000
Difference Amount	100.000
Posted Total Amount	0.000
Journalled Total Amount	0.000

The '*Count' field is highlighted with a red '8' and contains the value '1'. The 'Control Data' section is also visible, showing '*Received' (07/10/2019), '*Entered' (07/10/2019), 'Posted' (empty), 'Assigned' (Z_DEPT_AR_PAYMENT_PRO), and 'User' (Z_DEPT_AR_PAYMENT_PROC). At the bottom, there are buttons for 'Save', 'Return to Search', 'Previous in List', 'Next in List', 'Notify', and 'Refresh'.

The **AR Payment Processor** will enter the following information on the **Payments** tab:

- 1 - Enter Payment ID
- 2 - Enter Amount
- 3 - Click on the **Journal Directly** checkbox
- 4 - Select “Check” for Payment Method
- 5 - Under the Additional Payment Information, select “Check” for Payment Method and “Gen Cash” for Cash Type
- 6 - Optional – document notes or relevant information in the Notes box
- 7 – Click Save
- 8 - The deposit will show “Balanced” when the payments match the control totals

The screenshot displays the 'Payments' tab in a software application. The breadcrumb trail at the top reads: 'Favorites > Main Menu > Accounts Receivable > Payments > Online Payments > Regular Deposit'. The main header shows 'Unit 8800', 'Deposit ID 1062', and 'Date 07/10/2019'. A box labeled '8' highlights the 'Balance Balanced' status.

The 'Payment Information' section includes:

- Payment Seq: 1
- Amount: 100.000 (labeled 2)
- Rate Type: CRRNT
- Payment Method: Check (labeled 4)
- Payment ID: ABTMNT-PAR123 (labeled 1)
- Currency: USD
- Exchange Rate: 1.00000000
- Journal Directly: (labeled 3)
- Accounting Date: 07/10/2019

The 'Additional Payment Information' section includes:

- Payment Method: Check (labeled 5)
- Cash Type: Gen Cash (labeled 5)
- Check Date: [blank]
- Reference Number, City Code, County Code, Tax Amount: [blank]
- Received by SCO, AP Business Unit, Related ORF Advance: [blank]

The 'Notes' section (labeled 6) is empty.

The 'Customer Information' section includes:

- Customer ID, Business Unit, Remit From Name, Corporate SubCust1, MICR ID, Remit SetID, Corporate SetID, SubCust2, Link MICR: [blank]

The 'Reference Information' section shows a table with columns: Qual Code, Reference, To Reference, Event. Row 1: 1, [blank], [blank], [blank].

At the bottom, a 'Save' button is highlighted with a box labeled '7'. Other buttons include 'Return to Search', 'Previous in List', 'Next in List', 'Notify', 'Refresh', 'Add', and 'Update/Display'.

Submit the Department Payment Batch Header and supporting documents to the AR Payment Approver to approve the deposit.

The **AR Payment Approver** will use the Payment Batch Header and supporting documents to review and approve the transaction. In addition, the AR Payment Approver will create the **Accounting Entries** for a Direct Journal payment. Use the fund number where the receipt should be remitted to, and use the prior year as the ENY.

The **AR Payment Approver** will create the Accounting Entries. Steps are:

- 1 - Navigate to Accounts Receivable > Payments > Direct Journal Payments> Create Accounting Entries
- 2 - Enter the Business Unit
- 3 - Enter the Deposit ID
- 4 - Click Search

1

Favorites ▾ Main Menu ▾ > Accounts Receivable ▾ > Payments ▾ > Direct Journal Payments ▾ > Create Accounting Entries

Create Accounting Entries

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value

▼ Search Criteria

2 Deposit Unit = ▾ 8860 🔍

3 Deposit ID begins with ▾ 1062 🔍

Payment Sequence = ▾

Payment ID begins with ▾

User ID begins with ▾

Assigned Operator ID begins with ▾

Case Sensitive

4

Search Clear Basic Search 🔍 Save Search Criteria

The **AR Payment Processor** will create the Accounting Entries. Steps are:



- 1 - Enter Amount as (-)
- 2 - Enter Fund
- 3 - Enter Account Code (5901000: Refunds to Reverted Appropriations), Alt Account, ENY (use prior ENY), Reporting Structure, and other necessary Chartfield values.
- 4 - Click Save
- 5 - Click the Lightning Bolt icon to create the cash offsetting entry

Accounting Entries | Deposit Control

Unit 8860 Deposit ID 1062 Payment ABTMNT-PAR12345 Seq 1



ABTMNT-PAR12345
Payment ABTMNT-PAR123

Currency Details

Amount 100.000 USD **5**  

Complete Entry Event

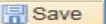
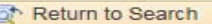
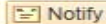

Budget Status Message Code

Distribution Lines Personalize | Find | View All |   First 1-2 of 2 Last

Distribution Sequence	GL Unit	Line Amount	Currency	Approp Ref	Fund	ENY	Account	Alt Acct	Program	Rptg Structure	PC B
1	8860	-100.000	USD		0001	2018	5901000	0000000000		88601200	
2	8860	100.000	USD		0001		1109300	9999999999			

Total

Lines 2 Total Debits 100.000 Currency USD Total Credits 100.000 Currency USD Net 0.000

4  Save  Return to Search  Notify  Refresh

- 6 - The system will create the cash offsetting entry and display the distribution line for Account 1109300 – Pending Cash – AR
- 7 - The net of the distribution lines should equal zero
- 8 - Click Save

Accounting Entries | Deposit Control

Unit 8860 Deposit ID 1062 Payment ABTMNT-PAR12345 Seq 1

Currency Details

Amount 100.000 USD

Complete Entry Event

Budget Status Message Code

Distribution Lines Personalize | Find | View All | First 1-2 of 2 Last

Distribution Sequence	GL Unit	Line Amount	Currency	Approp Ref	Fund	ENY	Account	Alt Acct	Program	Rptg Structure	PC B
1	8860	-100.000	USD		0001	2018	5901000	0000000000		88601200	
2	8860	100.000	USD		0001		1109300	9999999999			

Total

Lines 2 Total Debits 100.000 Currency USD Total Credits 100.000 Currency USD 7 Net 0.000

8 Save Return to Search Notify Refresh

Accounting Entries | Deposit Control

9 - Check the Complete box

10 - Click Save

Favorites ▾ Main Menu ▾ > Accounts Receivable ▾ > Payments ▾ > Direct Journal Payments ▾ > Create Accounting Entries

Accounting Entries | Deposit Control

Unit 8860 Deposit ID 1062 Payment .ABTMNT-PAR12345 Seq 1

Currency Details

Amount 100.000 USD ⚡ 📄

9 Complete Entry Event 🔍

Budget Status Message Code

Distribution Lines Personalize | Find | View All | 📄 | 📅 First ⏪ 1-2 of 2 ⏩ Last

ChartFields | Currency Details | Budget | Journal Reference Information | Distribution Creation / Update Details | ⋮

Distribution Sequence	GL Unit	Line Amount	Currency	Approp Ref	Fund	ENY	Account	Alt Acct	Program	Rptg Structure	PC B
1	8860	-100.000	USD		0001	2018	5901000	0000000000		88601200	
2	8860	100.000	USD		0001		1109300	9999999999			

< _____ >

Total

Lines 2 Total Debits 100.000 Currency USD Total Credits 100.000 Currency USD Net 0.000

10 Save

Accounting Entries | Deposit Control

- 11** - Direct Journal Certification screen will appear. Enter email and phone number. Click on the “I certify under penalty of perjury” box, and then click OK.

The screenshot displays a software interface for creating accounting entries. A modal dialog box titled "Direct Journal Certification" is open, requiring user input and confirmation. The dialog text reads: "I hereby certify that the foregoing report is a correct statement of all monies received by the above named agency and on account of said Fund or Appropriation during the periods stated below in accordance with Section 12418 of the Government Code. Entry to the agency's checking account is in lieu of the agency issuing a check to the State Treasurer." Below this text is a checked checkbox labeled "I certify under penalty of perjury". There are two input fields: "Email Address" with the value "Peoplesoft@fiscal.ca.gov" and "Phone Number" with the value "916-123-4567". At the bottom of the dialog are "OK" and "Cancel" buttons. The background interface shows the following details:

- Unit: 8860, Deposit ID: 1062, Payment: ABTMNT-PAR12345, Seq: 1
- Currency Details: Amount 100.000 USD
- Complete: Complete
- Budget Status: Message Code
- Distribution Lines Table:

Distribution Sequence	GL Unit	Line Amount	Currency	Ap	Re	2018	2019	2020	2021
1	8860	-100.000	USD	0001		5901000		0000000000	88601200
2	8860	100.000	USD	0001		1109300		9999999999	
- Total: Lines 2, Total Debits 100.000, Currency USD, Total Credits 100.000, Currency USD, Net 0.000

- 12** - Insert the Legal Authority and Reason For Request.
- 13** - Click on **Submit for Approval** button to submit the transaction to the SCO.
- 14** - Click Save

Accounting Entries | Deposit Control

Unit 8860 Deposit ID 1062 Payment ABTMNT-PAR12345 Seq 1

Currency Details

Amount 100,000 USD

Complete Entry Event

Budget Status Message Code

Additional Payment Information

Type of Transaction Attachments (0)

Legal Authority and Reason for Request

Refunds to Reverted Appropriations per SAM section 10473.

Notes to Approver (Character Limit - 25 Char)

Distribution Lines

Personalize | Find | View All | | First 1-2 of 2 Last

Distribution Sequence	GL Unit	Line Amount	Currency	Approp Ref	Fund	ENY	Account	Alt Acct	Program	Rptg Structure	PC B
1	8860	-100,000	USD		0001	2018	5901000	0000000000		88601200	
2	8860	100,000	USD		0001		1109300	9999999999			

Total

Lines 2 Total Debits 100,000 Currency USD Total Credits 100,000 Currency USD Net 0,000

Accounting Entries | Deposit Control

After receipt has been recorded, the next step is to reduce the AR-Other.

The **AR Item Processor** will create a Pending Item Group with one transaction sequence to credit AR-Other:

- 1** - Navigate to Accounts Receivable > Pending Item > Online Items > Group Entry
- 2** – Enter the Business Unit in the **Add a New Value** tab
- 3** - Click **Add**

The screenshot shows a web application interface for 'Group Entry'. At the top, a breadcrumb trail reads: Favorites > Main Menu > Accounts Receivable > Pending Items > Online Items > Group Entry. A red '1' is placed to the left of this breadcrumb. Below the breadcrumb is a dark blue header bar. The main content area has the title 'Group Entry'. There are two tabs: 'Find an Existing Value' and 'Add a New Value'. A red '2' is placed to the left of the 'Add a New Value' tab. Below the tabs are two input fields: 'Group Unit' with the value '8860' and a search icon, and 'Group ID' with the value 'NEXT' and a search icon. A red '3' is placed to the left of an 'Add' button. At the bottom of the form, there is a link 'Find an Existing Value | Add a New Value'.

The **AR Item Processor** will complete the **Group Control** by entering:

- 1** - Accounting Date: Date on which payment is received.
- 2** - Group Type: B
- 3** - Origin ID: OBILL
- 4** - Control: -100.00
- 5** - Count: 1
- 6** - Currency Control: USD
- 7** - Click the Pending Item 1 tab to enter the accounts receivable item

The screenshot shows the 'Group Control' tab selected in the 'Pending Items' section. The interface includes the following elements:

- Navigation:** Favorites, Main Menu, Accounts Receivable, Pending Items, Online Items, Group Entry.
- Group Information:** Group Unit: 8860, Group ID: NEXT.
- Input Fields:**
 - 1** *Accounting Date: 07/10/2019
 - 2** *Group Type: B (Billing)
 - 3** *Origin ID: OBILL (Online AR)
 - 4** Control: -100.000
 - 5** *Count: 1
 - 6** Control: USD (Currency)
 - *Format: USD
 - *Received: 07/10/2019
 - *Entered: 07/10/2019
 - Assign: 10011414
 - User: 10011414
- Control Totals Table:**

Control	-100.000	*Count	1
Entered	-100.000	Count	1
Difference	0.000	Count	0
Posted	0.000	Count	0
- Group Status:**
 - Edit Status: Edited
 - Balanced: No
 - Posting Status: Not Posted
 - Accounting Entries: Not Balanced
 - Posting Action: Do Not Post
- Buttons:** Save, Notify, Add, Update/Display.

The **AR Item Processor** will populate the necessary fields in the **Pending Item 1** tab, Sequence 1:

- 1** - Item ID: (from the AR-Other being credited)
- 2** - Customer ID: (from the AR-Other being credited)
- 3** - Amount: Use item amount with the minus sign
- 4** - Entry Type: **CR** (for negative AR)
- 5** - Reason: (from the AR-Other being credited)
- 6** - AR Dist: (from the AR-Other being credited)
- 7** - Line: (from the AR-Other being credited).
- 8** - BOL: (from the AR-Other being credited)

The screenshot shows the 'Pending Item Entry' form in the AR Item Processor. The form is titled 'Pending Item Entry' and is part of a 'Group Entry' session. The form is organized into sections: 'Pending Item Entry' and 'Reference Information'. The 'Pending Item Entry' section includes fields for Acctg Date (05/08/2019), As Of Date (05/08/2019), Item ID (PAR12345), Business Unit (8860), Amount (-100.000), Entry Type (CR), Reason (PAR), and AR Dist (AR-ABTMNT). The 'Reference Information' section includes PO Ref, PO Line, and BOL (12345).

The **AR Item Processor** will create accounting entries. Steps are:

- 1** - Click on **Group Action** tab
- 2** - Click **Create Entries** and the system opens the **Accounting Entries** tab

The screenshot displays the AR Item Processor interface. At the top, a breadcrumb trail shows the navigation path: Favorites > Main Menu > Accounts Receivable > Pending Items > Online Items > Group Entry. Below this, a tabbed interface is visible with tabs for Group Control, Pending Item 1, Pending Item 2, Pending Item 3, Accounting Entries, and Group Action. The Group Action tab is selected and highlighted with a red '1'. The main content area shows details for Group Unit 07/10/2019 and Group ID 2915. Below this, it indicates Entered 05/08/2019, Status Do Not Post, and Cash Drawer Receipt. Three main action panels are present: Group Actions (with Balance and Delete Group buttons), Posting Action (empty), and Accounting Entry Actions (with Create Entries and Delete Entries buttons). The Create Entries button is highlighted with a red '2'. At the bottom, there are buttons for Save, Return to Search, Notify, Add, and Update/Display.

Accounting Entries on the page are prepopulated with User entered amounts and system default accounts. The **AR Item Processor** will enter the first transaction to credit the AR-Other:

- 1** - Fill in the User Line with the same ChartField values as the YE reclassified entry.
NOTE: Account defaults to 5190100. To change the Account, delete the Alt Acct value first, then delete the Account value, and enter 1290000 Provision for Deferred Receivables.
- 2** - Verify that the Budget Date matches the one on the YE reclassified entry.

Navigation: Favorites > Main Menu > Accounts Receivable > Pending Items > Online Items > Group Entry

Group Control | Pending Item 1 | Pending Item 2 | Pending Item 3 | **Accounting Entries** | Group Action

Group Unit 8860 Group ID 2915 Budget Details

Accounting Entries Find | View All First 1 of 1 Last

Item ID PAR12345 Line 1 Entry Type CR Reason PAR
 Bus. Unit 8860 Customer EMP1234567 SubCust1 SubCust2
 Amount -100.000 Currency USD

Accounting Entries Complete Display Totals Entry

Distribution Lines Personalize | Find | View All | First 1-2 of 2 Last

ChartFields

Line	GL Unit	*Type	Amount	Approp Ref	Fund	ENY	*Account	Alt Acct	Program	Rptg Structure	Budget Date
2	8860	User	100.000	001	0001	2016	1290000	0131900000	9999	88601200	04/30/20XX
102	8860	AR	-100.000				1200100	0000000000			04/30/20XX

Lines 2 DR 100.000 Currency USD CR 100.000 Currency USD Net 0.000

Buttons: Save | Return to Search | Notify | Add | Update/Display

- 4 - Some fields (Fund, Program, Approp Ref, ENY, etc.) are not available for entry, so the **AR Item Processor** must add a new AR Line by copying the User Line.
- 5 - On the User Line, click the + button to insert a line, then click View All to see all lines.
- 6 - The new line defaults to Type: User. Change the Type to AR.
- 7 - Delete the original AR line (Line 102 in this example) by clicking the minus sign at the end of the line. (This is the line with the unavailable fields.)

The image displays two screenshots of the 'Distribution Lines' interface. The top screenshot shows a table with columns: Line, GL Unit, *Type, Amount, Approp Ref, Fund, ENY, *Account, Alt Acct, Program, Rptg Structure, Budget Date. Line 2 is highlighted with a red '5' and a '+' button. Line 102 is highlighted with a red '4' pointing to its empty fields. The bottom screenshot shows the same table with line 3 added, highlighted with a red '6' and its type dropdown set to 'AR'. Line 102 is highlighted with a red '7' and its '-' button. The interface includes navigation buttons like 'View All', 'First', and 'Last'.

Line	GL Unit	*Type	Amount	Approp Ref	Fund	ENY	*Account	Alt Acct	Program	Rptg Structure	Budget Date
2	8860	User	100.000	001	0001	2016	1290000	0131900000	9999	88601200	04/30/20XX
102	8860	AR	-100.000				1200100	0000000000			04/30/20XX

Line	GL Unit	*Type	Amount	Approp Ref	Fund	ENY	*Account	Alt Acct	Program	Rptg Structure	Budget Date	Open Item Key
2	8860	User	100.000	001	0001	2016	1290000	0131900000	9999	88601200	04/30/20XX	
3	8860	AR		001	0001	2016			9999		04/30/20XX	
102	8860	AR	-100.000				1200100	0000000000			04/30/20XX	

The **AR Item Processor** continues to populate ChartField values on the newly inserted Line 3.

8 - Enter the amount (opposite sign) in the AR Line. Fill in the AR line with the same ChartField values as the AR Line on the YE reclassified entry.

9 - Click Save.

10 - Note the Group ID number on the source document.

The BI/AR Approver will approve the Group Entry for the credit AR item.

Favorites > Main Menu > Accounts Receivable > Pending Items > Online Items > Group Entry

Group Control | Pending Item 1 | Pending Item 2 | Pending Item 3 | **Accounting Entries** | Group Action

Group Unit 8860 **10** Group ID 2915 Budget Details

Accounting Entries Find | View All First 1 of 1 Last

Item ID PAR12345 Line Entry Type CR Reason PAR
 Bus. Unit 8860 Customer EMP1234567 SubCust1 SubCust2
 Amount -100.000 Currency USD

Accounting Entries Complete Display Totals Entry

Distribution Lines [0131900000] Personalize | Find | View 2 | First 1-2 of 2 Last

Line	GL Unit	*Type	Amount	Approp Ref	Fund	ENY	*Account	Alt Acct	Program	Rptg Structure	Budget Date
2	8860	User	100.000	001	0001	2016	1290000	0131000000	9999	88601200	04/30/20XX
3	8860	AR	-100.000	001	0001	2016	1209900	0000000000	9999	88601200	04/30/20XX

Lines 2 DR 100.000 Currency USD CR 100.000 Currency USD Net 0.000

9 Save Return to Search Notify Add Update/Display

Tips for Success:

1. Please reference the Year-End Procedures memorandum issued annually by the State Controller's Office for deadlines to facilitate year-end closing.
2. Review the YE A-4 Entry to Reclassify Reimbursements and Abatements for Reverting Appropriations eLearning.