

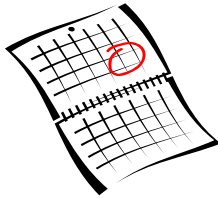
H. ACCRUED GENERAL FUND EXPENDITURES – OTPS (PVs and PVMs \$75,000 and Over)

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Critical Dates

- **June 30, 2009** – Last date to receive goods and services for Fiscal Year 2009
- **July 1 – July 18, 2009** – Period to enter Fiscal Year 2009 expense vouchers with 12/09 accounting period
- **July 20 – August 28, 2009** – Automatic two-sided MYs are generated in FMS
- **July 21, 2009** – Start of audit of two-sided MYs
- **August 31 – September 25, 2009** – Submit MY entry in FMS and review of one-sided Fiscal Year 2009 accruals

All Payment Vouchers (PVs) processed after July 18, 2009 will be charged to Fiscal Year 2010. Agencies should make every effort to process Fiscal Year 2009 payment vouchers on line by July 13, 2009, to provide sufficient time to correct errors. **Vouchers representing valid charges against Fiscal Year 2009, which were accepted through July 18th, must have a 12/09 Accounting Period to be charged directly to Fiscal Year 2009.**

Vouchers processed and accepted into FMS from July 20th through August 28, 2009, with delivery periods prior to July 1, 2009, will have a two-sided MY automatically generated by FMS to transfer these charges back to Fiscal Year 2009.

Agencies should review the validity of the automatically generated two-sided MYs and should have all documentation available for audit in order to transfer the charges back to Fiscal Year 2009. The review of the two-sided MYs will begin on July 21, 2009 by the Comptroller's Office, Bureau of Accountancy, Accrued Expenditures Unit.

Beginning August 31st, one-sided MY accruals should be entered online into FMS for those Fiscal Year 2009 expenditures, which have not been vouchered by the August 28, 2009 cutoff date. **The final date for submission of a one-sided MY accrual is September 25, 2009.** Agencies should begin submitting MY clearing documents to the Comptroller's Office, Bureau of Accountancy, Accrued Expenditures Unit on November 2, 2009.

PVM'S \$75,000 and Over

For Fiscal Year 2009, all **PVM vouchers over \$75,000** accepted in FMS from July 1, 2009 through September 30, 2009, whether for Fiscal Year 2009 or Fiscal Year 2010, will be **subject** to audit by the Comptroller's Office's Bureau of Accountancy, Accrued Expenditures Unit. A statistical sample of PVMs will be selected. The agency will be required to submit a copy of the payment voucher and all supporting documentation to the Comptroller's Office, Bureau of Accountancy, Accrued Expenditures Unit.

It is the responsibility of the agency to maintain original documentation to support all activity in FMS.

PLEASE DO NOT SEND ANY DOCUMENTATION FOR PVMs \$75,000 OR GREATER UNLESS THE COMPTROLLER'S OFFICE HAS REQUESTED DOCUMENTATION

SAMPLE

VOUCHER LISTING FOR MY / MYD CLEARING

AGENCY CODE: 015
MY DOCUMENT #: OTPS09002
MY TOTAL: \$7,550.00

VENDOR CODE	VOUCHER #	ACCEPTANCE DATE	U/A	BUDGET CODE	OBJECT CODE	VOUCHER AMOUNT	MY LINE #	MY LINE AMOUNT	
12345678911	PVE 015 12345678910	8/31/09	002	0201	1000	\$ 1,000.00			
12345678911	PVE 015 12345678911	9/04/09	002	0201	1000	900.00			
12345678911	PVE 015 12345678912	9/09/09	002	0201	1000	800.00			
12345678911	PVE 015 12345678913	9/10/09	002	0201	1000	700.00			
12345678911	PVE 015 12345678914	9/15/09	002	0201	1000	<u>600.00</u>			
							1	\$ 4,000.00	
12345678921	PVE 015 12345678916	9/04/09	002	2001	6860	500.00			
12345678921	PVE 015 12345678917	9/10/09	002	2001	6860	750.00			
12345678921	PVE 015 12345678918	9/15/09	002	2001	6860	850.00			
12345678921	PVE 015 12345678919	9/22/09	002	2001	6860	650.00			
12345678921	PVE 015 12345678920	9/29/09	002	2001	6860	450.00			
12345678921	PVE 015 12345678931	10/27/09	002	2001	6860	<u>350.00</u>			
							2	<u>3,550.00</u>	
MY DOCUMENT TOTAL:									<u>\$ 7,550.00</u>

This page illustrates the information required to be shown on the one-sided MY clearing submission.