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Overview

The UN is recording accrual of expenses at year-end in accordance with the accounting principle of matching costs against revenue in the same financial period. An accrual is recorded when an expense has been incurred but an invoice has not been received from the vendor yet at year-end.

This process is NOT applicable to expenses processed through a purchase order (PO). Note that when there is a PO and the delivery of goods has been recorded in Umoja, an accounting entry debiting the expense and crediting Accounts Payable - Goods Receipt was generated by the system. Likewise, when a Service Entry Sheet is processed for services already rendered, the corresponding receipt document is generated in the system with an accounting entry debiting expense and crediting the same liability account, Accounts Payable - Goods Receipt.

Objectives

This user aid explains how to process an accrual of expenses in Umoja.

Enterprise Roles

The Financial Accounting Closing User and the Financial Accounting Senior User have access to create and reverse accrual documents.

* * * * *

Chapter 1 Process Accrual entry

Authorized users have access to transaction code FBS1 and the specific document type for the accrual of expenses, SZ. In general, all FI users are able to view document type SZ from the drop-down list; however, only those with the role Financial Accounting Closing User or Financial Accounting Senior User may be able to use it. An unauthorized user who attempts to use SZ in transaction codes other than FBS1 will get an error message.

The SZ document type allows the user to charge expenses in the accrual document without consuming budget. A Funds Management derivation rule was created to link expenses to commitment item 79999010S, a statistical commitment item that bypasses funds availability checking for accrual purposes when the SZ document is used.

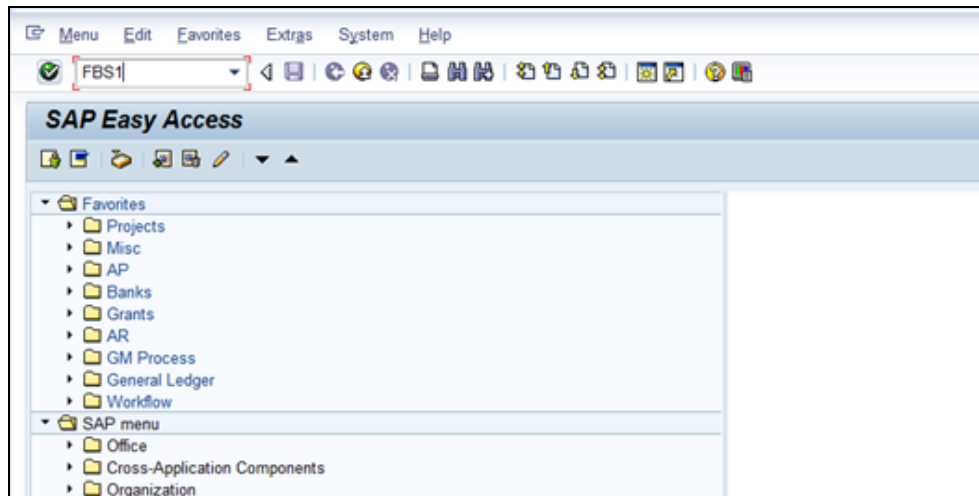
Following is the accounting entry:

Debit: Expense (70000000 – 79999999 range)

Credit: AP Accrued Expense (35109810)

The SAP standard transaction code for creating accrual documents is FBS1.

1. On the command field of the main SAP menu screen, enter the transaction code and click Enter.



2. On the screen “Enter Accrual/Deferral Doc.: Header Data” enter the following information:

Document date – date the document is being processed i.e 22 July 2014

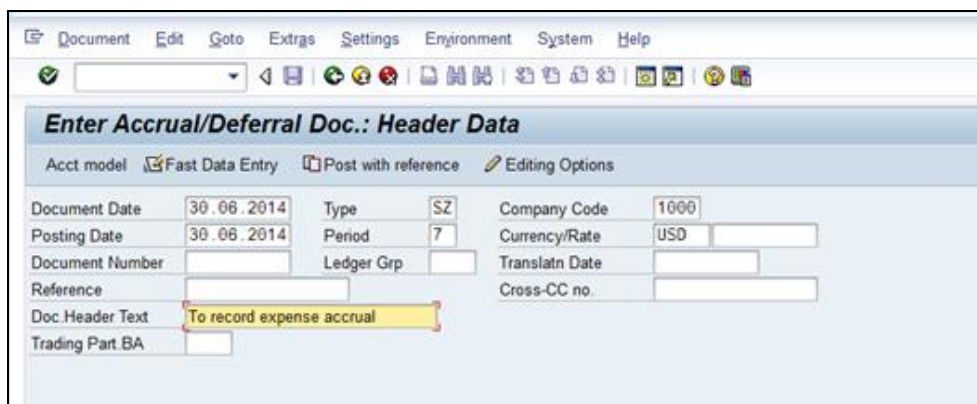
Posting date – appropriate month-end or year-end date i.e. 30 June 2014

Document type – SZ

Currency – applicable currency. Note that SAP will not allow you to change it once you get to the line items

Reference (if applicable)

Header Text Description – enter a brief description of the accrued expenses



- On the Inverse Posting section of the screen, click the drop-down list for the Reversal Reason and select 05, Accrual/deferral posting. Enter the reversal posting date, the first day of the next fiscal period.

Document Edit Goto Extras Settings Environment System Help

Enter Accrual/Deferral Doc.: Header Data

Acct model Fast Data Entry Post with reference Editing Options

Document Date 30.06.2014 Type SZ Company Code 1000
Posting Date 30.06.2014 Period 7 Currency/Rate USD
Document Number Ledger Grp Translatn Date
Reference Cross-CC no.
Doc. Header Text To record expense accrual
Trading Part. BA

Inverse Posting
Reversal Reason
Reversal date

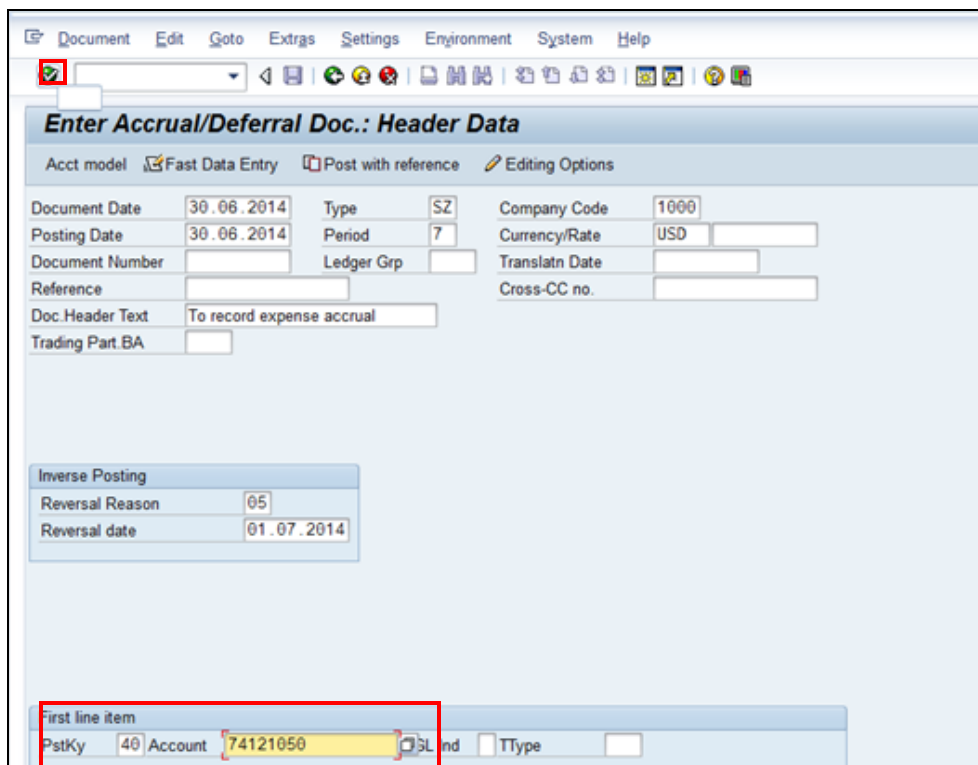
Reason for Reversal (1) 5 Entries found

Restrictions

Reas... Text

01	Reversal in current period
02	Reversal in closed period
03	Actual reversal in current period
04	Actual reversal in closed period
05	Accrual/deferral posting

- Move your cursor to the bottom of the screen and enter the debit line item. Type 40 (debit for general ledger account) in the posting key field. On the Account field, enter the appropriate expense GL account. Click Enter.

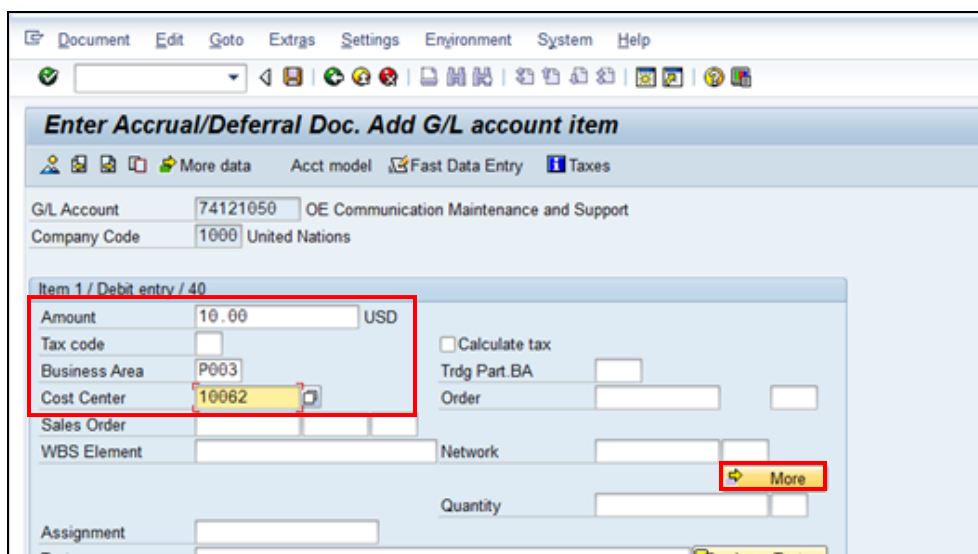


5. On the next screen, enter the following information:

Amount

Cost center or WBS element

Click the button More to enter the Fund.



- When the pop-up box appears, enter the Fund. Click Enter to get back to the previous screen.

Business Area	P003	Trdg Part.BA	
Cost Center	10062		
Order			
Profit Center			
Segment		Partner Segment	
WBS Element		Network	
Fund	200LA	BP	
		Grant	GMNR

Move your cursor to the Text box and enter a description of the transaction. Note that this description will appear on the GL line item. This information will be very helpful to users who will be analyzing the GL account for the expenses.

Document Edit Goto Extras Settings Environment System Help

Enter Accrual/Deferral Doc. Correct G/L account item

More data Acct model Fast Data Entry Taxes

G/L Account 74121050 OE Communication Maintenance and Support
Company Code 1000 United Nations

Item 1 / Debit entry / 40

Amount 10.00 USD
Tax code
Business Area P003 Trdg Part.BA
Cost Center 10062 Order
Sales Order
WBS Element Network
Quantity

Assignment
Text (Enter a description of the expense being accrued) Long Texts

- On the next screen, enter the credit line item. Click the posting key field and enter 50 (credit for GL account). For the Account field, enter 35109810 (AP- Accrued Expense). Click Enter icon to continue filling in the fields required for the credit line item.

Enter Accrual/Deferral Doc. Correct G/L account item

More data Acct model Fast Data Entry Taxes

G/L Account 74121050 OE Communication Maintenance and Support
Company Code 1000 United Nations

Item 1 / Debit entry / 40

Amount 10.00 USD
Tax code Calculate tax
Business Area P003 Trdg Part.BA
Cost Center 10062 Order
Sales Order
WBS Element Network
Quantity More

Assignment
Text (Enter a description of the expense being accrued) Long Texts

Next Line Item

PstKy 50 Account 35109810 GL Ind New co.code

8. On the next screen, enter the following information:

- Amount
- Fund
- Cost center, WBSE or Internal Order
- Grant (Type GMNR if cost object is not WBSE)

Though a cost object is generally not required when processing a balance sheet account, it is necessary to code the cost center in this case in order to derive the correct Segment.

Enter Accrual/Deferral Doc. Correct G/L account item

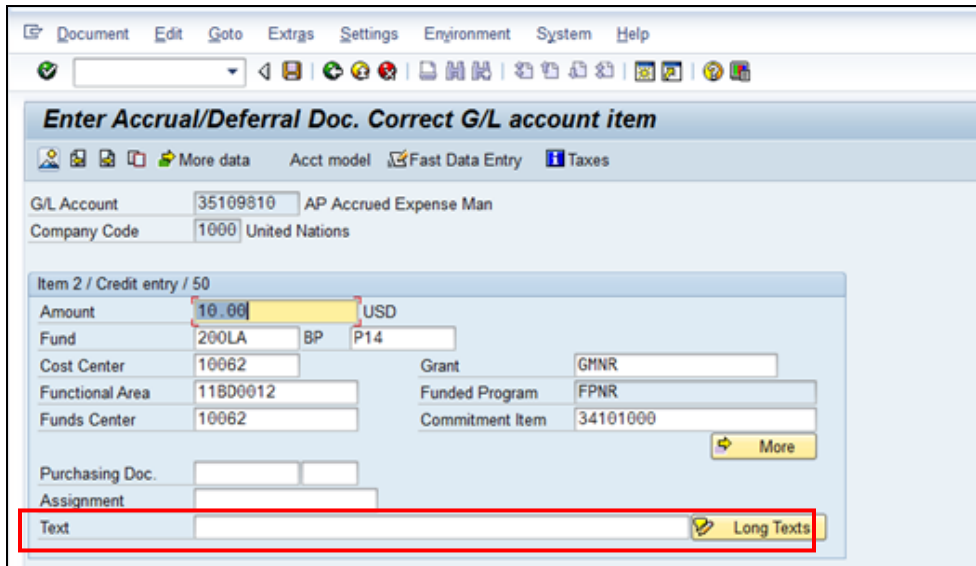
More data Acct model Fast Data Entry Taxes

G/L Account 35109810 AP Accrued Expense Man
Company Code 1000 United Nations

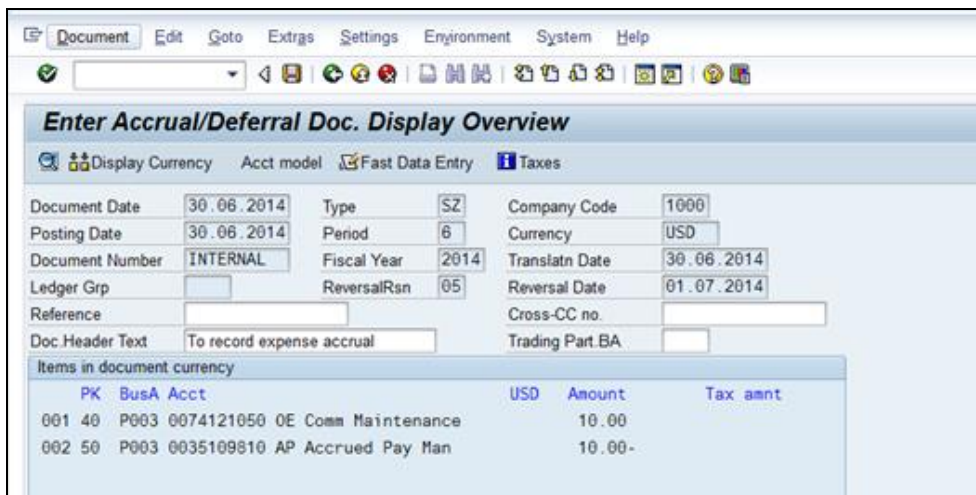
Item 2 / Credit entry / 50


Amount 10.00 USD
Fund 200LA BP
Cost Center 10062 Grant GMNR
Functional Area Funded Program FPNR
Funds Center Commitment Item

Press Enter. Note that the system derives the Functional Area, Funds Center, Funded Program and Commitment item. Move your cursor to the Text box and enter a description of the transaction. This description will appear on the GL line item and will be very helpful to users who will be analyzing the GL account for AP-Accrued Expenses.



9. Click the Overview button . The screen shows the debit and credit line items.



10. Click Document from the menu bar and select “Simulate General Ledger “. The system shows the screen below. Review the debit and credit line items. Click the right arrow  at the bottom (of the screen) to scroll to the right. Review the rest of the fields on the coding block. Note that the commitment item is 7999010S for the expense.

General Ledger Simulation


Document Date	30.06.2014	Posting Date	30.06.2014	Fiscal Year	2014
Reference		Cross-co. code no.		Posting Period	6

Co.	Item	L.item	PK	S	G/L Account	G/L account name	Amount	Curr.	Bus
1000	1	000001	40		74121050	OE Comm Maintenance	10.00	USD	P00
	2	000002	50		35109810	AP Accrued Pay Man	10.00-	USD	P00

General Ledger Simulation

Document Date	30.06.2014	Posting Date	30.06.2014	Fiscal Year	2014
Reference		Cross-co. code no.		Posting Period	6

Cost Center	Functional Area	Order	WBS element	Budget Period	Commitment
10062	11BD0012			P14	79999010S
10062	11BD0012			P14	34101000

11. Hit the arrow icon  to exit the screen.
12. Post the transaction and note the FI document number generated by the system.

Enter Accrual/Deferral Doc. Display Overview

Display Currency Acct model Fast Data Entry Taxes

Document Date: 30.06.2014 | Type: SZ | Company Code: 1000
Posting Date: 30.06.2014 | Period: 6 | Currency: USD
Document Number: INTERNAL | Fiscal Year: 2014 | Translatn Date: 30.06.2014
Ledger Grp: | ReversalRsn: 05 | Reversal Date: 01.07.2014
Reference: | Cross-CC no.:
Doc. Header Text: To record expense accrual | Trading Part BA:

PK	BusA	Acct	USD	Amount	Tax amt
001	40	P003 0074121050 OE	Comm Maintenance	10.00	
002	50	P003 0035109810 AP	Accrued Pay Man	10.00-	

D 10.00 C 10.00 0.00 2 Line items

Other line item
PstKy Account SGL Ind TType New co.code

Automatically created line items will be deleted

SAP | Q1E (1) 200 | unsapq1e | INS

* * * * *

Chapter 2 Display the Accounting Entry

To display the accounting entry, enter transaction code FB03 on the command field.

1. On the screen “Display Document: initial Screen”, enter the FI document number noted after posting.

Click Enter.

Display Document: Initial Screen

Document List | First Item | Editing Options

Keys for Entry View

Document Number	1300000027
Company Code	1000
Fiscal Year	

2. Review the Data Entry View screen.

Display Document: Data Entry View

Display Currency | Reversal Document | General Ledger View

Data Entry View

Document Number	1300000027	Company Code	1000	Fiscal Year	2014
Document Date	30.06.2014	Posting Date	30.06.2014	Period	6
Reference		Cross-Comp.No.			
Currency	USD	Texts exist	<input type="checkbox"/>	Ledger Group	

Item	PK	S	Account	Description	Amount	Curr.	Amount LC	BusA	Fund	Grant	Cost Center	Segment
1	40		74121050	OE Comm Maintenance	10.00	USD	10.00	P003	20OLA	GMNR	10062	206PKSUPMG
2	50		35109810	AP Accrued Pay Man	10.00-	USD	10.00-	P003	20OLA	GMNR	10062	206PKSUPMG

3. Click the General Ledger View screen.

Display Document: General Ledger View

Display Currency
 Reversal Document
 Entry View
 Other Ledger

Data Entry View

Document Number	1300000027	Company Code	1000	Fiscal Year	2014
Document Date	30.06.2014	Posting Date	30.06.2014	Period	6
Reference		Cross-Comp.No.			
Currency	USD	Texts exist	<input type="checkbox"/>	Ledger Group	

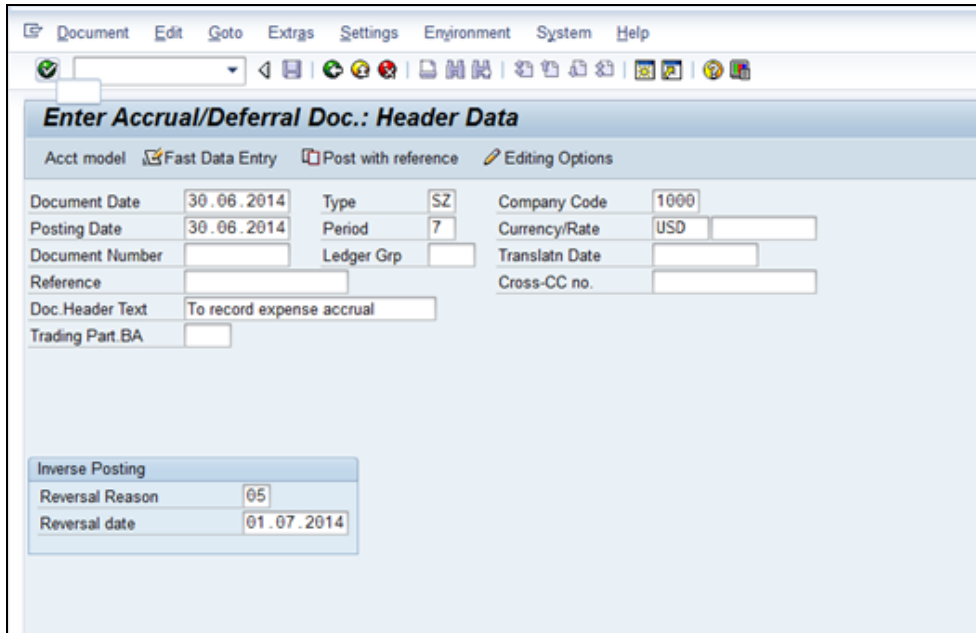
Ledger 0L

Doc.	1300000027	FiscalYear	2014	Period	6
------	------------	------------	------	--------	---

Co...	Item	L.item	PK	S	Account	Description	Amount	Curr.	Amount LC	BusA	Fund	Grant	Cost Center
1000	1	000001	40		74121050	OE Comm Maintenance	10.00	USD	10.00	P003	20OLA	GMNR	10062
	2	000002	50		35109810	AP Accrued Pay Man	10.00-	USD	10.00-	P003	20OLA	GMNR	10062

Chapter 3 Batch program for the Reversal of the Accrual Documents

There is a batch program to reverse the accrual on the posting date indicated on the Inverse Posting section of the accrual document. Note that this date is indicated on the initial screen of FBS1 when the accrual is created.



Enter Accrual/Deferral Doc.: Header Data

Acct model Fast Data Entry Post with reference Editing Options

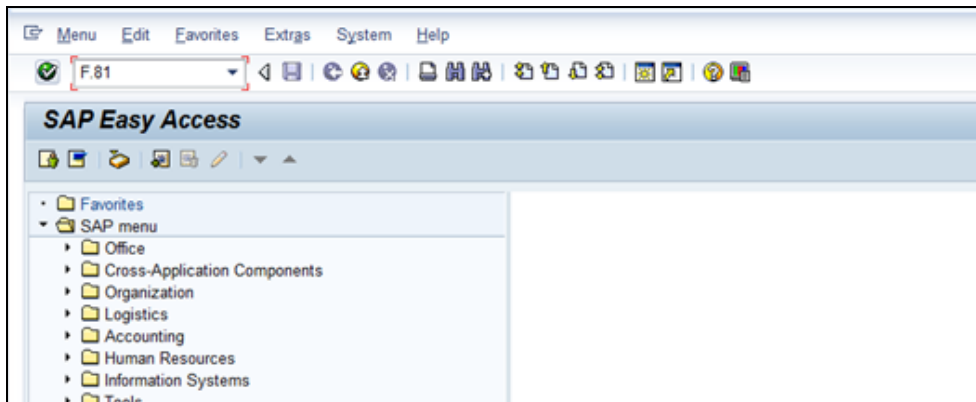
Document Date	30.06.2014	Type	SZ	Company Code	1000
Posting Date	30.06.2014	Period	7	Currency/Rate	USD
Document Number		Ledger Grp		Translatn Date	
Reference		Cross-CC no.			
Doc. Header Text	To record expense accrual				
Trading Part. BA					

Inverse Posting	
Reversal Reason	05
Reversal date	01.07.2014

This program is run centrally in New York so users are NOT supposed to process reversals manually.

To run the batch program, the authorized user should enter F.81 on the command field.

1. Enter the transaction code on the command field.



SAP Easy Access

Menu Edit Favorites Extras System Help


F.81

- Favorites
 - SAP menu
 - Office
 - Cross-Application Components
 - Organization
 - Logistics
 - Accounting
 - Human Resources
 - Information Systems
 - Tools

2. On the screen enter the following information:

Company code - 1000

Document number or range of documents (Enter several documents on the multiple selection

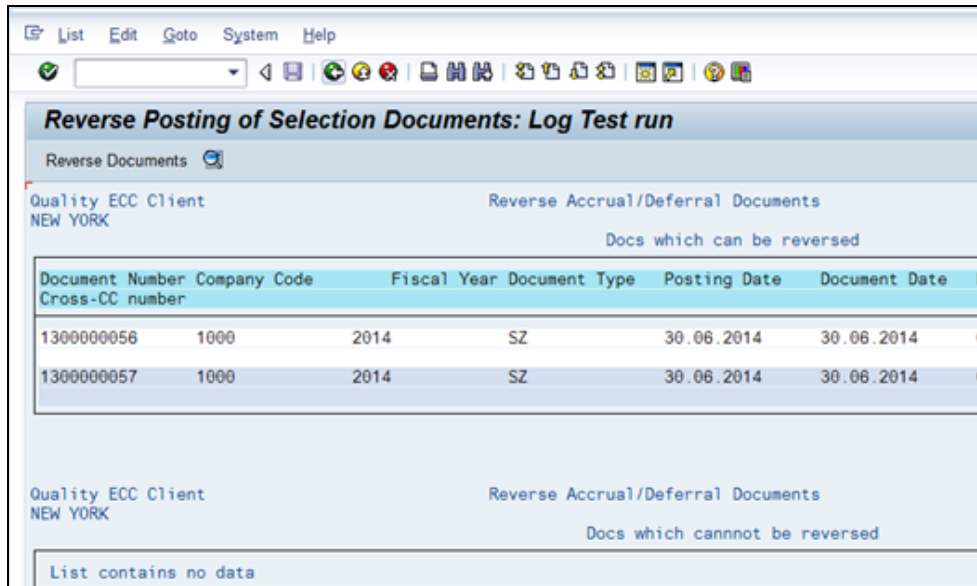
 if range is not applicable)

Posting Period

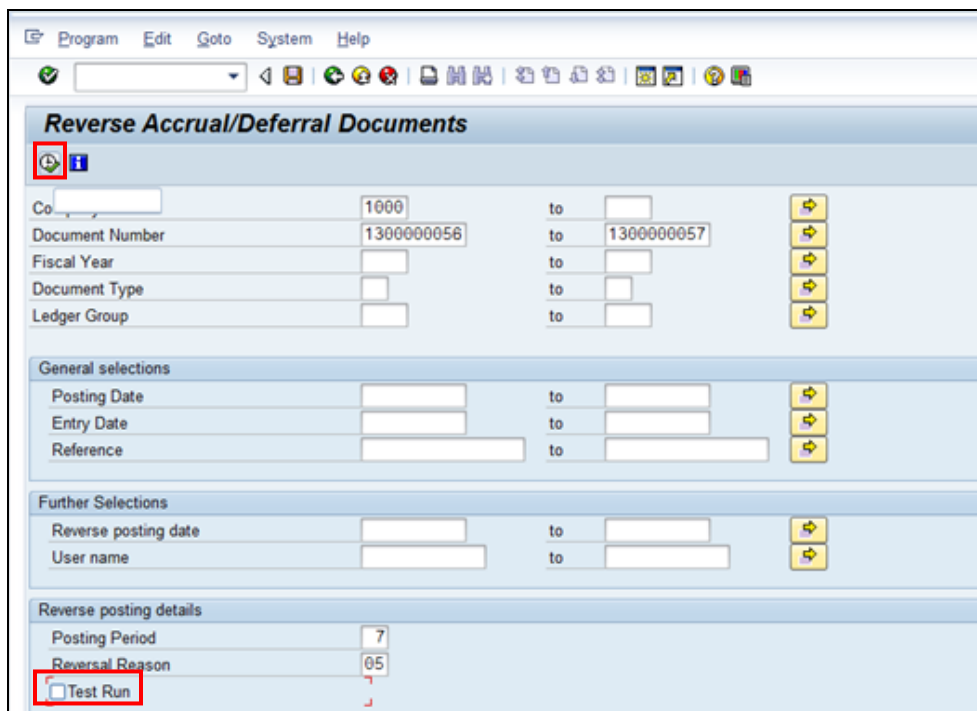
Reversal Reason

Ensure that the Test Run box is on.

3. The system will generate a log for the Test Run. When you have reviewed the log, click the Back icon to exit.



4. Click the Test Run box (to turn it off) to initiate the actual run. Hit Execute.



5. Review the log for the actual run. Note the document numbers generated by the system for the reversals. Click the Back icon to exit.

List Edit Goto System Help

Reverse Posting of Selection Documents: Log Update

Quality ECC Client Reverse Accrual/Deferral Documents
NEW YORK Reversed documents

Document Number	Company Code	Fiscal Year	Document Type	Posting Date	Document Date	R
Cross-CC number	Message					
1300000056	1000	2014	SZ	30.06.2014	30.06.2014	0
	reversed with document 1300000058					
1300000057	1000	2014	SZ	30.06.2014	30.06.2014	0
	reversed with document 1300000059					

No. of docs reversed: 2

Quality ECC Client Reverse Accrual/Deferral Documents
NEW YORK Docs which cannot be reversed

List contains no data





Chapter 4 How to Reverse an Incorrectly Posted Accrual Document

In order to reverse an accrual document that posted in error, first remove the reversal date in the document header using FB02 and then reverse it using FB08.

The following are the detailed steps:

1. Accrual Document

Display Document: General Ledger View












 Display Currency
  Entry View
  Other Ledger

Data Entry View

Document Number	1300000019	Company Code	1000	Fiscal Year	2014
Document Date	15.08.2014	Posting Date	30.06.2014	Period	6
Reference		Cross-Comp.No.			
Currency	USD	Texts exist	<input type="checkbox"/>	Ledger Group	

Ledger 0L




Doc.	1300000019	FiscalYear	2014	Period	6
------	------------	------------	------	--------	---

C...	Itm	L.item	PK	S	Account	Description	Amount	Curr.	Amount in LC
10...	1	000001	40		74121050	OE Comm Maintenanc...	10.00	USD	10.00
	2	000002	50		35109810	AP Accrued Pay Man	10.00-	USD	10.00-

2. Remove the Reversal Date from the Accrual document
 - a. Enter transaction code FB02 on the command field and press Enter

Change Document: Initial Screen

 Document List
  First Item
  Editing Options

Keys for Entry View

Document Number	
Company Code	1000
Fiscal Year	

- b. Enter the Accrual document number enter and press Enter

Change Document: Data Entry View

Display Currency

Data Entry View									
Document Number	1300000019	Company Code	1000	Fiscal Year	2014				
Document Date	15.08.2014	Posting Date	30.06.2014	Period	6				
Reference		Cross-Comp.No.							
Currency	USD	Texts exist	<input type="checkbox"/>	Ledger Group					

C...	Itm	PK	S	Account	Description	Amount	Curr.	Amount in LC	Assignment
10...	1	40		74121050	OE Comm Maintenan...	10.00	USD	10.00	1300000019201
	2	50		35109810	AP Accrued Pay Man	10.00-	USD	10.00-	1300000019201

- c. Click on Display Document Header

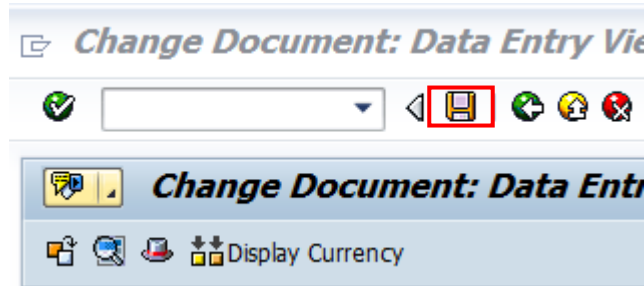
Document Header: 1000 Company Code

Document Type: SZ Accrual Document
 Doc.Header Text: ACCRUAL
 Card type: Card no.:
 Request Number:
 Reference: Document Date: 15.08.2014
 Posting Date: 30.06.2014
 Currency: USD Posting Period: 06 / 2014
 Ref. Transactn: BKPF Accounting document
 Reference key: 130000001910002014 Log.System: R3ECLNT600
 Entered by: JRATSIFA Parked by:
 Entry Date: 16.08.2014 Time of Entry: 00:05:10
 TCode: FBS1
 Changed on: Last update:
 Reversal date: 01.07.2014
 Reversal Reason: 05
 Ledger Grp:
 Ref.key(head) 1: Ref.key 2:

- d. Locate the Reversal date field and delete the date (see above for example of 01.07.2014). Please note that the Reversal Reason cannot be removed.

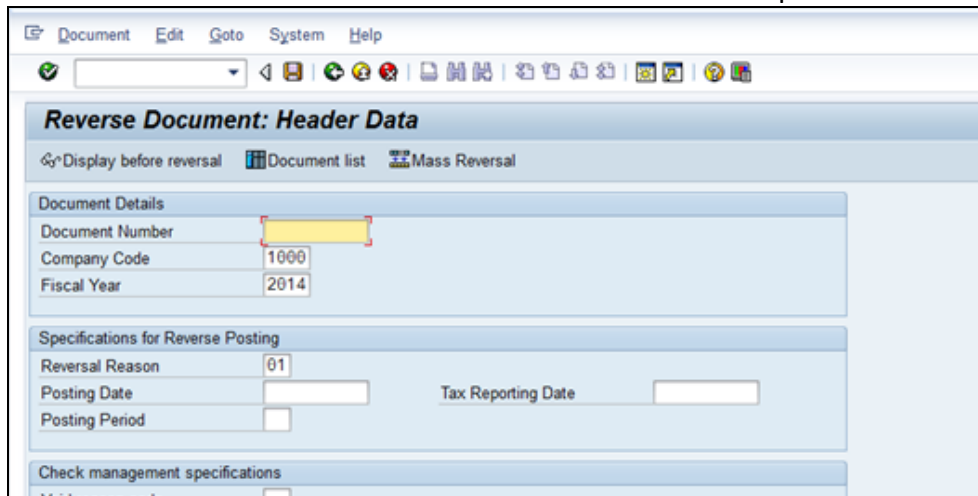
- e. Click on the Continue/Confirm (Green OK) button. A warning message displays that the Reversal date was cancelled. Click again the Continue/Confirm (Green OK) button.

- f. Save the changes when back to the Accrual document

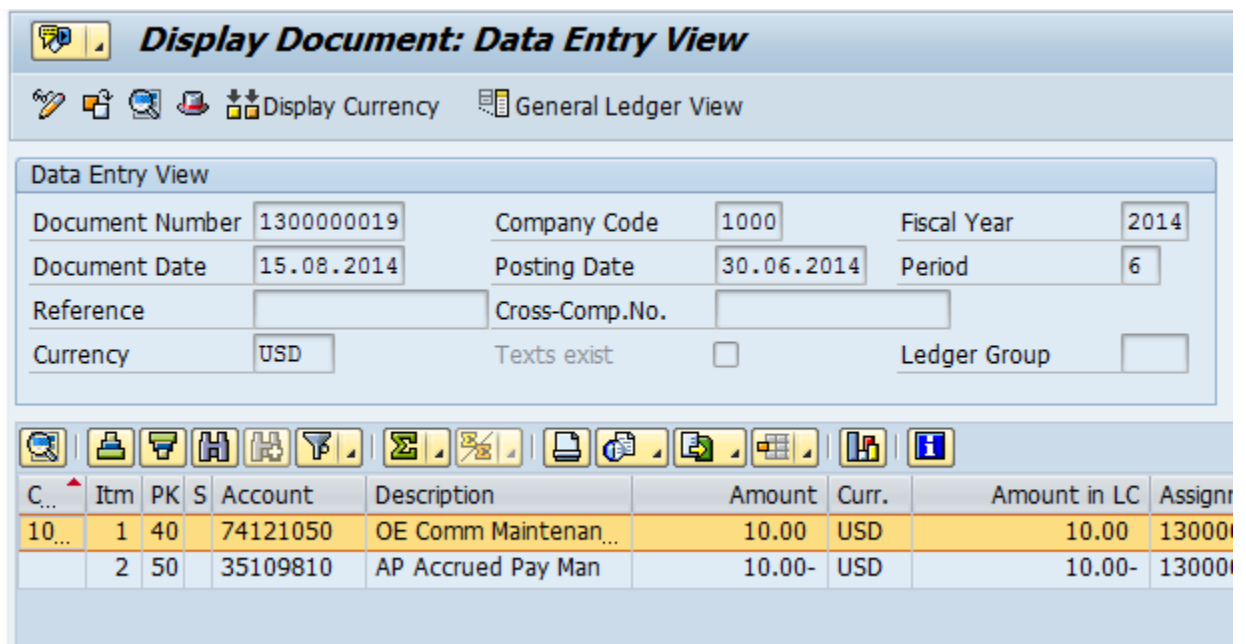


3. Reverse the Accrual document

- a. Enter transaction code FB08 on the command field and press Enter.



- b. Enter the document number, Reversal Reason and click the button Display before reversal. Review to ensure you selected the correct document to reverse.



- c. Click back and Enter reversal reason 01 (Reverse in current period) as shown below and click Save to post.

Reverse Document: Header Data

Display before reversal
 Document list
 Mass Reversal

Document Details

Document Number: 1300000019
 Company Code: 1000
 Fiscal Year: 2014

Specifications for Reverse Posting

Reversal Reason: 01
 Posting Date: Tax Reporting Date:
 Posting Period:

Check management specifications

Void reason code:

- d. Note the document number generated by the system.



- e. Display the entry using FB03.



Revision History (Soft Copy only)

Date	Version	Prepared by	Description
24 July 2014	1	Elsa Bonecillo-Deniega	Initial Draft
8 August 2014	2	Elsa Bonecillo-Deniega	First Revision
15 August 2014	3	Jao Ratsifandrihamanana	Add steps to reverse document in case of error