



Financial Reporting Updates

Accounting Policy Meeting
May 15, 2024

Financial Reporting Section
Fiscal Management Division

Agenda and Presenters



Shared Funds

Presenter: **Shelly Arnold**
CPA and special projects analyst

Profile Rollover

Presenters: **Megan Toliver**
financial reporting team lead
–and–
Mary Hill
appropriation control officer

GASB 99 & GASB 100

Presenter: **Lisa Parks**
financial reporting team lead

Questions/Adjournment

Presenters: **Financial Reporting staff**
–and–
Appropriation Control staff

Being Informed on FMX



- [FMX](#) — Fiscal Management’s website
 - ❖ **What’s New?** on FMX (available on the home page and topic pages). FMX’s ["What's New" Archive](#) tab includes everything that’s been posted to *What’s New?* for the past two years — so you never have to worry about missing something.
 - ❖ **FMX Quick Links** flyout menu shortcuts.
- *FMXtra* — Fiscal Management’s weekly *FMXtra* e-newsletter. Sign up or [Manage your FMXtra subscription](#) and stay up-to-date on policies, procedures and other important information from Fiscal Management.
- [Accounting Policy Meetings](#) — each meeting includes:
 - ❖ Registration (to attend meetings via Webex)
 - ❖ Agenda
 - ❖ Meeting Materials (PDF)
 - ❖ Q&A’s (posted a month or so after the meeting, if applicable.)
- [Reporting Requirements for the Annual Financial Reports of State Agencies and Universities \(FPP A.036\)](#)

Shared Funds



Current Process

Agencies must coordinate with each other (and with the Financial Reporting section) to enter the following activity in USAS.

Accounts Receivable or Payable = No

Controlling Agency	Non-Controlling Agency
TC 654 — Generic Debit Activity — Transfer Out:	TC 655 — Generic Credit Activity — Transfer In:
6051 Transfers Out — No Post (COBJ 7980)	0047 Shared Cash
0047 Shared Cash	6011 Transfers In — No Post (COBJ 3980)

Accounts Receivable for the Non-Controlling Agency = Yes

Controlling Agency	Non-Controlling Agency
TC 662 — Due from GL Debit w/ Reversal — Generic:	TC 663 — Due To GL Credit w/ Reversal — Generic:
0284 Due from Other Agencies	9999 System Clearing
9999 System Clearing	1050 Due to Other Agencies
TC 655 — Generic Credit Activity — Transfer In:	TC 654 — Generic Debit Activity — Transfer Out:
9999 System Clearing	6051 Transfers Out — No Post (COBJ 7980)
6011 Transfers In-No Post (COBJ 3980)	9999 System Clearing

Accounts Payable for the Non-Controlling Agency = Yes

Controlling Agency	Non-Controlling Agency
TC 663 — Due To GL Credit w/ Reversal — Generic:	TC 662 — Due from GL Debit w/ Reversal — Generic:
9999 System Clearing	0284 Due from Other Agencies
1050 Due to Other Agencies	9999 System Clearing
TC 654 — Generic Debit Activity — Transfer Out:	TC 655 — Generic Credit Activity — Transfer In:
6051 Transfers Out — No Post (COBJ 7980)	9999 System Clearing
9999 System Clearing	6011 Transfers In — No Post (COBJ 3980)

When the transaction activity occurs in the **same GAAP Fund and GAAP Fund Type**, the balances in Transfers, Due From and Due To are overstated and need to be reduced by offsetting the activity to \$0.

Shared Funds (Cont.)



New Process

Step 1

- Agencies can make the entry to offset GL 0045 Cash in State Treasury on their own general ledger.
- **Each agency makes an entry based on whether the activity is negative or positive**
- Shared Cash Entry

TC	Description	GL ACCT 1	GL ACCT 2	GL ACCT 3	GL ACCT 4
606	Adjust Negative Shared Cash	0047— Shared Cash	9000— Legislative Appn	9000— Legislative Appn	6011— Transfers In – No Post
609	Adjust Positive Shared Cash	9000 — Legislative Appn	0047— Shared Cash	6051— Transfers Out – No Post	9000— Legislative Appn

Step 2

The financial reporting analyst determines whether a **Due From** or **Due To** needs to be recorded based on the existence of recorded Accounts Receivable or Accounts Payable.

- Initial entry (Edit Mode 2) made by Oct. 1.
- Monitoring for additional accounts receivable or accounts payable through Oct. 31.

Shared Funds (Cont.)

New Process (Cont.), Step 2 (Cont.)



- Final entries (Edit Mode 2) made by COB Nov. 1.

Note: If this activity occurs in the **same GAAP Fund and GAAP Fund Type** and your agency wants to include the Due From/Due To on the financials, email a request to your financial reporting analyst. Otherwise, the activity will not be recorded.

- Controlling agencies will continue to receive the CR101 report in their Adhoc file. Use this report to record your portion of the Shared Fund cash activity.
- Non-controlling agencies should use their DAFR8580 or the SIRS Balance Sheet to record their portion for each D23 Fund.

Shared Funds (Cont.)

Example (Agency A)



AGENCY A
 ACFR 24
 CR 101
 CASH IN STATE TREASURY
 1ST COL: CIST PER 57 SCREEN-REPORT ROUTE AGENCY
 2ND COL: CIST NET GLS0045,7,8 0071, 0451-FINANCIAL AGY

REPT ROUTE AGY	APPD FUND	CONSOLIDATED FUND	AGY	CIST 57 SCREEN	CIST GL 0045, 0047	Agy B (TC 609) Reconciliation	Agy C (TC 606) Reconciliation	Agy D (TC 606) Reconciliation	Agy A Reconciliation
A	0573			(496,316.69)					(496,316.69)
				1,576,366.35					1,576,366.35
			B		495,960.40	(495,960.40)			495,960.40
			C		(266,766.10)		266,766.10		(266,766.10)
			D		(137,777.38)			137,777.38	(137,777.38)
			A		988,632.74				(91,416.92)
				1,080,049.66	1,080,049.66				1,080,049.66

Shared Cash Entry

TC	GL ACCT1	GL ACCT2	GL ACCT3	GL ACCT4	Amount
609	9000	0047	6051	9000	(\$495,960.40)
606	0047	9000	9000	6011	\$266,766.10
606	0047	9000	9000	6011	\$137,777.38
609	9000	0047	6051	9000	(\$91,416.92)

Shared Funds (Cont.)

Example (Agency B)



GAAP Fund Type	GAAP GL Cat	GAAP GL Class	GL Acct	GL Account Title	Basis Conv	Amount
02	01	004	0045	CASH IN STATE TREASURY	N	-64,745.81
N/A	N/A	004	0047	SHARED CASH	N	560,706.21
Current Assets						495,960.40
Total Assets and Other Debits						495,960.40

- FMQuery – USAS Financial Statements (SNA)
- Balance sheet/Statement of Net Position by GAAP Fund Type with GL Account
- Fiscal 2024, Adjusted (Month 13) Balances, BC = Both N & Y
- Trial Balance Format (Dr = Pos; Cr = Neg)

Shared Funds (Cont.)

Example (Agency C)



GAAP Fund Type	GAAP GL Cat	GAAP GL Class	GL Acct	GL Account Title	Basis Conv	Amount
02	01	004	0045	CASH IN STATE TREASURY	N	-4,422,897.54
N/A	N/A	004	0047	SHARED CASH	N	4,156,131.44
Current Assets						-266,766.10
Total Assets and Other Debits						-266,766.10

- FMQuery – USAS Financial Statements (SNA)
- Balance sheet/Statement of Net Position by GAAP Fund Type with GL Account
- Fiscal 2024, Adjusted (Month 13) Balances, BC = Both N & Y
- Trial Balance Format (Dr = Pos; Cr = Neg)

Shared Funds (Cont.)

Example (Agency D)



GAAP Fund Type	GAAP GL Cat	GAAP GL Class	GL Acct	GL Account Title	Basis Conv	Amount
02	01	004	0045	CASH IN STATE TREASURY	N	-3,625,186.36
N/A	N/A	004	0047	SHARED CASH	N	3,487,408.98
Current Assets						-137,777.38
Total Assets and Other Debits						-137,777.38

- FMQuery – USAS Financial Statements (SNA)
- Balance sheet/Statement of Net Position by GAAP Fund Type with GL Account
- Fiscal 2024, Adjusted (Month 13) Balances, BC = Both N & Y
- Trial Balance Format (Dr = Pos; Cr = Neg)

USAS Profile Rollover



Each year the Uniform Statewide Accounting System (USAS) profile rollover process automatically creates new profiles for the next fiscal and appropriation years based on the current year profiles. For more information, see [USAS Profile Rollover \(FPP Q.007\)](#).

The annual rollover for profiles in USAS will occur on Saturday, **June 22, 2024**.

Note: This process automatically creates new profiles for fiscal 2025 and AY 2025 based on existing fiscal 2024 and AY 2024 profiles.

USAS Profile Rollover (Cont.)



Agency-Controlled Profiles

- D03 – Organization Code
- D04 – Program Code
- D11 – Agency Object
- D23 – Fund
- D25 – Agency Object Group
- 22 – Cost Allocation
- 23 – Fixed Percent Allocation
- 24 – Index
- 25 – Agency Control
- 26 – PCA
- 30 – Contract
- 30B – Contract Multi-Vendor

USAS Profile Rollover (Cont.)



Centrally-Controlled Profiles

- D09 – Comptroller Source/Group
- D10 – Comptroller Object
- D34 – NACUBO Source/Object
- D54 – NACUBO Function
- 8C – Comptroller Object Relationship Edit
- 8D – Program Code Relationship Edit
- 8E – Organization Code Relationship Edit
- 20 – Appropriation Number
- 20B – Appropriation AFR T-Code/COBJ Profile

USAS Profile Rollover (Cont.)



Conditions Preventing Automated Rollover

The automated rollover program creates new FY25 and AY25 profiles, unless **one** of the following conditions exists before end of day Friday, June 21, 2024:

- The FY25 and AY25 profile already exists with the same profile control key.
- The FY24 and AY24 profiles are inactive.
- The FY24 and AY24 profiles have an effective end date of (or prior to) Aug. 31, 2024.

USAS Profile Rollover (Cont.)



Changes to Existing FY24 and AY 24 Profiles

Proceed with caution! Before making changes to profiles, an agency may need to take additional steps to correct previously recorded activity. For more information, see [USAS Profile Review and Cleanup Procedures \(FPP A.031\)](#).

To prevent the FY24 and AY24 profiles from rolling forward, an agency can choose to change the EFFECTIVE END DATE to **08312024** *on or before* Friday, June 21, 2024.

Then (anytime *after* Saturday, June 22, 2024) the agency must change the effective date back in order for the FY24 and AY24 profiles to be available for use in the 2024 fiscal and appropriation year.

Note: This can be done by entering **blanks** or a **future date** in the EFFECTIVE END DATE field.

USAS Profile Rollover (Cont.)

Changes to Existing FY24 and AY 24 Profiles (Cont.)



Agencies that **change** FY24 and AY24 profiles *after* June 21, 2024 (for year-end cleanup or other reasons) must ensure the newly created FY25 and AY25 profiles are appropriately updated.

Note: This critical step ensures data consistency between accounting years.

Agencies that **add** new FY24 and AY24 profiles *after* June 21, 2024, must ensure that they also create new FY25 and AY25 profiles if those profiles will be used in the 2025 fiscal and appropriation year.

USAS Profile Review and Cleanup Procedures



The USAS Profile Review and Cleanup Procedures assists agencies in reviewing existing profiles in USAS so the correct appropriation information and generally accepted accounting principles (GAAP) information is reported at all levels. For more information, see [USAS Profile Review and Cleanup Procedures \(FPP A.031\)](#).

PCU Reports — The Comptroller's office will transmit USAS Profile Review and Cleanup Reports (PCU reports) to agencies **June 3 – 21, 2024**.

Contents of FPP A.031

- Profile Review for Fund Profile (D23)
- Profile Review for Program Code Profile (D04) and Program Cost Account Profile (26)
- Profile Review for Organization Code Profile (D03) and Index Code Profile (24)
- Profile Review for Agency Object Profile (D11)

Note: All items listed above pertain to agency-controlled profiles.

USAS Profile Review and Cleanup Procedures (Cont.)

Contents of FPP A.031 (Cont.)



- Procedures for Clearing Default Funds (9000 and 9001) and Review of Comptroller Objects 3788 and 3789
- Procedures to Zero Out Balances in the System Clearing Accounts (GL 9999 and 9992)
- Correction of Unappropriated General Revenue and Local Revenue
- Correction of Incorrect General Ledger and Comptroller Object Relationships
- Pass-Through Funds
- Cash in the State Treasury in USAS
- Internal Transaction (IT) File Cleanup

USAS Profile Review and Cleanup Procedures (Cont.)

Contents of FPP A.031 (Cont.)



➤ Exhibits

❖ Exhibit A — Reports

- Report Number
- Type (Exception, Listing, Detail)
- Source
- Description

Note: The agency will **not** receive a report listed with the *Exception* report type if the report is blank.

- ❖ **Exhibit B — USAS Profile Rollover to Future Fiscal Year** lists the agency-controlled profiles and the centrally-controlled profiles.
- ❖ **Exhibit C— Requesting Agency Profile Reports – DAFQs**
- ❖ **Exhibit D – Other Activity Structure**

GASB 99 — Changes for Fiscal 2024



Portions of GASB 99 (implemented in Fiscal 2024) pertain to exchange or exchange-like financial guarantees and derivative instruments.

Resources:

- GASB Statement No. 99, *Omnibus 2022*
- See [Pronouncements](#) on GASB's website.

Exchange or Exchange-Like Financial Guarantees

Note: Updates coming soon for the *Specialized Accounting* tab to include a **new Exchange or Exchange-Like Financial Guarantees** section in the left navigation menu.

GASB 99 — Changes for Fiscal 2024 (Cont.)

Exchange or Exchange-Like Financial Guarantees (Cont.)



Some agencies agree to guarantee the debt for other agencies, governments or private parties. An exchange or exchange-like financial guarantee is defined as:

A guarantee of an obligation of a legally separate entity, including a blended or discretely presented component unit, that requires the guarantor to indemnify a third-party obligation holder under specified conditions, in an exchange or exchange-like transaction.

Amendment to GASB 70, *Nonexchange Financial Guarantees*, was effective in 2014.

An agency that has extended an exchange or exchange-like financial guarantee will apply the disclosure provisions of GASB 70.

GASB 99 — Changes for Fiscal 2024 (Cont.)

Exchange or Exchange-Like Financial Guarantees (Cont.)



GASB 99 does not apply to:

- Guarantees related to special assessment debt within the scope of GASB 6, *Accounting and Financial Reporting for Special Assessments*.
- Financial guarantee contracts within the scope of GASB 53, *Accounting and Financial Reporting for Derivative Instruments*
- Guarantees related to conduit debt obligations within the scope of GASB 91, *Conduit Debt Obligations*

GASB 99 — Changes for Fiscal 2024 (Cont.)



Recognition of Liabilities

- Recognize a liability and an expense or expenditure related to the exchange or exchange-like financial guarantee.
- Resources measurement focus:
 - ❖ Economic Resources Measurement Focus
 - ❖ Current Financial Resources Measurement Focus

Economic Resources Measurement Focus

- More likely than not that an agency will be required to make a payment related to the financial guarantees.
- Recognize a liability and an expense — the amount recognized is the discounted present value of the best estimate of the future outflows expected to be incurred because of the guarantee.

GASB 99 — Changes for Fiscal 2024 (Cont.)



Current Financial Resources Measurement Focus

- More likely than not that an agency will be required to make a payment related to the financial guarantees.
- Recognize a fund liability and an expenditure.
- The liability is normally expected to be liquidated with expendable available financial resources.
- Liquidate liabilities when payments are due and payable on the guaranteed obligation.

For more information, see [Note 30 – Nonexchange Financial Guarantees](#).

GASB 99 — Changes for Fiscal 2024 (Cont.)



Derivative Instruments

- Amendment to GASB 53, *Accounting and Financial Reporting for Derivative Instruments*
- Investment derivative instruments
- Hedging derivative instruments
- **Other derivative instruments** — a derivative instrument that was intended to be a hedge but does not meet the hedge effectiveness criteria is neither an investment derivative instrument nor a hedging derivative instrument.

GASB 99 — Changes for Fiscal 2024 (Cont.)



Other Derivative Instruments – Disclosures

- Report separately from investment revenue on the resource flow statements and segregate in the notes to the financial statements.
- Report changes in fair value separately from the investment revenue classification.
- Distinguish information disclosed in notes to financial statements from information about hedging derivative instruments and investment derivative instruments.
- Disclose the fair values that were reclassified from hedging derivative instruments to other derivative instruments.

GASB 99 — Changes for Fiscal 2024 (Cont.)



Termination of Hedge Accounting

- Report the balance of the deferred outflow of resources or deferred inflow of resources on the resource flow statements separately from the investment revenue classification.
- Will be captioned **increase (decrease) upon hedge termination**.
- The Financial Reporting Section will set up the new GL account.

For more information, see [Note 7 – Derivative Instruments](#).

GASB 100 — Changes for Fiscal 2024



GASB 100 prescribes the accounting and financial reporting for each type of accounting change and error corrections.

Resources:

- GASB Statement No. 100, *Accounting Changes and Error Corrections*
- See [Pronouncements](#) on GASB's website.

Changes in Accounting Principle

- A change from one generally accepted accounting principle (GAAP) to another:
 - ❖ Must be justified on the basis that it is preferable to the previous accounting principle.
 - ❖ Preferability is based on understandability, reliability, relevance, timeliness, consistency and comparability.
- The implementation of a new GASB pronouncement:
 - ❖ No justification is needed.

GASB 100 — Changes for Fiscal 2024 (Cont.)



Accounting Principle – Reporting

- Changes are reported **retroactively** by restating financial statements for all prior periods presented.
- Any cumulative effect are reported as a restatement of beginning net position, fund balance, or fund net position of the earliest period presented.
- Restate each individual prior period presented to reflect the period-specific effects of applying the new accounting principle.
- No need to restate periods that are not included in the basic financial statements.

GASB 100 — Changes for Fiscal 2024 (Cont.)



Accounting Principle – Disclosure

- Make disclosures in the financial statement notes for each change in accounting principle.
- The nature of the accounting principle change:
 - ❖ Include the financial statement line item affected (except for totals and subtotals)
 - ❖ Any changes must be justified on the basis that it is preferable to the principle or methodology used prior to the change.
- New pronouncement implemented.

GASB 100 — Changes for Fiscal 2024 (Cont.)



Changes in Accounting Estimate

There are two parts to calculating an accounting estimate:

- Input
 - ❖ A change in circumstances
 - ❖ New information
 - ❖ More experience
- Methodology
 - ❖ Change in measurement
 - ❖ A valuation technique

GASB 100 — Changes for Fiscal 2024 (Cont.)



Accounting Estimate – Reporting and Disclosure

- Report changes **prospectively** by recognizing the change in the reporting period in which the change occurred.
- Disclose the following in the financial statement notes:
 - ❖ The nature of the change in accounting estimate, including the financial statement line items affected.
 - ❖ If there is a change in methodology, the reason for the change and the basis for preferability.

GASB 100 — Changes for Fiscal 2024 (Cont.)



Changes To (or Within) the Financial Reporting Entity

- Changes **TO** the reporting entity typically results in the addition or removal of component units.
- Changes **WITHIN** the reporting entity usually results from:
 - ❖ Movement of funds between major or non-major.
 - ❖ Reclassification of a fund from a major enterprise fund to a major special revenue fund.
 - ❖ Changes in a component unit's presentation as blended or discretely presented.
 - ❖ Addition or removal of a fund that results from the movement of continuing operations within the primary government, including its blended units.
- Report changes by adjusting beginning net position, fund balance or fund net position:
 - ❖ The effect of the change as if it occurred as of the beginning of the reporting period only.
 - ❖ Not all periods presented.

GASB 100 — Changes for Fiscal 2024 (Cont.)

Changes To (or Within) the Financial Reporting Entity (Cont.)



- Changes to RSI or SI — agencies will restate for all periods presented in the basic financial statements — not for prior periods.
- Transactions or other events that could be classified as either a change in accounting principle or a change to or within the financial reporting entity will be considered a change to or within the financial reporting entity.

Disclosure for Changes To or Within the Financial Reporting Entity

- Disclose in the financial statement notes the nature of and reason for each change to or within the agency.
- Disclose the effects on beginning net position, fund balance or fund net position.

GASB 100 — Changes for Fiscal 2024 (Cont.)



Error Corrections

- The transaction or other events that would result in an adjustment to or restatement of prior periods.
- An error could result from:
 - ❖ Mathematical mistakes
 - ❖ Mistakes in the application of accounting principles or oversight in their implementation
 - ❖ Misuse of facts that existed at the time the financial statements were issued about conditions that existed as of the financial statement date

Error Corrections – Reporting

- Error corrections are reported **retroactively** by restating **all** prior periods present.
- Make changes to any required supplementary information (RSI) previously reported and included in the report for all prior periods impacted.
- The cumulative effect of the error correction are reported as a restatement of beginning net position, fund balance or fund net position of the earliest period presented.

GASB 100 — Changes for Fiscal 2024 (Cont.)



Error Corrections – Disclosure

- Disclosed the following in the financial statement notes for each error correction:
 - ❖ The nature of the error and its correction, including the periods affected by the error and identification of the financial statement line items (*excluding totals and subtotals*) affected by the correction (this is new guidance).
 - ❖ The effect of the error correction on the change in beginning net position, fund balance or fund net position for the prior period.

For more information, see [Note 14 – Adjustments to Fund Balances and Net Position](#).

GASB 100 — Changes for Fiscal 2024 (Cont.)



Financial Report Presentation

GASB 100 addresses how information that is affected by a change in accounting principle or error correction is presented in the required supplementary information (RSI), including management's discussion and analysis (MD&A) and supplementary information (SI).

- RSI or SI may contain more prior periods than the basic financial statements.
- Changes in accounting principle and financial reporting entity:
 - ❖ Present information consistently for reporting periods presented in both the basic financial statements and RSI or SI information.
 - ❖ Do **NOT** restate prior reporting periods that are earlier than those in the basic financial statements, RSI or SI.
- Error correction:
 - ❖ Restate reporting periods presented in both the basic financial statements and RSI or SI, the RSI or SI to reflect the error correction.
 - ❖ If the error affects periods **earlier** than in the basic financial statements, **all** affected information is corrected by restating the information for those prior periods in RSI or SI.

Updating Agency Contacts



➤ See the [FM Contacts](#) tab on FMX.

➤ Use the [Contact List Update Form](#) to update agency personnel (*located on right-hand side*).

❖ Each agency may update its contacts at any time.

❖ Contacts designated as “*Annual Financial Report (AFR)*” and/or “*Chief Financial Officer*” will receive correspondence from the Comptroller’s Financial Reporting section for financial reporting matters (*such as GASB Questionnaires or web application certifications*).

➤ Use the links in the **Contact Fiscal Management** area (*located on left-hand side*) to find Fiscal Management contacts specific to your agency by topic.

A screenshot of the "FM Contacts" web interface. The page is titled "FM Contacts" and is divided into several sections. On the left, under "Contact Fiscal Management", there is a search box for "Enter Your Agency #" with a "Go" button. Below this are several links: "Contacts by Agency Name, Topic and Department", "Mailing Address and Fax Number", "Fiscal Management – Directors & Managers", and "Texas State Agencies by Name and Number". There is also a section for "Already know who you're looking for?" with a link to "Search the Agency Directory". On the right, under "Agency Contacts Update Process", there is a paragraph explaining that Fiscal Management emails agencies twice a year for updates, and a link to "Fiscal Management Agency Contacts Update Process (FPP C.021)". Below that is a section for "Update Contact Lists and Subscriptions" with links to "Contact List Update Form" and "Fiscal Management Email Subscriptions". At the bottom, under "Contact Other State Agencies", there are links for "Property Manager List", "Interagency Transactions Contacts", "Security Coordinators (Comptroller user ID required)", "Paying Agency Contact List", and "Employee Information System Contacts".

Questions?



If you have financial reporting questions, contact your agency's assigned:

- [financial reporting analyst](#)
- [appropriation control officer](#)

Upcoming Meetings



Upcoming Accounting Policy Meetings

- Thursday, **June 13** (10 a.m. – 12 p.m. CDT)
- Thursday, **July 18** (10 a.m. – 12 p.m. CDT)
- Thursday, **Aug. 15** (10 a.m. – 12 p.m. CDT)

Meeting dates are posted on FMX's [Accounting Policy Meetings](#) page.

Note: If the meeting date is not **hyperlinked** to that meeting's page, the registration (and agenda, etc.) is not yet available — check back later.

Attend in person

Barbara Jordan Building,
Room 2.034
1601 Congress Ave.
Austin, TX 78701

Attend online

Each meeting will have Webex registration links specific to that meeting date.

Questions?



- For questions relating to financial reporting, contact your agency's assigned [financial reporting](#) contact.
- For questions related to petty cash or encumbrances, contact your agency's assigned [appropriation control](#) contact.