

# CHANGING PRIOR YEAR CASH -WHILE 13<sup>TH</sup> ACCTG PERIOD IS OPEN-

\*\*Based on Fiscal Policy & Procedures Manual – Chapter 3, Subdivision D, Section 4\*\*

After the end of the fiscal year, no adjustment can be made to cash (AFNS Balance Sheet 1005, CAS Balance Sheet 1001) during the 13<sup>th</sup> accounting period for an overstatement/understatement of cash in the prior year that is due to an error made in the amount of the original certification. However, during the 13<sup>th</sup> accounting period, this overstatement/understatement of cash in the prior year should be corrected as follows using **2 Cash Receipts**.

## Scenario #1 – Prior Year Cash Receipt processed for more than the actual deposit.

### Cash Receipt #1:

A zero dollar CR modification should be coded with APRD = 13 XX with two lines with BFY = blank.

Line 01 = incorrect coding with a 'D' in the increase/decrease column. (Refer to actual line number used on original CR.)  
Line 02 = should reference AFNS Balance Sheet "Cash - Corrections to Treasury Cash" equivalent (which can be located on the AFNS BACC table) to CAS BS 1005 with an 'I' in the increase/decrease column. (Use next available line number.)

\*\*Both lines should be for the amount of the change to prior year cash.

#### EXAMPLE OF CR ENTRY # 1:

ACCOUNTING PERIOD = 13 XX

BFY = \_\_\_\_\_ (LEAVE BLANK)

<u>LINE</u>	<u>EXP OBJ</u>	<u>SUB OBJ</u>	<u>REVENUE SOURCE</u>	<u>BALANCE SHEET</u>	<u>AMOUNT</u>	<u>I/D</u>
01			XXXX		XX	D
02				XXXX	XX	I
<b>TOTAL DEPOSIT</b>					<u>0.00</u>	

### Cash Receipt #2:

A one line CR should be coded to AFNS Balance Sheet "Cash – Corrections to Treasury Cash" equivalent (which can be located on the AFNS BACC table) to CAS BS 1005 with a 'D' in the increase/decrease column along with the APRD and BFY left blank. When possible, reference the original Cash Receipt number that had the error in the 'description' field on the CR line.

#### EXAMPLE OF CR ENTRY # 2:

ACCOUNTING PERIOD = \_\_\_\_\_ (LEAVE BLANK)

BFY = \_\_\_\_\_ (LEAVE BLANK)

<u>LINE</u>	<u>FUND</u>	<u>AGENCY</u>	<u>BALANCE SHEET</u>	<u>AMOUNT</u>	<u>I/D</u>
01			XXXX	XX	D

**Scenario #2 – Prior Year Cash Receipt processed for less than the actual deposit.**

**Cash Receipt #1:**

A zero dollar CR modification should be coded with APRD = 13 XX with two lines with BFY = blank.

Line 01 = should reference AFNS Balance Sheet “Cash - Corrections to Treasury Cash” equivalent (which can be located on the AFNS BACC table) to CAS BS 1005 with a ‘D’ in the increase/decrease column. (Use next available line number.)

Line 02 = incorrect coding with an ‘I’ in the increase/decrease column. (Refer to actual line number used on original CR.)

\*\*Both lines should be for the amount of the change to prior year cash.

**EXAMPLE OF CR ENTRY # 1:**

ACCOUNTING PERIOD = 13 XX

BFY = \_\_\_\_\_ (LEAVE BLANK)

<u>LINE</u>	<u>EXP OBJ</u>	<u>SUB OBJ</u>	<u>REVENUE SOURCE</u>	<u>BALANCE SHEET</u>	<u>AMOUNT</u>	<u>I/D</u>
01				XXXX	XX	D
02			XXXX		XX	I
<b>TOTAL DEPOSIT</b>					<b>0.00</b>	

**Cash Receipt #2:**

A one line CR should be coded to AFNS Balance Sheet “Cash – Corrections to Treasury Cash” equivalent (which can be located on the AFNS BACC table) to CAS BS 1005 with an ‘I’ in the increase/decrease column along with the APRD and BFY left blank. When possible, reference the original Cash Receipt number that had the error in the ‘description’ field on the CR line.

**EXAMPLE OF CR ENTRY # 2:**

ACCOUNTING PERIOD = \_\_\_\_\_ (LEAVE BLANK)

BFY = \_\_\_\_\_ (LEAVE BLANK)

<u>LINE</u>	<u>FUND</u>	<u>AGENCY</u>	<u>BALANCE SHEET</u>	<u>AMOUNT</u>	<u>I/D</u>
01			XXXX	XX	I