



2020-2021 Year End Instructions

Document Revision Table

Document Version	Revision Date	Revision Details
V1.0	February 12, 2021	Initial document
V1.1	March 9, 2021	Change to section 3.5.1

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YEAR END TIMETABLE

	Task or event	Date
Acquisition Card (Visa)¹	Last day to reconcile the March statement	March 12
	Recommended date to complete transactions for 2020-2021. Important notes: - Goods and services must be received by March 31. - Should you be required to use your acquisition card following March 26 and your transaction does not appear on your April 6 statement, please ensure to complete the PAYE process if your transaction is over \$500.	March 26
	Day clients will receive their April statement email notification	April 7
	Last day to reconcile the April statement	April 12
Salary²	Last day to complete the Performance Pay Forecasts in SFT	March 26
	Last day to make changes in SFT to be considered in the PAYE/RAYE establishment for pay issues	March 28
	2020-2021 Cost Assignments Review in SFT	March 31
	Last day to submit timesheets summary and overtime in Phoenix (8:30 pm EDT)	March 31
	Last day to approve timesheets and paid overtime in Phoenix (2:00 pm EDT)	April 1
	Last day to submit the manual PAYE to National Accounting Operations (iService)	April 12
	Last day to complete cost assignment manual entry	April 19
Fund Commitments¹	Last day to manually close, adjust or carry forward funds commitments	April 12
Year-End Procurement Deadlines¹ *All required information should be submitted with the PReq. Always confirm with your cost centre manager that the PReq has been approved before requesting a status update from the ESDC Procurement Team.	Last day to submit request in myEMS (SAP) portal for Sole-Source contract and amendment contract .	January 8
	Last day to submit request in myEMS (SAP) portal for Task Authorization and Call-up .	January 29
	Last day to submit requests in myEMS (SAP) portal to close or modify POs to decommit or carry-forward funds . *Note that the January 8 deadline applies (for amendments) where the contract end date needs to be amended beyond March 31, 2021 to allow the ESDC Procurement Team to carry forward the funds.	March 5
	Last day to record goods and service receipt for goods and services received March 31 or before in myEMS (SAP) portal <i>*You will not be able to enter Old Year Goods Receipt (GR) or Service Entry Sheet (SES) on April 13.</i>	April 12
Invoices	Last day for external vendor invoices to be received by National Accounts Payable processing centres	April 12
Desk & Chair	Last day to submit documentation for employee reimbursement through the Gateway. No PAYE allowed. In order to ensure timely reimbursement, please refer to section 2.2.1 .	March 31
Section 34 approval	Last day for delegated managers to approve invoices received in their myEMS(SAP) universal worklist <i>** Please ensure to monitor your universal worklist for any late invoices to approve up until April 21.</i>	April 13

Prepaid Expense	Last day to submit invoices related to expenses paid in one fiscal year that will be used or consumed in a future fiscal year. The goods or services will not have been received or rendered as at March 31.	March 15
Interdepart. Settlement¹	Cancellation request must be submitted no later than March 29 by COB (5:00 pm EDT)	March 29
Deposit of Public Funds	Last day Old Year deposit envelopes must be received by Accounts Receivable Processing Centres	April 7
Journal Vouchers The JV upload (transaction code – ZKFI_JV) will not be available for fiscal year 2020-2021 transactions on Tuesday, April 13.	Last day to post Salary JVs to be considered in the PAYE/RAYE establishment for pay issues	March 28
	Last day to submit Non-Salary and Salary JV requests to National Accounting Operations through iService (Cross Branch/Authority)	April 12
	Last day for clients to record Non-Salary and Salary JVs in myEMS (SAP) (Intra Branch)	April 21
	Last day for FMAs to record mass realignment JVs in myEMS (SAP) (Intra Branch)	April 21
PAYE²	Last day to submit the signed PAYE reports (Funds commitment and Purchase Order) and backup documentation to National Accounting Operations (iService) via the FMA	April 12
	Last day to submit Manual PAYE requests and backup documentation to National Accounting Operations (iService)	April 12
RAYE	Last day for clients (FMAS) to submit RAYE requests and backup documentation to National Accounting Operations (iService)	April 12
Budget Transfers	Last day to process Budget Transfers for old year	May 18
Year-End FM Reporting	Starting on this date, BI FM reports can be run in order to obtain end of period reports.	Week of April 6 for P12
		April 29 for P13
		May 19 for P14
Travel¹	Last date for travel paper claims for non-public servants to be received by National Accounts Payable processing centres	April 9
	Last day for travelers to submit their Old Year travel claims in myEMS (SAP) portal <i>*You will not be able to request TAN in myEMS from April 1 to April 5.</i>	April 12
	Last day for managers to approve their employees' Old Year travel claims (Universal Worklist in myEMS (SAP) Portal) <i>** Please ensure to monitor your universal worklist for any late invoices to approve up until April 21.</i>	April 13
Grants & Contributions³	Last date to process and approve advances through CSGC from against fiscal year 2020/2021 funds - Financial transactions that are awaiting approval or to be established in SAP must be completed - All amendments in process must be completed or cancelled - All approved adjustments to fiscal year splits must be completed	March 31 At noon
	Last date to create a PAYE in CSGC <i>Note: CSGC transactions to SAP will be unavailable from noon (EDT) March 31, 2021 to April 6, 2021 8 a.m. EDT (Time to be confirmed).</i>	April 12
Petty Cash	Last day for petty cash custodians to submit year end replenishment and standing advance certificate	April 12

IMPORTANT NOTICE: DOWNTIME

DARS is being replaced by the Public Sector Collections and Disbursements (PSCD) SAP module thus requiring a downtime period, which will affect both DARS and SAP (see draft table below). It is important to note that during this downtime, **users will not have access to the SAP systems including Portal, GUI, BI Reports or the FIORI Launchpad.** The year end timetable has been adjusted accordingly.

	<i>Easter Holiday Weekend</i>					
	Thursday April 1	Friday April 2	Saturday April 3	Sunday April 4	Monday April 5	Tuesday April 6
DARS	Not available	Not available	Not available	Not available	Available (Read only)	Available (Read only)
myEMS SAP	Not available	Not available	Not available	Not available	Not available	Available

IMPORTANT: These dates have not been finalized and are being shared for initial operational planning purposes. Changes to these dates will be communicated by the project team.

¹ Commitments review: All commitments (including Card Documents, Interdepartmental Settlements, Purchase Orders, Purchase Requisitions, Funds Commitments and Travel) must be carefully reviewed, adjusted, closed or carried forward before their respective cut-off dates.

² Please note PAYE requests sent through gateway without the required attachments will be closed without being processed.

³ Please refer to the [PLC Module: Instructions for Fiscal Year-End](#) for more details.

Additional notes:

You have until April 12 to submit the year-end processing documents (PAYE’s, invoices, etc.) but are strongly encouraged to provide them as soon as possible.

Please **ensure that someone on your team will be available until close of business day on April 21** to provide support for any year-end accounting operations inquiries.

1. GENERAL

1.1 BUDGET TRANSFERS

Description: **Old year** Budget Transfers must be processed by the end of period 14. Year-end budget transfers are usually requested and processed in order to ensure that there is enough funding to process invoices, PAYEs, year-end pay files, etc. so that budgets are not exceeded.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>The year-end process for Budget Transfers process is the same as the in-year process.</p> <p>The iService path to process documents:</p> <p>iService Catalogue > Resource Planning, Forecasting & Reporting > Planning and Budgeting</p>	<ol style="list-style-type: none"> 1. FMAs must process their Budget Transfers through myEMS (SAP) ECC 2. BMS/RMS must process their Budget Transfers through the myEMS (SAP) Portal 3. Corporate Resource Management will finalize processing before end of P14 as required. 	<p>Period 14: May 18</p>	<ol style="list-style-type: none"> 1. Budget transfers are processed through myEMS (SAP) ECC GUI under the Budgeting Workbench – FMBB 2. Budget transfers are processed through the myEMS (SAP) Portal Budgeting tab

 **Key Contacts:** Your Financial Management Advisor – [FMA Contacts](#)

1.2. YEAR-END FM PERIOD REPORTING

Description: In order to report on the Branches and Regions financial situation at the end of each year-end period, cut-off dates were established in BI to provide snapshots at the end of period 12, 13, 14 and 15.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
When running Financial Management reports in BI, users must select the appropriate year-end period (P12, P13, P14 and P15).	<p>In the myEMS(SAP) portal: Cost Centre Managers and designates can access and run their FM reports via MSS> Financial Management Reporting tab</p> <p>BMS/RMS and FMAs can access and run their FM reports via Reporting > FM Reporting tab</p>	<p>Period 12: Transactions captured up to end of day March 31. Final P12 reports available the week of April 6 (pending myEMS SAP availability).</p> <p>Period 13: Transactions captured up to end of day April 28. Final P13 reports available on April 29.</p> <p>Period 14: Transactions captured up to end of day May 18. Final P14 reports available on May 19.</p>	FM Reports accessible via the portal : MSS or Reporting tab Free Balance Report Surplus/Deficit Report

 **Key Contacts: Your Financial Management Advisor** [FMA Contacts](#)

1.3. ACCOUNTING FOR CAPITAL ASSETS

Key Steps in Process

The [Capital Assets 2020-2021 Monthly and Year-End Checklist](#), which is provided as a reference by Corporate Accounting, outlines the tasks, deadlines, and teams involved for financial reporting periods including Year-End.

1.4. GRANTS & CONTRIBUTIONS - Gs&Cs

Key Steps in Process

Find all details in the [G&C Year End Instructions](#) on iService.

1.5. RECEIPT OF PUBLIC FUNDS

Description: Receipt of Public funds must be recorded in the proper fiscal year.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates
<p>Old Year receipts should be kept separate from New Year receipts.</p> <p>Money received on or before March 31 All Old Year deposit envelopes are to be received by the National Accounts Receivables Processing Centres (NAR) no later than April 7. This is in order to process them in a timely manner for the fiscal year-end.</p> <p>Money received after March 31 but applicable to old fiscal year All public funds received to reimburse expenditures (O&M) relating to fiscal year 2020-2021 are to be received by NAR no later than April 7 to be applied against the budget. All refunds received after April 7 will be applied to refund of previous year's expenditures in 2021-2022 fiscal year.</p>	<p>All Business Lines are to send receipt envelopes on a daily basis from March 22 to March 31.</p> <p>Business Lines are asked to properly identify on the Public Money Transfer Record (PMTR) which fiscal year it applies.</p>	<p>March 31</p>

 **Key Contacts:** [iService Catalogue under Receipt & Deposit - General Inquiry](#)

1.6. LOOKING AHEAD AT 2021-2022

Description: Submit a request for a Blanket Acting Designation Memorandum (BADM), a Blanket Travel Authority (BTA) or an Internal Order (IO) for 2021-2022.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates
<p>For a Blanket Acting Designation Memorandum (BADM):</p> <p>The BADM is used to identify individuals authorized to act on behalf of their superior and exercise the authorities delegated to that position during their superior’s short term absence (up to a maximum of 5 consecutive weeks). A BADM is applicable to all individual with an active financial authority. The BADM must be renewed at the beginning of each fiscal year by using form FIN5043 available on iService. The BADM for the current fiscal year will expire on March 31, 2021. <u>Please note that contrary to the instructions on the form and until further notice, given to the current pandemic situation, all BADM forms duly approved by the superior in section 6 must be sent by email to the Financial Delegation Unit.</u></p> <p>For a Blanket Travel Authority (BTA):</p> <p>It is expected that the use of BTAs will be kept to a minimum and only be issued in situations where there is a compelling argument for administrative efficiency. Current Blanket Travel Authority (BTAs) expires on March 31. In order to continue with New Year Travel Requests, please complete your BTAs for 2021-2022 as soon as possible. Additional information is available on the THCEE website.</p> <p>BTAs may only be established for travel that is repetitive in nature (four or more times per fiscal year), for the same reason and type of travel, and where there is a compelling argument for administrative efficiency.</p> <p>You can submit your BTA via Travel Gateway (DO NOT send the originals by mail afterwards).</p> <p>For an Internal Order (IO):</p> <p>To request an IO number for an Event and/or international travel, submit the approved Event package (THCEE Authorization Form, Memo to the ADM/DM/M, Travel Plan Form, plus all supporting documentation and cost tables) to Financial Policy.</p>	<p>Cost Centre Managers and Administrative Professionals can now submit completed BADM forms for use in 2021-2022.</p> <p>Cost Centre Managers and Administrative Professionals must submit new BTAs for use in 2021-2022 as soon as possible.</p> <p>Cost Centre Managers and Administrative Professionals must submit for an IO for use in 2021-2022 as soon as possible.</p>	<p>March 1, 2021 for a BADM active on April 1, 2021</p>


? **Key Contacts:** For BADM: [Financial Delegation Unit \(FDU\)](#) or your Financial Management Advisor [FMA Contacts](#);
 For BTA: National Accounts Payable and Travel Help Line: 1-855-684-7827 option 1 or the [Travel Gateway](#);
 For IO: [Financial Policy](#).

2. OPERATIONS AND MAINTENANCE (O&M)

2.1. ACQUISITION CARDS

Description: Purchases made on Government Acquisition Cards.
 Purchases must be reconciled and finalized by cut-off date to ensure expenses are recorded in the fiscal year the goods or services were rendered and against the correct budget.


Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>1. March Statement (for purchases made in February) Cardholders must complete the reconciliation of their March Statement no later than March 12.</p> <p>2. April Statement (for purchases made in March) <i>The last recommended date to make a purchase in Old Year on the Government Acquisition Card is March 26 to allow time for the supplier to record your transaction before the cut-off date.</i> Goods and services must be received by March 31. We strongly recommend that you create your Card Documents at the time of the purchase. Should you be required to use your acquisition card following March 26 and your transaction does not appear on your April 6 statement, please ensure to complete the PAYE process if your transaction is over \$500 before taxes (section 2.1.1).</p> <p>Cardholders will receive a notification to proceed with the reconciliation of their April Statement on April 7. They must complete their reconciliation by April 12. At this date, all “unaccepted” transactions will be recorded to their default coding, increasing the risk of consuming the wrong budget.</p> <p>Note: When reconciling your P13 statement; warning messages may appear such as “Posting takes place in previous fiscal year” and “Document date and posting date are in different fiscal years”. These are just warning messages and can be bypassed by pushing the “enter” key or the green checkmark.</p> <p>3. New Year Purchases Cardholders can begin creating card documents for New Year Purchases on April 7. Please use the 2021-2022 new year coding when creating card documents for purchases made after April 1.</p>	<p>Acquisition cardholders :</p> <ul style="list-style-type: none"> • Complete their reconciliations on time. • Create their card documents at the time of the purchase. • Attach all supporting documents to SAP. 	<p>Reconcile March statement: March 12</p> <p>Reconcile April statement: April 12</p>	<p>ZZCCVR – Outstanding Card Voucher Report</p> <p>ZZCCAR – Acquisition Card Activity Report</p> <p>ZZCR – Acq. Cards Unaccepted Transactions</p> <p>CRK2 – Change Card Document (for invoice & expense initiation attachment)</p> <p>CRK1 – Create Card Document (for signed report attachment)</p>

 **Key Contacts:** National Accounts Payable and Travel Help Line: 1-855-684-7827 option 1 or iService Catalogue [Acquisition Card Support](#)

2.1.1. PAYE ON ACQUISITION CARDS

Description: PAYE for Government Acquisition Cards. Goods or services must have been received prior to March 31, 2021. The charge must not appear on the P13 (first week of April) Visa Statement

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>3 steps VISA acquisition card PAYE (cardholders need to create 2 card documents and complete the form)</p> <p>Step 1: Create card document for old year First card document is in old year (Transaction Date March 31, 2021 or prior) with the correct old year financial coding. Do not input authorization number on this card document. Do not close this card document, Finance will close this card document once the PAYE is set-up.</p> <p>Step 2: Create card document for new year The second card document is in new year (Transaction Date April 1 2021). Once the transaction is charged to your VISA card please go in and change this card document to include that authorization number. This card document will have the following PAYE coding:</p> <ul style="list-style-type: none"> ▪ Fund – R302 ▪ CC – Same as card document in step 1 ▪ Functional Area – 0140-0000 ▪ IO – leave blank ▪ GL – 211333 <p>This card document will be the card document that you use when you complete your reconciliation in the New Year.</p> <ul style="list-style-type: none"> • NEW: Cardholders must not close, amend, or create card documents using PAYE coding aside from what was submitted on the PAYE request forms. <p>Step 3: Submit PAYE request form Please ensure to complete one Manual PAYE – Supplier (FIN5052) form per expense or use the new Manual PAYE - Multiple Acquisition Card Transactions Request (FIN5053) form and submit through PAYE/RAYE Submission and Inquiry on iService. Also, record both card document numbers on the form and ensure it is signed by the delegated manager under section 34.</p> <ul style="list-style-type: none"> • PAYE must be used by the end of P06, if there is exceptional circumstances preventing you to respect that deadline we ask that you contact us in order to keep your PAYE open. • There is a minimum PAYE threshold of \$500 before taxes for each acquisition card PAYE request. 	<p>Acquisition cardholders:</p> <ul style="list-style-type: none"> • Create the 2 required cards document for each transaction. <p>Cost Centre Managers and Administrative Professionals:</p> <ul style="list-style-type: none"> • Submit the signed PAYE form via the NAO Gateway. <p>National Accounting Operations Processing Centre:</p> <ul style="list-style-type: none"> • Process the PAYE request received by cut-off in myEMS (SAP). 	<p>Submit PAYE: April 12</p>	<p>ZZCCVR – Outstanding Card Voucher Report</p> <p>ZZCCAR – Acquisition Card Activity Report</p> <p>ZZCR – Acq. Cards Unaccepted Transactions</p> <p>CRK2 – Change Card Document</p>

 **Key Contacts:** National Accounts Payable and Travel Help Line: 1-855-684-7827 option 1 or iService Catalogue [Acquisition Card Support](#)

2.2. INVOICES


Description: Invoices paid via purchase order (PO) or funds commitment. All O&M related expenditures must be processed and paid in the fiscal year the goods or services were rendered. This ensures that the expenses are processed against the correct budget.


Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>1. Invoices paid against Purchase Order (PO)</p> <ul style="list-style-type: none"> a. Review of all outstanding PO balance and Good Receipt (GR)/Service Entry Sheet (SES) without invoices. Closing/reducing outstanding amounts to correspond with expected invoices, etc. b. Follow up with vendors for missing invoices. c. Ensure all GR and SES are completed with a posting date prior to March 31 in myEMS-SAP for all goods and services received or rendered before March 31, 2021. <p>2. Invoices paid against funds commitment (Non-PO)</p> <ul style="list-style-type: none"> a. Review of all outstanding funds commitment balances. Closing/reducing outstanding amounts to correspond with expected invoices, etc. b. Follow up with vendors for missing invoices. <p>3. Submit all invoices received as soon as possible to NAO Processing Centres by April 12 (excluding Desk & Chair Reimbursements – see section 2.2.1):</p> <ul style="list-style-type: none"> • NAO Gateway (DO NOT send originals by mail afterwards) • EMAIL at NA-INVOICES-FACTURES-GD (DO NOT send originals by mail afterwards) <p>Clearly indicate on the invoices:</p> <ul style="list-style-type: none"> • The date you received the invoice from the vendor (for the calculation of interests, when applicable); • The funds commitment or the PO number (plus the GR/SES number if paid against a PO). <p>If an invoice is not received in time to be sent to National Accounting Operations (NAO) by the cut-off date, refer to the related PAYE section 2.3.</p> <p>If you have the invoice on hand, do not submit a PAYE request, simply provide NAO with the invoice by the cut-off date to pay against old year.</p> <p>If you are submitting an invoice to be paid in new year against an already established PAYE, please ensure the relevant PAYE information is provided (coding, commitment number).</p>	<p><u>Financial Management Advisors (FMA):</u> *Provide clients with clean-up reports.</p> <p><u>Cost Centre Managers and Administrative Professionals:</u> *record the GR/SES in myEMS (SAP); and *Review reports and clean up PO and funds commitments.</p> <p><u>National Accounting Operations:</u> Ensure all invoices received by cut-off are processed in appropriate fiscal year.</p>	<p style="text-align: center;">April 12</p> <p>Excluding Chair & Desk Reimbursements (March 31) See section 2.2.1</p>	<p>ME2K – List of Purchase Orders by cost assignment</p> <p>S_P99_41000147 – List of funds commitments by cost assignment</p>

Key Contacts: National Accounts Payable and Travel Help Line: 1-855-684-7827 option 1 or your Financial Management Advisor [FMAContacts](#)

2.2.1. CHAIR & DESK REIMBURSEMENTS

Description: Chair and desk reimbursement to employees requests.


Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>Submit all chair and desk reimbursements <u>as soon as possible</u> to NAO Processing Centres by March 31:</p> <p>In order to ensure timely reimbursement, <u>please include all mandatory documentation</u> including:</p> <ul style="list-style-type: none"> • ESDC-FIN5050 form with all mandatory fields completed including S32 digital signature • Valid receipt(s) for purchase(s) • Managers Email approval (Expenditure Initiation) <p><i>Please ensure to conform to all the requirements in order for the request to be paid in the fiscal year 2020-2021.</i></p> <p> No PAYE request will be accepted for chair and desk reimbursements.</p>	<p><u>Financial Management Advisors (FMA):</u> *Provide clients with clean-up reports.</p> <p><u>Cost Centre Managers and Administrative Professionals:</u> *Review reports and clean up funds commitments.</p> <p><u>National Accounting Operations:</u> Ensure all valid reimbursement requests received by cut-off are processed in appropriate fiscal year.</p>	<p>March 31</p>	<p>S_P99_41000147 – List of funds commitments by cost assignment</p>


 **Key Contacts:** National Accounts Payable and Travel Help Line: 1-855-684-7827 option 1 or your Financial Management Advisor [FMAContacts](#)

2.3. EXTERNAL VENDORS – PAYABLE AT YEAR-END (PAYE)

2.3.1. FUNDS COMMITMENTS AND PURCHASE ORDERS - YEAR-END PREPARATION

Description: How to prepare purchase order (PO) and commitments (C1 & T1) in order to request PAYEs at year-end.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates
<p><u>Setting up O&M funds commitments and purchase orders to be eligible for a PAYE</u> During February and March, the department’s Financial Management Advisors (FMA) will be providing the <i>Open Commitment Report</i> to all branches containing :</p> <ul style="list-style-type: none"> • Purchase Order (PO) - all outstanding balances, outstanding Goods Receipt (GR) and Service Entry Sheet (SES). Cost Centres Managers and Administrative Professionals will be required to analyze and take action on the outstanding amounts with support from their FMA prior to March 31. • Funds Commitment (C1 and T1 types) - all funds commitments with an open amount. Cost Centres Managers and Administrative Professionals will be required to clean up their funds commitments with support from their FMA prior to March 31. <p style="color: red;">They will also need to ensure that the SAP vendor number is assigned in SAP to each commitment line for which a PAYE is required.</p> <p>Cost Center Managers and Administrative Professionals should ensure that only valid funds commitments and POs remain open.</p> <p style="color: red;">You will NOT be able to enter GR and SES during the following periods:</p> <ul style="list-style-type: none"> - April 1 to April 5 (SAP downtime for DARS replacement); - April 13 (Material Management module closed for trial balance). <p>All PAYEs must be used by the end of P06 in new year, if there is exceptional circumstances preventing you to respect that deadline we ask that you contact us in order to keep your PAYE open.</p> <p> Do not submit a PAYE request:</p> <ul style="list-style-type: none"> ✘ For expenses (e.g.: working hours) incurred after March 31. ✘ For Goods or Services received after March 31. ✘ If you can submit the invoice prior to the cut off date see section 2.2 	<p><u>Financial Management Advisors (FMA):</u> Provide clients with Open Commitment reports.</p> <p><u>Cost Centre Managers and Administrative Professionals:</u> Review reports, close commitments or ensure that a vendor or apartnering department is assigned to each commitment line for PAYE creation.</p> <p><u>National Accounting Operations:</u> Produce reports for FMAs.</p>	<p>Funds Commitments clean up must be done prior to March 31.</p>

 **Key Contacts:** For enquiries on PAYE submit request to [NAO Gateway](#) or call the National Accounts Payable and Travel Help Line: 1-855-684-7827 option 1

2.3.2. FUNDS COMMITMENTS AND PURCHASE ORDERS - PAYE

Description: This process applies to O&M PAYE with external vendors.

Key Steps in Process

Roles and Responsibilities

Cut Off Dates

Selecting and approving the funds commitments and purchase orders for the external vendors PAYE process

Cost centers should request a PAYE for goods received or services rendered prior to March 31 for which the invoices have not been received in time to be sent to National Accounting Operations (NAO) by the cut-off date.

Bulk PAYE Report

The **Bulk PAYE Report** will be provided by FMAs to the branches **during the first few days of April**.

This is the preferred and most efficient method, it will include a comprehensive list of all commitments and purchase orders, which will be eligible to be converted into PAYEs.

- Cost Centre Managers and Administrative Professionals must **identify the commitments and amounts** that should be converted into a PAYE.
- Cost Centre Managers and Administrative Professionals must **identify the GR and SES amount** that should be converted into a PAYE. If one is missing on the report, a **Goods Receipt (GR) or Service Entry Sheet (SES) will need to be entered in old year** in order to create a PAYE. Any pending GR or SES in the system not identified on the report and for which we do NOT receive an invoice by the cut-off date, will be reverse and no PAYE will be created.
- Managers will need to sign section 34 on the Bulk PAYE Report and submit the request to [NAO Gateway](#), no later than **April 12**.

OGD and external vendor reports must be submitted separately as the two reports are handled by different teams.

There is a **minimum PAYE threshold of \$500 before taxes** for PAYEs on funds commitment with external vendors.

There is **no minimum PAYE threshold for PO Invoices PAYE requests, as long as there is a GR or SES done in old year for the expense.**

Individual PAYE Request

All managers should use the bulk PAYE report to submit their PAYE establishment on O&M funds commitments and purchase orders. However, in the rare event that an individual PAYE needs to be requested (ex.: the bulk PAYE report has already been submitted and an expense was forgotten), the [Manual PAYE – Supplier \(FIN5052\)](#) form will need to be completed.

- Managers will need to sign section 34 on the form and submit the request to [NAO Gateway](#), no later than **April 12**.

Financial Management

Advisors (FMA): Provide clients with Bulk PAYE report.

Cost Center Managers and Administrative

Professionals must complete the report and/or the form with the proper section 34 pursuant to the *Financial Administration Act (FAA)*, attach the proper documentation and send the request via the [NAO Gateway](#).

National Accounting

Operations: will process the PAYE in myEMS (SAP).

All GR/SES must be recorded in MyEMS (SAP) by **April 12**.

All PAYE requests must be submitted to National Accounting Operations through the [NAO Gateway](#), no later than **April 12**.

Key Contacts: For enquiries on PAYE submit request to [NAO Gateway](#) or call the National Accounts Payable and Travel Help Line: 1-855-684-7827 option 1

2.4. INTERDEPARTMENTAL SETTLEMENTS (IS)

IS CANCELLATION: 2020-2021 IS cancellation request must be submitted no later than **March 29 by COB (5:00 pm EDT)**.

2.4.1. IS FUNDS COMMITMENTS YEAR-END PREPARATION

Description: How to prepare commitments (C1) in order to request PAYEs at year-end.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates
<p><u>Setting up IS O&M funds commitments to be eligible for a PAYE</u> During February and March, the department’s Financial Management Advisors (FMA) will be providing the <i>Open Commitment Report</i> to all branches containing all IS funds commitments with an open amount.</p> <ul style="list-style-type: none"> • Cost Centers and Administrative Professionals are required to clean up their funds commitments with support from their FMA prior to March 31 • They also need to ensure that the SAP partnering department number is assigned in SAP to each commitment line for which a PAYE is required. • Cost Center Managers and Administrative Professionals should ensure that only valid commitments remain open. <p><u>Notes for IS O&M PAYE:</u></p> <ul style="list-style-type: none"> • There is no minimum threshold for a PAYE as long as the OGD establish a corresponding Receivable at Year End (RAYE). • Clients must submit a written RAYE confirmation from the OGD as a supporting document (an email). <p>All PAYEs must be used by the end of P06 in new year, if there is exceptional circumstances preventing you to respect that deadline we ask that you contact us in order to keep your PAYE open.</p> <p>✘ Do not submit a PAYE request:</p> <ul style="list-style-type: none"> ✘ For Goods or Services received after March 31; ✘ If written confirmation was not obtained from the other department. 	<p><u>Financial Management Advisors (FMA):</u> Provide clients with Open Commitment reports.</p> <p><u>Cost Centre Managers and Administrative Professionals:</u> Review reports, close commitments or ensure that a vendor or a partnering department is assigned to each commitment line for PAYE creation.</p> <p><u>National Accounting Operations :</u> Produce reports for FMAs</p>	<p>Funds Commitments clean up must be done prior to March 31.</p> <p>Suspense account (ZUIC) clean-up must be done not later than March 31.</p>

 **Key Contacts:** IS O&M Payable: NC-AMG-AC-NHQ-OGD-GD@hrsdc-rhdcc.gc.ca

2.4.2. IS PAYABLE AT YEAR-END (PAYE)

Description: This process applies to Non-Salary OGD PAYE.

Key Steps in Process

Roles and Responsibilities

Cut Off Dates

Selecting and approving the IS funds commitments for the OGD PAYE process

There are two methods in which you can request OGD PAYEs:

Bulk PAYE Report

The **Bulk PAYE Report** will be provided by FMAs to the branches **during the first few days of April**.

This is the preferred and most efficient method, it will include a comprehensive list of all IS funds commitments which will be eligible to be converted into PAYEs.

- Cost centers must identify the commitments and amounts that should be converted into a PAYE.
- Managers will need to sign section 34 on the Bulk PAYE Report and submit the request to [NAO Gateway](#), no later than **April 12**.

OGD and external vendor reports must be submitted separately as the two reports are handled by different teams.

To be included with your IS PAYE gateway request:

- The *Bulk PAYE Report* with Section 34 approval.
- A written confirmation from the other department that they will establish a corresponding Receivable at Year End (RAYE) **for each PAYE requested**.

Individual PAYE Request

All managers should use the bulk PAYE report to submit their PAYE establishment on O&M IS funds commitments. However, in the rare event that an individual PAYE needs to be requested (ex.: the bulk PAYE report has already been submitted and an expense was forgotten), the [Manual PAYE – OGD \(FIN5054\)](#) form will need to be completed.

- Managers will need to sign section 34 on the form and submit the request to [NAO Gateway](#), no later than **April 12**.

To be included with your IS PAYE gateway request:

- The individual form with Section 34 approval.
- A written confirmation from the other department that they will establish a corresponding Receivable at Year End (RAYE) **for each PAYE requested**.
- An agreement between departments (when applicable).

Financial Management Advisors (FMA): Provide clients with Bulk PAYE report.

Cost Center Managers and Administrative Professionals must complete the report and/or the form with the proper section 34 pursuant to the *Financial Administration Act (FAA)*, attach the proper documentation and send the request via the [NAO Gateway](#).


National Accounting Operations will process the PAYE in myEMS (SAP).

All PAYE requests must be submitted to [NAO Gateway](#), no later than **April 12**.


For enquiries on PAYE, submit request through [iService Catalogue](#)
Key Contacts: IS O&M Payable: NC-AMG-AC-NHQ-OGD-GD@hrsdc-rhdcc.gc.ca

2.4.3. IS RECEIVABLE AT YEAR END (RAYE)

Description: This process applies for a RAYE request for recoverable expenses with an OGD (Non-Salary).

Key Steps in Process	Roles and Responsibilities	Cut Off Dates
<p>To submit a RAYE request for IS O&M, complete the Manual RAYE-OGD (FIN5055) form. Managers will need to sign section 34 on the form and submit the request to NAO Gateway, no later than April 12.</p> <p>To be included with your IS RAYE gateway request:</p> <ul style="list-style-type: none"> • The individual form with Section 34 approval; • A written confirmation (fax, email or invoice) from the OGD that they will establish a corresponding Payable at Year End (PAYE); • An agreement between departments (when applicable). <p> Do not submit a RAYE request:</p> <ul style="list-style-type: none"> ✘ For expenses incurred after March 31 (e.g.: working hours); ✘ Without an agreement and a written confirmation from the other government department. 	<p>Cost Centre managers and Administrative Professionals are to complete the form, attach the proper documentation and send the request via the iService Catalogue.</p> <p>National Accounting Operations will process the RAYE in myEMS (SAP).</p>	<p>All RAYE requests must be submitted to National Accounting Operations through the iService Catalogue no later than April 12.</p>

For enquiries on RAYE submit request to [iService Catalogue](#)

 **Key Contacts:** IS O&M Receivable : NC-AMG-AC-NHQ-OGD-GD@hrsdc-rhdcc.gc.ca

2.5. JOURNAL VOUCHER REQUESTS – O&M

Description: A Journal Voucher (JV) is required when a Non-Salary transaction must be realigned.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>Cost Centre Managers and Administrative Professionals must work with their Financial Management Advisor (FMA) or Branch Management Services (BMS) to ensure that all their JVs will be processed.</p> <p>Types of JVs:</p> <ol style="list-style-type: none"> 1. <u>Intra Branch JVs (SA)*</u> 2. <u>Cross Branch or Cross Authority JVs (SB)</u> 3. <u>Mass Realignment JVs*</u> <p>* For funds A401 to A449: although JVs can be posted until April 21, it is strongly recommended that regional FMAs and BMS/RMS post their JVs prior to April 16 so that the expenditures could be aligned correctly with the amounts recovered from partners (OGD and Crown Corporations).</p> <p>Note: The JV upload (transaction code – ZKFI_JV) will not be available for fiscal year 2020-2021 transactions on Tuesday, April 13 2021.</p>	<ol style="list-style-type: none"> 1. For Intra Branch JVs, FMAs and BMS/RMS must record all Old Year JVs in myEMS (SAP). 2. For Cross Branch or Cross Authority JVs, Cost Centre Managers and Administrative Professionals must submit all requests through the iService Catalogue using the JV template and NAO will process the JVs in myEMS (SAP). 3. For Mass Realignment JVs, FMAs must record all mass realignment JVs in myEMS (SAP). 	<p style="text-align: center;">April 21*</p> <p style="text-align: center;">April 12</p> <p style="text-align: center;">April 21*</p>	<p><u>O&M JVs</u> FB50 (Document type SA or SB)</p>

 **Key Contacts:** National Accounts Payable and Travel Help Line: 1-855-684-7827 option 1
 Your Financial Management Advisor [FMAContacts](#)

2.6. TRAVEL


Description: Travel Claims must be processed and paid in the fiscal year the expenses were incurred. This ensures that the expenses are processed against the correct budget.
All trips with a starting date in Old Year (no matter when the trip ends), will be fully committed in Old Year.

Key Steps in Process	Roles & Responsibilities	Cut Off Dates
<p>Travel claims pertaining to the Old Year must be completed, submitted and approved by your manager via the Universal Worklist in myEMS (SAP) portal no later than April 13.</p> <p>For cancelled trips booked through HRG, please remit all travel claims for airfare/rail costs prepaid by the department in myEMS (SAP), even if there is no reimbursement to the traveler. The claims must be approved by your manager no later than April 13. This ensures that all travel costs are captured in the correct fiscal year.</p> <p>For cancelled trips (approved in MyEMS) where no expenditures have been incurred, please submit a request through the Travel Gateway to cancel the trip in myEMS no later than April 12.</p> <p>*There will be no PAYE established for travel related expenditures including outstanding airfare/rail charges.</p> <p>Travel requests and expense claims for trips taking place on or after April 1, can continue during the closing of the Old Year, with New Year travel costs consuming the New Year budget.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>myEMS (SAP) including the travel module will be closed between April 1 to April 5, meaning that :</p> <ul style="list-style-type: none"> - NO Travel Authorization Numbers (TANs) will be issued automatically in MyEMS during this period; - NO travel advances for trips occurring in the new fiscal year will be issued before April 6. Employees may apply for an Individual Designated Travel Card (IDTC) prior to their travel to replace the need for a travel advance. <p>We strongly encourage travelers to submit their travel request in advance particularly if they need to travel at the beginning of April.</p> <p>Temporary measures will be taken by National Accounting Operations to accommodate exceptional cases where the travel request was not made in time for the system to issue a TAN. Please contact our help line for instructions should you require a TAN or any travel guidance during the down time.</p> </div> <p>Non-public Servants:</p> <p>Travelers not employed by ESDC, Service Canada or Labour Program (Consultants, Review Tribunal members, etc.) must submit a Travel Request (FIN5030) along with their Travel Expense Claim (FIN5031) through the Gateway for Travel Support as soon as possible after the event has taken place and no later than April 9 Please ensure both forms are complete including the appropriate financial coding and funds commitment.</p> <p>Please refer to the Travel Guide for Non-Public Servants for a comprehensive guideline on how to complete the paper travel claim process.</p>	<p>Travelers must submit all outstanding old year travel claims through myEMS (SAP) and close any outstanding travel requests.</p> <p>Travel Recommenders must send all old year travel claims for approval in myEMS</p> <p>Cost Centre Managers must approve any outstanding travel claims in their Universal Worklist.</p> <p>Cost Centre Managers must ensure that paper travel claims must be submitted on behalf of non-public servants for processing via the Travel Gateway.</p> <p>National Accounting Operations will ensure all travel claims submitted by cut-off will be processed in the appropriate fiscal year.</p>	<p>Travel claims submission (recommended for approval) April 12</p> <p>Travel claims approval April 13</p> <p>Any travel documents (requests and claims) that are not complete by April 15 will be deleted.</p> <p>All non-public servant paper travel claims must be sent to National Accounting Operations via the Travel Gateway no later than April 9.</p>

Key Contacts: National Accounts Payable and Travel Help Line: 1-855-684-7827 option 1 or the [Travel Gateway](#)
 Your Financial Management Advisor for Commitment Review [FMA Contacts](#)

2.7. PREPAID EXPENSE (Asset)

Description: Expenses that have been paid in advance but for which the underlying goods and/or services will not be consumed until future period.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates
<p><u>Prepaid Expenses:</u></p> <ul style="list-style-type: none"> Any purchase that transpires in one fiscal year where the goods are not received, the services are not rendered, or the benefit will not be derived until a future period. <p>The entire amount of the purchase will impact the budget in the period/fiscal year the payment is made.</p> <p>A prepaid expense does not qualify as PAYE because it does not meet the requirement that the good and/or service be received prior to fiscal year end.</p> <p><i>Examples include but are not limited to IT equipment maintenance, IT license, rent payments.</i></p> <p>If the prepaid expense meets all the following criteria it must be coded as a Prepaid Expenses under Section 14 of the Financial Coding Manual - ASSETS. If the prepaid expense does not meet all the following criteria, it should be-coded as a current year Operating Expense within Section 53, 54, and 55 of the Financial Coding Manual.</p> <p><u>Criteria:</u></p> <ul style="list-style-type: none"> The payment must be greater than or equal to \$50,000; and The consumption of the goods or services must span more than 6 months; and The consumption of the goods or services must be able to be tracked. 	<p>Clients must submit payment requisition with supporting documentation to validate requirement to prepay in advance of goods received/service rendered.</p> <p>i.e.: statement of account validating the prepaid balance in account has been consumed.</p> <p>All documentation is submitted through NAO Gateway - Payment of Invoices - Goods & Services.</p>	<p>March 15</p> <p>To ensure the payment is issued prior March 31, 2021 as Prepayment of Expenditures does not qualify for PAYE.</p>
<p> <u>Key Contacts:</u> National Accounts Payable and Travel Help Line: 1-855-684-7827 option 1</p>		

2.8. TAXI CHITS (NATIONAL HEADQUARTERS ONLY)

Description: The taxi chits are used to facilitate transportation between offices within NCR.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>Montreal Accounts Payable Processing Center will reconcile taxi chit invoice for 2020-2021 until March 31.</p> <p style="text-align: center;"><u>The taxi chits expenses for 2020-2021 will be completed and final on April 1.</u></p> <p>Reconciliation for the new fiscal year (2021-2022) will start at the beginning of May.</p> <p>Managers and BMS (Business Management Services) must :</p> <ol style="list-style-type: none"> 1. Ensure that sufficient funds are committed into the current fiscal year commitment to cover the expenses until March 31. 2. After April 6, create or modify their commitment for new fiscal year: Either in a new fund commitment or a new line in the existant one <ul style="list-style-type: none"> • GL : 531191 (taxi chit GL) • Due date : March 31, 2022 3. Send an email to NA-ICAAD-DIRCM-MTL-PAYABLES-GD before the end of April 2021 confirming the commitment number and line to be used for the new financial year. <p><i>In order to help accounts payable in the reconciliation process throughout the year, Managers and BMS must ensure that :</i></p> <ol style="list-style-type: none"> 1. Only one fund commitment is created per cost center for the whole year. 2. Every time the commitment must be increased, the amount should be added to the existing line. 3. The coding in the commitment should always be the same as the coding indicated on each new booklets request. 4. If a change occurs during the fiscal year resulting in a modification of coding, manager or BMS have to advise the account payables via the GD box : NA-ICAAD-DIRCM-MTL-PAYABLES-GD. 	<p>It is the Cost Centre Managers' responsibility to ensure that the funds or validity of the funds commitment comply with year-end requirements.</p>	<p>March 31</p>	<p>FMZ1</p> <p>FMZ2</p>

 **Key Contacts:** For enquiries on Taxi Chits submit request to [NAO Gateway](#) or call the National Accounts Payable and Travel Help Line: 1-855-684-7827 option 1

2.9. RELOCATION


Description: The National Relocation Office’s (NRO) process for registering relocation expenses in the appropriate fiscal year.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates
<p>The year-end process for relocation is entirely completed by the NRO.</p> <p>The NRO’s responsibilities include:</p> <ol style="list-style-type: none"> 1. Reconciling the advance account; <ul style="list-style-type: none"> - Register the expenses in the current year; - Carry over the outstanding advances to the next fiscal year; 2. Creating supplier/OGD PAYE’s if necessary; and 3. Reviewing and closing all outstanding fund commitments. 	<p>National Relocation Office: Ensure all relocation expenses and advances are registered in the appropriate fiscal year.</p> <p>Cost Centre Managers: No action is required from Cost Centre Managers.</p>	<p>April 16</p>

? **Key Contacts:** [National Relocation Office](#)

2.10. PETTY CASH

Description: Petty cash (Standing advances) are used by custodians to reimburse small low value purchases when other means of payment is unavailable.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates
<p>Throughout the year Custodian must inform Montreal Processing Centre of any change of ownership.</p> <p>At year-end Custodian must produce a Year-end certificate which will be sent by Montreal Processing Centre (Mid-March) to all custodians registered.</p> <p>This certificate must be signed by both the custodian & his or her manager on March 31.</p> <p>The certificate can then be sent via email to Montreal Processing Centre.</p> <p> Detailed instructions will be sent to all custodians with the Year-end certificate.</p>	<ol style="list-style-type: none"> 1. Montreal Processing Centre sends instructions and Year- end certificate. 2. Client send filled out Year-end certificate to Montreal Processing Centre by April 12 at the latest. 3. Montreal Processing Centre provides the Year-end certificates to Corporate Accounting. 	<p>Mid-March</p> <p>April 12</p>


? **Key Contacts:** For enquiries on Petty Cash submit request to [NAO Gateway](#) or call the National Accounts Payable and Travel Help Line: 1-855-684-7827 option 1

3. SALARY (PERSONNEL) INTERNAL TO ESDC

3.1. SALARY FORECASTING TOOL (SFT) UPDATE

3.1.1. ASSIGNMENT BETWEEN COST CENTRES

Description: Employee on assignment within ESDC

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>For assignments within ESDC, the cost assignment in SFT must be updated and, if required, an adjustment (ZZSM40/41) should be processed in SFT or a cross-branch JV request should be submitted (see section 3.8) to realign salary expenditures to a different financial coding. Please do not use the recoverable flag in SFT for these situations. This flag is only to be used for employees on secondment with Other Government Departments (OGD).</p> <p>Given the particular pay situation this year and the new certification process that will take place in March (see section 3.4), cost assignments updates and realignment of salary expenditures should be recorded by March 28, when possible.</p> <p> Do not request a manual PAYE for an assignment within our department (ESDC).</p>	<p>It is the role of FMAs, BMS and Cost Centre Managers to ensure assignments are entered in SFT and if adjustments are required, they must realign the salary expenses accordingly.</p>	<p>April 16 is the last day to adjust cost assignments and related salary expenses <u>within a branch</u>.</p>	<p>ZZSM40 – Partial amount Adjustments</p> <p>ZZSM41 – Full amount Adjustment Utility by PRI</p>

 **Key Contacts:** Your Financial Management Advisor [FMA Contacts](#)

3.1.2. SALARY FORECASTING TOOL (SFT) COST ASSIGNMENT REVIEW

Description: 2020-2021 SFT Employee Cost Assignments must be reviewed by the date that the first pay will be loaded in SFT. This will ensure that salary expenditures (pay files) are reflected and incurred against the correct budget.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>2020-2021 Cost Assignment Review (Old year) SFT users have up to March 31, 2021 to make any changes to the 2020-2021 Cost Assignment records.</p> <p>2021-2022 Cost Assignment Review (New year) If an employee’s 2021-2022 Cost Assignment Record is changing to include new financial coding: Fund Center, Functional Areas, Internal Order/Network, etc; a new Cost Assignment record must be created with a start date of April 1, 2021.</p> <p>Further detailed instructions, including how to execute the reports and how to complete the pro forma templates, will be sent separately for this specific exercise.</p> <p>Please note:</p> <ul style="list-style-type: none"> - Any 2020-21 cost assignment change recorded after March 28 will not be taken into consideration for the Pay Issues process (section 3.4) - The P01 salary expenditures will be posted between April 20 and April 30. 	<p>For 2020-2021: FMAs and BMS/RMS must make any corrections to the 2020-2021 cost assignment records manually in SFT.</p> <p>For 2021-2022: FMAs and BMS/RMS must update the 2021-2022 cost assignments records in SFT either manually or through the pro forma exercise.</p>	<p>For 2020-2021: All changes must be completed by March 31, 2021.</p> <p>For 2021-2022: New cost assignment records for April 1, 2021 will be created for all employees on February 15.</p> <p>Pro forma templates must be submitted by March 16.</p> <p>Manual corrections in SFT to be completed by April 19.</p>	<p>ZKSM_DTL_EE – Employee Forecast Reconciliation Report -> Indicate “2021” in the Fiscal Year field -> Select variant “2022CAR/C”</p> <p>ZKSM10 – Cost Assignment Report -> Cost Assignment Period “01.04.2021” -> Select layout “/PRO-FORMA”</p> <p>ZZSF01- Forecast by employee > Cost Assignment tool</p>

 **Key Contacts:** Your Financial Management Advisor – [FMA Contacts](#)

3.2 MONTH-END ACCRUAL IN P12

Description: An accrual is to record an expense which was incurred during the month but has not been recorded yet in the account as of the end of the month.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
Salary month-end accrual for the pay period from March 18 to March 31 in the Salary Forecast Tool (SFT) will be recorded by March 29. During the first few days of April, these accruals will be reversed in P12-1.	Corporate Accounting is responsible for recording and reversing the accrual.	Recording of P12 accrual : March 29 Reversal of P12 accrual : April 6	ZKSM_ACTUALS_DTL – Reporting (Doc Type AC)

 **Key Contacts:** CFOB - Monitoring and Financial Controls Unit (873-455-0481)



3.3. AUTOMATED SALARY PAYE IN P12-1 (REGULAR PAY FROM MARCH 18 TO MARCH 31)

Description: An automated PAYE will be generated by myEMS (SAP) for certain transactions included in the first regular pay file paid in April.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>The regular pay file of the pay period from March 18 to March 31, an automated PAYE for the 10 last working days of March will be recorded in SFT by April 12, in P12-1.</p> <p>All automated PAYE recorded in P12-1 in SFT will automatically be reversed in P01NY.</p>	<p>National Accounting Operations (NAO) will ensure all automated PAYEs are recorded on a timely manner within the established deadlines.</p>	<p>Automated PAYE will be loaded in SFT by April 12.</p>	<p>ZKSM_ACTUALS_DTL – Reporting (Doc type YP, GL 211203)</p>

 **Key Contacts:** [NC-SALARY_ACCOUNTING-COMPTABILITE SALAIRES-GD@hrsdc-rhdcc.gc.ca](mailto:NC-SALARY_ACCOUNTING-COMPTABILITE_SALAIRES-GD@hrsdc-rhdcc.gc.ca)



3.4. ESTIMATED PAYE/RAYE – PAY ISSUES

Description: The pay system (Phoenix) continues to cause various issues such as salary underpayments and overpayments. These situations must be taken into consideration in preparation for the year-end activities.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>Pay problems not resolved by year-end will have a direct impact on managers’ budgets. In order to ensure that all salary expenditures incurred before March 31 are properly recorded in 2020-2021, a process similar to last fiscal year will be used to recognize the underpayments and overpayments not identified by PSPC by year-end.</p> <p>A salary forecast certification exercise will be conducted at year-end to ensure all forecasts and salary realignments are up to date in the departmental Salary Forecasting Tool (SFT). Following this certification, a variance report will be extracted from SFT by the Corporate Resources Management team (CRM), by branch/region (variance between Forecast and Actuals for <u>Basic Pay only*</u>) and then split between underpayments and overpayments. Detailed instructions on the certification process and the year-end activities related to the pay issues will be shared under separate cover via your FMA.</p> <p>Payables at year-end (PAYE) and receivables at year-end (RAYE) will be recorded according to the underpayments and/or overpayments identified in the SFT variance report. Please note that any SFT salary forecast changes and salary JVs entered after March 28 will not be taken into consideration.</p> <p>Note: No actions are required from managers for outstanding emergency salary advances (ESA) at year-end. ESAs not recovered by March 31 will be carried over to next fiscal year for recovery.</p> <p>The regular IS process for salary (recoverable and payable) should be followed at year-end. Refer to section 3.7 for more information.</p> <p>*includes GL 521101; 521102; 521911; 521201; 521202; 521204; 521912; 524101</p>	<p>With the assistance of the FMAs/BMS, it is the Cost Centre Managers responsibility to ensure all salary forecasts are updated and all salary realignments are recorded in a timely manner in SFT in order to obtain accurate variance reports.</p> <p>Each ADM will provide a certification that SFT is up to date.</p> <p>Corporate Resources Management and National Accounting Operations will prepare and record PAYE and RAYE based on the SFT variance report.</p>	<p>Each ADM will certify that SFT is up-to-date by March 31.</p> <p>CRM will extract SFT variance reports during the week of March 29.</p> <p>CRM will prepare the PAYEs/RAYEs based on the SFT reports and provide to NAP week of April 12.</p> <p>NAP to record the transactions by April 21.</p>	<p>ZKSM_DTL_EE with the variant /EE_PHNX_ISSUE</p>

 **Key Contacts:** Your Financial Management Advisor – [FMA Contacts](#)

3.5. MANUAL PAYE

3.5.1. MANUAL PAYE – VOLUNTARY CASH OUT OF LEAVE IN EXCESS

Description: A manual PAYE can be requested for voluntary cash out of excess annual leave accumulated as of March 31.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>If an employee has voluntarily requested to receive payment of the excess of annual leave (GL 521401), you can request a manual PAYE. Please note that the voluntary cash out leave in excess must be coded under the proper forecast group (91035) in the Salary Forecasting Tool (SFT). The request must be sent no later than April 12, with the appropriate supporting documentation:</p> <ul style="list-style-type: none"> ✓ Completed Manual PAYE – Salary (FIN5051) form. ✓ GC178 (Leave Application and Absence Report) form confirming that the employee has requested his leave in excess payment. <p>** There is a minimum PAYE threshold of \$500 per employee (PRI) for this process. When submitting your request through the iService Catalogue, please make sure you attach all documents (mentioned above) on request.</p>	<p>FMA's, BMS/RMS and/or Cost Centre Managers must submit a manual PAYE request with all the supporting documentation through the NAO Gateway.</p> <p>NAO will process the PAYEs in myEMS (SAP).</p>	<p>PAYE requests must be submitted to NAO through the NAO Gateway, no later than April 12.</p>	<p>ZKSM_ACTUALS_DTL - Reporting (Doc type YP, IO 104321, GL 211202,)</p>

 **Key Contacts:** [NC-SALARY_ACCOUNTING-COMPTABILITE SALAIRES-GD@hrsdc-rhdcc.gc.ca](mailto:NC-SALARY_ACCOUNTING-COMPTABILITE_SALAIRES-GD@hrsdc-rhdcc.gc.ca)

3.5.2. MANUAL PAYE - OVERTIME


Description: A manual PAYE can be requested for compensatory time incurred on or before March 31.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>Employees must submit their old year payable overtime in Phoenix by March 31 (8:30 pm EDT). Cost Centre Managers must approve their employees’ paid overtime in Phoenix no later than April 1 at 2:00 pm EDT. If it is approved on time, the overtime will be recorded through the automated PAYE program by April 12 (see section 3.3).</p> <p>Old year overtime that will not be approved by 2:00 pm EDT on April 1 will be paid out of the New Year’s budget and may require a manual PAYE. The request must be sent no later than April 12, with the appropriate supporting documentation:</p> <ul style="list-style-type: none"> ✓ Completed Manual PAYE – Salary (FIN5051) form; ✓ Confirmation of overtime (dates and hours) completed by the employee (time sheet, paper form, etc.); <p>** There is a minimum PAYE threshold of \$500 per employee (PRI) for this process. If not, a bulk PAYE with a minimal threshold of \$500 at the Cost Centre level may be submitted. In those situation, you also need to complete and send the following documentation (in addition with the above):</p> <ul style="list-style-type: none"> ✓ Completed JV upload template. <p>✗ Managers must wait until April 2 to approve overtime worked April 1 and beyond. If approved before April 2, it will be included in the automated PAYE and have an impact on the old year budget.</p>	<p>Cost Centre Managers must approve the overtime or submit a manual PAYE request with all the supporting documentation through the NAO Gateway.</p> <p>NAO will process the PAYEs in myEMS (SAP).</p>	<p>PAYE requests must be submitted to NAO through the NAO Gateway, no later than April 12.</p>	<p>ZKSM_ACTUALS_DTL – Reporting (Doc type YP, IO 104321, GL 211202)</p>

 **Key Contacts:** [NC-SALARY_ACCOUNTING-COMPTABILITE SALAIRES-GD@hrsdc-rhdcc.gc.ca](mailto:NC-SALARY_ACCOUNTING-COMPTABILITE_SALAIRES-GD@hrsdc-rhdcc.gc.ca)

3.5.3. MANUAL PAYE – MEMBERSHIP FEES

Description: A manual PAYE can be requested for Membership fees submitted but not refunded as of March 31.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>If an employee paid membership fees reimbursable in accordance with his collective agreement for which the refund was not received as of March 31, you can request a manual PAYE.</p> <p>The request must be sent no later than April 12, with the appropriate supporting documentation:</p> <ul style="list-style-type: none"> ✓ Completed Manual PAYE – Salary (FIN5051) form; ✓ Invoice and proof of the payment date of membership fees for each individuals. <p>** There is a minimum PAYE threshold of \$500 per employee (PRI) for this process. If not, a bulk PAYE with a minimal threshold of \$500 at the Cost Centre level may be submitted. In this situation, you also need to complete and send the following documentation (in addition with the above):</p> <ul style="list-style-type: none"> ✓ Completed JV upload template. <p> Do not submit a manual PAYE request for all expenses incurred after March 31.</p>	<p>FMA's, BMS/RMS and/or Cost Centre Managers must submit a manual PAYE request with all the supporting documentation through the NAO Gateway.</p> <p>NAO will process the PAYEs in myEMS (SAP).</p>	<p>PAYE requests must be submitted to NAO through the NAO Gateway, no later than April 12.</p>	<p>ZKSM_ACTUAL S_DTL - Reporting (Doc Type YP, IO 104321, GL 211202)</p>

 **Key Contacts:** [NC-SALARY_ACCOUNTING-COMPTABILITE SALAIRES-GD@hrsdc-rhdcc.gc.ca](mailto:NC-SALARY_ACCOUNTING-COMPTABILITE_SALAIRES-GD@hrsdc-rhdcc.gc.ca)

3.5.4. MANUAL PAYE - PERFORMANCE PAY


Description: PAYE for Performance Pay must be recorded manually since these pay transactions are not accounted for by the automated PAYE process.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>Performance Pay (forecast group code 91125) must be entered in the Employee forecast under the One time Allowance or Allowance tab by March 26.</p> <p>Detailed instructions to extract performance pay report will be shared under separate cover to FMAs.</p> <p>The Performance Pay PAYE will be recorded in SFT by NAO based on the forecasted amount.</p> <p>If an employee forecast is entered after March 26, a manual PAYE can be established. The request must be sent no later than April 12, with the appropriate supporting documentation:</p> <ul style="list-style-type: none"> ✓ Completed Manual PAYE – Salary (FIN5051) form; ✓ SFT print screen (Print screen of the one time allowance or allowance tab of SFT). 	<p>It is the role of FMAs, BMS/RMS and/or Cost Centre Managers to enter the Performance Pay forecast in SFT. If a forecast is not included in the report, a manual PAYE request can be submitted with all the supporting documentation through the NAO Gateway.</p> <p>NAO will process the PAYEs in myEMS (SAP).</p>	<p>PAYE requests must be submitted to NAO through the NAO Gateway, no later than April 12.</p>	<p>ZZSF01 – SFT</p> <p>ZKSM_ACTUALS_DTL - Reporting (Doc type YP, IO 80395, GL 211202)</p>

 **Key Contacts:** [NC-SALARY_ACCOUNTING-COMPTABILITE SALAIRES-GD@hrsdc-rhdcc.gc.ca](mailto:NC-SALARY_ACCOUNTING-COMPTABILITE_SALAIRES-GD@hrsdc-rhdcc.gc.ca)

3.5.5. MANUAL PAYE - OTHER

Description: Manual PAYE should only be created when a salary transaction was not accounted for by the automated PAYE process (see [section 3.3](#)) or as per the pay issues process (see [section 3.4](#)).

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>Pay transactions other than basic pay, such as bilingual bonus or other allowances not accounted for in SFT by April 1st may require a manual PAYE. The request must be sent no later than April 12, with the appropriate supporting documentation:</p> <ul style="list-style-type: none"> ✓ Completed Manual PAYE – Salary (FIN5051) form; ✓ Supporting documents such as: <ul style="list-style-type: none"> • Proof that reclassification was approved by HR before April 1; • Period for the retroactive payment (from/to date); • All other evidence of the missing payment(s). <p>Retroactive salaries and pay adjustments for collective agreements ratified by March 31 will be estimated centrally and recorded as PAYEs by NAO.</p> <p>** There is a minimum PAYE threshold of \$500 per employee (PRI) for this process. When submitting your request through the IService Catalogue, please ensure all documentation (mentioned above) is attached to the request.</p> <p> Do not submit a manual PAYE request for all salary expenses incurred after March 31.</p>	<p>It is the FMAs, BMS and/or Cost Centre Managers responsibility to ensure that all salary expenses incurred before March 31 are properly accounted for in SFT. If not, a manual PAYE request can be submitted with all the supporting documentation through the NAO Gateway.</p> <p>NAO will process the PAYEs in myEMS (SAP).</p>	<p>PAYE requests must be submitted to NAO through the NAO Gateway, no later than April 12.</p>	<p>ZKSM_ACTUAL S_DTL - Reporting (Doc Type YP, IO 104321, GL 211202)</p>

 **Key Contacts:** [NC-SALARY_ACCOUNTING-COMPTABILITE SALAIRES-GD@hrsdc-rhdcc.gc.ca](mailto:NC-SALARY_ACCOUNTING-COMPTABILITE_SALAIRES-GD@hrsdc-rhdcc.gc.ca)

3.6. REJECTED TRANSACTIONS

Description: Pay transactions from Phoenix not properly recorded due to invalid financial coding, missing PRIs and/or invalid cost assignment.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>Rejected pay transactions are posted to a suspense account and stored in an error correction facility.</p> <p>The suspense account must be cleared by year-end.</p>	<p>NAO is responsible to monitor the suspense account and advise the appropriate FMA to make the necessary corrections to clean the rejected transactions.</p>	<p>All rejected transactions must be corrected by March 31.</p>	<p>ZZRPSM CORR_V – Coding Block Corrections Report</p> <p>ZZSF01_View - Display Forecast by Employee</p> <p>ZKSM_ACTUALS_DTL - Reporting</p>

Key Contacts: NC-SALARY_ACCOUNTING-COMPTABILITE_SALAIRES-GD@hrsdc-rhdcc.gc.ca

3.7. INTERDEPARTMENTAL SETTLEMENTS (IS)

IS CANCELLATION: 2020-2021 IS cancellation request must be submitted no later than **March 29 by COB (5:00 pm EDT)**.

3.7.1. OGD PAYABLE AT YEAR END (PAYE)

Description: This process applies to Salary expenses in relation to employees seconded/transferred-in, that have not been settled with the OGD by March 31.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates
<p>The year-end process for Salary Manual PAYE-OGD is the same as the IS salary payable in-year process.</p> <p>See the interdepartmental settlements process on iService.</p>	<p>IS Facilitator must send their request by email via the generic mailbox IS salary payable and attach the proper documentation.</p> <p>NAO will process the PAYEs in myEMS (SAP).</p>	<p>All Salary PAYE calculation confirmation must be submitted to the IS salary Payable generic mailbox no later than April 12.</p>

 **Key Contacts: IS Salary Payable:** NC-IS_SALARY_PAYABLES-GD@hrsdc-rhdcc.gc.ca

3.7.2. OGD RECEIVABLE AT YEAR END (RAYE)

Description: A RAYE request for recoverable expenses with an OGD.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates
<p>The year-end process for Salary Manual RAYE-OGD is the same as the IS salary receivable in-year process. See the interdepartmental settlements process on iService.</p> <p>**Please note that NAO will process manual RAYE-OGD for salary. No request should be submitted.</p>	<p>NAO will process the RAYEs in myEMS (SAP).</p>	<p>N/A</p>

Key Contacts: IS Salary Receivable: NC-IS_SALARY_RECEIVABLES-GD@hrsdc-rhdcc.gc.ca

3.8. JOURNAL VOUCHER REQUESTS

Description: A Journal Voucher is required when a Salary expenditure must be realigned.

Key Steps in Process	Roles and Responsibilities	Cut Off Dates	Key Reports and Transaction Codes
<p>Cost Centre Managers and Administrative Professionals must work with their Financial Management Advisor (FMA) or Branch Management Services (BMS) to ensure that all their JVs will be processed.</p> <ol style="list-style-type: none"> Intra Branch JVs*: <ul style="list-style-type: none"> Salary (SF) Cross Branch or Cross Authority JVs: <ol style="list-style-type: none"> Salary (SZ) Restricted GLs (133191 & 112599) Mass Realignment Salary JVs*: <ol style="list-style-type: none"> Projects (SP) Functional Area (ST) <p>* For funds A401 to A449: although JVs can be posted until April 21, it is strongly recommended that regional FMAs and BMS/RMS post their JVs prior to April 16 so that the expenditures could be aligned correctly with the amounts recovered from partners (OGD and Crown Corporations).</p> <p>** Should a SF document require correction, please reverse the SF document and reprocess the transaction. If not possible, please submit a request to NAO through the iService Catalogue for correction.</p> <p>*** Please note that any JVs on GLs 521101, 521102, 521911, 521201, 521202, 521204, 521912, 524101, 133191 and 122599 recorded after March 28 will not be taken into consideration for the Pay Issues process but they still need to be inputted in SAP (Section 3.4).</p> <p>Note: The JV upload (transaction code – ZKFI_JV) will not be available for fiscal year 2020-2021 transactions on Tuesday, April 13 2021.</p>	<ol style="list-style-type: none"> For Intra Branch JVs, FMAs and BMS/RMS must record all Old Year JVs in myEMS (SAP). This includes entries in the Salary Forecasting Tool (SFT). For Cross Branch or Cross Authority JVs, Cost Centre Managers and Administrative Professionals must submit all requests through the iService Catalogue using the JV template and NAO will process the JVs in myEMS (SAP). For Mass Realignment Salary JV, FMAs must record all mass realignment JVs in myEMS (SAP). 	<p>April 21*</p> <p>April 12</p> <p>April 21*</p>	<p>Salary JVs</p> <p>ZZSM40 – Perform partial adjustment (Doc Type SF)</p> <p>ZZSM41 – Perform a full salary adjustment by PRI (Doc Type SF)</p> <p>ZKSM_ACTUALS_DTL – Reporting</p> <p>Mass realignment JVs</p> <p>ZKFI_JV (JV upload)</p>

 **Key Contacts:** Your Financial Management Advisor [FMAContacts](#)

Appendix A – Criteria to qualify for a PAYE or RAYE

	Manual funds commitment	PO	Visa	PAYE OGD (Sal. & Non-Salary)	PAYE Salary (Internal to ESDC)	RAYE OGD (Sal. & Non-Salary)	Travel (Employees)
Goods or Services rendered by	March 31	March 31	March 31	March 31	March 31	March 31	No PAYE for Travel
Work and services has been performed	Yes	Yes	Yes	Yes	Yes	Yes	
Cut-off date (to submit requests to NAO)	April 12 No PAYE for Desk & Chair Reimbursement	April 12	April 12	April 12	April 12	April 12	
Supporting documentation exists (Contract, MOU requirements and other documents)	Yes	Yes	No	Yes	Yes	Yes	
Material limit (minimum)	\$500 (before taxes)	Not subject to Materiality limit	\$500 (before taxes)	No limit OGD must establish a RAYE	\$500 per employee (PRI) \$500 by Cost Centre for Overtime	No limit OGD must establish a PAYE	

