

ACCRUAL CERTIFICATION CHECKLIST

Grant/Easement/Restoration/Contract/Agreement/IAS/Miscellaneous Accruals

Check Accrual Type:

Grant/Agreement Easement/Restoration IAS/Contract
Government Purchase Card Miscellaneous

Current Date: _____
Quarter End Date of Accrual: _____
FMMI Document Number: _____
Agreement/Contract # and Vendor Name: _____

Accrual Breakdown:

WBS Element: _____	\$ _____	BOC _____
WBS Element: _____	\$ _____	BOC _____
WBS Element: _____	\$ _____	BOC _____
WBS Element: _____	\$ _____	BOC _____
Total Accrual Amount: _____	\$ _____	

Check all applicable statements regarding the accrual and attach documentation to support accrual amount.

Expense Accrual

- Signed certification statement from vendor (i.e., Accrual Sample Letter to Vendor)
- Invoice/performance report/written cost estimate/packing slip from contractor/vendor
- Calculations showing how accrual amounts were determined for recurring monthly, quarterly bills or if an agency estimate is being used
- Notes that support field certification (for ProTracts)
- Easement Deed/HUD 1/Closing Statement/Settlement Statement/Written statement from closing agent referencing closing date, agreement number and dollar amount (for easements closed but not paid or liquidated)
- Easement Installment Payment (amount remaining to be paid)
- Purchase Receipt(s) (for Government Purchase Card)
- Retainage (for IAS construction contracts)

Obligation Accrual (New obligations NOT in FMMI)

- Complete signed agreement package as outlined for a new agreement in the NAPST Customer Guide AD-700 including funds certification, IAS requisition, and signed order/contract cover sheet along with the line item pricing (for IAS)

Additional comments/explanations (as necessary):

Certified by: _____

Name (print): _____ Title: _____

Signature: _____ Date: _____

Upload with supporting documents to MyFPAC Services Portal:

https://usdafpacbc.servicenowservices.com/fpac?id=fm_intake&sys_id=0d3a72a0dba4ab00b34efb0e0f961988