

# YEAR END PROCEDURE MANUAL

12/1/25

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## 1. REVENUE RECEIPTS

All receipts up to 31st December of the financial year should be deposited and recorded in Public Accounting System (PAS) on or before 15th January of the following financial year. This includes BandeyriPay Collections, POS collections, Atoll Transfer Forms, Deposit Forms, collection via RTGS and Payment Gateway and inward remittances.

Ensure to make a cut off at the year end and prepare two separate deposit forms for cash received for two different financial years when preparing the Deposit form / Atoll transfer forms.

General Ledger (GL) live agencies are required to ensure that all the parked documents are posted in PAS.

### Check parked documents / Transaction code: FBV3

1. Enter FBV3 in command field and press **Enter**
2. Click on the Document List

**Display Parked Document: Initial Screen**

Document list Editing Options

Key for Parking

Company Code	GOM
Doc. Number	
Fiscal Year	2023

3. Enter values into the following fields.
  - a. **Company Code**
  - b. **Fiscal year**
  - c. **Document Type: SA**

<b>List of Parked Documents</b>			
Company code	GOM	to	<input type="text"/>
Document number	<input type="text"/>	to	<input type="text"/>
Fiscal year	2023	to	<input type="text"/>
<b>General Selections</b>			
Posting date	<input type="text"/>	to	<input type="text"/>
Document date	<input type="text"/>	to	<input type="text"/>
Document type	SA	to	<input type="text"/>
Reference	<input type="text"/>	to	<input type="text"/>
Document header text	<input type="text"/>	to	<input type="text"/>
Entered by	<input type="text"/>	to	<input type="text"/>
<b>Processing Status</b>			
Enter release	<input type="checkbox"/>	to	<input type="checkbox"/>
Complete	<input type="checkbox"/>	to	<input type="checkbox"/>
Released	<input type="checkbox"/>	to	<input type="checkbox"/>

- Click on the Execute icon to generate the report

## 2. EXPENDITURE

### A. MATERIALS MANAGEMENT (MM)

Review Open Purchase Orders: Evaluate all existing open purchase orders (PO) to determine their status. Identify POs that are pending, partially fulfilled, or require action.

Communicate with Vendors: Contact vendors to confirm the status of pending orders. Ensure delivery dates, quantities, and any outstanding issues are addressed before the end of the year.

Goods Receipt: Ensure that goods and service receiving has been completed in the PAS before 31<sup>st</sup> December for all the goods and services received during the year.

***All the open POs after 31<sup>st</sup> December will be carry forwarded to the new fiscal year within the system. This action will release the budget commitment in the current fiscal year and utilize budget of subsequent fiscal year.***

## Check open goods receipts (GRs) / Transaction code: ME2N

1. Enter ME2N in command field and press **Enter**
2. Enter values into the following fields
  - a. **Scope of List:** ALV
  - b. **Selection Parameters:** WE101
  - c. **Document Date:** dd.MM.YYYY- dd.MM.YYYY

**Purchasing Documents per Document Number**

Choose...

Purchasing document		to		
Purchasing organization		to		
Scope of List	ALV			
Selection Parameters	WE101	to		
Document Type		to		
Purchasing Group		to		
Plant		to		
Item Category		to		
Account Assignment Category		to		
Delivery Date		to		
Validity Key Date				
Range of Coverage to				
Vendor		to		
Supplying Plant		to		
Material		to		
Material Group		to		
Document Date	01.01.2023	to	31.12.2023	
Intern. Article No. (EAN/UPC)		to		
Vendor's Material Number		to		
Vendor Subrange		to		
Promotion		to		
Season		to		
Season Year		to		
Short Text				
Vendor Name				

3. Click on the Execute icon to generate the report

## B. ACCOUNTS PAYABLE (AP)

*Invoice Receipt:* Obtain invoices from Vendors for goods and services received during the year and are posted in the PAS on or before **31<sup>st</sup> December** of the financial year.

Ensure all the parked documents are posted in the PAS and clear all the current year AP parked documents. This included invoices entered via MM module as well.

All invoices for the year that are not parked or posted in the public accounting system must be submitted to the FIYES portal by 15th January of the following financial year. Furthermore, if an invoice does not have an allocated budget, the respective agency must ensure the budget is appropriately allocated.

- 1. Posting for the financial year will be blocked on the last day of the financial year.*
- 2. All the blocked payments with block type "B" will be reversed on 31st December. Therefore, please bring required amendments to the blocked payments.*
- 3. All the parked transactions will be deleted from the system on 31st December*

**Check Goods and services received but Invoice receiving pending / Transaction code:  
ME2N**

- 1. Enter ME2N in command field and press **Enter**.**
- 2. Enter values into the following fields.**
  - a. Scope of List: ALV**
  - b. Selection Parameters: RECHNUNG**
  - c. Document Date: dd.MM.YYYY- dd.MM.YYYY**

**Purchasing Documents per Document Number**

Choose...

Purchasing document	<input type="text"/>	to	<input type="text"/>	
Purchasing organization	<input type="text"/>	to	<input type="text"/>	
Scope of List	ALV			
Selection Parameters	RECHNUNG			
Document Type	<input type="text"/>	to	<input type="text"/>	
Purchasing Group	<input type="text"/>	to	<input type="text"/>	
Plant	<input type="text"/>	to	<input type="text"/>	
Item Category	<input type="text"/>	to	<input type="text"/>	
Account Assignment Category	<input type="text"/>	to	<input type="text"/>	
Delivery Date	<input type="text"/>	to	<input type="text"/>	
Validity Key Date	<input type="text"/>			
Range of Coverage to	<input type="text"/>			
Vendor	<input type="text"/>	to	<input type="text"/>	
Supplying Plant	<input type="text"/>	to	<input type="text"/>	
Material	<input type="text"/>	to	<input type="text"/>	
Material Group	<input type="text"/>	to	<input type="text"/>	
Document Date	01.01.2023	to	31.12.2023	
Intern. Article No. (EAN/UPC)	<input type="text"/>	to	<input type="text"/>	
Vendor's Material Number	<input type="text"/>	to	<input type="text"/>	
Vendor Subrange	<input type="text"/>	to	<input type="text"/>	
Promotion	<input type="text"/>	to	<input type="text"/>	
Season	<input type="text"/>	to	<input type="text"/>	
Season Year	<input type="text"/>	to	<input type="text"/>	
Short Text	<input type="text"/>			
Vendor Name	<input type="text"/>			





3. Click on the Execute icon to generate the report

### Check parked vendor documents / Transaction code: FBL1N



1. Enter FBL1N in the command field and press enter
2. Select Open Items and parked items enter valued into following field
  - a. **Company Code**
  - b. **Date: Year-end date**

### 3. Tick parked items


**Vendor Line Item Display**





Data Sources

**Vendor selection**

Vendor account	<input type="text"/>	to	<input type="text"/>	
Company code	<input type="text" value="GOM"/>	to	<input type="text"/>	


**Selection using search help**

Search help ID	<input type="text"/>
Search string	<input type="text"/>
 <span>Search help</span>	


**Line item selection**

**Status**


Open items

Open at key date  

Cleared items

Clearing date	<input type="text"/>	to	<input type="text"/>	
Open at key date	<input type="text"/>			

All items

Posting date	<input type="text"/>	to	<input type="text"/>	
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**Type**

Normal items

Special G/L transactions

Noted items

Parked items


Customer items

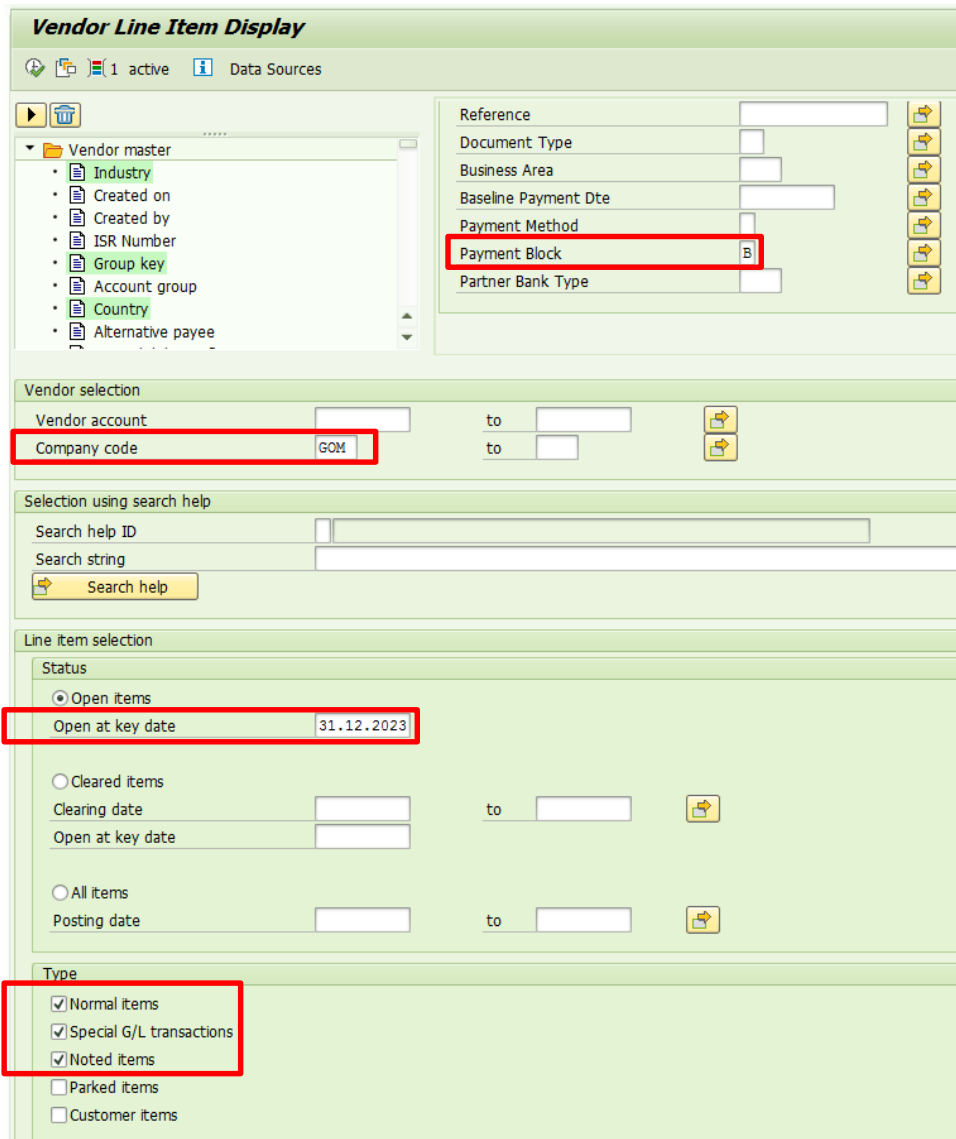
**List Output**

Layout	<input type="text" value="/VLITEM IMP"/>
Maximum number of items	<input type="text"/>

### 4. Click on the Execute icon to generate the report

**Check and clear blocked vendor documents / Transaction code: FBL1N**

1. Enter FBL1N in the command field and press enter
2. Select Open Items and parked items enter values into following field
  - a. **Company Code:** GOM
  - b. **Date:** Year-end date
3. Click on Dynamic Selection  and enter values into following fields
  - a. **Payment Block:** B
4. Tick Normal items, Special G/L transaction and Noted Items.



The screenshot shows the SAP 'Vendor Line Item Display' interface. Several fields are highlighted with red boxes to indicate the required input values:

- Payment Block:** Set to 'B' in the 'Reference' section.
- Company code:** Set to 'GOM' in the 'Vendor selection' section.
- Open at key date:** Set to '31.12.2023' in the 'Line item selection' section.
- Type:** Checked boxes for 'Normal items', 'Special G/L transactions', and 'Noted items'.

5. Click on the Execute icon to generate the report
6. Check for the blocked reason and resolved the issues and clear all the blocked transactions.

### C. INTER BUSINESS AREA TRANSACTIONS

Ensure all the inter-agency transactions are fully completed in the Inter Agency Portal (IAP) before 31<sup>st</sup> December. This means that the sending agency must ensure that the receiving agency has received the entry in the IAP and all reconciled transactions are posted in PAS with system document number (eg. 2000000000) updated in IAP.


Any posting issues such as budget exceed, 9A issues should be resolved by both the agencies during this process.

*All the budget exceeded and unreconciled transactions in previous year will be deleted from Inter Agency portal after 15<sup>th</sup> January of the following year and agency needs to enter these transactions for the following year.*

### D. PETTY CASH

All the transactions in petty cash journal for the financial year should be posted to PAS on or before 15<sup>th</sup> January of the following year.

#### **Check transactions in CJ that are not posted / Transaction code: FBCJ.**

1. Enter FBCJ in the command field and press enter.
2. Enter values into the following fields.
  - a. Date: dd.MM.YYYY – dd.MM.YYYY (Whole year)
3. Select Cash journal by clicking 
4. Click Print Cash Journal

**Cash Journal P091 Company Code GOM**

Print cash journal Change cash journal

Data selection

Display period

01.01.2023 - 31.12.2023

Today This week Current period

Cash journal: Company code: GOVERNMENT OF MA...

Balance display for display period

Opening balance	2,058.00	MVR	
+ Total cash receipts	4,338.50	MVR	Number: 2
+ Total check receipts	0.00	MVR	Number: 0
- Total cash payments	4,979.50	MVR	Number: 27
= Closing balance	1,417.00	MVR	
Cash thereof	1,417.00	MVR	

5. Scroll down to the bottom of the report.
6. Check if there are any saved documents.

**Cash Journal**

GOVERNMENT OF MALDIVES CASH JOURNAL Page: 1  
 Male\* MVR Rufiyaa  
 GOM / 414100 26.11.2023 08:34:47  
 01.01.2023 - 31.12.2023 RFCASH20 / A258215

Opening Balance:			2,058.00		MVR	
Document N	Pstng Date	Doc. Date	Business Trans. P	Expenses	Receipts	Tax amount
Item			Business Trans.	Expenses	Receipts	Tax amount
1000204919	03.05.2023	03.05.2023	REPLENISHMENT	0.00	2,222.00	0.00
1000204923	09.05.2023	09.05.2023	IT RELATED MAT--	600.00	0.00	0.00
1000204924	09.05.2023	09.05.2023	OTHER ADMIN. S--	259.00	0.00	0.00
1000204925	09.05.2023	09.05.2023	IT RELATED MAT--	65.00	0.00	0.00
1000204926	09.05.2023	09.05.2023	IT RELATED MAT--	75.00	0.00	0.00
1000204927	04.06.2023	04.06.2023	OFFICE CLEANIN--	209.00	0.00	0.00
1000205309	19.06.2023	19.06.2023	OTHER ADMIN. S--	178.00	0.00	0.00
* Total				4,979.50	4,338.50	0.00
* Total Expenses only Saved				577.00		
* Total Receipts only Saved				0.00		Number of Saved Documents: 4
Closing Balance			1,417.00		MVR	



Red traffic light signifies that the cash journal entry has been recorded in the system; initial checks have been carried out for the data entered.



Yellow traffic light signifies that the entry has been saved (parked) in the cash journal.



Green traffic light signifies that the entry has been saved in the cash journal and posted in the general ledger.



Red Cross signifies that the document is a reversal document or that it has been reversed.

All entries in the report should be posted, deleted, or reversed. There should not be any entries which are parked.

***All transactions should be posted in the cash journal before the 31<sup>st</sup> of December of the financial year. If the expenditure is not posted, these entries will be expended from the budget of the following financial year.***

Each month, finance officer should physically count the cash in hand and reconcile the balance with PAS (cash journal) and the form should be submitted to **FIYES** portal before 15<sup>th</sup> January of the following year.

### **3. FIXED ASSETS**

Conduct a physical count of all fixed assets under the supervision of the Finance Executive to verify their existence, condition, and location. Ensure the count aligns with the assets listed in the PAS Fixed Asset register. Verification report along with the count sheets stamped and signed by FE must be uploaded to FIYES Portal. This applies to the Legacy assets (acquired before 2009) as well.

Points need to be considered before finalizing the asset register.

Agencies are required to submit Aid in Kind Assets to MOFP monthly via a specified format to record the assets in PAS (*Refer PFR 13-D1-CIR-2021-06 - Aid-in-Kind*). Ensure all the Aid in Kind Assets are recorded in the PAS before 15th January of the following year.

Ensure all the asset transfer, disposal, auctions have been recorded in PAS before 15<sup>th</sup> January of the following year. Agencies are required to update these transactions in the Neelan Portal and MOFP staff will update the transactions in PAS asset register. (*Refer to daulathuge mudhaa eh offeehun aneh offeegah badalukurumai baave halaakuvegen nuvatha beynun kureven nethigen daulathuge mudaa neelan kiyumaai nahthaalumaai nathaalumuge amalu kuraane gothuge usooluge jadhuwal 2&3 form*)

Ensure that all costs associated with the capital project (WIP assets) are recorded in the system. Reconciliation of the projects should be completed by the 15th of January of the following financial year. Ensure that all the capital projects completed during the financial year are

capitalized in the PAS system. This will be carried out by MOFP once completion has been communicated with TPAD.

All assets should be physically counted and reconciled with Public Accounting System's asset register and uploaded to FIYES portal before 15<sup>th</sup> January 2026.

### Check Asset Balance at the year end / Transaction Code: S\_ALR\_87011965

1. Enter S\_ALR\_87011965 in the command field and press enter.
2. Enter values into following field
  - a. **Company Code:** GOM
  - b. **Business Areas:**
  - c. **Report Date:**
  - d. **Depreciation Area:** 01
  - e. **Sort Variant:** ZFAR
3. Select List Assets.

**Asset Balances**

Company code: GOM to

Selections

Business area: 1272 to

Settings

Report date: 31.12.2023

Depreciation area: 01 Book deprec.

Sort Variant: ZFAR GOM Fixed Asset Register

List assets

... or main numbers only

... or group totals only

Display options

Display variant:

Use ALV grid

4. Click on the Execute icon to generate the report

#### **4. FINANCIAL ASSETS**

All Financial Assets for the year should be completed and the report submitted to FIYES portal. Current month transaction should be completed before 30<sup>th</sup> of the following financial month.

This includes:

- a) Short- and Long-Term Investments
- b) Revenue and Other Receivables
- c) Provisions for Doubtful Debts
- d) Government Lending

#### **5. CONTINGENT ASSETS**

Contingent asset is a potential asset that may be received, depending on the outcome of an uncertain future event. This mainly includes outstanding lawsuits.

All contingent assets for the year should be completed and report submitted to FIYES portal before 15<sup>th</sup> January of the following financial year.

#### **6. CONTINGENT LIABILITIES**

Contingent liability is a potential liability that may occur, depending on the outcome of an uncertain future event. This mainly includes outstanding lawsuits.

All contingent liabilities for the year should be completed and form submitted to FIYES portal before 15<sup>th</sup> January of the following financial year.

#### **7. BANK ACCOUNTS**

All accounts should be reconciled and the reconciliation statement should be submitted to FIYES portal before 15<sup>th</sup> January of the following year.

#### **8. TRUST FUNDS**

All trust funds, should be reconciled and the reconciliation statement for the year should be submitted to FIYES portal (F6 Balance Carryforward) before 15<sup>th</sup> January of the following financial year. Also, Agency must make sure the balances are carry forwarded in SAP before 30<sup>th</sup> January.

## **9. IMPREST ACCOUNTS**

All the bank accounts opened in MMA to manage the funds of the donor funded projects must be reconciled and reconciled statements along with the balance should be submitted via FIYES portal (F6 Balance Carryforward) before 15<sup>th</sup> January of the following financial year. Also, Agency must make sure the balances are carry forwarded in SAP before 30<sup>th</sup> January.

## **10. REFUNDABLE DEPOSITS**

All refundable deposits (513000-514001) should be reconciled and the reconciliation statement for the year should be submitted to FIYES portal (F6 Balance Carryforward) before 15<sup>th</sup> January of the following financial year. Also, Agency must make sure the balances are carry forwarded in SAP before 30<sup>th</sup> January.

## **11.CASH GRANTS / PROJECT GRANTS MAINTAINED IN PBA**

All cash grants / project grants should be reconciled and the reconciliation statement for the year should be submitted to FIYES portal before 15<sup>th</sup> January of the following financial year.

## **12. Budget Reimbursement Current Year (513017)**

All transactions recorded under Budget Reimbursement Current Year GL code 513017 must be cleared by 31<sup>st</sup> December 2024

## **13.CORRECTIONS OR AMENDMENTS**

Any corrections or amendments for transactions recorded in SAP should be identified, and the relevant journal voucher should be sent to [journalvouchers@finance.gov.my](mailto:journalvouchers@finance.gov.my) on or before 15<sup>th</sup> January of the following financial year.

All GL live agencies should park the JV to SAP system on or before 15<sup>th</sup> January of the following financial year. All agencies must ensure all the JV's have been posted by MOFP.

## **14.PREPARATION AND SUBMISSION OF FINANCIAL STATEMENTS**

As per the Finance Act (Act number 03/2006) chapter 5, the annual financial statements for the financial year should be submitted to Ministry of Finance and Planning and planning on or before 15<sup>th</sup> March of the following financial year, and to the Auditor General's Office on or before 31<sup>st</sup> March of the following financial year.

The financial statements should include.

- a) **Statements of Receipts and Payments**
- b) **Statement of Comparison of Budget and Actuals**
- c) **Annual Report for the financial year.**

-END-