

Office of Statewide Reporting and Accounting Policy
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

July 7, 2023

OSRAP MEMORANDUM 24-01

TO: Fiscal Officers
All State Agencies

FROM: Brian Fleming, CPA
State Accounting Systems Director

SUBJECT: August 14, 2023 Year End Close

The enclosed procedures are for your use during the August 14, 2023 year-end close. Instructions and information pertaining to the following procedures are attached:

- Carryover of Prior Year Cash to Current Year Means of Financing
- Revenue Transfers During the 45-Day Period
- Reclassification Between Fiscal Years
- Unclassified Deposits at Fiscal Year End
- Return of Seed
- New State Treasurer's Seed
- Reestablishment of State Treasurer's Seeds
- Non-LaGov Return of Surplus
- 8/14/23 LaGov Year End Close Time Frame

It is extremely important to adhere to all time frames for all transactions. It is best, if possible, to process your documents at least a day before the deadline to ensure their acceptance in LaGov by the appropriate deadline. Both the transaction and the receipt of the supporting documentation by the control agencies are due by the dates and times listed. All supporting documentation should be attached to the LaGov transaction. **IT IS YOUR AGENCY'S RESPONSIBILITY TO ENSURE THE DOCUMENTS ARE APPROVED AND PROCESSED BEFORE THE CLOSE IS RUN.**

Please remember that the provisions of LA Revised Statute 39:82 remain in effect during the 45-day close. Agencies are only allowed to use fiscal year 2023 funds to liquidate valid liabilities (goods received or services rendered on or before June 30, 2023). Valid encumbrance items established by close of business June 30, 2023 but not received on or before that date may be liquidated against 2024 appropriations at the agency's discretion. However, the Roll Forward of Encumbered Appropriations procedure must be followed in order to obtain funding authorization for that period.

All BFY23 deposits relating to operating funds must be classified by the agencies no later than **Monday, 8/14/23 at 2PM. If your agency DOES NOT classify BFY23 deposits by the deadline, OSRAP will classify the money to Income Not Available.**

A detailed time frame with explanations of allowable transactions is enclosed. Delivery time required by courier, mail or messenger, must be taken into consideration to meet all deadlines. The deadlines provided in this memorandum are the latest dates and times transactions will be accepted for processing. Agencies can and should submit transactions as soon as possible before the deadlines to ensure a smooth closing.

Please distribute copies of this memorandum to all fiscal, purchasing and contract office employees. Many of the deadlines affect these individuals. Please contact the [OSRAP Help Desk](#) at 225.342.1097 if you have questions on this memo or the attached instructions.

BF:jbl

Attachment

Carryover of Prior Year Cash to Current Year Means of Financing

Agencies will use ZFi2236, Special Revenue Processing Dashboard – Cross Year, to carryover cash from a prior year Means of Financing to a current year Means of Financing **as provided by law within the 45 day period ending August 14, 2023.**

To carryover related FED, SGR, IAT or Statutory Dedication Appropriation money prior to the August 14 close: Carryover of SGR or IAT funds will not be approved unless specific statute, approved BA-7 or verbiage in the Appropriation Bill exists supporting such carryover. Federal dollars will not be carried over unless an approved BA-7 exists or the agency provides proof that the federal dollars were received as an advance rather than a reimbursement.

To carryover escrow (ESC) cash, agencies must enter the appropriate transfer GL account (4830016/4830017) in the GL account field AND enter the applicable escrow GL account number (222xxxx) in the **line item text field** of the ZFi2236 transaction. If an agency needs to carryover cash for multiple escrow GL accounts, the amount for each account should be entered on a separate line of the ZFi2236 so that each line references only one escrow GL account number (222xxxx) in the line item text field.

The authorization for these carryovers needs to be attached to each ZFi2236 transaction.

[ZFI2236 – Special Revenue Processing Dashboard – Cross Year PPM](#)

Revenue Transfers during the 45-Day Period

Agencies will use ZFi2236, Special Revenue Processing Dashboard – Single Year, to transfer prior year revenue between funds during the 12X extended accounting period. This should be used when the agency is required or allowed by legislation to transfer revenue between funds. The correct G/L codes for these transactions are 4830012, inter-fund prior year transfer in, and 4830013, inter-fund prior year transfer out. The posting date for these documents should be 06/30/2023.

[ZFI2236 – Special Revenue Processing Dashboard – Single Year PPM](#)

Reclassification between Fiscal Years

During the 45-day period when the prior and current fiscal years are both open, some transactions get classified to the incorrect fiscal year. When this occurs, it is necessary to reclassify the transaction to the proper fiscal year while both periods are still open.

For expenditure reclassifications, you will use the ZFi1065 GL Document Upload Template to reclassify expenditures between fiscal years. The ZFi1065 document should contain **THE CORRECTING ENTRIES FOR BOTH FISCAL YEARS**. These upload files **MUST** be sent to the Control Agencies, OSRAP and STO, for approval and submission. The email addresses to use are DOA-OSRAP-JV@la.gov and STO-LaGov@treasury.la.gov

Example coding for ZFi1065 template:

Prior Year entry (expenditure incurred in FY23 and needs to be moved to FY24)

Debit Fund 9990000000 GL account 1110095 Journal Voucher Clearing Account

Credit Agency account assignment

Current Year entry (expenditure incurred in FY23 and needs to be moved to FY24)

Debit Agency account assignment

Credit Fund 9990000000 GL account 1110095 Journal Voucher Clearing Account

[ZFI1065 GL Document Upload Template](#)

[ZFI1065 TEST GL Document Upload Utility Test](#)

For revenue reclassifications, you will use ZFi2206 Deposit Classification Document. You will need to enter one correcting document for FY23 posting date 06/30/2023 and one correcting document for FY24 posting date greater than 07/01/2023.

[ZFI2206 – Deposit Classification Document Dashboard](#)

Unclassified Deposits at Fiscal Year End

All unclassified deposits for FY23 with a deposit date less than 06/30/2023 need to be classified using a ZFi2206. Please remember, for FY23, a posting date of 06/30/2023 needs to be entered.

[ZFI2206 – Deposit Classification Document Dashboard](#)

Return of Seed

The agency prepares and sends an email to the [OSRAP JV group](#) stating the agency has funds available to return the seed borrowed from the State Treasurer's Office. The agency will provide OSRAP with the appropriate LaGov account assignment coding. OSRAP will enter the FY23 ZFi2236 document. OSRAP will notify the agency once the document has been entered and approved.

****REMINDER** By statute, all seeds are required to be returned by 08/14/2023. The agency must obtain written authorization from the Commissioner of Administration if a seed needs to be reestablished in the current year.**

New State Treasurer's Seed

The agency requests in writing to the Commissioner of Administration for authorization to set up a seed for FY24. If the Commissioner approves the seed request, the agency emails the approved letter with the LaGov account assignment codes to the [OSRAP JV group](#). OSRAP will enter the FY24 ZFi2236 document. OSRAP will notify the agency once the document has been entered and approved.

Reestablishment of State Treasurer’s Seeds

The agency requests in writing to the Commissioner of Administration for authorization to reestablish the seed for FY24. If the Commissioner approves the seed request, the agency emails the approved letter with the LaGov account assignment codes to the [OSRAP JV group](#). OSRAP will enter the ZFi2236 documents to reverse the FY23 seed and reestablish the seed in FY24. OSRAP will notify the agency once the documents have been entered and approved.

Non-LaGov Return of Surplus

The following procedure is used to return prior year surplus funds to the State Treasurer in accordance with Louisiana Revised Statutes Title 39.

The non-LaGov agency in a written letter to the State Treasurer will explain why the funds are being returned, the appropriate Act of the original drawn funds, the agency’s schedule number, the fiscal year, the total amount of the check, and the enclosed check’s check number. The letter and the check should be sent to the State Treasurer’s office. Once received by Treasury, Treasury will process the necessary documents to return the surplus funds.

An example Return of Surplus letter is below.

(AGENCY LETTERHEAD)

July 30, 2023

Honorable John M Schroder, Sr, State Treasurer
Louisiana Department of the Treasury
Post Office Box 44154
Baton Rouge, Louisiana 70804

Dear Mr. Schroder:

In accordance with Louisiana Revised Statutes Title 39 we are remitting as surplus the unencumbered cash on hand which was drawn under Act 199 of 2022 Regular Session, Schedule Number (Put in Agency Schedule Number) for Fiscal Year 2023.

Our check number XXXXX attached represents return of the following means of financing:

MOF	Appropriation	General Fund	\$ 30,000.00
MOF	Appropriation	Self-Generated	<u>1,500.25</u>
		TOTAL	\$ <u>31,500.25</u>

Sincerely,

U.R. Approved
Fiscal Officer

AUGUST 14, 2023 YEAR END CLOSE – LAGOV INFORMATION

RELEASE 1.1

ISSUE DATE: 7/7/2023

Below are some important notes regarding system availability during the August 14th Close process, followed by a schedule of dates and deadlines. These dates and deadlines pertain to FY 2023 related transactions, for both Capital and Operating. Please pay special attention to items which are specifically noted as either Capital or Operating, as there may be different deadlines, depending on the item. The cutoff dates in this memo do not pertain to transactions for FY 2024. Information concerning dates for payment runs, RASPS and COBI billings, final cutoff for FY 2023 postings, and carry forward of Purchase Orders (POs) is listed after the schedule of dates and deadlines.

Special Instructions:

System Availability – *certain Financial and Logistics transactions will be unavailable beginning at 4:30 PM Thursday, August 3, 2023 thru 6:00 AM Saturday, August 5, 2023* for the FY 2023 PO carry forward process. See below for additional PO carry forward information.

It is not anticipated that LaGov will be completely unavailable at any time during the August 14th Year End Close process. However, users will be unable to process any transaction against FY 2023 after 2:00 PM Monday, August 14, 2023.

Upload Processing – **ALL** requests for upload processing for Fiscal Year 2023 **MUST BE RECEIVED by LaGov no later than 12:00 PM** on Monday, August 14, 2023. ***Uploads requiring Control Agency approval must be received by the Control Agency no later than 10:00 AM on Monday, August 14, 2023.***

Z8 and ZW Interfaces – The last day to submit Z8 and ZW interface files for Fiscal Year 2023 is Friday, August 11, 2023. The interface files **MUST BE RECEIVED by 5:00 PM** on Friday, August 11, 2023.

PO Carry Forward – If an agency does not want a PO carried forward into FY 2024, the agency must either cancel the PO and/or decrease to liquidate the encumbrance, or change the FY Rollover indicator to 'No' before 4:30 PM on Thursday, August 3, 2023. Any PO eligible for carry forward that is not cancelled, or the FY Rollover indicator is not set to 'No', will be carried forward into FY 2024 in the carry forward process. Please refer to the ZLO2050 report to see if the PO is eligible to rollover.

If a goods receipt entry exists and the PO is to be carried forward, the agency must process an MR11 to reverse the FY 2023 expenditure prior to the PO carry forward process. When processing the invoice in FY 2024, use MR11SHOW to reverse the MR11 which will be required in order to post the expenditures to FY 2024.

The dates in this schedule, including the times listed under “LaGov Processing Deadline,” represent the latest dates for final system processing in LaGov, and/or receipt by control agencies. LaGov agencies must set and communicate internal deadlines that allow for required business processes to be completed, such as provision of back-up documentation, approvals, etc. **It is imperative that agency users follow the internal agency deadlines established by your agency Management and Finance staff** to ensure a smooth closing.

Date	Item	Action	Agency Deadline	LaGov Processing Deadline
Thursday 08/03/2023	Last day to create invoices against FY2023 POs. Includes t-codes MIRO, MIR4 & MIR7	Agency complete processing all PO related payment transactions which require a 06/30/2023 posting date		4:30 PM
Wednesday 08/09/2023	Last day to enter Cost Allocation Statistics for FY2023			7:00 PM
Thursday 08/10/2023	<p>Last day for interfacing DOTD Invoices from Transport system for FY 2023</p> <p>Last day to code non-PO related expenses to FY 2023 for capital expenses, and for operating items which are coded to a grant funded project related WBS Element (RASPS & COBI)</p> <p>Last day to reverse or adjust Credit Memos <i>with Expense GLs</i> for FY 2023 for non-PO related capital expenses, and for operating items which are coded to a grant funded project related WBS Element (RASPS & COBI)</p>	<p>Agency transmit interface to LaGov</p> <p>Agency complete processing all project related expense transactions which require a 06/30/2023 posting date to be used</p> <p>Agency enter and approve documents which require Control Agency approval in workflow, <u>and notify the Control Agency via email</u></p> <p>Agency enter and post documents not requiring Control Agency approval in workflow</p> <p>Agency refer to the “Fiscal Year Special Processing” link http://lagovhelp.la.gov/gm/folder-1.11.38919 for help with: “Unprocessed Credit Memos”</p>		<p>Normal daily deadline</p> <p>3:00 PM</p> <p>7:00 PM</p> <p>7:00 PM</p>

Date	Item	Action	Agency Deadline	LaGov Processing Deadline
Thursday (Continued) 08/10/2023	<p>**Any FY 2023 capital expenses or FY 2023 operating expenses which are coded to a project related WBS Element or a grant funded project related WBS Element after 08/09/2023 will not be picked up for an FY 2023 billing</p> <p>Last day to enter grant expenditures <u>NOT</u> coded to a project related WBS Element OR grant funded project WBS Element</p>	Agency complete processing all grant related expense transactions which require a 06/30/2023 posting date to be used		7:00 PM
Friday 08/11/2023	<p>Last day for check cancellations and EFT reversals that will be reissued (i.e., Replacements)</p> <p>Last day for Z8 and ZW Interfaces</p> <p>Last day for check cancellations and EFT reversals that will not be reissued</p>	<p>Agency deliver documentation to Office of State Uniform Payroll</p> <p>Files submitted to OTS</p> <p>Agency process Reversal of invoice document (FB08 or MR8M)</p>		<p>12:00 PM</p> <p>5:00 PM</p> <p>7:00 PM</p>
Sunday 08/13/2023	<p>Waste Tire/MATF/MERS/ARPCS – DEQ/LDH only – last day to create sales orders for FY2023 Receivables which generate billing (Debit Memos) and accounting documents (RV, DA, AB)</p> <p>Waste Tire/MATF/MERS/ARPCS – DEQ/LDH only - last day to clear an open receivable with a customer’s invoice payment through transaction F-30.</p>			<p>5:00 PM</p> <p>5:00 PM</p>
Monday 08/14/2023	Last day for Upload Processing	Agency submits Upload requests which require Control Agency approval to Control Agency.		10:00 AM

Date	Item	Action	Agency Deadline	LaGov Processing Deadline
Monday (Continued) 08/14/2023	Last day for Upload Processing	Agency/Control agency submits Upload requests to OTS Upload Processing email		12:00 PM
	Last day for corrections to Assets in the AA module that must be reflected in the FY 2023 financial statements, including correcting AuCs created in error and the creation of AuCs for PS projects that should have AuCs	Agency enter and approve documents which require Control Agency approval in workflow, and notify the Control Agency via email		1:00 PM
		Agency enter and post documents not requiring Control Agency approval in workflow		2:00 PM
	Last day to process any non-project and non-grant transactions which create financial transactions	Agency enter and approve documents which require Control Agency approval in workflow, <u>and notify the Control Agency via email</u>		1:00 PM
		Agency enter and post documents not requiring Control Agency approval in workflow		2:00 PM
	Last day to enter budget adjustments for period 12/2023 via FMBB, GM_CREATE_BUDGET, or GM_MODIFY_BUDGET	Agency enter and approve documents which require Control Agency approval in workflow, and notify the Control Agency via email		1:00 PM
		Agency enter and post documents not requiring Control Agency approval in workflow		2:00 PM
	Last day for all GM billings in order to establish FY 2023 receivables.			2:00 PM
	Last day to reverse or adjust non-project related (i.e., operating) Credit Memos with Expense GLs for FY 2023	Agency refer to the "Fiscal Year Special Processing" link http://lagovhelp.la.gov/gm/folder-1.11.38919 for help with: "Unprocessed Credit Memos"		2:00 PM

Date	Item	Action	Agency Deadline	LaGov Processing Deadline
Monday (Continued) 08/14/2023	Last day for final/full settlement rules to be entered on projects which have AuCs that are complete, and which must settle to AMRs for FY 2023 financial statements	Agency create final AMR shells and update project settlement rules		2:00 PM

Capital Outlay and Grant Funded Projects - Dates for LaGov Scheduled Processes:

- The last RASPS billing for FY 2023 will be transmitted to FHWA on the morning of Friday, August 11, 2023, and the posting to create the receivable will also occur on August 11, 2023, as soon as the billing approval is received from FHWA. Any FY 2023 operating expense which is coded to a project related WBS after the Thursday, August 10, 2023 expense deadline will be included in the FY2024 RASPS billing to FHWA.
- All other capital outlay and grant funded project billings should be established by the morning of Friday, August 11, 2023.
- EFTs and checks will be processed for FY 2023 during the *Thursday, August 10, 2023*, nightly cycle, and printed/released Friday, *August 11, 2023*. This will be the last check and EFT run for both FY 2023 capital expenses and FY 2023 operating expenses which are coded to grant funded project related WBS Elements.

All Agencies - Dates for LaGov Scheduled Processes

- Cash Journal Replenishment – GL 1159010 – all requests for FY 2023 cash journal replenishments must be entered by 7:00 PM Friday, August 11, 2023. Recording of the replenishments in the cash journal must be made by Monday, August 14, 2023 to ensure the balance of GL 1159010 is zero by business area for FY 2023. The only exceptions will be for increases or decreases to your agency authorized amount.
- The last date to enter grant expenditures **not** coded to a project related WBS Element OR grant funded project related WBS Element is by 7:00 PM on Thursday, August 10, 2023.
- The last Cost Allocation program run for FY 2023 will be Thursday, August 10, 2023. ALL statistics must be entered by 7:00 PM on Wednesday, August 9, 2023 for fiscal period 12+ 2023.
- Beginning at 2:00 PM on Monday, August 14, 2023, LaGov will prohibit the processing of **all** FY 2023 transactions.
- The EFT and check runs during the Monday, August 14, 2023, nightly cycle will be the final runs for all FY 2023 expenses. These checks and EFTs will be printed/released Tuesday, August 15, 2023.

- LaGov Travel: last day to approve FY 2023 trips is 2:00 PM on Monday, August 14, 2023. The Final FY 2023 Travel Cycle is Tuesday, August 15, 2023.