

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

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

July 22, 2020

OSRAP MEMORANDUM 21-04

TO: Fiscal Officers
All State Agencies

FROM: Lindsay Schexnayder, CPA
Director, Office of Statewide Reporting & Accounting Policy

SUBJECT: ISIS Prior Year Close Procedures for August 14, 2020

Attached for your information and use is the established time frame for transaction processing for the 08/14/20 year-end close. Also attached are operational procedures covering the following specific subjects:

1. Checks to Wrong Vendor and Duplicate Payments
2. EFT/EVPs to Wrong Vendor and Duplicate Payments
3. Check or EFT/EVP Amount Less Than Amount Due
4. Check or EFT/EVP Amount in Excess of Amount Due
5. Lost or Destroyed Checks
6. Credit Memos
7. Carryover of Prior Year Cash to Current Year Means of Financing Appropriation
8. Carryover of Prior Year Escrow Cash to Current Year Escrow Appropriation
9. Return of Prior Year IAT Cash Related to AFS Activity Code RIG1 – Deepwater Horizon Event to Department of Public Safety/Oil Spill Contingency Fund
10. Carryover of Prior Year Statutory Dedication Cash Related to AFS Activity Code RIG1 – Deepwater Horizon Event to Current Year Means of Financing
11. Transfer of Operating Free Cash to Means of Financing Appropriation

It is extremely important to adhere to all time frames for the transactions. It is best, if possible, to process your documents at least a day before the deadline to ensure their acceptance in ISIS 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. Even though the transaction is in ISIS and at the proper status, approval of the ISIS transaction is not guaranteed if the required documentation is not received by the control agencies by the deadline.

It is your agency's responsibility to ensure the documents are approved and processed before the close is run.

In addition, your agency is responsible for ensuring that data sent via Interface tapes and FTPs are received by the deadline specified. You may verify receipt of your FTP by contacting OTS at (225) 342-2677, Option 2, and then Option 2 to speak to an AFS Help Desk staff. Agencies should consider delivery and transmission delays when scheduling their internal deadlines and processes.

All BFY20 deposits relating to regular appropriations must be classified by the agencies no later than close of business on 08/11/20. **If your agency does not classify BFY 20 deposits by the deadline, OSRAP will classify the money to Income Not Available.**

Two special processes will run as part of the 8/14 close: the rollover of encumbrances on 08/05/20 and the accounts payable/credit memo liquidation (CLEARPAY) on 08/15/20:

- Rollover will be Wednesday, 08/05/20. LaGov/SRM purchase orders with a rollover flag set to "Y" will be liquidated in BFY 20 and rolled over to BFY 21. **Deadline to set the rollover flag is 4:30 pm Tuesday, 08/04/20.**
- Automated Disbursements (AD) and Electronic Fund (EF) cycles will run during the nightly cycle on Thursday, 08/13/20 for scheduled payment dates through 08/14/20 for both budget fiscal years 20 and 21. Checks and EFTs from this cycle will be dated 08/14/20.
- CLEARPAY will run against BFY 20 payment vouchers during the close cycle on the morning of 08/15/20. This process will include both AD and EFT payments. This is discussed in detail in the OSRAP "Year End Liquidation of Accounts Payable/Credit Memos" Memorandum. The CLEARPAY liquidation will include all BFY 20 payables, including those with scheduled payment dates beyond 08/14/20. EFTs from the 08/14/20 cycle and CLEARPAY cycle will be dated 08/14/20; they will be transmitted to the bank on Saturday, 08/15/20. The checks from the 08/14/20 cycle and CLEARPAY cycle will be dated 08/14/20; they will be printed on Saturday, 08/15/20.
- Automated Disbursements (AD) and Electronic Fund (EF) cycles will run during the nightly cycle on Monday, 08/17/20 for scheduled payment dates through 08/17/20 for budget fiscal year 21. Checks and EFT from this cycle will be dated 08/18/20.
- This means that there will be two cycles of checks printed on Saturday, 08/15/20:
 1. The 8/14 nightly cycle for BFY 20 and BFY 21 checks dated 08/14/20;
 2. The 8/15 CLEARPAY cycle for BFY 20 with checks dated 08/14/20;

Please ensure that cash for both fiscal years is available on the dates the AD and EF cycles run.

A special front-end security to allow only OPB, OSRAP, STO, and OTS access to ISIS will be in place beginning **Saturday, 08/15/20**. Agencies will not have access to ISIS from 08/15/20 until

the close process is complete. Close and agency reports will be run during the monthly processes on the night of 08/15/20. If the entries and close process are not completed on 08/15/20, the ISIS application will be unavailable on Sunday, 08/16/20 and the year-end reports may not be available until Monday, 08/17/20. Agencies should periodically review the ISIS DOA sign-on screen for system availability. **Interfaces MUST NOT be sent on the days ISIS is not available.**

For transactions on the Purchasing Card and the CBA travel account, the P3s from the July 5th statement-billing file will post to the 13th accounting period. If the agency determines that there are charges in that file belonging to the current fiscal year, the agency will have to complete a J2 to move the expenditures. The deadline for submitting J2's is 11:00 a.m. on August 14th.

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 or OSRAP-HelpDesk@la.gov if you have questions concerning the information above or attached instructions.

LS:jbl

Attachments

c: Ms. Paula Tregre
 Mr. Michael Andresen
 Mr. Daryl Purpera, CPA, CFE
 Ms. Laura Lapeze
 Mr. TravisMcIlwain
 Ms. Marella Houghton, CPA
 OSRAP Reading File

 Ms. Pamela Rice
 Ms. Mary Olexy
 Mr. Bradley Cryer, CPA
 Ms. Andrea Hubbard
 Ms. Ternisa Hutchinson
 Ms. Libby Riley

PROCEDURES: 8/14/20 Year-End Close Time Frame

The following is the August 14, 2020, Year-End Close Time Frame for **both** ISIS and NON-ISIS agencies. Use only what is applicable to your agency for the year-end close. **All deadlines for the documents referenced below are for transactions against BFY 20 regular appropriations only.**

Date	Transaction Code	Destination	Deadline Arrival Time	AFS Deadline
Tuesday 08/04/20	LaGov/SRM PO Flag = Y	Accepted in LaGov/SRM & Interfaced in AFS		4:30 pm
Wednesday 08/05/20	C1, J6 (Non-ISIS)	State Treasurer's Office	12:30 pm	9:00 pm
	CX (Type 3)	State Treasurer's Office	12:30 pm	9:00 pm
Thursday 08/06/20	CX (Type 1)	State Treasurer's Office	12:30 pm	9:00 pm
	J1 (Void Check)	Office of Statewide Reporting State Treasurer's Office	11:00 am 1:00 pm	9:00 pm
	MW (Void Check)	State Treasurer's Office	12:30 pm	9:00 pm
Monday 08/10/20	AP	Office of Statewide Reporting Office of Planning and Budget State Treasurer's Office	11:00 am 1:00 pm 4:00 pm	9:00 pm 9:00 pm
	EB, RB	Office of Planning & Budget	11:00 am	9:00 pm
	MW (Off-system check, Wire transfer)	Office of Statewide Reporting State Treasurer's Office	12:30 pm 1:00 pm	9:00 pm
	P1 (Non-ISIS)	Office of Statewide Reporting	12:30 pm	
Tuesday 08/11/20	CR, CRQ, C1 (ISIS)	Accepted in AFS		11:00 am
	C1 (Non-ISIS ROA)	State Treasurer's Office		9:00 pm
	All FTP CRs	Accepted in AFS	12:30 pm	9:00 pm
	PV, PVQ, P1 & PO Mods tied to AFS Encumbrances	Accepted in AFS		6:30pm
	DS	State Treasurer's Office	12:30 pm	9:00 pm
	J5 (ISIS and LaGov)	Accepted in AFS		9:00 pm

Friday 08/14/20	J1 (Except Void Check) & J2	Office of Statewide Reporting State Treasurer's Office	11:00 am 2:00 pm	9:00 pm
	All FTPs (Except CRs)	Accepted in AFS		9:00 pm
	J3	Office of Statewide Reporting State Treasurer's Office	12:00 pm 2:00 pm	5:00 pm
	J4, J5 (Rejects), J6 (ISIS)	Accepted in AFS		5:00 pm
	PV, PVQ, P1 (All PV Mods included) and PV & II Type 2s & 3s	Accepted in AFS		5:00 pm
	WV	Accepted in AFS		5:00 pm

PROCEDURE: Checks to Wrong Vendor and Duplicate Payments

The following procedure is used for canceling prior year AFS checks issued to a wrong vendor and AFS checks that are duplicate payments **after the forty-five (45) day period ending August 14, 2020**, for regular appropriations. See OSRAP Memorandum 20-22 (<https://www.doa.la.gov/osrap/library/memos/20/OSRAP2022.pdf>)

Responsibility

Action

Agency Fiscal Officer 1. Complete and submit a Check Cancellation Input Form/ISIS (CX) TYPE-3 Void and Not Reissue along with the voided check to the State Treasurer’s Office for the **PRIOR** fiscal year. Agencies will initiate the void process for single checks (check category AA), consolidated single agency checks, and consolidated checks for which all agencies on the check share the same agency type. (If the check is lost, please note this on the form). Use the current accounting period (e.g., 02 **21**).

2. Enter a Journal Voucher (J1) in AFS to zero out Cancel Vouchers Payable (6710) in the prior year and to remove Cash (6000) from the prior year. In the J1 header code, enter BFY 20 and the current accounting period (e.g., 02 **21**).

	<u>DR</u>	<u>CR</u>
6710 (Your Fund & AGCY, Cash Ind ‘N’)	\$\$\$	
6000 (Your Fund & AGCY, BK CD=X1’, Cash Ind ‘N’)		\$\$\$

3. Enter another Journal Voucher (J1) in AFS to move Cash into the current fiscal year and classify the revenue to either the agency MOF or INA as appropriate. Code BFY **21** and the current accounting period.

A. If the cash can be carried forward into the new fiscal year, the J1 will have the following entries:

	<u>DR</u>	<u>CR</u>
Cash (Your Fund & AGY, BK CD=‘X1’, Cash Ind ‘N’)	\$\$\$	
*Revenue (Cash Ind ‘Y’)		\$\$\$

* Revenue Source coded as follows: Stat Ded – 1970, Federal – 1971, Self-Gen & Ancillary – 1972, and IAT – 1973.

The Cash account to be used on this J1 document will be tied to the MOF appropriation receiving the funds in the current fiscal year.

PROCEDURE: Checks to Wrong Vendor and Duplicate Payments (cont'd)

Responsibility

Action

Agency Fiscal Officer

B. If the cash cannot be carried forward into the new fiscal year, the agency will enter a J1 with the following entries. (The agency will enter and save this J1. Office of Statewide Reporting and Accounting Policy will edit the transaction before the agency can apply its approval.):

	<u>DR</u>	<u>CR</u>
Cash	\$\$\$	
<small>(Fund-B15, AGCY-148, Cash Acct-6B15 and BK CD=X1, Cash Ind 'N')</small>		
Income Not Available		\$\$\$
<small>(Fund-B15, AGCY-148, Your INA organization, and RSRC-1925, Cash Ind 'Y')</small>		

4. Record the J1 document numbers on the CX document.
5. Submit the original CX and the check to the State Treasurer's Office.

NOTE: Except as noted above, after the J1s are entered and approved at the agency level in AFS they must be approved by both OSRAP and the State Treasurer's Office. Agencies should periodically check the SUSF to ensure that the J1's were processed.

OSRAP Analyst

6. Initiate the cancellation procedure when the canceled check is a consolidated check involving multiple unrelated agencies.

PROCEDURE: EFTs to Wrong Vendor and Duplicate Payments

The following procedure is used to recoup BFY 20 EFT payments that were issued to the wrong vendor or were duplicate payments **after the 45-day close**.

Responsibility

Action

Agency Fiscal Officer

1. Request a reimbursement check from the vendor.
2. If the funds cannot be carried forward, the check is deposited to INA upon receipt. If the funds can be carried forward, the agency will code their classification to the appropriate means of financing and revenue source codes: Stat Ded. - 1970, Fed - 1971, Self Gen & Anc - 1972 and IAT - 1973.

PROCEDURE: Check or EFT Amount Less Than Amount Due

The following procedure is used for AFS checks or EFT transactions less than prior year amount due **after the forty-five (45) day period ending August 14, 2020.**

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer	1. Enter a Payment Voucher (PV, PVQ and P1) in AFS in the current fiscal year to generate a check or EFT for the remaining amount due.

PROCEDURE: Check or EFT Amount in Excess of Amount Due

The following procedure is used for AFS checks or EFT/EVP transactions in excess of the prior year amount due **after the forty-five (45) day period ending August 14, 2020.**

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer	1. Contact the vendor to receive a refund check for the amount in excess of the amount due. 2. Deposit the refund and classify to either Income Not Available or to the appropriate agency means of financing and revenue source if the money can be carried forward: Stat Ded. - 1970, Fed - 1971, Self Gen & Anc - 1972 and IAT - 1973.

PROCEDURE: Lost or Destroyed Checks

The following procedure is used for prior year AFS checks that have been lost or destroyed and need to be reissued **after the forty-five (45) day period ending August 14, 2020.**

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer	1. Complete and submit a Check Cancellation Input Form/ISIS (CX) TYPE-1 to void and reissue the check, along with destroyed check or a memo explaining that the prior year check was lost and needs to be reissued. When completing the CX TYPE 1, please include the APRD = Current Accounting Period (e.g., - 02 21).

PROCEDURE: Credit Memos

The following procedure is used for credit memos input and outstanding before the final June 30 close. The CLEARPAY process will reverse credit memos outstanding on the morning of 08/15/20, if not applied during the 45-day period to a payment, prior or current year.

Responsibility

Action

Agency Fiscal Officer

1. Determine whether any outstanding credit memos are on the accounts payable file and determine where the credit memo originated. Agencies should review the 1G26B and 1G07B reports to detect outstanding LaGov/SRM/AFS credit memos.
2. If the credit is not applied to a payment on or before 8/14/20, establish these credit memos as accounts receivable on the agency's records. These records are maintained manually and not in AFS. The agency will request a check from the vendor for the credit amount.

Note: If your agency receives a check for the credit memo prior to 8/14/20, the Credit Memo PV should be modified to zero.

3. If the agency receives the check during the 45 day period between July 1 and August 14, remit the collection of these receivables using a Deposit Ticket form. Classify these funds as a return of appropriation in BFY 20.
4. Any credit memos received between July 1 and August 14 for the Fiscal Year 2020 that **will not** be applied to an invoice by August 14, 2020, must be collected and remitted to the State Treasurer as a **return of appropriation** using a Deposit Ticket. A Cash Receipt transaction (CR) should be entered into AFS to record the refund in the correct fiscal year.
5. Any AFS credit memos received from July 1 through August 14 for the Fiscal Year 2020 that **will be** applied to an invoice by August 14, 2020, can be entered in AFS on a Payment Voucher in the 13th period.

PROCEDURE: Credit Memos (cont'd)

Responsibility

Action

Agency Fiscal Officer

6. If the established credit memo in ISIS pertains to a LaGov/SRM contract and the credit is reversed by the CLEARPAY process on 8/15/20, the agency should adjust the contract in LaGov/SRM. The agency should collect the credit amount from the vendor and deposit it to either INA or the agency's means of financing, as appropriate.
7. All collections of prior year credit memos **after August 14 2020** must be remitted to the State Treasurer and classified in AFS to either INA or the agency's MOF, as appropriate.

NOTE: Report 4G13 will show the credit memo balances that were reversed during the 8/14 close process.

PROCEDURE: Carryover of Prior Year Cash to Current Year Means of Financing Appropriation

The following procedure is used to carryover cash from a prior year Means of Financing Appropriation to a current year Means of Financing Appropriation **as provided by law within the 45 day period ending August 14, 2020.**

Responsibility

Action

Agency Fiscal Officer

1. Enter Journal Voucher (J3) transaction in AFS to remove funds from a prior year Means of Financing Appropriation and to record those funds in a current year Means of Financing Appropriation before the August 14th close. (Example 1)
2. Sends "back up" documentation to the Office of Statewide Reporting and Accounting Policy (OSRAP). For the carryover of Auxiliary monies, please email the appropriate RSUM/EESM to _DOA-OSRAP-JV@la.gov and fax to the State Treasurer's Office (STO) 225.342.5008 Attn: Mary Kathryn Drago.

NOTE: The carryover of monies must be made prior to the 8/14 close.

PROCEDURE: Carryover of Prior Year Cash to Current Year Means of Financing Appropriation (cont.)

Responsibility

Action

Agency Fiscal Officer

3. To carry forward related FED, SGR, IAT, or Statutory Dedication (SD) Appropriation money **prior** to the 08/14/20 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).

A. Process a Warrant Voucher (WV) in AFS to reverse the cash from the operating cash account to the appropriate BFY 20 Means of Financing (MOF) Appropriation(s).

B. Enter a Journal Voucher (J3) transaction to AFS to carry forward money from a BFY 20 MOF Appropriation to the FY 21 MOF Appropriation for FED, SGR, and IAT as follows:

							<u>DR</u>	<u>CR</u>
107	107	0107	T200	13	20	20	\$\$\$	
107	107	0107	T190	02	21	21		\$\$\$

NOTE: Use your fund, agency and revenue organization number.

C. Statutory dedications must be reversed from the agency MOF to the specific Statutory Dedication (SD) fund (organization under agency 148). Enter a Journal Voucher (J3) transaction as follows to reverse from the MOF to SD, carry forward in SD, and transfer to BFY 21 MOF, if agency has an approved carryover BA-7 (Example 2). If the agency does not have an approved carryover BA-7, only enter the first four lines:

							<u>DR</u>	<u>CR</u>
107	107	SD07	T180	13	20	20	\$\$\$	
SD1	148	X107	T180	13	20	20		\$\$\$
SD1	148	X107	T200	13	20	20	\$\$\$	
SD1	148	X107	T190	02	21	21		\$\$\$
SD1	148	X107	T180	02	21	21	\$\$\$	
107	107	SD07	T180	02	21	21		\$\$\$

PROCEDURE: Carryover of Prior Year Cash to Current Year Means of Financing Appropriation (cont.)

Responsibility

Action

NOTE: Use your fund, agency and revenue organization number.

Agency Fiscal Officer

D. If your agency is NON-ISIS and cash remains in the agency's operating bank, follow the NON-ISIS Return of Appropriation procedure on page 21.

4. To carry forward available cash funds **after** the 08/14/20 close, contact OSRAP for instructions.

NOTE: Documentation must be provided to support your agency's authority to carryover cash from prior year to current year for encumbered appropriations.

EXAMPLE 1

FUNCTION:	DOCID: J3 107 J3000000081	07/24/20 02:41:48 PM
STATUS: ACCPT	BATID:	ORG:
H-	SPECIAL REVENUE VOUCHER INPUT FORM	
JV DATE: 07 24 20	REVERSAL DATE:	
ACTION: E	COMMENTS: FED C/O	
DEBIT DOC TOTAL:	1,800.00	CREDIT DOC TOTAL: 1,800.00
CALC DEBIT TOTAL:	1,800.00	CALC CREDIT TOTAL: 1,800.00

FUNCTION:	DOCID: J3 107 J3000000081	07/24/20 02:42:38 PM
STATUS: ACCPT	BATID:	ORG: 001-002 OF 002
	SUB	FUNC SUB REPT ACCTG
FUND AGCY	ORG ORG APPR UNIT ACTV TION	REV REV CATG PRD DEBIT AMOUNT

FROM/TO		
FUND	JOB NO	DESCRIPTION

01- 107	107 3100	006 T200
		FEDERAL CARRYOVER BA-7
		20
02- 107	107 3100	006 T190
		21
		1,800.00

This is an example of the carryover of Federal Aid money from the prior year to the current year. YOU MUST USE YOUR AGENCY'S APPROPRIATE FUND, AGENCY, AND REVENUE ORGANIZATION.

PROCEDURE: Carryover of Prior Year Cash to Current Year Means of Financing Appropriation (cont.)

EXAMPLE 2

FUNCTION:	DOCID: J3 107 J3000000081	07/24/20 02:41:48 PM
STATUS: ACCPT	BATID:	ORG:
H-	SPECIAL REVENUE VOUCHER INPUT FORM	
JV DATE: 07 24 20	REVERSAL DATE:	
ACTION: E	COMMENTS: STAT DED C/O	
DEBIT DOC TOTAL:	5,400.00	CREDIT DOC TOTAL: 5,400.00
CALC DEBIT TOTAL:	5,400.00	CALC CREDIT TOTAL: 5,400.00

FUNCTION:	DOCID: J3 107 J3000000081	07/24/20 02:42:38 PM
STATUS: ACCPT	BATID:	ORG: 001-006 OF 006
	SUB	FUNC SUB REPT ACCTG
FUND AGCY ORG ORG APPR UNIT ACTV TION REV REV CATG PRD	DEBIT AMOUNT	

FROM/TO		
FUND	JOB NO	DESCRIPTION
-----	-----	-----
01- 107	107 SD00	E08 T180
		STAT DED CARRYOVER
		20
02- E08	148 E08X	E08 T180
		20
		1,800.00
03- E08	148 E08X	E08 T200
		STAT DED CARRYOVER
		20
		13 20
		1,800.00
04- E08	148 E08X	E08 T190
		21
		01 21
		1,800.00
05- E08	148 E08X	E08 T180
		STAT DED CARRYOVER
		21
		01 21
		1,800.00
06- 107	107 SD00	E08 T180
		21
		01 21
		1,800.00

This is an example of the carryover of Statutory Dedication money from the prior year to the current year. YOU MUST USE YOUR AGENCY'S APPROPRIATE FUND, AGENCY, AND REVENUE ORGANIZATION.

PROCEDURE: Carryover of Prior Year Escrow Cash to Current Year Escrow Appropriation

The following procedure is used to carryover cash from a prior year Escrow Appropriation to a current year Escrow Appropriation **as provided by law within the 45 day period ending August 14, 2020.**

Responsibility

Action

Agency Fiscal Officer

1. Enter Journal Voucher (J3) transaction in AFS to remove funds from a prior year Escrow Appropriation and to record those funds in a current year Escrow Appropriation before the August 14th close (Example 3).
2. Send “back up” documentation to the Office of Statewide Reporting and Accounting Policy (OSRAP).

NOTE: The carryover of monies must be made prior to the 8/14 close.

3. To carry forward the Escrow (ESC) Appropriation money **prior** to the 08/14/20 close, enter a Journal Voucher (J3) transaction to AFS to carry forward the money from the BFY 20 Escrow appropriation to the BFY 21 Escrow appropriation as follows:

							<u>DR</u>	<u>CR</u>
ESC	107	E107	T200	13	20	20	\$\$\$	
ESC	107	E107	T190	02	21	21		\$\$\$

NOTE: Use fund ESC, and your agency and revenue organization number.

PROCEDURE: Carryover of Prior Year Escrow Cash to Current Year Escrow Appropriation (cont'd)

EXAMPLE 3

FUNCTION:	DOCID: J3 107 J3000000081	07/24/20 02:41:48 PM
STATUS: ACCPT	BATID:	ORG:
H-	SPECIAL REVENUE VOUCHER INPUT FORM	
JV DATE: 07 24 20	REVERSAL DATE:	
ACTION: E	COMMENTS: ESC C/O	
DEBIT DOC TOTAL:	1,800.00	CREDIT DOC TOTAL: 1,800.00
CALC DEBIT TOTAL:	1,800.00	CALC CREDIT TOTAL: 1,800.00

FUNCTION:	DOCID: J3 107 J3000000081	07/24/20 02:42:38 PM
STATUS: ACCPT	BATID:	ORG: 001-002 OF 002
	SUB	FUNC SUB REPT ACCTG
FUND AGCY ORG ORG APPR UNIT ACTV TION REV REV CATG PRD	DEBIT AMOUNT	

FROM/TO		
FUND JOB NO DESCRIPTION	BFY	CREDIT AMOUNT

01- ESC 107 ESC1 ESC T200	13 20	1,800.00
	20	
02- ESC 107 ESC1 ESC T190	01 21	
	21	1,800.00

This is an example of the carryover of Escrow money from the prior year to the current year. YOU MUST USE YOUR AGENCY’S APPROPRIATE FUND, AGENCY, AND REVENUE ORGANIZATION.

PROCEDURE: Return of Prior Year IAT Cash Related to AFS Activity Code RIG1 – Deepwater Horizon Event to Department of Public Safety/Oil Spill Contingency Fund

The following procedure is used to return advanced IAT cash related to the Deepwater Horizon (RIG1) event from the prior year IAT Means of Financing Appropriation to the Department of Public Safety within **the 45 day period ending August 14, 2020.**

Responsibility

Action

Agency Fiscal Officer

1. Determine the amount of the unexpended prior year IAT cash received as an advance related to the Deepwater Horizon (RIG1) event.
2. If necessary, process a Warrant Voucher (WV) in AFS to draw the cash from the BFY 20 IAT MOF appropriation to the operating cash account.

PROCEDURE: Return of Prior Year IAT Cash Related to AFS Activity Code RIG1 – Deepwater Horizon Event to Department of Public Safety/Oil Spill Contingency Fund (cont’d)

3. Prepare a J4 in the amount of the unexpended RIG1 funds and notify the Department of Public Safety Fiscal Officer of the pending transaction (Example 4).

NOTE: Agencies that have valid BFY 20 obligations for the use of the cash advances from the Oil Spill Contingency Fund (V01) issued by the Department of Public Safety (DPS) should contact their Office of Planning and Budget (OPB) analyst for guidance as to whether these funds can be carried forward. If the funds CAN be carried forward, an approved BA-7 will be required.

DPS Fiscal Officer

4. After review and/or edits by both DPS and agency, approve the agency’s J4 in fiscal year 2020.
5. Process a Warrant Voucher (WV) in AFS to reverse the cash from the operating cash account to the BFY 19 V01 MOF appropriation on or before August 14, 2020.

EXAMPLE 4

FUNCTION:		DOCID: J4 900 419RIG1REF1		08/11/20 02:23:09 PM	
STATUS: ACCPT		BATID:		ORG: 001-002 OF 002	
H- INTER-AGENCY JOURNAL VOUCHER INPUT FORM					
J4 DATE: 08 11 20		ACCT PRD: 13 20		BUDGET FY: 20 DELIVERY DATE: 06 27 20	
ACTION:		COMMENTS: RIG1 REFUND			
DEBIT DOC TOTAL:		31,930.15		CREDIT DOC TOTAL: 31,930.15	
CALC DEBIT TOTAL:		31,930.15		CALC CREDIT TOTAL: 31,930.15	
AT FUND AGY ORGN S/O APPR UNIT ACTV FUNC RPTG DEBIT AMOUNT CREDIT AMOUNT					

OBJT/REV		SUB-O/R		JOB NO APPROVAL USERID APRV DATE	

DESCRIPTION					

01-22 419 419 EOSC		100		RIG1 4715 31,930.15	
4910				Y	
RIG1 ADV REFUND					
02-31 900 900 1234		003		RIG1 5678 31,930.15	
1940				Y	
RIG1 ADV REFUND					
A--*HS60-DOCUMENT MARKED FOR READ ONLY H--392LE-ALL LINES ARE NOT APPROVED					
01-HFL6W-FAIT ENTRY MISSING 02-HFL6W-FAIT ENTRY MISSING					

PROCEDURE: Carryover of Prior Year Statutory Dedication Cash Related to AFS Activity Code RIG1 – Deepwater Horizon Event to Current Year Means of Financing (MOF) Appropriation

The following procedure is used to carryover Statutory Dedications related to the Deepwater Horizon (RIG1) event from the prior year Means of Financing Appropriation to the current year Means of Financing Appropriation **as provided by law within the 45 day period ending August 14, 2020.**

Responsibility

Action

Agency Fiscal Officer

1. Determine the amount of the unexpended prior year Statutory Dedication cash received related to the Deepwater Horizon (RIG1) event.
2. Process a Warrant Voucher (WV) in AFS to reverse the cash from the operating cash account to the agency's fiscal year 2020 Statutory Dedication MOF Appropriation.
3. Statutory dedications must be reversed from the agency MOF to the specific Statutory Dedication (SD) fund (organization under agency 148). Enter a J3 transaction to reverse from the MOF to SD, carry forward in SD, and transfer to BFY 20 MOF, if agency has an approved carryover BA-7 (Example 5). If the agency does not have an approved carryover BA-7, only enter the first four lines:

EXAMPLE 5

FUNCTION:	DOCID: J3 900 J3000000081	08/11/20 02:41:48 PM
STATUS: ACCPT	BATID:	ORG:
H-	SPECIAL REVENUE VOUCHER INPUT FORM	
JV DATE: 08 11 20	REVERSAL DATE:	
ACTION: E	COMMENTS: STAT DED C/O	
DEBIT DOC TOTAL: 3,485,400.00	CREDIT DOC TOTAL: 3,485,400.00	
CALC DEBIT TOTAL: 3,485,400.00	CALC CREDIT TOTAL: 3,485,400.00	

PROCEDURE: Carryover of Prior Year Statutory Dedication Cash Related to AFS Activity Code RIG1 – Deepwater Horizon Event to Current Year Means of Financing (MOF) Appropriation (cont'd)

FUNCTION:		DOCID: J3 900 J3000000081				08/11/20 02:42:38 PM						
STATUS: ACCPT		BATID:		ORG:		001-006 OF 006						
SUB		FUNC		SUB REPT ACCTG								
FUND	AGCY	ORG	ORG	APPR	UNIT	ACTV	TION	REV	REV	CATG	PRD	DEBIT AMOUNT

FROM/TO												
FUND	JOB NO	DESCRIPTION				BFY	CREDIT AMOUNT					

01- 900	900	SD00	V01	RIG1	T180		13 20	1,161,800.00				
							20	STAT DED CARRYOVER				
02- V01	148	V01X	V01	RIG1	T180		13 20					
						20	1,161,800.00					
03- V01	148	V01X	V01	RIG1	T200		13 20	1,161,800.00				
						20	STAT DED CARRYOVER					
04- V01	148	V01X	V01	RIG1	T190		02 21					
						21	1,161,800.00					
05- V01	148	V01X	V01	RIG1	T180		02 21	1,161,800.00				
						21	STAT DED CARRYOVER					
06- 900	900	SD00	V01	RIG1	T180		02 21					
						21	1,161,800.00					

This is an example of the carryover of RIG1 Statutory Dedication cash from the prior year to the current year. YOU MUST USE YOUR AGENCY’S APPROPRIATE FUND, AGENCY, AND REVENUE ORGANIZATION.

PROCEDURE: Transfer of Operating Free Cash to Means of Financing Appropriation

The following procedure is used to move remaining operating free cash to the appropriate Means of Financing Appropriation(s) during **the 45 day period ending August 14, 2020.**

Responsibility

Action

- | | |
|----------------------------|---|
| Agcy Fiscal Officer (ISIS) | 1. Review the fiscal year 20 cash account 6000 on the CASH Table for your fund/agency to determine the amount to transfer back to the appropriate Means of Financing (MOF). Take into consideration all payables when determining the exact amount to reverse to get the cash account to zero at the end of the fiscal year 20. |
|----------------------------|---|

**PROCEDURE: Transfer of Operating Free Cash to Means of Financing
Appropriation (cont'd)**

Responsibility

Action

- Agcy Fiscal Officer (**ISIS**) 2. Process a reverse Warrant Voucher (WV) to move the operating free cash to the appropriate Means of Financing cash account (Example 6).

NOTE: It is to the agency's advantage to ensure that operating cash has been transferred to the appropriate Means of Financing on or before 08/14/20. If the agency does not make the transfer by 8/14, OSRAP will. Because OSRAP cannot identify the source of funding, OSRAP will reverse warrants against the means of financing listed below, up to available budget and until operating cash is zero, in this order: General Fund, Self-Generated, Interagency Transfer, Federal Aid, and finally Statutory Dedication.

Agency Fiscal Officer
(**NON-ISIS**)

1. Determine the excess 2020 fiscal year cash in your operating bank account.
2. Write a check to the State Treasurer's office for the amount to be returned as surplus.
3. Prepare a Return of Surplus Request by completing a letter to the State Treasurer's Office (Example 7).
4. Send the Letter and Check to the State Treasurer's Office for processing.

**PROCEDURE: Transfer of Operating Free Cash to Means of Financing
Appropriation (cont'd)**

EXAMPLE 6
(ISIS Agencies Only)

FUNCTION:		DOCID: WV 107 WV000003354		08/14/20 03:42:59 PM	
STATUS: ACCPT		BATID:		ORG: 001-004 OF 004	
H- WARRANT VOUCHER INPUT FORM					
WV DATE: 08 14 20		ACCTG PRD: 13 20		BUDGET FY: 20	
ACTION: COMMENTS: REV WARRANT					
DEBIT DOC TOTAL:			CREDIT DOC TOTAL: 25,765.48		
CALC DEBIT TOTAL:			CALC CREDIT TOTAL: 25,765.48		
TO					
FUND	AGCY	ORGN	DEBIT AMOUNT	CREDIT AMOUNT	
-----	-----	-----	-----	-----	
01- 107	107	002W		8,268.42	
02- 107	107	003W		4,692.56	
03- 107	107	006W		6,638.62	
04- 107	107	E08W		6,165.88	

This is an example of the reverse warrant of Fees & Self-Generated, Interagency, Federal Aid, and Statutory Dedication money from the operating cash account to the appropriate Means of Financing (MOF) cash account. YOU MUST USE YOUR AGENCY'S APPROPRIATE FUND, AGENCY, AND MOF WARRANT ORGANIZATION.

**PROCEDURE: Transfer of Operating Free Cash to Means of Financing Appropriation
(cont.)**

EXAMPLE 7
(NON-ISIS Agencies Only)

(AGENCY LETTERHEAD)

August 7, 2020

Honorable John M Schroder
State Treasurer
PO 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 that was drawn under Act 10 of 2019 Regular Session, Schedule Number (Put in Agency Schedule Number) for the Fiscal Year 2020.

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

M.O.F.	Appropriation	000	General Fund	\$ 30,000.00
M.O.F.	Appropriation	002	Self-Generated	<u>1,500.25</u>
			TOTAL	\$ <u>31,500.25</u>

Sincerely,

U.R. Approved
Fiscal Officer