

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

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

July 22, 2022

OSRAP MEMORANDUM 23-01

TO: Fiscal Officers
All State Agencies

FROM: Brian Fleming, CPA
Director, Office of Statewide Reporting & Accounting Policy

SUBJECT: Prior Year Close Procedures for August 14, 2022

Attached for your information and use is the established time frame for transaction processing for the 08/14/22 year-end close. Also attached are operational procedures covering the following specific subjects:

NOTE: NO AFS FISCAL YEAR 2023 ENTRIES SHOULD BE PROCESSED

- Carryover of Prior Year Cash to Current Year Means of Financing Appropriation
- Reclassification Between Fiscal Years
- DS Unclassified Deposits at Fiscal Year End
- 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 BFY22 deposits relating to regular appropriations must be classified by the agencies no later than close of business on **08/10/22**. **If your agency does not classify BFY22 deposits by the deadline, OSRAP will classify the money to Income Not Available.**

There is no ISIS BFY22 rollover of encumbrances and the AFS accounts payable/credit memo liquidation (CLEARPAY) will be processed on 08/15/22.

- LaGov Rollover will be Friday, 08/05/22. LaGov/SRM purchase orders with a rollover flag set to “Y” will be liquidated in BFY22 and rolled over to BFY23. **Deadline to set the rollover flag is 4:30 pm Thursday, 08/04/22.**
- ISIS Automated Disbursements (AD) and Electronic Fund (EF) cycles will run during the nightly cycle on Thursday, 08/11/22 for scheduled payment dates through 08/14/22 for budget fiscal year 22.
- ISIS CLEARPAY will run against BFY22 payment vouchers during the close cycle on the morning of 08/15/22. This process will include both AD and EFT payments. The CLEARPAY liquidation will include all BFY22 payables, including those with scheduled payment dates beyond 08/14/22.

Please ensure cash is available in BFY22 for any ISIS payment 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 **Monday, 08/15/22**. Agencies will not have access to ISIS from 08/15/22 until the close process is complete. Close and agency reports will be run during the monthly processes on the night of 08/15/22. If the entries and close process are not completed on 08/15/22, the ISIS application will be unavailable on Tuesday, 08/16/22 and the year-end reports may not be available until Wednesday, 08/17/22. 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.**

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 concerning the information above or attached instructions.

BF:jbl

Attachments

c:	Mr. Tom Ketterer	Ms. Pamela Rice
	Mr. Michael Andresen	Ms. Mary Olexy
	Mr. Michael J. Waguespack, CPA	Ms. Lindsay Schexnayder, CPA
	Ms. Andrea Hubbard	Ms. Ternisa Hutchinson
	Ms. Marella Houghton, CPA	Ms. Libby Riley

PROCEDURES: 8/14/22 Year-End Close Time Frame

The following is the August 14, 2022, Year-End Close Time Frame for **both** LaGov and NON-LaGov 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 BFY22 regular appropriations only.**

Date	Transaction Code	Destination	Deadline Arrival Time	AFS Deadline
Thursday 08/04/22	LaGov/SRM PO Flag = Y	Accepted in LaGov/SRM & Interfaced in AFS		4:30 pm
	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
Friday 08/05/22	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 08/08/22	PV, PVQ, P1 & PO Mods tied to ISIS Encumbrances	Accepted in AFS		6:30pm
Wednesday 08/10/22	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
	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
	DS	State Treasurer's Office	12:30 pm	9:00 pm
	PV, PVQ, P1 (All PV Mods included) and PV & II Type 2s & 3s	Accepted in AFS		5:00 pm

Friday 08/12/22	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
	J5 (ISIS and LaGov)	Accepted in AFS		9:00 pm
	MW (Off-system check, Wire transfer)	Office of Statewide Reporting State Treasurer's Office	12:30 pm 1:00 pm	5:00 pm
	P1 (Non-ISIS)	Office of Statewide Reporting	12:30 pm	
	WV	Accepted in AFS		5:00 pm

- **At 8/14, LaGov expenditures by FUND must equal AFS Warrants Drawn by Means of Financing.**
 - **The Office of Planning and Budget (OPB) will require justification as to why LaGov and AFS do not equal.**
 - **If the Systems do not equal, the outage must be supported by retainage owed, retainage paid, liens, or business area fund loans with associated outstanding receivables.**

- **It is to the agency's advantage to ensure that operating cash has been transferred to the appropriate Means of Financing on or before 08/12/22. If the agency does not make the transfer by 8/12, OSRAP will. Your agency personnel will need to be available on Mon, 8/15/22 so they can process the appropriate expenditures transactions in LaGov to match the OSRAP AFS warrant vouchers processed.**

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, 2022.**

To carry forward related FEDA, 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). See attachment *OSRAP2301A.xlsx* for examples. **NOTE: Agency will need to email the OSRAP JV group with the AFS J1 document number and the associated LaGov FV50 document number**

1. FEDA, SGR, IAT

- A. AFS document in FY 2022 – J1 document. This revenue is recognized in AFS as FY 2022 reduction of revenue and interfaces to LaGov as FY 2022 reduction of revenue. See *FEDA, SGR, IAT CF* example tab.

Debit Agency Fund/PY Cash Out - T200

Credit Agency Cash

- B. LaGov document in FY 2023 – Journal Entry (FV50). This revenue is NOT recognized in AFS as FY 2023 revenue. FY 2023 conversion (carryforward). See *FEDA, SGR, IAT CF* example tab.

Debit AFS-In Revenue Clearing

Credit Agency Fund/ Legacy Cash Carryover 4830022

Note: This entry will create Pooled cash entries in LaGov.

2. Statutory Dedicated Appropriations

- A. AFS document in FY 2022 – J1 document. This revenue is recognized in AFS as FY 2022 transfer, then reduction of revenue and interfaces to LaGov as FY 2022 reduction of revenue. See *STAT DED CF* example tab.

Debit Agency Fund/Interfund Transfer – T180

Credit Agency Cash

Debit Treasury Fund Cash

Credit Treasury Fund/Interfund Transfer – T180

Debit Treasury Fund/PY Cash Out - T200

Credit Treasury Fund Cash

- B. LaGov document in FY 2023 – Journal Entry (FV50). This revenue is NOT recognized in AFS as FY 2023 revenue. FY 2023 conversion (carryforward). See *STAT DED CF* example tab.

Debit AFS-In Revenue Clearing

Credit Treasury Fund/ Legacy Cash Carryover 4830022

Note: This entry will create Pooled cash entries in LaGov.

- C. LaGov document in FY 2023 – LaGov Special Revenue Processing document (ZFI2236). To transfer the revenue from the Treasury Fund to the Agency Fund. See *STAT DED CF* example tab.

Debit Treasury Fund/Interfund Transfer 4830014 (T180)

Credit Agency Fund/Interfund Transfer 4830014 (T180)

3. Escrow

- A. AFS document in FY 2022 – J1 document. This is recognized in AFS as FY 2022 transfer and interfaces to LaGov. See *Escrow* example tab.

Debit Escrow Fund/PY Cash Out - T200

Credit Escrow Cash

- B. LaGov document in FY 2023 – Journal Entry (FV50). This is NOT recognized in AFS in FY 2023. FY 2023 conversion (carryforward). See *Escrow* example tab.

Debit AFS-In Revenue Clearing

Credit Escrow Fund/ Escrow GL account

PROCEDURE: Reclassification between Fiscal Years

This procedure is used to input a journal entry for the reclassification of revenue or expenditures 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 the transition period of Fiscal Year 2022 and Fiscal Year 2023 the following process will be used. See attachment *OSRAP2301B.xlsx* for examples. **NOTE: Agency will need to email the OSRAP JV group with the AFS J1 document number and the associated LaGov FV50 document number.**

1. Fiscal Year 2022 AFS Reclassification

- A. Fiscal Year 2022 in AFS (**Revenue reclassification**) -Revenue was classified on a CR (or equivalent) document in FY 2022. This revenue is recognized in AFS as FY 2022 revenue and interfaces to LaGov as FY 2022 revenue. To move to FY 2023:

- i. AFS – Enter J1 document FY 2022.

Debit Revenue

Credit Cash

- ii. LaGov – Enter FV50 document FY 2023.

Debit 4xxxxxx Clearing Account

Credit Revenue

- B. Fiscal Year 2022 in LaGov (**Expenditure reclassification**) – Expenditure incurred in FY 2022. This expenditure is entered in LaGov as a FY 2022 expenditure and interfaces to AFS as FY 2022 expenditure. To move to FY 2023:

- i. LaGov – Enter FV50 document FY 2022

Debit 9990000000 GL account – 1110095 JOURNAL VOUCHER CLEARING ACCOUNT

Credit Expenditure

- ii. LaGov – Enter FV50 document FY 2023

Debit Expenditure
Credit 9990000000 GL account – 1110095 JOURNAL
VOUCHER CLEARING ACCOUNT

2. Fiscal Year 2023 AFS Reclassification

A. Fiscal Year 2023 in AFS (**Revenue reclassification**) -Revenue was classified in LaGov on a classification document in FY 2023. This revenue is recognized in LaGov as FY 2023 revenue and does not interface to AFS as FY 2023 revenue. To move to FY 2022:

i. LaGov – Enter FV50 document FY 2023

Debit Revenue

Credit 4xxxxxx Clearing Account

ii. AFS – Enter J1 document FY 2022.

Debit Cash

Credit Revenue

B. Fiscal Year 2023 in LaGov (**Expenditure reclassification**) – Expenditure incurred in FY 2023. This expenditure is entered in LaGov as a FY 2023 expenditure and does not interface to AFS as FY 2023 expenditure. To move to FY 2022:

i. LaGov – Enter FV50 document FY 2023

Debit 9990000000 GL account – 1110095 JOURNAL VOUCHER
CLEARING ACCOUNT

Credit Expenditure

ii. LaGov – Enter FV50 document FY 2022

Debit Expenditure

Credit 9990000000 GL account – 1110095 JOURNAL
VOUCHER CLEARING ACCOUNT

NOTE: For AFS documents, additional line entries may be necessary for means of financing that require Bond Security & Redemption Fund entries.

PROCEDURE: DS Unclassified Deposits at Fiscal Year End – FY 2023 – LaGov new process

1. Fiscal Year **known** on deposit slip – Process in Fiscal Year Indicated
 - A. FY 2022 – AFS – Control Agencies Policies and Procedures Manual/Agency Procedures/401/Classification of Revenue Cash Receipts. <https://www.doa.la.gov/media/btgh12aa/chap04.pdf>
 - B. FY 2023 – Deposit Classification (ZFI2206) – Deposit and Classification Processing Dashboard.

2. Fiscal Year **unknown** on deposit slip – STO to contact Agency to determine Fiscal Year

- A. FY 2022 – AFS – Control Agencies Policies and Procedures Manual/Agency Procedures/401/Classification of Revenue Cash Receipts. <https://www.doa.la.gov/media/btgh12aa/chap04.pdf>
 - B. FY 2023 – Deposit Classification (ZFI2206) – Deposit and Classification Processing Dashboard.
3. Fiscal Year **unknown** on wires with no deposit slip - STO to contact Agency to determine Fiscal Year
- A. FY 2022 – AFS – Control Agencies Policies and Procedures Manual/Agency Procedures/401/Classification of Revenue Cash Receipts. <https://www.doa.la.gov/media/btgh12aa/chap04.pdf>
 - B. FY 2023 – Deposit Classification (ZFI2206) – Deposit and Classification Processing Dashboard.

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, 2022.**

Responsibility

Action

- | | |
|----------------------------|---|
| Agcy Fiscal Officer (ISIS) | 1. Review the fiscal year 22 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 22. |
| 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 (See example 1 below). |

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 08/12/22. If the agency does not make the transfer by Fri, 08/12, 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. Your agency personnel will need to be available on Mon, 8/15/22 so they can process the appropriate expenditures transactions in LaGov to match the OSRAP AFS warrant vouchers processed.

Agency Fiscal Officer
(NON-ISIS)

1. Determine the excess 2022 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 (See example 2 below).
4. Send the Letter and Check to the State Treasurer's Office for processing.

EXAMPLE 1

(ISIS/LaGov Agencies Only)

FUNCTION:	DOCID: WV 107 WV000003354	08/13/22 03:42:59 PM		
STATUS: ACCPT	BATID:	ORG: 001-004 OF 004		
H-	WARRANT VOUCHER INPUT FORM			
WV DATE: 08 13 22	ACCTG PRD: 13 22	BUDGET FY: 22		
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
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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.

EXAMPLE 2
(NON-ISIS/LaGov Agencies Only)

(AGENCY LETTERHEAD)

August 7, 2022

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 199 of 2022 Regular Session, Schedule Number (Put in Agency Schedule Number) for the Fiscal Year 2022.

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