PROCEDURES: 8/14/00 Year-End Close Time Frame

The following is the August 14, 2000 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 FY00 regular appropriations only.**

Date	Transaction Code	Destination	Deadline Arrival Time	AFS Deadline
Monday, 8/7/00	CX (Type 3)	State Treasurer's Office	11:30 a.m.	7:00 p.m.
Tuesday, 8/8/00	MW (Void CK)	State Treasurer's Office	11:30 a.m.	7:00 p.m.
	J1 (Void CK)	Office of Statewide Reporting	12:00 p.m.	7:00 p.m.
Thursday, 8/10/00	AP, EB, RB	Office of Statewide Reporting	10:00 a.m.	5:00 p.m.
	DS	State Treasurer's Office	11:30 a.m.	5:00 p.m.
	OPAY (Enc. Related), OPLQ, OCHG TYPE DEC, CNL & CNX	Accepted in AGPS Interfaced in AFS		5:00 p.m.
	KAMD (CNB, DEC, ADJ -send to actg., flag = Y & KCAC action = R), KINV	Accepted in CFMS Interfaced in AFS		5:00 p.m.
	PV, PVQ, P1 & PO Mods (tied to AFS Encumbrances)	Accepted in AFS		5:00 p.m.
Friday, 8/11/00	CX (Type 1)	State Treasurer's Office	8:00 a.m.	7:00 p.m.
	MW (Except Void CK)	Office of Statewide Reporting State Treasurer's Office	8:00 a.m. 12:00 a.m.	7:00 p.m.
	P1 (NON-ISIS)	Office of Statewide Reporting	8:00 a.m.	7:00 p.m.
	J1(Except Void CK), J2	Office of Statewide Reporting State Treasurer's Office	10:00 a.m. 2:00 p.m.	7:00 p.m.

8/14/00 Year-End Close Time Frame (cont.)

Date	Transaction Code	Destination	Deadline Arrival Time	AFS Deadline
Friday, 8/11/00 (cont.)	C1, J6 (NON-ISIS)	State Treasurer's Office	11:30 a.m.	7:00 p.m.
	C1 (ROA NON-ISIS)	State Treasurer's Office	12:00 p.m.	7:00 p.m.
	All ISIS Interface Tapes	OIS Data Center	2:00 p.m.	7:00 p.m.
	CR, C1, CRQ (ISIS)	Entered and Accepted in ISIS		7:00 p.m.
	J4	Accepted into AFS		7:00 p.m.
	PV & II TYPE 2s and 3s	Accepted into AFS		7:00 p.m.
	All FTP CRs	Accepted in AFS		7:00 p.m.
Monday, 8/14/00	J3	Office of Statewide Reporting	10:00 a.m.	
		State Treasurer's Office	2:00 p.m.	8:00 p.m.
	All FTPs (Except CRs)	Accepted into ISIS	11:00 a.m.	8:00 p.m.
	OPAY (LDO)	Accepted in AGPS and Interfaced in AFS		8:00 p.m.
	PV, P1, PVQ & PV, P1, PVQ MODS (NON-ENC)	Accepted in AFS		8:00 p.m.
	J5	Accepted in AFS		8:00 p.m.
	J6 (ISIS)	Accepted in AFS		8:00 p.m.
	WV	Accepted in AFS		8:00 p.m.

Cash Receipt documents listed above are for those FY00 funds for which the DS was entered in the 13th accounting period. All deposits received on or before June 29, 2000 should have been classified in APRD 12 00.

PROCEDURES: 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, 2000** for regular appropriations. See SA memorandum 00-33.

Responsibility   Action

Agency Fiscal Officer   1.   Completes and submits 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 **01**).

2.   Keys 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 BFY 00 and the current accounting period (e.g., 02 **01**).

	DR	CR
6710 (Your Fund & AGCY, Cash Ind 'N')	$$$	
6000 (Your Fund & AGCY, BK CD ›X1', Cash Ind 'N')	$$$	

3.   Keys another Journal Voucher (J1) in AFS to move Cash into the current fiscal year and classifies the revenue to either the agency MOF or INA as appropriate.   Code BFY **01** 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:

	DR	CR
Cash (Your Fund & AGY, BK CD 'X1', Cash Ind 'N')	$$$	
*Revenue (Cash Ind 'Y')		$$$

PROCEDURES: **Checks to Wrong Vendor and Duplicate Payments (cont.)**

Responsibility   Action

Agency Fiscal Officer   * Revenue source coded as follows: Stat Ded, - 1970,
                                          Fed - 1971, Self Gen & Anc - 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.

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. It will have to be
      edited by the Office of Statewide Reporting
      and Accounting Policy before the agency can
      apply their approval.):

	DR	CR
Cash	$$$	
(Fund-B15, AGCY-148, Cash Acct-6B15		
and BK CD ›X1', Cash Ind 'N')		
Income Not Available		$$$
(Fund-B15, AGCY-148, Your INA organization,		
And RSRC-1925, Cash Ind 'Y')		

4.   Records the J1 document numbers on the CX
      document.

5.   Submits the original CX and the check to the State
      Treasurer's Office.

      NOTE: **Except as noted above, after the J1s
                      are keyed 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.**

PROCEDURES: Checks to Wrong Vendor and Duplicate Payments (cont.)

Responsibility   Action

OSRAP Analyst   Initiates the cancellation procedure when the
                                 canceled check is a consolidated check involving
                                 multiple unrelated agencies.

PROCEDURES: EFTs to Wrong Vendor and Duplicate Payments

The following procedure is used to recoup BFY 00 EFT payments that were issued
to the wrong vendor or were duplicate payments **after the 45-day close**.

Responsibility   Action

Agency Fiscal Officer   1.   Requests 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.

PROCEDURES: 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, 2000**.

Responsibility   Action

Agency Fiscal Officer   Keys 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.

PROCEDURES: **Check or EFT Amount in Excess of Amount Due**

The following procedure is used for AFS checks or EFT transactions with excess prior year amounts **after the forty-five (45) day period ending August 14, 2000**.

Responsibility   Action

Agency Fiscal Officer 1.   Contacts the vendor to receive a refund check for the amount in excess of the amount due.

                       2.   Deposits the refund and classifies 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.

PROCEDURES: **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, 2000**.

Responsibility   Action

Agency Fiscal Officer   Completes and submits a Check Cancellation Input Form/ISIS (CX) TYPE-1 to void and reissue the check along with destroyed check or a memo explaining the prior year check was lost and needs to be reissued. When completing the CX TYPE 1 please put the APRD = Current Accounting Period (e.g., - 02 **01**).

PROCEDURES: **Credit Memos**

The following procedure is used for credit memos input and outstanding before the final June 30 close. The CLEARPAY process will reverse outstanding credit memos at 8/14, if not applied during the 45-day period to a payment, prior or current year.

Responsibility   Action

Agency Fiscal Officer 1.   Determines if any outstanding credit memos are on the accounts payable file and determines where the credit memo originated (CFMS or AFS). Agencies should review the 1G07B report to detect outstanding CFMS/AFS credit memos.

PROCEDURES: **Credit Memos (cont.)**

<u>Responsibility</u>   <u>Action</u>

Agcy Fiscal Officer   2.   If the credit is not applied to a payment on or before 8/14, establishes these credit memos as accounts receivable on the agency's records.   These records are maintained manually and not in AFS/CFMS. The agency will request a check from the vendor for the credit amount.

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.

4.   Any credit memos received during the forty-five (45) day period, July 1 through August 14 for the Fiscal Year 2000 that **will not** be applied to an invoice by August 14, 2000 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 keyed into AFS to record the refund in the correct fiscal year. If the credit applies to a CFMS contract, also see agency procedures 312 and 402 in the CFMS User Guide.

5.   Any AGPS/AFS credit memos received during the forty-five (45) day period, July 1 through August 14 for the Fiscal Year 2000 that **will be** applied to an invoice by August 14, 2000 can be keyed in AFS on a Payment Voucher in the 13th period. CFMS credits may be entered into CFMS until 8/10/00. From 8/11-8/14 they should be entered into AFS and a KAMD type ADJ should be entered to adjust the contract balance.

6.   If the established credit memo in the system pertains to a CFMS contract and the credit is reversed by the CLEARPAY process on 8/14, prepares a CFMS KAMD type INC to adjust the contract balance for the reversal of the credit memo. 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.

PROCEDURES: **Credit Memos (cont.)**

Responsibility   Action

Agcy Fiscal Officer   7.   All collections of prior year credit **memos after August 14** 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.**

PROCEDURES: **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 07/01/00 - 08/14/00.

Responsibility   Action

Agency Fiscal Officer   1.   Keys 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. (See Example 1).

                             2.   Sends Aback up" documentation to the Office of Statewide Reporting and Accounting Policy (OSRAP). For the carryover of Auxiliary monies please fax the appropriate RSUM/EESM to OSRAP (225) 342-1053 Attn: Angela Murphy and the State Treasurer's Office (STO) (225) 342-5008 Attn: Nanette Fisher.

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

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

Responsibility   Action

Agency Fiscal Officer   3.   To carry forward related FEDA, SGR, IAT, or Statutory Dedication Appropriation money **prior** to the 08/14/00 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).

A.   Processes a Warrant Voucher (WV) in AFS to reverse the cash from the operating cash account to the appropriate 1999-00 Means of Financing Appropriation(s).

B.   Keys a Journal Voucher (J3) transaction to AFS to carry forward money from a 1999-00 Means of Financing Appropriation to the 2000-01 Means of Financing Appropriation for FEDA, SGR, and IAT as follows:

						DR	CR
107	107	0107	T200	13 00	00	$	
107	107	0107	T190	02 01	01		$

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). Key a Journal Voucher (J3)

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

Responsibility   Action

Agency Fiscal Officer   transaction as follows to reverse from the MOF to SD, carry forward in SD, and transfer to FY01 MOF, if appropriated (Example 2):

							DR	CR
107	107	SD07	T180	13 00	00	$		
SD1	148	X107	T180	13 00	00		$	
SD1	148	X107	T200	13 00	00	$		
SD1	148	X107	T190	02 01	01		$	
SD1	148	X107	T180	02 01	01	$		
107	107	SD07	T180	02 01	01			$

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

D.   **Should your agency be NON-ISIS** and cash remains in the agency's operating bank, follows the NON-ISIS Return of Appropriation procedure on page 18.

4.   To carry forward available cash funds **after** the 08/14/00 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.**

PROCEDURES: **Carryover of Prior Year Cash to Current Year Means of Financing
                 Appropriation**

EXAMPLE 1

```
 FUNCTION:                    DOCID: J3   900  J3000000034        08/12/00 11:10:13
   STATUS:              BATID:                   ORGANIZATION:


 H-                   SPECIAL REVENUE VOUCHER INPUT FORM
    JV DATE:                              REVERSAL DATE:
     ACTION:                             COMMENTS: FED C/F BA7
           DEBIT DOC TOTAL: 1000.00            CREDIT DOC TOTAL: 1000.00
           CALC DEBIT TOTAL:                   CALC CREDIT TOTAL:

 FUNCTION:                    DOCID: J3   900  J3000000034        08/12/00 11:16:24
   STATUS:              BATID:                   ORGANIZATION:            001-002 OF
002
                   SUB                 FUNC     SUB  REPT  ACTG.

    FUND AGCY ORGN ORG APPR UNIT ACTV TION REV  REV  CATG   PRD   DEBIT AMOUNT

    ---- ---- ---- --- --------- ---- ---- ---- ---  ----  ----- --------------

    FROM/TO
     FUND   JOB NO   DESCRIPTION                    BFY   CREDIT AMOUNT

    ------- -------- ----------------------------- ---   ---------------
 01- 107  107 2000     006              T200              13 00 1000.00

                    FED C/F BA7                    00

 02- 107  107 2000     006              T190              02 01

                                                  01   1000.00

 03-

 04-

 05-

 06-
```

**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.**

PROCEDURES: **Carryover of Prior Year Cash to Current Year Means of Financing Appropriation**

EXAMPLE 2

```
FUNCTION:                    DOCID: J3   900  J3000000034        08/12/00 11:10:13
  STATUS:                  BATID:                    ORGANIZATION:

H-                   SPECIAL REVENUE VOUCHER INPUT FORM
    JV DATE:                            REVERSAL DATE:
    ACTION:                             COMMENTS: STAT DED C/F
        DEBIT DOC TOTAL: 3000.00              CREDIT DOC TOTAL: 3000.00
        CALC DEBIT TOTAL:                     CALC CREDIT TOTAL:
```

```
 FUNCTION:                    DOCID: J3   900  J3000000034        08/12/00 11:16:24
  STATUS:                  BATID:                    ORGANIZATION:        001-006 OF
006
                  SUB              FUNC    SUB  REPT  ACTG.

    FUND AGCY ORGN ORG APPR UNIT ACTV TION REV  REV  CATG   PRD   DEBIT AMOUNT

    ---- ---- ---- --- --------- ---- ---- ---- ---  ----  ----- --------------

    FROM/TO
     FUND   JOB NO   DESCRIPTION                      BFY   CREDIT AMOUNT

    ------- -------- ------------------------------   ---  ---------------

 01- 784  784  SD84     E08                 T180          13 00 1000.00

                   STAT DED C/F                      00
 02- E08  148  X784     E08                 T180          13 00

                   STAT DED C/F                      00  1000.00
```

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.

PROCEDURES: 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 07/01/00 - 08/14/00.

Responsibility   Action

Agcy Fiscal Officer **(ISIS)** 1.   Reviews the fiscal year 00 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 00.

                              2.   Processes a reverse Warrant Voucher (WV) to move the operating free cash to the appropriate Means of Financing cash account. (See Example 3).

                        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 8/14/00. If the agency does not make the transfer by 8/14, OSRAP will. As OSRAP cannot identify the source of funding, OSRAP will do the reverse warrants to 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
                              Statutory Dedication**

Agency Fiscal Officer   1.   Determines the excess 2000 fiscal year cash in

(NON-ISIS)   your operating bank account.

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

Responsibility   Action

Agency Fiscal Officer   2.   Writes a check to the State Treasurer's office for
(NON-ISIS)   the amount to be returned as a return of surplus.

                          3.   Prepares a Return of Surplus Request by completing
                                 a letter to the State Treasurer's Office (See
                                 Example 4).

                          4.   Sends the Letter and Check to the State
                                 Treasurer's Office for processing.

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

EXAMPLE 3
(ISIS Agencies Only)

```
FUNCTION:                     DOCID: WV   100  WV000000085      08/13/00 09:14:24
  STATUS: ACCPT              BATID:                ORGANIZATION:        001-003 OF
003
 H-                          WARRANT VOUCHER INPUT FORM
     WV DATE: 08 14 00  ACTG. PRD: 13 00  BUDGET FY: 00
      ACTION:           COMMENTS:
          DEBIT DOC TOTAL:                 CREDIT DOC TOTAL:   2,327.38
          CALC DEBIT TOTAL:                CALC CREDIT TOTAL:  2,327.38


      TO
      FUND  AGCY  ORGN    DEBIT AMOUNT    CREDIT AMOUNT
      ----  ----  ----   --------------  ---------------
01-  100   100   003W                        505.46
02-  100   100   006W                      1,231.56
03-  100   100   V07W                        590.36
04-
05-
06-
07-
08-
09-
10-
A--*HS60-DOCUMENT MARKED FOR READ ONLY
```

This is an example of the reverse warrant of 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.

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

EXAMPLE 4
(NON-ISIS Agencies Only)

(AGENCY LETTERHEAD)

August 12, 2000

Honorable John Kennedy
State Treasurer
State Capitol, 3rd Floor
Baton Rouge, Louisiana 70804

Dear Mr. Kennedy:

In accordance with Louisiana Revised Statutes Title 39 we are remitting as surplus the unencumbered cash on hand which was drawn under Act 00, Schedule Number (Put in Agency Schedule Number) for the Fiscal Year 1999-00.

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	1,500.25
			TOTAL	$ 31,500.25

Sincerely,

U.R. Approved
Fiscal Officer