



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

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GOVERNOR

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COMMISSIONER OF ADMINISTRATION

May 26, 2004

OSRAP MEMORANDUM 04 - 30

TO: Fiscal Officers
All State Agencies

FROM: Afranie Adomako, CPA
Director

SUBJECT: June 30, 2004 Year End Close

The enclosed procedures are furnished for your use during the June 30, 2004 year-end close. Instructions and information pertaining to the following procedures are attached:

- 6/30/04 Year End Close Time Frame
- Error Corrections to Prior Year – Expenditures and Revenue
- Fiscal Year Travel Claims
- Stale Dated Checks
- Check Amount in Excess of Amount Due and Checks to Wrong Vendor
- Check Amount Less Than Amount Due
- Credit Memos
- New State Treasurer's Seed
- Return of Seed
- Reestablishment of State Treasurer's Seeds
- Increase in Agency's State Treasurer Seed for Next Fiscal Year
- Carryover of Prior Year Cash to Current Year Means of Financing Appropriation
- Roll Forward of Fiscal Year 2003-2004 Encumbered Appropriations
- Carry Forward of Cash for Retainage Payable Balances
- Revenue Transfers During the 45-day Period
- NON-ISIS Return of Surplus.

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 2003-2004 funds to liquidate valid liabilities (goods received or services rendered on or before June 30, 2004). Valid encumbrance items established by close of business June 30, 2004 but not received on or before that date may be liquidated against 2004-2005 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.

The following is a summary of important dates included in the attached procedures:

- The last date checks will be printed in June is Tuesday, June 29, 2004.
- The next scheduled check print will be on Tuesday July 6, 2004.
- EFTs will run on the night of Tuesday June 29 and will be issued on Friday June 30. EFTs will not run again until the night of Friday July 2, 2004.
- All ISIS interface tapes, including off-cycle payroll, and FTPs with a June effective date must be at the Data Center no later than 2:00 p.m. June 29, 2004.

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.

Note: FY 05 AGPS encumbrances in HOLD status will not be processed in AFS until current year (FY05) budgets are loaded.

CMIA agencies should pay close attention to the Notes on page 6 of these instructions for information affecting their draws.

Agencies should review 1G07B daily and ensure that all payment vouchers representing valid liabilities are liquidated in a timely manner. Those payment vouchers that are no longer needed, have errors, or will not produce a check because of inactive vendor records should be modified to zero by the close of business on June 30, 2004.

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 the above memo or attached instructions.

AA:DL

Attachments

C: Ms. Alexis Thompson
Mr. Randall Walker
Mr. Gary Hall
Ms. Jena Cary
Mr. Ray Stockstill
Ms. Denise Lea
Ms. Susan Smith
Ms. Chrissie Weatherford
Mr. Marty Milner

SECTION:
UNIT TYPE:

6/30/04 Year End Close Procedures
All State Agencies

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JUNE 30, 2004 YEAR END CLOSE TIME FRAME

Date	Transaction Code	Destination	Arrival Deadline	AFS Deadline
Tuesday 06/22/04	J1s (Void Checks) CX (Type 3)	Office of Statewide Reporting State Treasurer's Office	9:00 am 11:30 am	7:00 pm
Wednesday 06/23/04	CX (Type 1)	State Treasurer's Office	11:30 am	7:00 pm
Monday 6/28/04	PV, PVQ, P1 and Mods (CK issued in APRD 12 04)			7:00 pm
Tuesday 06/29/04	MW (Side System Corrections)	Office of Statewide Reporting State Treasurer's Office	8:00 am 11:30 am	7:00 pm
	AP	Office of Statewide Reporting Office of Planning and Budget State Treasurer's Office	8:00 am 10:30 am 1:30 pm	7:00 pm
	EB/RB			7:00 pm
	P1 (NON-ISIS Warrants)	Office of Statewide Reporting	11:00 am	7:00 pm
	Interface Tapes (including off-cycle payroll) and FTPs	OIS Data Center	2:00 pm	7:00 pm
Wednesday 06/30/04	DS	State Treasurer's Office	11:30 am	8:00 pm
	MW*	Office of Statewide Reporting State Treasurer's Office	8:00 am 11:30 am	8:00 pm
	MW (NON-ISIS)	Office of Statewide Reporting State Treasurer's Office	8:00 am 11:30 am	8:00 pm
	CR (NON-ISIS)	State Treasurer's Office	11:30 am	8:00 pm
	C1 (NON-ISIS ROA)	State Treasurer's Office	11:30 am	8:00 pm
	J5 (SUSF REJCT Corrections)	Office of Uniform Payroll	9:00 am	8:00 pm
	CR, C1, CRQ			8:00 pm
	PO (AFS/CFMS/AGPS)			8:00 pm
	PO (AGPS/CFMS/AFS Increase/Substitutions)			8:00 pm

JUNE 30, 2004 YEAR END CLOSE TIME FRAME

Date	Transaction Code	Destination	Arrival Deadline	AFS Deadline
Wednesday 06/30/04 continued	PO (Other AGPS/CFMS/AFS mods for APRD 12 04)			8:00 pm
	PV, PVQ, P1 (for APRD 12 04CK issued 01 05)			8:00 pm
	PV, PVQ, P1 Mods (for APRD 12 04 CK issued 01 05)			8:00 pm
	II, J4, PV Type 2 & 3			8:00 pm
	WV			8:00 pm
	J1 (Not CK Can), J2, J3	Office of Statewide Reporting State Treasurer's Office	9:00 am 11:30 am	8:00 pm
	J6 (Payroll Correction)			8:00 pm
	J6 (NON-ISIS)	State Treasurer's Office	11:30 am	8:00 pm
	J6 (Stores Increase)			8:00 pm
J6			8:00 pm	

* MW deadlines are for paper AND electronic transactions.

SPECIAL INSTRUCTIONS:

All regular appropriated budgets must be in balance within each appropriation by the Close of Business of June 30, 2004 (i.e., MOF APs=RBs, Operating APs=EBs, and EBs=RBs). To accomplish this, AP documents for FY 04 with a June effective date must be at a PEND3 status on SUSF by 8:00 a.m. on June 29, 2004. EBs and RBs must be accepted in AFS by 7:00 p.m. on June 29, 2004.

All payment vouchers (PV, P1, PVQ) and modifications issued from revenue with a June effective date must be entered and accepted in AFS by 7:00 p.m. 6/28/04 with a scheduled payment date on or before 6/29/04. An accounts payable liquidation for fiscal year 2003-2004 with a June effective date will be allowed for all scheduled payment dates through June 30, **2005** during the 6/28/04 nightly cycle, dependant on the General Fund cash position. This date is being used to ensure that all payables will be liquidated regardless of scheduled payment date and may be adjusted further into the future to accomplish that goal. Checks will be printed and mailed 6/29/03. EFTs will also be sent on 6/29/04.

SECTION: 6/30/04 Year End Close Procedures
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The last day for interfaces is 6/29/04. The interfacing agency must ensure that transmissions have been received and posted in ISIS. Interfaces done on 6/30/04 must only be for resubmission of or correction to a 6/29/04 interface that rejected. Routine interfaces will **NOT** be accepted on 6/30/04. Agencies should not send interfaces (i.e., CMS, TMS, etc) for FY 05 accounting period 01 05 until the budgets are loaded for the new fiscal year.

FY 04 pre-encumbrance balances must be canceled by 8:00 p.m. 6/30/04. FY 04 requisitions not awarded by 8:00 p.m. 6/30/04 must be reentered as FY 05 requisitions.

A special front-end security to only allow OSRAP,STO,OIS,OCR, and OSP access to ISIS will be in place on 7/01/04. If necessary, the special front-end security will be extended to 7/02/04.

Fiscal Year End Reports and Agency Transaction Listings should be available in BUNDL by 7/02/04. Also, agencies should be allowed into ISIS and may resume sending interface files only for FY 04 accounting period 13 04 by 7/02/04. Fiscal Year 2005 accounting period 01 05 will be opened after the FY05 budget is loaded and access to both fiscal years will be allowed.

The LDO limit will be raised to \$ 10,000.00 for the period of 7/2/04 – 8/14/04. This is done to allow entry in AGPS for commodity-based purchases for Budget FY 04 that were not encumbered by 6/30/04. Please ensure that all BFY 04 commodity based purchases are recorded in AGPS on or before 8/14/04 using LDOs'. **You may NOT process FY05 LDOs' above \$500.00.** Violations will be reported to the Office of State Purchasing and the Legislative Auditor.

Although AFS will allow a prior year encumbrance to be established through AFS during the 45-day period, it is illegal and against the policy of the Division of Administration for agencies to do so.

Agencies with any transactions related to continuing appropriations that are attributable to activity on or before 6/30/04 should be coded to accounting period 13 04 during the 45-day period.

Agencies with purchasing cards should move all expenditures from their PPPP and P+ Appropriation organizations (i.e., P100, P200, P300, etc) by the close of business on June 30, 2004.

Also for agencies with purchasing cards, the P3 to record expenditures from the July 5, 2004 statement billing file will post to Fiscal Year 2004, accounting period 13 04. That statement will cover purchases made during the period of June 5 to July 5, 2004. Any charges that relate to the Fiscal Year 2005 must be moved to FY 05 on a J2 transaction during the 13th accounting period.

CMIA AGENCIES:

All CMIA agencies should be aware that, depending on the General Fund Cash position, checks will be printed and EFTs will be sent on 6/29/04 for payment vouchers accepted on or before June 28th with scheduled payment dates through 6/30/05. Payment vouchers must meet all other automated disbursement criteria. **Adjust your draws from Federal Granting Agencies accordingly.** Payment vouchers entered on 6/29/04 will issue EFTs on Wednesday, June 30, 2004 but will not print checks until Tuesday, July 6, 2004.

PAYROLL:

The final pay period for FY04 ends June 20, 2004 with checks dated June 25, 2004. Payroll checks issued June 25, 2004 for the pay period ending June 20, 2004 will post in AFS on June 23, 2004 during the nightly cycle.

In order to affect proper fiscal year charges, each agency must make certain all off-cycle payments are processed in a timely manner. The deadline for off-cycle processing for fiscal year 2003-2004 is Monday June 28, 2004. Those entries will post in AFS the night of June 29, 2004.

PROCEDURE: Error Correction To Prior Year – Expenditure and Revenue

Expenditure

The following procedure is to be used to correct expenditure coding errors within an agency fund within the same fiscal year during the 45-day period. For corrections between fiscal years and/or agency funds, a J2 is used.

Responsibility

Action

Agency Fiscal Officer

1. Processes an Agency Journal Voucher (J6) in AFS to correct expenditures within an agency fund within the same fiscal year (04). Processes a J6 document in AFS to correct personal service objects for payroll corrections crossing Appropriated Programs within the same fiscal year (04).

Revenue

The following procedure is used to correct revenue coding errors to the prior year within or between agency funds and revenue organizations within the same fiscal year.

Responsibility

Action

Agency Fiscal Officer

1. Processes a Journal Voucher (J6) in AFS for correction of revenues within or between funds within the same fiscal year (04).

PROCEDURE: Fiscal Year Travel Claims

The following procedure is used to process and pay actual travel claims through June 30 at fiscal year end close.

Responsibility

Action

Agency Personnel
and Board Members

1. Prepares agency standard travel reimbursement voucher through June 30 and mails, carries or delivers to agency accounting office in sufficient time to allow agency to input documents into AFS by the established year end close deadlines.

Agency Fiscal Officer

2. Prepares a Payment Voucher (PV, PVQ, P1) in AFS for amount of travel claims filed for travel.

NOTE: Agencies that send travel transactions through an FTP interface to AFS must submit the interface no later than 2:00 p.m. 6/29/04.

PROCEDURE: Stale Dated Checks

The following procedure is used for reissuing stale dated AFS checks during the forty-five (45) day period, July 1, 2004 through August 14, 2004.

Responsibility

Action

Agency Fiscal Officer

1. Prepares a Check Cancellation Input (CX) form for a Type 1 requesting replacement check.
2. Mails or delivers the CX form and void check to State Treasurer's Office.

PROCEDURE: Check Amount in Excess of Amount Due and Checks to Wrong Vendor

The following procedure is used for AFS checks in excess of amount due and checks issued to the wrong vendor during the forty-five (45) day period, July 1, 2004 through August 14, 2004.

Responsibility

Action

Agency Fiscal Officer

1. Completes and submits a CX form Type 3 (void do not reissue) and attaches the voided check. (If the check is lost, please note this on the form). If the check was issued from revenue coding, note the coding on the CX form in the space provided.
2. If the check was issued against expenditures, keys a Journal Voucher (J1) in AFS to back-out the expenditures. Debit Cancel Vouchers Payable (6710), and credit the expenditure coding.
3. Records the J1 document number on the CX document for expenditure voids.
4. Submits the original CX and the check to the State Treasurer's Office.

Note: The J1 is keyed into AFS by the agency, approved at the agency level and on the suspense file (SUSF) awaiting approval from both OSRAP and the State Treasurer's Office. Agency should periodically check SUSF to ensure that the J1 was processed.

OSRAP Analyst

5. Initiates the cancellation procedure when the canceled check is a consolidated check involving multiple agencies.

PROCEDURE: Check Amount Less Than Amount Due

The following procedure is used for AFS checks less than prior year amount due during the forty-five (45) day period July 1, 2004 through August 14, 2004.

Responsibility

Action

Agency Fiscal Officer

1. Keys a Payment Voucher (PV, PVQ, P1) in AFS to generate a check for the remaining amount due.

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PROCEDURE: Credit Memos

The following procedure is used for credit memos input and outstanding before the final June 30 close.

Responsibility

Action

Agency Fiscal Officer

1. Determines if there are any outstanding credit memos and from which ISIS subsystem the credit memo originated (CFMS or AFS). If the credit memo will not be applied to a prior year invoice by the August 14 close, the credit memo must be removed from the accounts payable file and collected from the vendor.
2. Keys into AFS a Payment Voucher to reverse outstanding credit memos in the prior year that will not be used. If the credit memo originated in CFMS, return to the KINV in CFMS and cancel the credit (status code CXP).
3. Establishes these credit memos as accounts receivable on the agency's records. These records are maintained manually and not in AFS/CFMS.
4. Remits the collection of these receivables to the State Treasurer during the forty-five (45) day period between July 1 and August 14 using a Deposit Ticket.
5. These funds must be classified via a Cash Receipts transaction (CR) as a refund of expenditure for accounting period 13 04 BFY 04. If the credit applies to a CFMS contract, see agency procedures 312 and 201 in the CFMS User Guide. Call the ISIS Helpdesk if a copy of these procedures is needed.
6. Any FY04 credit memos received during the forty-five (45) day period, July 1 through August 14 that will be applied to a prior year invoice by August 14, 2004 can be keyed in AFS on a Payment Voucher in the 13th period or in CFMS as a payment type CM.
7. All collections of prior year credit memos after August 14 must be remitted to the State Treasurer on a Deposit Ticket and classified in AFS on a Cash Receipt transaction (CR) as Income Not Available. This applies to all funds that cannot be retained by the agency and carried forward into the new fiscal year.

PROCEDURE: Credit Memos (continued)

Responsibility

Action

8. If funds can be carried forward, the agency will classify the receipt of funds into their MOF using the appropriate revenue source code (1970 – Statutory Dedications, 1971 – Federal, 1972 – Self-Generated/Ancillary, 1973 IAT).

PROCEDURE: New State Treasurer's Seeds

The following procedure is used to set up new (first time) seeds from the State Treasurer's Office:

Responsibility

Action

- | | |
|-----------------------|---|
| Agency Fiscal Officer | 1. Requests in writing to Commissioner of Administration for authorization to set up seed in the current year. |
| Commissioner's Office | 2. Approves/Disapproves request. If approved, sends copies of approval to agency, the State Treasurer's Office, and the Office of Statewide Reporting (OSRAP). If disapproved, sends copy of disapproval to agency. |
| Agency Fiscal Officer | 3. Forwards (Fax is acceptable) to OSRAP a copy of the approved letter noting the agency number, revenue organization, and MOF appropriation unit number into which the seed is to be placed. |
| OSRAP Analyst(s) | 4. Prepares, enters, and approves AFS transaction J3 based on agency information contained on approval letter. |
| STO Analyst | 5. Reviews and approves J3. |
| Agency Fiscal Officer | 6. Reviews MOF appropriation unit to verify the input of the seed to the system. Contacts OSRAP if there are questions concerning the seed. |

PROCEDURE: Return of Seed

The following procedure is used to return a seed to the State Treasurer's Office before or after the June 30, 2004 final close and before the August 14, 2004 final close.

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer	1. Prepares and sends memo to OSRAP stating the agency has funds available to return the seed borrowed from the State Treasurer's Office and the amount to be returned.
OSRAP Analyst	2. Prepares, enters, and approves AFS transaction J3 to return the borrowed seed money to the State Treasurer.

NOTE: Cash must be available in the Means of Financing Appropriation in order to return it to the State Treasurer.

STO Analyst	3. Reviews and approves J3.
Agency Fiscal Officer	4. Reviews the Detail Appropriation Report by Agency (2G15) or AFS table (APRS) Appropriation by Revenue Source Summary to ensure that the seed is returned for prior year.

NOTE: All seeds are required to be returned by 8/14/04. The agency must obtain written authorization from the Commissioner of Administration if a seed needs to be reestablished in the current year.

PROCEDURE: Reestablishment of State Treasurer's Seeds

The following procedure is used to account for reestablished seeds after the June 30, 2004 final close and before the August 14, 2004 final close:

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer	1. Requests written authorization from Commissioner of Administration to reestablish the seed in current year.
Commissioner's Office	2. Approves/Disapproves request. If approved or disapproved, sends a copy of approval/disapproval to the agency, State Treasurer's Office, and OSRAP. If the seed is disapproved, then follow the process for the return of seed on page 10.

PROCEDURE: Reestablishment of State Treasurer's Seeds (continued)

- | | |
|-----------------------|---|
| Agency Fiscal Officer | 3. Sends copy of the letter of authorization to OSRAP (FAX is acceptable) noting on the approval letter: the agency number, revenue organization, and Means of Financing Appropriation Number for the seed. |
| OSRAP Analyst(s) | 4. Prepares, enters, and approves AFS transaction J3 to reverse the prior year seed and reestablish the seed in the current year. |
| STO Analyst | 5. Reviews, approves, and processes J3 in AFS. |
| Agency Fiscal Officer | 6. Reviews Means of Financing appropriation to verify the input of the seed in AFS. Contacts OSRAP if there are questions concerning the seed. |

PROCEDURE: Increase in Agency's State Treasurer Seed for Next Fiscal Year

The following procedure is used to increase the agency's amount of seeds from the State Treasurer's Office for the next fiscal year after the June 30, 2004 final close and before the August 14, 2004 final close.

- | <u>Responsibility</u> | <u>Action</u> |
|-----------------------|---|
| Agency Fiscal Officer | 1. Requests written authorization from the Commissioner of Administration to reestablish the prior year seed and to increase the seed for the current year. |
| Commissioner's Office | 2. Approves/Disapproves requests. If approved, sends copies of approval to agency, the State Treasurer's Office and OSRAP. If disapproved, sends copy of disapproval to agency. |
| Agency Fiscal Officer | 3. Sends a copy of the letter of authorization to OSRAP (FAX is acceptable) noting on the approved letter: the agency number, the revenue organization, and the Means of Financing appropriation number the seed is to be entered in AFS. |
| OSRAP Analyst(s) | 4. Prepares, enters, and approves J3 transaction in AFS. |
| STO Analyst | 5. Reviews, approves, and processes J3 transaction in AFS. |
| Agency Fiscal Officer | 6. Reviews Means of Financing appropriation to verify the input of the seed in AFS. Contacts OSRAP if there are questions concerning the seed. |

SECTION: 6/30/04 Year End Close Procedures
 UNIT TYPE: All State Agencies

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 07/01/04 - 08/14/04.

- | <u>Responsibility</u> | <u>Action</u> |
|-----------------------|---|
| Agency Fiscal Officer | <ol style="list-style-type: none"> 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). Sends back up documentation to OSRAP. |

NOTE: To process carryovers after the August 14, 2004 final close, contact OSRAP for procedures.

Please note that the carryover of SGR or IAT Means of Financing will not be approved unless specific statute, verbiage in the Appropriation Bill or an approved BA-7 exists supporting such carryover. Copies of the approved BA-7's must be submitted to OSRAP when the J3 transaction is prepared. Specific references to authorizing statutes or the Appropriation Bill should be included in the "Remarks" column of the J3 transaction.

EXAMPLE 1 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.

FUNCTION:	DOCID: J3	900	J3000000107	07/02/04 11:10:13
STATUS:	BATID:		ORG:	
H-	SPECIAL REVENUE VOUCHER INPUT FORM			
JV DATE:	REVERSAL DATE:			
ACTION:	COMMENTS: FED C/F BA7			
	DEBIT DOC TOTAL: 5000.00		CREDIT DOC TOTAL: 5000.00	
	CALC DEBIT TOTAL:		CALC CREDIT TOTAL:	

FUNCTION:	DOCID: J3	900	J3000000107	07/02/04 11:16:24
STATUS:	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-	107 107 2001	006	T200	13 04 5000.00
		FED C/F BA7		04
02-	107 107 2001	006	T190	01 05 5000.00
				05
03-				
04-				
05-				
06-				

PROCEDURE: Roll Forward of Fiscal Year 2003-04 Encumbered Appropriation

The following procedure is used to carry forward fiscal year 2003-04 encumbered appropriation budget and residual cash. These instructions related to the carry forward of budget and cash not the rollover of the encumbrance balance. Rollover instructions are address in a separate OSRAP memo.

Responsibility

Action

- | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------|-----|---|------|----------|-----------|-----------|--|-----------|-----------|-----|-----|------|------|----------|----|--|-----|-----|------|------|----------|--|----|
| Agency Budget Analyst | 1. | <p>Prepares a BA-7, <u>Request for Change of Annual Approved Budget</u> (with proof of existing cash funds) to show an increase of appropriated funds in the current year (2004-2005). Increases the appropriate Means of Financing Budget and the Appropriated Program Operating Expenditure Budget to show the addition of these funds.</p> <p>Submits BA-7 for approval to the Division of Administration, State Budget Office and the Joint Legislative Budget Committee in accordance with deadlines established by the State Budget Office.</p> | | | | | | | | | | | | | | | | | | | | | |
| | 2. | <p>Keys AP, EB, and RB transactions in AFS if BA-7 is approved.</p> | | | | | | | | | | | | | | | | | | | | | |
| Agency Accountant | 3. | <p>To carry forward related FED, SGR, IAT, or Statutory Dedication Appropriation money <u>prior</u> to the 08/14/04 close: (Carryover of SGR or IAT funds will <u>not</u> be approved unless specific statute, approved BA-7 or verbiage in the Appropriation Bill exists supporting such carryover.)</p> <p>A. Processes a Warrant Voucher (WV) in AFS to reverse the cash from the operating cash account to the appropriate 2003-04 Means of Financing Appropriation(s).</p> <p>B. Keys a Journal Voucher (J3) transaction in AFS to carry forward money from a 2003-04 Means of Financing Appropriation to the 2004-05 Means of Financing Appropriation for FED, SGR, and IAT as follows:</p> <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;"><u>DR</u></td> <td style="text-align: right;"><u>CR</u></td> </tr> <tr> <td>107</td> <td>107</td> <td>0107</td> <td>T200</td> <td>13 04 04</td> <td style="text-align: right;">\$</td> <td></td> </tr> <tr> <td>107</td> <td>107</td> <td>0107</td> <td>T190</td> <td>01 05 05</td> <td></td> <td style="text-align: right;">\$</td> </tr> </table> | | | | | | <u>DR</u> | <u>CR</u> | 107 | 107 | 0107 | T200 | 13 04 04 | \$ | | 107 | 107 | 0107 | T190 | 01 05 05 | | \$ |
| | | | | | <u>DR</u> | <u>CR</u> | | | | | | | | | | | | | | | | | |
| 107 | 107 | 0107 | T200 | 13 04 04 | \$ | | | | | | | | | | | | | | | | | | |
| 107 | 107 | 0107 | T190 | 01 05 05 | | \$ | | | | | | | | | | | | | | | | | |

NOTE: Use your agency number and the appropriate revenue organization number.

PROCEDURE: Roll Forward of Fiscal Year 2003-04 Encumbered Appropriation (continued)

Responsibility

Action

Agency Accountant

- 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) transaction as follows to reverse from the MOF to SD, carry forward in SD, and transfer to FY 05 MOF, if appropriated:

						<u>DR</u>	<u>CR</u>
107	107	SD07	T180	13	04	04	\$
SD1	148	X107	T180	13	04	04	\$
SD1	148	X107	T200	13	04	04	\$
SD1	148	X107	T190	01	05	05	\$
SD1	148	X107	T180	01	05	05	\$
107	107	SD07	T180	01	05	05	\$

NOTE: Use your agency number and the appropriate revenue organization number.

- D. If your agency is NON-ISIS and cash remains in the agency's operating bank, prepare Return of Appropriation request by completing letter to State Treasurer (example on Page 19).

NOTE: Use your ISIS agency number and the appropriate revenue organization number.

OSRAP Analyst

4. Reviews and approves the J3.

STO Analyst

5. Reviews, approves and runs the J3.

Agency Accountant

6. To carry forward available cash funds after the 08/14/04 close.

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

- A. Contact OSRAP for instructions for carry forward of cash after the 08/14/04 close.

PROCEDURE: Carry Forward of Cash for Retainage Payable Balances

<u>Responsibility</u>	<u>Action</u>																		
Agency Budget Analyst	<p>1. Prepares a BA-7, <u>Request for Change of Annual Approved Budget</u> (with proof of existing cash funds) to show an increase of appropriated funds in the current year (2004-2005). Increases the appropriate Means of Financing Budget and the Appropriated Program Operating Expenditure Budget to show the addition of these funds to the current year budget.</p> <p>Submits BA-7 for approval to the Division of Administration, State Budget Office and the Joint Legislative Budget Committee in accordance with deadlines established by the State Budget Office.</p>																		
	<p>2. Keys AP, EB (use object account 4898), and RB transactions in AFS if BA-7 is approved.</p>																		
Agency Accountant	<p>3. To carry forward related cash from MOF:</p> <p>A. Processes a Warrant Voucher (WV) in AFS to reverse the cash from the operating cash account to the appropriate 2003-04 Means of Financing Appropriation(s).</p> <p>B. Keys a Journal Voucher (J3) transaction to AFS to carry forward money from a 2003-2004 Means of Financing Appropriation to the 2004-2005 Means of Financing. Faxes a copy of the BA-7 to OSRAP for back up. Entries for FED, SGR and IAT appropriations are as follows:</p> <table border="0" style="margin-left: 40px;"> <thead> <tr> <th colspan="4"></th> <th style="text-align: right;"><u>DR</u></th> <th style="text-align: right;"><u>CR</u></th> </tr> </thead> <tbody> <tr> <td>107</td> <td>107</td> <td>0107</td> <td>T200</td> <td style="text-align: right;">13 04 04</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>107</td> <td>107</td> <td>0107</td> <td>T190</td> <td style="text-align: right;">01 05 05</td> <td style="text-align: right;">\$</td> </tr> </tbody> </table>					<u>DR</u>	<u>CR</u>	107	107	0107	T200	13 04 04	\$	107	107	0107	T190	01 05 05	\$
				<u>DR</u>	<u>CR</u>														
107	107	0107	T200	13 04 04	\$														
107	107	0107	T190	01 05 05	\$														

NOTE: Use your agency number and the appropriate 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) transaction as follows to reverse from the MOF to SD, carry forward in SD, and transfer to FY 04 MOF, if appropriated:

SECTION: 6/30/04 Year End Close Procedures
 UNIT TYPE: All State Agencies

PROCEDURE: Carry Forward of Cash for Retainage Payable Balances (continued)

Responsibility

Action

Agency Accountant

						<u>DR</u>	<u>CR</u>
107	107	SD07	T180	13 04 04		\$	
SD1	148	X107	T180	13 04 04			\$
SD1	148	X107	T200	13 04 04		\$	
SD1	148	X107	T190	01 05 05			\$
SD1	148	X107	T180	01 05 05		\$	
107	107	SD07	T180	01 05 05			\$

NOTE: Use your agency number and the appropriate revenue organization number. The balance must be carried forward through this process each year until the retainage balance is paid. The retainage balance must be paid from balance sheet account 6485. The agency will warrant the cash and issue a payment voucher from balance sheet account 6485 in the year that the retainage becomes payable.

- OSRAP Analyst 4. Reviews and approves the J3.
- STO Analyst 5. Reviews, approves and runs the J3.

PROCEDURE: Revenue Transfers During the 45-day Period

The following procedure is to be used to affect the transfer of revenue between funds and cash accounts during the 13th accounting period. These procedures are used when the agency is required or allowed by legislation to transfer monies between funds. These procedures are not to be used for reclassifications of revenue and/or error corrections.

Responsibility

Action

Agency Fiscal Officer

- 1. Determines that a transfer between funds and cash accounts is needed.
- 2. Prepares a J3 transaction as follows:

						<u>DR</u>	<u>CR</u>
CT1	148	1331	T110	13 04 04		\$	
900	900	SG01	T100	13 04 04			\$

PROCEDURE: Revenue Transfers During the 45-day Period (continued)

- OSRAP Analyst 3. Reviews and approves the J3.
- STO Analyst 4. Reviews, approves and runs the J3.

PROCEDURE: NON-ISIS Return of Surplus

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

Responsibility

Action

- | | |
|-----------------------|--|
| Agency Fiscal Officer | <ol style="list-style-type: none">1. Writes a letter to State Treasurer containing the following information: See attached example.<ol style="list-style-type: none">a. A brief explanation of letter,b. Act - Originally drawn under,c. Schedule Number - Originally drawn under,d. Fiscal Year - Originally drawn under including:<ol style="list-style-type: none">1. Means of Financing Appropriation Number2. Amount per Means of Financing,e. Total amount of check, andf. Check Number - of enclosed check.2. Sends the letter and the check for the Return of Surplus to the State Treasurer. |
|-----------------------|--|

SECTION: 6/30/04 Year End Close Procedures
UNIT TYPE: All State Agencies

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PROCEDURE: Return of Surplus (Example)

(AGENCY LETTERHEAD)

July , 2004

Honorable John Kennedy
Treasurer of the State
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 14 of 2003, Schedule Number (Put in Agency Schedule Number) for the Fiscal Year 2003-04.

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

MOF	Appropriation000	General Fund	\$ 30,000.00
MOF	Appropriation002	Self-Generated	<u>1,500.25</u>
TOTAL\$			<u>31,500.25</u>

Sincerely,

U.R. Approved
Fiscal Officer