

**BOBBY JINDAL**  
GOVERNOR



**PAUL W. RAINWATER**  
COMMISSIONER OF ADMINISTRATION

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

July 22, 2011

**OSRAP MEMORANDUM 12-03**

**TO:** Fiscal Officers  
All State Agencies

**FROM:** Afranie Adomako, CPA  
Director

**SUBJECT:** ISIS Prior Year Close Procedures for August 14, 2011

Attached for your information and use is the established time frame for transaction processing for the 8/14/11 year-end close. Also attached are operational procedures covering the following specific subjects:

1. Checks to Wrong Vendor and Duplicate Payments
2. EFTs to Wrong Vendor and Duplicate Payments
3. Check or EFT Amount Less Than Amount Due
4. Check or EFT 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 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.

July 22, 2011

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 OIS at (225) 342-2677, Option 3, then Option 1 to speak to an AFS Help Desk staff person. Agencies should consider delivery and transmission delays when scheduling their internal deadlines and processes.

All FY11 deposits relating to regular appropriations must be classified by the agencies no later than 9:00 p.m. 8/11/11. **If your agency does not classify FY 11 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 8/6/11 and the accounts payable/credit memo liquidation (CLEARPAY) on 8/14/11:

- The rollover of encumbrances will be run during the nightly cycle on Saturday, 8/6/11. To accommodate the rollover, agency access to ISIS will be denied after 5:00 p.m. on 8/6/11. A description of the rollover of encumbrances process, and its related reports and procedures, was provided to all ISIS agencies in OSRAP Memorandum 12-02. **It is extremely important that all structure affecting these processes be active in AFS. PLEASE MAKE CERTAIN ALL PERTINENT STRUCTURE HAS BEEN ACTIVATED NO LATER THAN FRIDAY, 8/5/11. This includes grants that have an expiration date prior to 8/6/11 and chart of accounts data elements that have been deleted or inactivated.**
- Automated Disbursements (AD) and Electronic Fund (EF) cycles will run during the nightly cycle on Thursday, 8/11/11 for scheduled payment dates through 8/11/11 for both budget fiscal years 11 and 12. Checks and EFTs from this cycle will be dated 8/12/11.
- One more AD and EF cycle will run before August 14<sup>th</sup>; on Saturday, 8/13/11 for scheduled payment dates through 8/13/11. This cycle will be for FYs 11 and 12. Checks and EFTs will be dated 8/14/11. EFTs from this cycle will be issued on Monday 8/15/11. Checks from this cycle will be printed Friday 8/19/11. Checks will not be printed on Tuesday, 08/16/11.
- CLEARPAY will run against BFY 11 payment vouchers during the close cycle on the morning of 8/14/11. This process will include both AD and EF payments. This is discussed in detail in the OSRAP “Year End Liquidation of Accounts Payable/Credit Memos” Memorandum (12-01). The CLEARPAY liquidation will include all BFY 11 payables, including those with scheduled payment dates beyond 8/14/11.
- The AD cycles will not run again until the night of Thursday, 08/18/11 and will be dated 08/19/11. EF cycles will not run again until the night of Tuesday, 08/16/11 and will be dated 08/17/11.
- This means that there will be three cycles of checks printed on Friday, 08/19/11:
  1. The 8/13 nightly cycle for FY 11 and FY 12 checks dated 8/14/11;

July 22, 2011

2. The 8/14 Clearpay cycle for FY 11 with checks dated 8/14/11; and
3. The 8/18 nightly cycle for FY 12 checks dated 8/19/11.

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

**NOTE: The deadline for the liquidation of all prior year encumbrances (AGPS, CFMS, AFS) is 5:00 p.m. on 8/6/11 to allow for the rollover of encumbrances.**

**Instructions for processing invoices received after the rollover are in OSRAP MEMORANDUM 12-02. Goods must have been procured in accordance with RS 39 Chapter 17 and services must have been rendered by 6/30/11 in order for a bona fide liability to exist against FY 11.**

A special front-end security to allow only OSRAP, STO, and OIS access to ISIS will be in place beginning **Sunday 8/14/11**. Agencies will not have access to ISIS from 8/14/11 until the close process is complete. Close and agency reports will be run during the monthly processes on the night of 8/15/11. If the entries and close process are not completed on 8/15/11, the ISIS application will be unavailable on Tuesday 08/16/11 and the year-end reports may not be available until Wednesday 08/17/11. Agencies should periodically review the 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 13<sup>th</sup> 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 11th.

**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. Remember, all OSRAP memorandums and forms may be accessed through our home page at <http://www.doa.louisiana.gov/osrap/index.HTM>.

AA:brt

Attachments

c:	Mr. Steven Procopio	Ms. Martha O'Hara
	Mr. Daryl Purpera, CPA, CFE	Ms. Pat Cane
	Ms. Laura Lapeze	Mr. Bradley Cryer, CPA
	Ms. Denise Lea	Mr. Barry Dusse
	Ms. Sandra Gillen	Mr. Ray Stockstill
	Ms. Andrea Hubbard	OSRAP Reading File

July 22, 2011

**PROCEDURES: 8/14/11 Year-End Close Time Frame**

The following is the August 14, 2011, 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 FY 11 regular appropriations only.**

<b>Date</b>	<b>Transaction Code</b>	<b>Destination</b>	<b>Deadline Arrival Time</b>	<b>AFS Deadline</b>
Thursday 08/04/11	C1, J6 (Non-ISIS)	State Treasurer's Office	12:30 am	9:00 pm
	CX (Type 3)	State Treasurer's Office	12:30 am	9:00 pm
Friday 08/05/11	CX (Type 1)	State Treasurer's Office	12:30 am	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 am	9:00 pm
Saturday 08/06/11	OPAY (Enc. related), OPLQ, OCHG (Type DEC), CNL & CNX	Accepted in AGPS & Interfaced in AFS		5:00 pm
	KAMD (CNB, DEC, ADJ – send to acctg Flag = Y and KCAC - action = R), KINV	Accepted in CFMS & Interfaced in AFS		5:00 pm
	PV, PVQ, P1 & PO Mods tied to AFS encumbrances	Accepted in AFS		5:00 pm
Tuesday 08/09/11	DS	State Treasurer's Office	12:30 am	9:00 pm
	MW (Off-system check, Wire transfer)	Office of Statewide Reporting State Treasurer's Office	12:30 am 2:00 pm	9:00 pm
	All FTP CRs	Accepted in AFS		9:00 pm
Thursday 08/11/11	P1 (Non-ISIS)	Office of Statewide Reporting	12:30 am	9:00 pm
	CR, CRQ, C1 (ISIS)	Accepted in AFS		
	C1 (Non-ISIS ROA)	State Treasurer's Office	12:30 am	9:00 pm
	J1 (Except Void Check) & J2	Office of Statewide Reporting State Treasurer's Office	11:00 am 2:00 pm	9:00 pm
	All ISIS Interface Tapes	OIS Data Center	2:00 pm	9:00 pm

Thursday 08/11/11 (cont'd)	All FTPs (Except CRs)	Accepted in AFS		9:00 pm
Friday 08/12/11	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
	EB, RB	Office of Planning & Budget	11:00 am	9:00 pm
Saturday 08/13/11	J3	Office of Statewide Reporting State Treasurer's Office	12:00 pm 2:00 pm	5:00 pm 5:00 pm
	J4, J5 (Rejects), J6 (ISIS)	Accepted in AFS		
	OPAY (LDO Only)	Accepted in AGPS & Interfaced 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, 2011**, for regular appropriations. See OSRAP Memorandum 11-28.

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 **12**).

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 11 and the current accounting period (e.g., 02 **12**).

	<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 **12** 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	\$\$\$	
(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. 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 11 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, 2011.**

<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 transactions in excess of the prior year amount due **after the forty-five (45) day period ending August 14, 2011.**

<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, 2011.**

<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 12).

**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 8/14/11, 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 (CFMS or AFS). Agencies should review the 1G07B report to detect outstanding CFMS/AFS credit memos.
2. If the credit is not applied to a payment on or before 8/14, establish 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.

**Note: If your agency receives a check for the credit memo prior to 8/14, 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 FY 11.
4. Any credit memos received between July 1 and August 14 for the Fiscal Year 2011 that **will not** be applied to an invoice by August 14, 2011, 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. If the credit applies to a CFMS contract, also see Agency Procedures 312 and 402 in the CFMS User Guide, Appendix F.
5. Any AGPS/AFS credit memos received from July 1 through August 14 for the Fiscal Year 2011 that **will be** applied to an invoice by August 14, 2011, can be entered in AFS on a Payment Voucher in the 13th period. CFMS credits may be entered into CFMS until 8/6/11. From 8/7/11 thru 8/13/11 they should be entered into AFS and a KAMD type ADJ should be entered to adjust the contract balance.

**PROCEDURE: Credit Memos (cont'd)**

Responsibility

Action

Agency Fiscal Officer

6. If the established credit memo in ISIS pertains to a CFMS contract and the credit is reversed by the CLEARPAY process on 8/14, prepare 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.
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.**

**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, 2011**.

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 fax the appropriate RSUM/EESM to OSRAP (225)342-1053 Attn: Bridget Theriot and to the State Treasurer's Office (STO) (225)342-5008 Attn: Jama Scivicque.

**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 08/14/11 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 FY 11 Means of Financing (MOF) Appropriation(s).

B. Enter a Journal Voucher (J3) transaction to AFS to carry forward money from a FY 11 MOF Appropriation to the FY 12 MOF Appropriation for FED, SGR, and IAT as follows:

							<u>DR</u>	<u>CR</u>
107	107	0107	T200	13	11	11	\$\$\$	
107	107	0107	T190	02	12	12		\$\$\$

**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 FY 12 MOF, if appropriated AND agency has an approved carryover BA-7 (Example 2). If not reappropriated, only enter the first four lines:

							<u>DR</u>	<u>CR</u>
107	107	SD07	T180	13	11	11	\$\$\$	
SD1	148	X107	T180	13	11	11		\$\$\$
SD1	148	X107	T200	13	11	11	\$\$\$	
SD1	148	X107	T190	02	12	12		\$\$\$
SD1	148	X107	T180	02	12	12	\$\$\$	
107	107	SD07	T180	02	12	12		\$\$\$

**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 08/14/11 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	07/26/11 02:41:48 PM
STATUS: ACCPT	BATID:	ORG:
H-	SPECIAL REVENUE VOUCHER INPUT FORM	
JV DATE: 07 26 11	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	07/26/11 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
		11
02- 107	107 3100	006 T190
		12
		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	07/26/11 02:41:48 PM
STATUS: ACCPT	BATID:	ORG:
H-	SPECIAL REVENUE VOUCHER INPUT FORM	
JV DATE: 07 26 11	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	07/26/11 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- 107 107 SD00	E08 T180	13 11 1,800.00
	STAT DED CARRYOVER	11
02- E08 148 E08X	E08 T180	13 11
		11 1,800.00
03- E08 148 E08X	E08 T200	13 11 1,800.00
	STAT DED CARRYOVER	11
04- E08 148 E08X	E08 T190	01 12
		12 1,800.00
05- E08 148 E08X	E08 T180	01 12 1,800.00
	STAT DED CARRYOVER	12
06- 107 107 SD00	E08 T180	01 12
		12 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 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, 2011.**

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 08/14/11 close, enter a Journal Voucher (J3) transaction to AFS to carry forward the money from the FY 11 Escrow appropriation to the FY 12 Escrow appropriation as follows:

							<u>DR</u>	<u>CR</u>
ESC	107	E107	T200	13	11	11	\$\$\$	
ESC	107	E107	T190	02	12	12		\$\$\$

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

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

**EXAMPLE 3**

FUNCTION:	DOCID: J3 107 J3000000081	07/26/11 02:41:48 PM
STATUS: ACCPT	BATID:	ORG:
H-	SPECIAL REVENUE VOUCHER INPUT FORM	
JV DATE: 07 26 11	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	07/26/11 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 11	1,800.00
	11	
02- ESC 107 ESC1 ESC T190	01 12	
	12	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, 2011.**

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 FY 11 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 FY 12 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 2011.
5. Process a Warrant Voucher (WV) in AFS to reverse the cash from the operating cash account to the FY 11 V01 MOF appropriation on or before August 14, 2011.

**EXAMPLE 4**

FUNCTION:		DOCID: J4 900 419RIG1REF1		08/10/11 02:23:09 PM	
STATUS: ACCPT		BATID:		ORG: 001-002 OF 002	
H- INTER-AGENCY JOURNAL VOUCHER INPUT FORM					
J4 DATE: 07 08 11		ACCT PRD: 13 11		BUDGET FY: 11 DELIVERY DATE: 06 27 11	
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, 2011.**

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 2011 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 FY 12 MOF, if appropriated AND have an approved carryover BA-7 (Example 5). If not reappropriated, only enter the first four lines:

**EXAMPLE 5**

FUNCTION:	DOCID: J3 900 J3000000081	08/11/11 02:41:48 PM
STATUS: ACCPT	BATID:	ORG:
H-	SPECIAL REVENUE VOUCHER INPUT FORM	
JV DATE: 08 11 11	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	

July 22, 2011

**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				08/11/11 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	11	1,161,800.00				
				STAT DED CARRYOVER				11						
02- V01	148	V01X	V01	RIG1	T180			13		11				
								11		1,161,800.00				
03- V01	148	V01X	V01	RIG1	T200			13		11		1,161,800.00		
				STAT DED CARRYOVER				11						
04- V01	148	V01X	V01	RIG1	T190			01		12				
								12		1,161,800.00				
05- V01	148	V01X	V01	RIG1	T180			01		12		1,161,800.00		
				STAT DED CARRYOVER				12						
06- 900	900	SD00	V01	RIG1	T180			01		12				
								12		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, 2011.**

Responsibility

Action

- Agcy Fiscal Officer (ISIS)
1. Review the fiscal year 11 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 11.

**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 8/14/11. 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 2011 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	08/13/11 03:42:59 PM		
STATUS: ACCPT	BATID:	ORG: 001-004 OF 004		
H-	WARRANT VOUCHER INPUT FORM			
WV DATE: 08 13 11	ACCTG PRD: 13 11	BUDGET FY: 11		
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 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.**

July 22, 2011

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

**EXAMPLE 7**

(NON-ISIS Agencies Only)

(AGENCY LETTERHEAD)

August 6, 2011

Honorable John Kennedy  
State Treasurer  
PO Box 44154  
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 that was drawn under Act 11, Schedule Number (Put in Agency Schedule Number) for the Fiscal Year 2010-2011.

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

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

Sincerely,

U.R. Approved  
Fiscal Officer