



STATE OF ALABAMA  
Department of Finance  
Office of the State Comptroller

100 North Union Street, Suite 220  
Montgomery, Alabama 36130-2620  
Telephone (334) 242-7050 Fax (334) 353-0442  
www.comptroller.alabama.gov



Kay Ivey  
Governor

Kelly Butler  
Finance Director

Kathleen D. Baxter, PhD, CGFM, CPM  
State Comptroller

Michael G. Hudson, CGFM  
Deputy State Comptroller

**MEMORANDUM**

TO: All Chief Fiscal Officer

FROM: Kelly Butler, Finance Director   
Kathleen D. Baxter, State Comptroller   
Michael A. Jones, State Purchasing Director 

DATE: July 9, 2019

SUBJECT: **PROCEDURES FOR END OF FISCAL YEAR, SEPTEMBER 30, 2019  
BEGINNING OF FISCAL YEAR, OCTOBER 1, 2019**

The procedures and deadlines have been established for closing the fiscal year. Please ensure that all appropriate staff are informed of the following deadlines. The last working day will be September 26, 2019. ***The deadline information is available online at [www.comptroller.alabama.gov](http://www.comptroller.alabama.gov).*** There is also a calendar for use as a quick reference. If your agency does not have access to the internet or experiences problems downloading, please contact Randy Head at [randy.head@comptroller.alabama.gov](mailto:randy.head@comptroller.alabama.gov) or (334) 353-9275 for a paper copy of this document.

***Please be aware of the dates in this memo. The date deadlines for payment documents and for closing prior year encumbrances will be strictly adhered to.***

Departments must ensure that sufficient cash, appropriation, allotment and expense budget authority are available to cover all transactions by the deadline dates. Note that the thirteenth accounting period for FY2019 will end on November 30, 2019.

The last few days of the fiscal year are a critical time for processing documents. During this time, all rejected documents are handled special because of time constraints. Therefore, it is **very important** that members of your staff be available to answer questions, make necessary changes, or otherwise help resolve problems as they arise. The first working day of FY2020 will be October 1, 2019.

## Table of Contents

TRAVEL CALENDAR 2019.....	2
BUDGET .....	4
CASH RECEIPTS.....	5
CHART OF ACCOUNTS ROLLOVER.....	7
FINANCIAL STATEMENTS FOR 2018.....	8
JOURNAL VOUCHER - CORRECTIONS.....	9
JOURNAL VOUCHER – ACCOUNTS PAYABLE.....	9
PAYMENT DOCUMENTS.....	14
PAYMENT DOCUMENT DATING INSTRUCTIONS.....	17
CAPITAL OUTLAY TRANSACTIONS.....	17
PAYROLL.....	21
PROFESSIONAL SERVICES CONTRACTS .....	22
PURCHASING.....	24
REPORTS.....	26
WARRANT CANCELLATION / DUPLICATE WARRANT.....	27
CAPITAL ASSETS.....	27

**PLEASE PAY CLOSE ATTENTION TO THE DATES IN THIS MEMO. DATE DEADLINES FOR PAYMENT DOCUMENTS AND CLOSING ENCUMBRANCES WILL BE STRICTLY ADHERED TO.**

# 2019

January '19						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

February '19						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

March '19						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April '19						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May '19						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June '19						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

July '19						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August '19						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September '19						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October '19						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November '19						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December '19						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				



**PAY DAY**

**HOLIDAY**

(March 5th BALDWIN AND MOBILE COUNTIES ONLY FOR MARDI GRAS)

**TRAVEL DUE**

\*Please note: Travel due dates for September subject to change

due to year end deadlines. Travel due dates for November and December subject to change due to the Thanksgiving and Christmas holidays.

Note for Manual Agency Documents:

For all agencies, all FY20 documents should be numbered with "20" as the first two characters.

Please organize all hard-copied documents and clearly identify FY19 13th accounting period documents in order to expedite the FY19 payments.

## BUDGET

### **FY 19**

**AUGUST 26**

All FY 19 Operations Plans Revisions must be submitted to the Executive Budget Office for approval.

**AUGUST 30**

All FY 19 (and Prior FY) Capital Outlay appropriation end date changes must be submitted.

### **FY 20**

**JUNE 17**

Begin entering FY20 Operation Plan in STAARS Performance Budgeting (PB).

**JULY 31**

All FY 20 Operations Plans are due in the Executive Budget Office.

The Salaries and Benefit Forecasting System (SBFS) in STAARS PB will be updated with the June 1<sup>st</sup> payroll data, and the budget results will prepopulate in Expense Objects 0100 and 0200 in the Operations Plan.

**FOR ASSISTANCE, CALL: EXECUTIVE BUDGET OFFICE  
334-242-7230**

## CASH RECEIPTS

### **FY 19**

#### **SEPTEMBER 26**

This is the last day the Treasurer's Office will accept deposits that will be processed as FY 19 transactions. All deposits on September 26 to be processed in FY 19 should be made between 8:00 a.m. and 2:30 p.m.

All bad checks that have been distributed by the Treasurer's Office by 2:30 p.m. on September 26 should be processed in FY 19 as indicated on page 19 of the Fiscal Policy and Procedures Manual. Any questions regarding bad checks should be directed to the Treasurer's Office at (334) 242-7510.

### **FY 20**

All deposits made after 2:30 p.m. on September 26 will be processed as FY 20 transactions.

The STAARS Doc ID# for FY 20 cash receipts should begin with "20" in STAARS.

This includes cash receipts made after 2:30 p.m. on September 26. For all departments, these cash receipts must include the proper bank code and deposit ticket number.

No deposits should be coded as refunds of current year disbursements until there have been sufficient disbursements in FY 20.

### **PRIOR BUDGET YEAR TRANSACTIONS**

A cash receipt may be used to correct a FY 19 deposit while the thirteenth accounting period is open. Cash Receipts (whether expenditures, revenue or balance sheet codes) that reclassify FY 19 deposits from one fund to another fund should be coded in the following manner. In the old fund, an accounting line with the original coding will be decreased (debited) and offset on a second accounting line with the balance sheet account 2003 (Due to Other Funds). In the new fund, a third accounting line with the appropriate coding will be increased (credited) and offset on a fourth accounting line with balance sheet account 1203. These first four lines that reclassify deposits from one fund to another fund should be coded to the 13<sup>th</sup> accounting period. Two additional accounting lines will be required to decrease the old fund (code to 2003) and increase the new fund (code to 1203) and both should be coded to FY 20.

CASH RECEIPTS (CONTINUED)

All FY 19 modifications coded to the thirteenth accounting period must not change the total deposit amount and the modification must not change cash (in total) in a fund.

Refunds of prior year expenditures may be deposited as refunds against disbursements while the thirteenth accounting period is open. The first accounting line should increase (credit) a line with the appropriate object code and offset a second accounting line with balance sheet account 1200 – Accounts Receivable (or 1205 – Due from Other Governments as appropriate). Both lines should be coded to the 13<sup>th</sup> accounting period. A third accounting line in the amount of the refund using to the same balance sheet account should be coded to FY 20. All three lines must be coded to the same fund. After the thirteenth accounting period has closed, these prior year refunds should be entered in FY 20 on a single accounting line and coded to revenue source 0684.

All checks originally deposited and certified in FY 19 that are returned after 2:30 p.m. on September 26 should be recorded on an NSF1 document while the thirteenth accounting period is open. The first accounting line with the original deposits coding should be decreased (debited) and offset on a second accounting line with balance sheet account 1006. These two lines should be coded to the 13<sup>th</sup> accounting period. A third accounting line decreasing balance sheet account 1006 should be coded to FY 20. All three accounting lines must be coded to the same fund.

FOR ASSISTANCE CALL: OFFICE OF THE STATE COMPTROLLER  
RECEIPTS SECTION  
334-242-7068

## CHART OF ACCOUNTS ROLLOVER

### **JUNE 5 Decentralized Chart of Accounts**

Review the FY19 Chart of Account pages in STAARS (FUND, DEPT, UNIT, FUNC, OBJ, RSRC, BBALS). Any additions or changes to decentralized accounts (SFUND, DOBJ, ERSRC, RPT, ACTV, etc.) must be completed by 5:00 p.m., June 5.

### **JUNE 10 New Year Table Initialization (Chart of Accounts)**

FY20 chart of accounts will be available for inquiries, changes, additions, and inactivations. **Any additions or changes made to the FY 19 pages after the rollover must also be made to the FY 20 pages.**

**Note: IT IS ESSENTIAL THAT THE AGENCIES' PURCHASING SECTION USE THE NEW CODING ON FY20 REQUISITIONS or PURCHASE ORDERS.**

FOR ASSISTANCE CALL: STAARS SUPPORT  
334-353-9000

## FINANCIAL STATEMENTS FOR 2018

### OCTOBER 4

Agencies will be sent specific instructions regarding accruals and other entries for accounting events that have not been captured through daily transactions. Agencies will be required to provide journal vouchers to record uncertified deposits, cash in transit, fair value of investments, accounts receivable, deferred revenue, unavailable revenue, inventory adjustments, capital leases, debt service adjustments, federal accruals and other non-budgeted accounting events.

### OCTOBER 25

FRJV1 Journal vouchers to record accruals and other accounting adjustments must be submitted to Financial Reporting (Room 298, RSA Union Building). FRJV1's should not include changes to Treasury cash, budgeted/cash expenditures, nor collected revenue.

### DECEMBER 6

If an agency requests an extension of time for certain CAFR accruals, then the final deadline for the remaining FRJV1's for that agency is December 6<sup>th</sup>. This includes all entries for Interfund Transactions including due to/due from and transfers.

### JANUARY 17

January 17<sup>th</sup> is the deadline for audited financial statements.

**Agencies should check the end of November reports and reconcile their books promptly so that they can submit final FRJV1's by December 6<sup>th</sup>. FRJV1's cannot be used to change Treasury cash, budgeted/cash expenditures, nor collected revenue.**

FOR ASSISTANCE CALL: OFFICE OF THE STATE COMPTROLLER  
FINANCIAL REPORTING SECTION  
Scott Stevenson 334-242-2192 or Brett Gantt 334-353-2749

JOURNAL VOUCHER - CORRECTIONS

**FY 19**

**SEPTEMBER 9**

All journal voucher corrections (not year-end accounts payable journal vouchers) must be submitted to the Comptroller's Office for approval and processing no later than 5:00 p.m. Manual agencies must submit their paper correction JVs by this date.

**SEPTEMBER 19**

All cost allocation journal entry corrections are due.

**FY 20**

FY 20 Journal vouchers should follow the numbering scheme set-up in STAARS.

**FOR ASSISTANCE, CALL:      OFFICE OF THE STATE COMPTROLLER,  
FISCAL MANAGEMENT SECTION  
334-353-9275 or 334-242-7073**

JOURNAL VOUCHER – ACCOUNTS PAYABLE

**FY 19**

**SEPTEMBER 13 (Manual Agencies)**

Manual agencies must submit completed year-end accounts payable journal voucher forms with supporting documentation to the Shared Services Section of the Comptroller's Office by 5:00 PM on this date to allow time for entering into the system. Attached is a sample of the journal voucher document (for Manual Agencies) to be completed in order to establish the year-end accounts payable.

**SEPTEMBER 19 (STAARS Agencies)**

The year-end accounts payable journal vouchers and corresponding documentation must be received by the Comptroller's office by 5:00 p.m. on this date. Documentation should be attached to the header of this document.

The purpose of these journal vouchers is to ensure that sufficient cash and budget authority are available at year-end for remaining 2019 fiscal year expenditures and should consist only of expenditures incurred, but not paid by September 30, 2019, such as travel and utilities.

**NOTE: Do not include capital outlay (050 or other capital outlay units) lines on your accounts payable JV to be encumbered. However, sufficient cash must be available for all capital outlay appropriations (050 or other capital outlay units) and FY 19 POs.**

Year-end accounts payable journal vouchers will be accomplished by making the following accounting entry:

STAARS Agency	DR	Expenditures (Posting Code D014)
	CR	Cash (Posting Code A001) Bal Sheet 1001
Manual Agency	DR	Expenditures (Account Type 22)
	CR	Cash (Account Type 01) Bal Sheet 1001



JOURNAL VOUCHER – ACCOUNTS PAYABLE (CONTINUED)

Manual Agencies

Manual agencies, in completing the year-end accounts payable journal voucher form, the document number must have 11 digits in the following format:

“9” X X X X X X X X X “E”  
Agcy Department  
Code Discretion

It must begin with “9”, followed by the three-digit agency code, plus six digits at the department's discretion, and end with the letter "E".

The debits to the expenditure accounts (credits not allowed) must include all applicable accounting codes down to the sub-object level, but consolidate all major object code/sub-object combinations into one sub-object entry, such as 0801, 0901, 0401, etc.

STAARS Agencies

STAARS agencies, in completing the year-end accounts payables journal vouchers, the document in STAARS is a cloned JVC document and should be entered as an APJV1 document. STAARS agencies **must** enter their accounts payable JV in this format.

A reversal date is required on each document. It is imperative to enter a reversal date for these documents to process correctly and for budget and cash to be restored to allow available budget and cash for 13<sup>th</sup> accounting period transactions to process. The reversal date of 09/27/2019 must be entered on the header of the **APJV1** document. Agencies **must** place a check mark in the “create reversal document on hold” check box under the reversal date on the header of the APJV1.

\*The debits to the expenditure accounts (credits not allowed) must include all applicable accounting codes down to the applicable object level.

**Document Identifier**

<b>Code :</b>	APJV1		<b>Unit :</b>	0000
<b>Dept. :</b>	XXX		<b>ID :</b>	19XXXXXXXXXX

Code – APJV1

Unit, Department and ID - applicable to your specific agency

**If you do not enter your accounts payable journal voucher in the prescribed format it may be missed and not processed. It is imperative to follow this format.**

JOURNAL VOUCHER – ACCOUNTS PAYABLE (CONTINUED)

**\*Note:** Sub-objects are not required for budgetary control purposes but are required for journal voucher processing. Therefore, you must use 01 as the sub-object in each expenditure transaction in order to reduce the number of journal voucher lines. For simplicity all sub-object codes should be consolidated and entered only as 0801, 0901, 0401, etc.

**All Users**

**Major object 0100 and 0200 can only be used with prior approval from the Comptroller's Office. Sub-object 04 should be used with major object 0100 for manual users and 0104 for STAARS users.**

**SEPTEMBER 20**

The Comptroller's Office will run a job on this date to ensure that sufficient cash and budget authority are available for multi-year funds already appropriated under appropriation unit 050, or other capital outlay units, and for all FY19 encumbrances through Purchasing and encumbered professional services contracts. Therefore, these items should NOT be included on your year-end accounts payable journal vouchers.

**NOTE: Sufficient cash must be available for all capital outlay appropriations (050 or other capital outlay units) and FY19 POs.**

Once the accounts payable journal vouchers are updated and cash is reserved for Purchasing/Professional Services Contract encumbrances and cash is reserved for Capital Outlay in STAARS, any remaining unexpended/unencumbered budget authority will be reduced to zero for FY19. After the year-end closing process is completed in STAARS, journal vouchers (accounts payable, and those processed to reserve cash for encumbrances and Capital Outlay) will be reversed in order to restore the cash and FY19 budget authority for spending during the thirteenth accounting period.

FOR ASSISTANCE, CALL:           OFFICE OF THE STATE COMPTROLLER,  
FISCAL MANAGEMENT SECTION  
334-353-9275 or 334-242-7073

PAYMENT DOCUMENTS

**FY 18**

**AUGUST 5**

Begin emailing the Accounts Payable Special Request email (ap@comptroller.alabama.gov) with Document IDs of payments made against FY 18 purchase orders/contracts as they are submitted to the Comptroller's Office for processing. This is to allow the Comptroller's Office to identify and process before FY18 encumbrances are closed.

**AUGUST 23**

All payment documents referencing FY 18 purchase orders/contracts complete with supporting documentation must be received by the Comptroller's Office and emailed to the Accounts Payable Special Request email (ap@comptroller.alabama.gov) by 3:30 P.M.

**FY 19**

**SEPTEMBER 4**

All in-state travel payment documents for the September 16<sup>th</sup> paycheck must be received by the Comptroller's Office by 3:30 PM.

**SEPTEMBER 11**

Payment documents and documents greenslipped prior to September 10th must be received by the Comptroller's Office by 3:30 p.m.

**SEPTEMBER 13**

All green slipped documents generated after September 10th must be returned by **NOON** on this date to ensure processing in this fiscal year. Agencies must notify the staff member that green slipped the document once the document is returned. **ANY PAYMENT DOCUMENTS REJECTED, GREEN SLIPPED, OR OTHERWISE NOT COMPLETED MUST BE INCLUDED IN THE TOTALS FOR THE YEAR-END ACCOUNTS PAYABLE JOURNAL VOUCHERS.**

All in-state travel payment documents for the October 1<sup>st</sup> paycheck must be received by the Comptroller's Office by 3:30 PM.

All FY19 travel payment documents not submitted to the Comptroller's Office by September 13<sup>th</sup> will not be processed until after October 1<sup>st</sup> and will need to be processed during the 13<sup>th</sup> accounting period.

## PAYMENT DOCUMENTS (CONTINUED)

### **FY 19**

#### **DATES ON PAYMENT DOCUMENTS**

During the 13th accounting period, if goods or services are ordered and received (the expenditure was actually incurred) on or before 9/30/19, the ACCOUNTING PERIOD on the payment document should be coded "13", whether you are making a direct payment (for example, utilities) or referencing a purchase order. This applies to all payment documents, without exception.

#### **PAYMENT DOCUMENTS REFERENCING INTERFUND INVOICES**

When paying Interfund invoices, the accounting period year on the payment document must be the same as the accounting fiscal year on the ITI in STAARS.

### **FY 20**

On your payment documents, **LEAVE THE DATE FIELD BLANK.**

If prior year goods or services are ordered on or before 9/30/19 and are received on or after 10/1/19, leave the Fiscal Year and Accounting Period fields blank on the payment document, and code "2019" for the budget fiscal year when making a direct payment. On payment documents processed for current year goods or services, leave the Fiscal Year and Accounting Period fields blank and code "2020" for the budget fiscal year.

#### **DATES ON MATERIAL RECEIPTS**

**The material receipt STATEMENT is required. The statement MUST have the date received on it. Please refer to the memo dated February 13, 2012 regarding Material Receipt Change for instructions.**

In STAARS, the use of the material receipt document "RC" is recommended.

If the payment document references a purchase order, the fiscal year of the purchase order determines which fiscal year budget is charged. A payment document referencing a FY 19 purchase order will be charged against the FY 19 budget; a payment document referencing an FY 20 purchase order will be charged against the FY 20 budget. Expenditures must be paid from the proper fiscal year and multiple fiscal years cannot be processed on the same document.

## PAYMENT DOCUMENTS (CONTINUED)

### Priority Authorizations

If the authorization was obtained prior to 10/1/19, but the goods or services were ordered and received after 9/30/19, the Budget FY on the document should be "2019". If the goods or services were ordered and received prior to 9/30/19, then "13" should be placed in the accounting period and "2019" in the Budget FY.

### Capital Outlay

Always code the correct budget year in the Budget FY field, whether "2002", "2003", "2004", "2005", "2006", "2007", "2008", "2009", "2010", "2011", "2012", "2013", "2014", "2015", "2016", "2017", "2018", "2019".

See the chart on pages 17 through 19 showing how to apply these rules in all situations.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,  
ACCOUNTS PAYABLE SECTION  
HOTLINE 334-242-4444

REFERENCE GUIDE

PAYMENT DOCUMENT DATING INSTRUCTIONS

*THIS APPLIES ONLY DURING THE 13<sup>TH</sup> ACCOUNTING PERIOD UNLESS PAYMENT IS RELATED TO AN ONGOING PROJECT, WHICH MUST BE NOTATED.*

<u>PURCHASING AUTHORITY</u>	<u>GOODS RECEIVED</u>	<u>BUDGET FY</u>	<u>FISCAL YEAR</u>	<u>ACCOUNTING PERIOD</u>
<u>PRIOR BUDGET YEAR TRANSACTIONS</u>				
FY 19 PO	Before 10/1/19	2019	2019	13
FY 19 PO	After 9/30/19	2019	2020	Blank
FY 19 PO w/overruns, shipping charges, etc	Before 10/1/19	2019	2019	13
FY 19 PO w/overruns, shipping charges, etc	After 9/30/19	2019	2020	Blank
Priority Authorization before 10/1/19	Before 10/1/19	2019	2019	13
Priority Authorization before 10/1/19	After 9/30/19	2019	2020	Blank
<\$1000 and Gov. Entities	Before 10/1/19	2019	2019	13
<\$1000 and Gov. Entities	After 9/30/19	2019	Blank	Blank

**NOTE:** In order for a)goods/services under \$1000 or b)purchases from other governmental entities to be paid from FY 19 appropriation, sufficient evidence must be present to document that the goods/services were ordered on or before 9/30/19.

**NOTE:** Title passes to the buyer when goods are shipped "FOB shipping point," therefore use the shipping date as the date the goods were received.

REFERENCE GUIDE

PAYMENT DOCUMENT DATING INSTRUCTIONS

<u>PURCHASING AUTHORITY</u>	<u>GOODS RECEIVED</u>	<u>BUDGET FY</u>	<u>FISCAL YEAR</u>	<u>ACCOUNTING PERIOD</u>
<u>CURRENT BUDGET YEAR TRANSACTIONS</u>				
FY 20 PO	After 9/30/19	2020	2020	Blank
Priority Authorization after 10/1/19	After 9/30/19	2020	2020	Blank
<\$1000 and Gov. Entities	After 9/30/19	2020	Blank	Blank

**NOTE: Title passes to the buyer when goods are shipped "FOB shipping point," therefore use the shipping date as the date the goods were received.**

CAPITAL OUTLAY TRANSACTIONS

Capital Outlay transactions follow the same date rules as current budget year transactions, but always enter the appropriate budget fiscal year.

<u>PURCHASING AUTHORITY</u>	<u>GOODS RECEIVED</u>	<u>BUDGET FY</u>	<u>FISCAL YEAR</u>	<u>ACCOUNTING PERIOD</u>
FY 11 Cap Outlay	Before 9/30/19	2011	2019	13
FY 11 Cap Outlay	After 9/30/19	2011	2020	Blank
FY 12 Cap Outlay	Before 9/30/19	2012	2019	13
FY 12 Cap Outlay	After 9/30/19	2012	2020	Blank
FY 13 Cap Outlay	Before 9/30/19	2013	2019	13
FY 13 Cap Outlay	After 9/30/19	2013	2020	Blank
FY 14 Cap Outlay	Before 9/30/19	2014	2019	13
FY 14 Cap Outlay	After 9/30/19	2014	2020	Blank
FY 15 Cap Outlay	Before 9/30/19	2015	2019	13
FY 15 Cap Outlay	After 9/30/19	2015	2020	Blank
FY 16 Cap Outlay	Before 9/30/19	2016	2019	13
FY 16 Cap Outlay	After 9/30/19	2016	2020	Blank
FY 17 Cap Outlay	Before 9/30/19	2017	2019	13
FY 17 Cap Outlay	After 9/30/19	2017	2020	Blank
FY 18 Cap Outlay	Before 9/30/19	2018	2019	13
FY 18 Cap Outlay	After 9/30/19	2018	2020	Blank
FY 19 Cap Outlay	Before 9/30/19	2019	2019	13
FY 19 Cap Outlay	After 9/30/19	2019	2020	Blank

## THIRTEENTH ACCOUNTING PERIOD

### NOVEMBER 13

All FY 19 payment documents and documents greenslipped prior to November 12th must be received by the Comptroller's Office by 3:30 p.m. This includes all FY 19 purchase order/contract payments not involving an ongoing project.

### NOVEMBER 15

All greenslipped documents generated after November 12th must be returned by **NOON** on this date to ensure processing in the thirteenth accounting period.

The thirteenth accounting period for 2019 and all future fiscal years will end on the last working day of November. After that date, no further expenditures or adjustments can be made against the 13th accounting period, and all unencumbered previous year budget balances will lapse.

After November 30th, all documents with an accounting period of "13" will be rejected. Documents carrying a blank date or accounting period and a budget fiscal year of "2019" that do not reference a contract or purchase order pertaining to an ongoing project will also reject. Capital outlay items are the exception and can continue to be processed with a blank date and the appropriate budget fiscal year. Payments for items received after 9/30/19 paid against a FY 19 purchase order will continue to be paid against FY 19 encumbrances by referencing the purchase order and by placing the appropriate budget fiscal year in the document header. Payments against a FY 19 purchase order can have overruns during the 13<sup>th</sup> accounting period only.

**NOTE: Any goods or services not on purchase orders received prior to October 1 must be paid for by November 30.**

### December 4

All Decentral GAE documents will be closed.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,  
ACCOUNTS PAYABLE SECTION  
HOTLINE 334-242-4444

## PAYROLL

### **FY 19**

#### **SEPTEMBER 12**

The GHRG gross-to-net cycle for the SEMI-MONTHLY ARREARS pay period ending August 31 will be processed. All entries must be made by 2:45 pm. These payrolls will be charged to FY 19.

#### **SEPTEMBER 18**

The GHRG gross-to-net cycle for the SEMI-MONTHLY CURRENT pay period ending September 30 will be processed. These payrolls will be charged to FY 19.

#### **SEPTEMBER 19**

The final GHRG gross-to-net cycle for SUPPLEMENTAL pay to be paid in FY 19 will be processed.

#### **SEPTEMBER 23**

All GHRG salary warrants to be cancelled in FY 19 must be submitted to GHRG by 12:00 noon.

### **FY 20**

#### **SEPTEMBER 27**

The GHRG gross-to-net cycle for the SEMI-MONTHLY ARREARS pay period ending September 15 will be processed. All entries must be made by 2:45 pm. These payrolls will be charged to FY 20.

**FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,  
GHRG SECTION  
HOTLINE 334-242-2188**

## PROFESSIONAL SERVICES CONTRACTS

### **FY 19**

#### **AUGUST 23**

##### **Manual Agencies**

All FY18 DOP\*/ISE1 documents that are multi-year and have or will have a corresponding FY19 encumbrance must be reviewed. FY18 DOP\*/ISE1 encumbrances will be closed and should be decreased to the amount spent. This reduced amount will increase the available amount on the MAP\*/ISA1 document and will allow a FY19 increase for an encumbrance, with available allotment, and keep the contract amount whole for any future year encumbrances, if applicable. Please coordinate this with Fiscal Management in the Comptroller's Office, Randy Head at (334) 353-9275, or Cyndie Cookston at (334) 353-1524.

##### **STAARS Agencies**

All FY18 DOP\*/ISE1 documents that are multi-year and have or will have a corresponding FY19 encumbrance must be reviewed. FY18 DOP\*/ISE1 encumbrances will be closed and should be decreased to the amount spent. This reduced amount will increase the available amount on the MAP\*/ISA1 document and will allow a FY19 increase for an encumbrance, with available allotment, and keep the contract amount whole for any future year encumbrances, if applicable.

#### **SEPTEMBER 9**

All FY 19 Professional Services contracts/amendments (ISA1, MAP1, MAPIT1 and MAPBC1) must be submitted to the Comptroller's Office for approval and processing by this date (manual agencies will send their hard copies to Fiscal Management for this process, by this date).

Any contracts/amendments/encumbrances not submitted by this date must be included on the year-end accounts payable journal vouchers if expenditures are applicable to FY 19. These contracts/amendments/encumbrances must then be entered into STAARS during the 13th accounting period (manual agencies will send their hard copies to Fiscal Management for this process).

#### **SEPTEMBER 12**

All outstanding FY18 DOP\*/ISE1 encumbrances (except Capital Outlay) will be closed in STAARS.

#### **SEPTEMBER 16**

All FY19 encumbrances (DOP1, DOPIT1, DOPBC1, and ISE1) must be submitted to the Comptroller's Office for approval and processing by this date (manual agencies will send their requests to Fiscal Management for this process). If the MAP\*/ISA1 is

PROFESSIONAL SERVICE CONTRACTS (CONTINUED)

a multi-year award, you will be allowed to modify any FY19 encumbrance document during the 13th accounting period, if you have sufficient FY19 allotment reserved.

**NOTE: All FY19 GAE decentralized encumbrances will be closed at the end of the 13<sup>th</sup> accounting period.**

**FY20**

**OCTOBER 2**

New contracts/modifications (MAP\*'s & ISA1's) or encumbrances (DOP\*'s & ISE1's) for FY20 may be keyed in STAARS and validated, but should not be submitted to our office prior to this date. **Do not enter a BFY in the header on your new documents.**

STAARS Agencies

If a MAP\* or ISA1 is a multi-year award, you will be allowed to modify (increase) any FY19 DOP\* or ISE1 document if you have sufficient FY19 allotment reserved for the 13th accounting period.

You may also enter any new FY20 DOP\* & ISE1 documents against their corresponding MAP\* & ISA1, if applicable, on October 2, 2018, if the expiration date of the MAP\* or ISA1 extends past 09/30/2019. The encumbrances on multi-year agreements will reference the same MAP\* or ISA1 number already on the system. Agencies may have multiple fiscal year (FY19 and FY20) DOP\*s/ISE1's for the same MAP\*/ISA1 for multi-year agreements.

DOP\*s/ISE1s may be modified (decreases only) throughout FY20, after the 13<sup>th</sup> accounting period for FY19 has ended.

**We encourage the use of one DOP\* for each MAP\* document in a fiscal year.**

Manual Users

Manual users will continue to submit their paperwork to the Comptroller's office as usual.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,  
FISCAL MANAGEMENT SECTION  
334-353-9275 or 334-353-1524

## PURCHASING

### REQUISITIONS

#### **FY 19 Documents**

JUNE 24

All **Information Technology RQS's which require bidding** must be submitted for approval to the Office of Information Technology (OIT).

JUNE 27

All RQS's for **bids requiring a site visit** must be submitted to State Purchasing.

JULY 8

All other RQS's (non-technology) which require bidding must be submitted to State Purchasing.

AUGUST 7

All bid Award Letters must be received from the agency.

AUGUST 16

State Purchasing will set all outstanding FY 19 bid documents intent to award.

AUGUST 19

All FY 19 purchase documents (RQS/DO) must be completed, **to include all agency internal approvals**, and submitted to State Purchasing.

SEPTEMBER 16

All FY 19 documents (except Capital Outlay) must be converted to purchase orders/delivery orders. Any document(s) remaining in State Purchasing that has not been converted to a purchase order/delivery order by September 16 will be returned to the department. The department may resubmit these after October 1 to be processed against the new fiscal year (FY 20) budget.

PURCHASING (CONTINUED)

**FY 20 Documents**

AUGUST 12

Agencies can begin entering FY 20 preprocessing RQN's if all Chart of Accounts are available. It is essential that the FY 20 account codes be used on the FY 20 documents. \* **These documents must be numbered beginning with 20N.**

- Jobs Aids for RQN can be found at [www.purchasing.alabama.gov](http://www.purchasing.alabama.gov) under Purchasing News.

SEPTEMBER 17

Last date to submit FY 20 preprocessing RQN's.

OCTOBER 1

Agencies can begin submitting FY 20 Delivery Orders to State Purchasing.

PURCHASE ORDERS

**FY 18**

SEPTEMBER 12

All outstanding FY 18 purchase orders, (including Professional Services contracts) except for appropriation 050 – capital outlay, will be closed in STAARS.

**FY 19**

SEPTEMBER 19

State Purchasing will suspend processing of any FY 19 purchase order / deliver order modifications during the period of September 20 – September 30.

NOVEMBER 22

Last day to increase FY19 PO documents in Purchasing.

FOR ASSISTANCE, EMAIL: TERRI COLE, STATE PURCHASING  
[terri.cole@purchasing.alabama.gov](mailto:terri.cole@purchasing.alabama.gov)

**REPORTS**  
**END OF FISCAL YEAR 2018**

All departments will be able to generate the End-of-Year (EOY) reports through STAARS InfoAdvantage except for AFIN-EOY-001 which will be run by the BICC Team during the closing process. The EOY reports include all transactions recorded in STAARS during the 2018 fiscal year through the 12<sup>th</sup> accounting period except for the year-end accounts payable reversals. All EOY reports will be in one special folder (Public Folders>STAARS Financial Reports>STAARS Financial Statewide Reports>EOY Agency) and AFIN-EOY-001 will be in a subfolder of this same folder (Public Folders>STAARS Financial Reports>STAARS Financial Statewide Reports>EOY Agency>Budget Management Report- End of Fiscal Year-2019 (Formerly P441). Please note that AFIN-EOY-004 (Formerly A501) includes the year-end accounts payable journal vouchers in the total obligations column. AFIN-BUD-010 in Public Folders>STAARS Financial Reports>STAARS Financial Statewide Reports>Budget will not include these amounts if it is run after the year-end accounts payable journal vouchers are reversed.

**END OF FISCAL YEAR REPORTS**

AFIN-EOY-001	EOY Budget Management Report
AFIN-EOY-003	Detailed Listing of Revenue vs Budget
AFIN-EOY-004	Department Obligations vs Expense Budget, Appropriations and Allotments (Formerly A501)
AFIN-EOY-005	Operation Plans Status (Formerly P421)

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,  
FINANCIAL REPORTING SECTION  
Staci Woodfin 334-353-5152

WARRANT CANCELLATION / DUPLICATE WARRANT

SEPTEMBER 16

All warrants, except salary warrants, to be cancelled in FY 19 must be received by the Comptroller's Office by **Noon**. Due to the impact on budgets, cash, and accounts payable journal vouchers, warrant cancellations should be submitted immediately and not held until this date.

**NOTE:** Expense warrants may be cancelled as long as the thirteenth accounting period is open.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,  
AGENCY DISTRIBUTION SECTION  
334-242-4335

SEPTEMBER 16

Requests for duplicate warrants received after **Noon** on this date will not be processed until after October 1.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,  
AGENCY DISTRIBUTION SECTION  
334-242-4732

NOVEMBER 18

Expense warrants issued in FY 19 (October 1, 2018-September 30, 2019) and requiring cancellation, must be received by the Comptroller's Office by **Noon**. Any warrant not received by this deadline must be certified into the State Treasury.

**NOTE:** During the thirteenth accounting period, an expense warrant issued in a prior fiscal year must be cancelled by a different method. The normal cancellation process is used; however, some additional information must be input. Go into the **CHK\*** document as if you were doing a regular cancellation. In the header line, tab over to **CANCELLATION**. The cancellation type should be **"HOLD"** instead of **"PR CANCELLATION"**. You still enter the cancellation reason and any comments as normal. Tab over to the **Hold Type** and use the pic line to click **"USER01"** as the type. In the hold request description box type **13<sup>th</sup> APD PR Cancellation**. The **Payment Type Hold Department** and the **Payment Hold Type Unit** should show **"ALL"**. The final step is to validate and submit the document, which will workflow to the State Treasurer's Office.

**WARRANT CANCELLATION / DUPLICATE WARRANT (CONTINUED)**

If the thirteenth accounting period is closed, the warrant must be deposited on a cash receipt form following the instructions located on page 5 of the EOY Memo.

**FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,  
AGENCY DISTRIBUTION SECTION  
334-242-4335**

## CAPITAL ASSETS

### **Asset Works**

November 29

Verify that Personal Property Managers have updated the State Auditor's program Asset Works for purchases received through 09/30/2019 including property paid for from the 13<sup>th</sup> accounting period. Agencies are responsible for reconciling Asset Works property to STAARS fixed assets. All Asset Works corrections due by November 29th.

### **STAARS**

SEPTEMBER 26

All unprocessed FA shell documents should be completed by the departments and submitted by September 26<sup>th</sup>.

All FA's created during the 13<sup>th</sup> accounting period with a prior year acquisition date should be coded to fiscal year 2019 period 13.

November 29

All property acquired during FY19 including the 13<sup>th</sup> accounting period must be submitted on fixed asset documents in STAARS by November 29th. This includes purchased, self-constructed and donated capital assets. Also, all FY19 disposals and corrections submitted with fixed asset documents in STAARS. For FY19 disposals, corrections, and non-auditor property submitted to the Financial Reporting Section by November 29th. Agencies are responsible for reconciling STAARS fixed assets to Asset Works property. All corrections to STAARS fixed assets due by November 29th.

FOR ASSISTANCE CALL: OFFICE OF THE STATE COMPTROLLER,  
FINANCIAL REPORTING SECTION  
Rick Thomas 334-353-1612 or Megan Corley 334-353-1611

# July 2019

July 2019				
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
1	2	3	4 Holiday-Independence Day	5
8 Non-technology RQ's which require bidding must be submitted to State Purchasing	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31 All FY 20 Operations Plans due to EBO. -SBFS in STAARS PB updated with 6/1 payroll data & the budget results will prepopulate in OBJ 0100 & 0200		
	<i>Notes</i>			

August 2019				
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
			1	2
5 Begin emailing A/P Special Request with Doc Ids of pmts made against FY 18 P.O.s/Contract	6	7 All bid Award Letters must be received from the agency	8	9
12 Begin entering FY 20 preprocessing RQN's if all Chart of Accounts are available. FY 20 account codes must be used on FY 20 docs. -Docs must begin with 20N	13	14	15	16 State Purchasing will set all outstanding FY 19 bid docs to intent to award.
19 All FY 19 purchase docs (RQS/DO) must be completed (including internal AGCY approvals) & submitted to Purchasing	20	21	22	23 All payment docs referencing FY18 PO's/contracts complete with supporting docs. Must be received by Comptroller by 3:30**
26 All FY 19 Op Plans Revisions must be submitted to EBO for approval	27	28	29	30 All FY19 (and prior FY) Capital Outlay appropriation end date changes must be submitted.
	<i>Notes</i>	**8/23- All multi-year FY18 DOP*/ISE1 docs and corresponding FY19 encumbrance must be reviewed.		
		**8/23- FY18 DOP*/ISE1 encumbrances will be closed and should be decreased to amount spent.		

# September 2019

September 2019				
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
2 Holiday - Labor Day	3	4 In-state travel payment does for 9/16 paycheck are due by 3:30	5	6
9 All correction JV's due by 5:00. -FY19 professional contracts/amendments due	10	11 Payment does and does greenslipped prior to 9/10 must be received by the Comptroller by 3:30	12 GHRG gross to net SEMI-MONTHLY ARREARS for pay period ending 8/31 processed. All entries due by 2:45**	13 All green slipped does generated after 9/10 must be returned by Noon. -Year end A/P JV's for manual AGCY's due by 5:00**
16 Final duplicate current year warrants due by noon. Warrants (except salary) to be cancelled are due by Noon.**	17 Last date to submit FY20 preprocessing RQN's	18 GHRG gross to net SEMI MONTHLY CURRENT pay period 9/30 processed.	19 All cost allocation journal entry corrections due. -Final GHRG gross to net cycle for SUPPLEMENTAL paid in FY19 processed.**	20 Comptroller runs job for cash for 050 PO's and contracts. -Purchasing suspends processing FY 19 PO/DO mods from 9/20-9/30.
23 All GHRG salary warrants to be cancelled in FY19 must be submitted by 12:00 noon to GHRG	24	25	26 Bad checks redeemed by 2:30 PM. -Deposits made by 2:30 PM are processed as FY19, after 2:30 processed as FY20.**	27 GHRG gross to net SEMI MONTHLY ARREARS for the pay period ending 9/15 will be processed. Entries must be made by 2:45PM
30				
	<p><i>Notes</i></p> <p><b>**9/12-All outstanding FY18 DOP*/ISE1 enc. (except Capital Outlay) will be closed in STAARS.</b></p> <p><b>**9/12-All outstanding FY18 enc. (except Capital Outlay) will be closed in STAARS.</b></p> <p><b>**9/13- In state travel payment does for 10/1 paycheck due by 3:30.</b></p> <p><b>**9/16 -All FY19 pre-enc. does (except Capital Outlay) must be converted to PO's/DO's.</b></p> <p><b>**9/16 -All FY19 enc. (DOP*/ISE1) must be submitted to Comptroller for approval and processing by this date.</b></p> <p><b>**9/19 -Year end AP JV's due by 5.</b></p> <p><b>**9/26 - All unprocessed FA shell does should be completed by depts. and submitted by 9/26.</b></p> <p><b>**9/26- All FA's created during the 13th accounting period with a prior year acquisition date should be coded to fiscal year 2019 period 13</b></p>			

# October 2019

October 2019				
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
	<b>1</b> AGCY's can begin submitting FY20 DO's to Purchasing	<b>2</b> New contracts/mods or encumbrances for FY20 may be keyed in STAARS and validated, but should not be submitted prior to this date	<b>3</b>	<b>4</b> CAFR instructions to be mailed
<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
<b>14</b> Holiday - Columbus Day	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>
<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b> CAFR FRJVI's due in Comptroller's Office
<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>	
	<i>Notes</i>			

# November 2019

November 2019				
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
				1
4	5	6	7	8
11 Holiday- Veterans Day	12	13 All FY19 pymt docs & docs greenslipped prior to 11/12 must be received by Comptroller by 3:30. This includes all FY19 PO's/contracts not involving an ongoing project.	14	15 All greenslipped docs generated after 11/12 must be returned by NOON on this date to ensure processing in the 13th acct period
18 Expense warrants issued in FY19 & requiring cancellation, must be received by the Comptroller by Noon.**	19	20	21	22 Last day to increase FY19 PO documents in Purchasing.
25	26	27	28 Holiday- Thanksgiving Day	29 FY19 disposals, corrections, and non-auditor property should be submitted to Financial Reporting by 11/29.**
	<i>Notes</i>	<b>**11/18-</b> Any warrant not received by this deadline must be certified into the State Treasury <b>**11/29-</b> JVs changes/corrections for non-auditor property disposal/changes due. <b>**11/29-</b> Update asset works for purchases received through 9/30 and paid for from 13th acct period.		

# December 2019

December 2019				
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
2	3	4 All decentral GAE docs will be closed	5	6 Extensions for CAFR accruals deadline. Includes entries for interfund, transfers, and due to/due from.
9	10	11	12	13
16	17	18	19	20
23	24	25 Holiday - Christmas Day	26	27
30	31			
	<i>Notes</i>			

# January 2020

January 2020				
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
2	3 Holiday - New Year's Day	4	5	6
9	10	11	12	13
16	17 January 17th is the deadline for audited financial statements	18	19	20
23	24	25	26	27
30	31			
<i>Notes</i>				