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MEMORANDUM

TO: All Chief Fiscal Officers

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

DATE: July 15, 2020

SUBJECT: **PROCEDURES FOR END OF FISCAL YEAR, SEPTEMBER 30, 2020
BEGINNING OF FISCAL YEAR, OCTOBER 1, 2020**

The procedures and deadlines have all 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 28, 2020. *The deadline information is available online at www.comptroller.alabama.gov.* There is also a calendar for use as a quick reference. If your agency experiences problems downloading this EOY memo, please contact Randy Head at (334) 353-9275 or randy.head@comptroller.alabama.gov, 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 FY 2020 will end on November 30, 2020.

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 FY 2021 will be October 1, 2020.

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TRAVEL CALENDAR 2020

2020

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

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

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

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

PAY DAY
 HOLIDAY (February 25th 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 FY 21 documents should be numbered with “21” as the first two characters.

Please clearly identify FY 20 13th accounting period documents in the SUBJECT of the EMAIL and on all forms in order to expedite the FY 20 payments. Please remember to submit all documents electronically to comptroller--sharedservices@comptroller.alabama.gov

FOR ASSISTANCE EMAIL: SHARED SERVICES

comptroller--sharedservices@comptroller.alabama.gov

BUDGET

FY 20

AUGUST 28

All FY 20 Operations Plans Revisions must be submitted to the Executive Budget Office for approval.

AUGUST 31

All FY 20 (and Prior FY) Capital Outlay appropriation end date changes must be submitted.

FY 21

JUNE 15

Begin entering FY 21 Operation Plan in STAARS Performance Budgeting (PB).

JULY 31

All FY 21 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 1st payroll data, and the budget results will repopulate in Expense Objects 0100 and 0200 in the Operations Plan.

FOR ASSISTANCE CALL: EXECUTIVE BUDGET OFFICE

334-242-7230

CASH RECEIPTS

FY 20

SEPTEMBER 28

This is the last day the Treasurer's Office will accept deposits that will be processed as FY 20 transactions. All deposits on September 28 to be processed in FY 20 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 28 should be processed in FY 20 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 21

All deposits made after 2:30 p.m. on September 28 will be processed as FY 21 transactions.

The STAARS Doc ID# for FY 21 cash receipts should begin with "21" in STAARS.

This includes cash receipts made after 2:30 p.m. on September 28. 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 21.

PRIOR BUDGET YEAR TRANSACTIONS

A cash receipt may be used to correct a FY 20 deposit while the thirteenth accounting period is open. Cash Receipts (whether expenditures, revenue or balance sheet codes) that reclassify FY 20 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 13th 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 21.

CASH RECEIPTS - CONTINUED

All FY 20 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 13th accounting period. A third accounting line in the amount of the refund using the same balance sheet account should be coded to FY 21. 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 21 on a single accounting line and coded to revenue source 0684.

All checks originally deposited and certified in FY 20 that are returned after 2:30 p.m. on September 28 should be recorded on an NSF1 document while the thirteenth accounting period is open. The first accounting line with the original deposit's 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 13th accounting period. A third accounting line decreasing balance sheet account 1006 should be coded to FY 21. 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 FY 20 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)

FY 21 chart of accounts will be available for inquiries, changes, additions, and inactivations. Any additions or changes made to the FY 20 pages after the rollover must also be made to the FY 21 pages.

NOTE: IT IS ESSENTIAL THAT THE AGENCIES' PURCHASING SECTION USE THE NEW CODING ON FY 21 REQUISITIONS or PURCHASE ORDERS.

FOR ASSISTANCE CALL: STAARS SUPPORT

334-353-9000

FINANCIAL STATEMENTS FOR 2020

OCTOBER 5

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 30

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 7

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 7th. This includes all entries for Interfund Transactions including due to/due from and transfers.

JANUARY 15

January 15th 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 7th. 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 Megan Corley 334-353-1611

JOURNAL VOUCHER - CORRECTIONS

FY 20

SEPTEMBER 9

Manual agencies' correction JVs (not year-end accounts payable journal vouchers) must be submitted to the Shared Services email for processing no later than 5:00 p.m.

SEPTEMBER 10

STAARS Users' correction JVs (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.

SEPTEMBER 18

All cost allocation journal entry corrections are due.

NOVEMBER 20

FY 20 correction JVs for 13 APD due by 5:00 p.m.

FY 21

FY 21 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 20

SEPTEMBER 16 (Manual Agencies)

Manual agencies must electronically submit completed year-end accounts payable journal voucher forms with supporting documentation to the Comptroller's Office Shared Services email 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 21 (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 2020 fiscal year expenditures and should consist only of expenditures incurred, but not paid by September 30, 2020, 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 20 PO type documents.

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 (Posting Code D014)
	CR	Cash (Posting Code A001) Bal Sheet 1001

EXAMPLE OF JOURNAL VOUCHER

FRMS-20
REV 09/2016

STATE OF ALABAMA
DEPARTMENT OF FINANCE
State Comptroller
Montgomery, AL 36130

JOURNAL VOUCHER NUMBER 010 20 010 XXXXXE
DATE (Reversal Date) 9/29/2020
ACCOUNTING PERIOD _____ BUDGET FY _____

JOURNAL VOUCHER

POSTING CODE	FUND	DEPT	UNIT	APPR UNIT	FUNCT	OBJ	REV	BS ACCT	DESCRIPTION	VENDOR	DEBIT AMOUNT	CREDIT AMOUNT
D014	XXXX	010	XXXX	XXXX	XXXX	0301					\$10.00	
D014	XXXX	010	XXXX	XXXX	XXXX	0401					\$25.00	
D014	XXXX	010	XXXX	XXXX	XXXX	0501					\$5.00	
A001	XXXX	010						1001				\$40.00
TOTALS											\$40.00	\$40.00

Explanation: DETAIL LED EXPLANATION SUPPORT BY ATTACHMENT

Submitted by: SIGNED BY AUTHORIZED DEPT APPROVER Audited by: _____

Date: TODAY'S DATE Phone: XXX-XXX-XXXX Date Audited: _____

JOURNAL VOUCHER – ACCOUNTS PAYABLE - CONTINUED

Manual Agencies

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

“20”	X X X	X X X X X	“E”
	Dept	Department	
	Code	Discretion	

It must begin with “20”, followed by the three-digit agency/department code, plus five 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 applicable object level.

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 the header of 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 13th accounting period transactions to process. The reversal date of **09/29/2020** 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.

The screenshot shows a web interface titled "Document Catalog". It features a "Create" button with a right-pointing arrow. Below this is a "Document Identifier" section with several input fields: "Code" (containing "APJV1"), "Unit" (containing "0000"), "Dept." (containing "XXX"), and "ID" (containing "20XXXXXXXXXX"). There is also a "User Information" section below the identifier fields.

Code – APJV1

Unit, Department and ID - applicable to your specific agency

JOURNAL VOUCHER – ACCOUNTS PAYABLE – CONTINUED

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.

***Note:** Manual Users – Object categories are used for budgetary control purposes. Therefore, you should use 01 as the last two digits of the object in each expenditure transaction in order to reduce the number of journal voucher lines. For simplicity, all object codes within the same object category should be consolidated and entered as 0801, 0901, 0401, etc.

All Users

Object categories 0100 and 0200 can only be used with prior approval from the Comptroller's Office. Object 0104 should be used for object category 0100 for manual and STAARS users.

SEPTEMBER 23

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 FY 20 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 FY 20 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 FY 20. 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 FY 20 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 19

AUGUST 3

Begin emailing the Accounts Payable Special Request email (ap@comptroller.alabama.gov) with Document IDs of payments made against FY 19 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 FY 19 encumbrances are closed.

AUGUST 21

All payment documents referencing FY 19 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 20

SEPTEMBER 3

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

SEPTEMBER 10

Payment documents and documents green slipped prior to September 9th must be received by the Comptroller's Office by 3:30 p.m.

This also includes all PCard payments and Concur travel expense reports. Both document types must be received by the Comptroller's Office by 3:30pm.

SEPTEMBER 14

All green slipped documents generated after September 9th 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.

PAYMENT DOCUMENTS – CONTINUED

FY 20 CONTINUED

SEPTEMBER 14 continued

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

All FY 20 travel payment documents not submitted to the Comptroller’s Office by September 14th will not be processed until after October 1st and will need to be processed during the 13th accounting period.

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 9/30/20, 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 21

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

If prior year goods or services are ordered on or before 9/30/20 and are received on or after 10/1/20, leave the Fiscal Year and Accounting Period fields blank on the payment document, and code “2020” 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 “2021” for the budget fiscal year.

PAYMENT DOCUMENTS - CONTINUED

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 20 purchase order will be charged against the FY 20 budget; a payment document referencing an FY 21 purchase order will be charged against the FY 21 budget. Expenditures must be paid from the proper fiscal year and multiple fiscal years cannot be processed on the same document.

PRIORITY AUTHORIZATIONS

If the authorization was obtained prior to 10/1/20, but the goods or services were ordered and received after 9/30/20, the Budget FY on the document should be "2020". If the goods or services were ordered and received prior to 9/30/20, then "13" should be placed in the accounting period and "2020" 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", "2020".

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 13TH ACCOUNTING PERIOD UNLESS PAYMENT IS RELATED TO AN ONGOING PROJECT, WHICH MUST BE NOTATED.

<u>PURCHASING AUTHORITY</u> <u>PRIOR BUDGET YEAR TRANSACTIONS</u>	<u>GOODS RECEIVED</u>	<u>BUDGET FY</u>	<u>FISCAL YEAR</u>	<u>ACCOUNTING PERIOD</u>
FY 20 PO	Before 10/1/20	2020	2020	13
FY 20 PO	After 9/30/20	2020	2021	Blank
FY 20 PO w/overruns, shipping charges, etc.	Before 10/1/20	2020	2020	13
FY 20 PO w/overruns, shipping charges, etc.	After 9/30/20	2020	2021	Blank
Priority Authorization before 10/1/20	Before 10/1/20	2020	2020	13
Priority Authorization before 10/1/20	After 9/30/20	2020	2021	Blank
<\$1000 and Gov. Entities	Before 10/1/20	2020	2020	13
<\$1000 and Gov. Entities	After 9/30/20	2020	Blank	Blank

NOTE: In order for a) goods/services under \$1000 or b) purchases from other governmental entities to be paid from FY 20 appropriation, sufficient evidence must be present to document that the goods/services were ordered on or before 9/30/20.

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 CONTINUED

PAYMENT DOCUMENT DATING INSTRUCTIONS CONTINUED

<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 21 PO	After 9/30/20	2021	2021	Blank
Priority Authorization after 10/1/20	After 9/30/20	2021	2021	Blank
<\$1000 and Gov. Entities	After 9/30/20	2021	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 9/30/20	2011	2020	13
FY 11 Cap Outlay	After 9/30/20	2011	2021	Blank
FY 12 Cap Outlay	Before 9/30/20	2012	2020	13
FY 12 Cap Outlay	After 9/30/20	2012	2021	Blank
FY 13 Cap Outlay	Before 9/30/20	2013	2020	13
FY 13 Cap Outlay	After 9/30/20	2013	2021	Blank
FY 14 Cap Outlay	Before 9/30/20	2014	2020	13
FY 14 Cap Outlay	After 9/30/20	2014	2021	Blank
FY 15 Cap Outlay	Before 9/30/20	2015	2020	13
FY 15 Cap Outlay	After 9/30/20	2015	2021	Blank
FY 16 Cap Outlay	Before 9/30/20	2016	2020	13
FY 16 Cap Outlay	After 9/30/20	2016	2021	Blank
FY 17 Cap Outlay	Before 9/30/20	2017	2020	13
FY 17 Cap Outlay	After 9/30/20	2017	2021	Blank
FY 18 Cap Outlay	Before 9/30/20	2018	2020	13
FY 18 Cap Outlay	After 9/30/20	2018	2021	Blank
FY 19 Cap Outlay	Before 9/30/20	2019	2020	13
FY 19 Cap Outlay	After 9/30/20	2019	2021	Blank
FY 20 Cap Outlay	Before 9/30/20	2020	2020	13
FY 20 Cap Outlay	After 9/30/20	2020	2021	Blank

THIRTEENTH ACCOUNTING PERIOD

NOVEMBER 13

All FY 20 payment documents and documents green slipped prior to November 12th must be received by the Comptroller's Office by 3:30 p.m. This includes all FY 20 purchase order/contract payments not involving an ongoing project.

NOVEMBER 17

All green slipped 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 2020 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 "2020" 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 9/30/20 paid against a FY 20 purchase order will continue to be paid against FY 20 encumbrances by referencing the purchase order and by placing the appropriate budget fiscal year in the document header. Payments against a FY 20 purchase order can have overruns during the 13th accounting period only.

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

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,

ACCOUNTS PAYABLE SECTION

HOTLINE 334-242-4444

PAYROLL

FY 20

SEPTEMBER 14

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 20.

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 20.

SEPTEMBER 21

The final GHRG gross-to-net cycle for SUPPLEMENTAL pay to be paid in FY 20 will be processed.

SEPTEMBER 23

All GHRG salary warrants to be cancelled in FY 20 must be submitted to GHRG by 12:00 noon.

FY 21

SEPTEMBER 29

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 21.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,

GHRG SECTION

HOTLINE 334-242-2188

PROFESSIONAL SERVICES CONTRACTS

FY 20

AUGUST 17

Manual Agencies

All FY 19 DOP*/ISE1 documents that are multi-year and have or will have a corresponding FY 20 encumbrance must be reviewed. FY 19 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 FY 20 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 FY 19 DOP*/ISE1 documents that are multi-year and have or will have a corresponding FY 20 encumbrance must be reviewed. FY 19 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 FY 20 increase for an encumbrance, with available allotment, and keep the contract amount whole for any future year encumbrances, if applicable.

SEPTEMBER 14

All outstanding FY 19 DOP*/ISE1 encumbrances (except Capital Outlay) will be closed in STAARS.

SEPTEMBER 15

All FY 20 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 email their copies to the Shared Services email 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 20. These contracts/amendments/encumbrances must then be entered into STAARS during the 13th accounting period (manual agencies will email their copies to the Shared Services email for this process).

PROFESSIONAL SERVICE CONTRACTS - CONTINUED

SEPTEMBER 17

All FY 20 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 the Shared Services email for this process). If the MAP*/ISA1 is a multi-year award, you will be allowed to modify any FY 20 encumbrance documents during the 13th accounting period, if you have sufficient FY 20 allotment reserved.

DECEMBER 2

NOTE: All FY 20 GAE and POD1 decentralized encumbrances will be closed at the end of the 13th accounting period.

FY 21

OCTOBER 2

New contracts/modifications (MAP*'s & ISA1's) or encumbrances (DOP*'s & ISE1's) for FY 21 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 FY 20 DOP* or ISE1 document if you have sufficient FY 20 allotment reserved for the 13th accounting period.

You may also enter any new FY 21 DOP* & ISE1 documents against their corresponding MAP* & ISA1, if applicable, on October 2, 2020, if the expiration date of the MAP* or ISA1 extends past 09/30/2020. The encumbrances on multi-year agreements will reference the same MAP* or ISA1 number already on the system. Agencies may have multiple fiscal year (FY 20 and FY 21) DOP*s/ISE1's for the same MAP*/ISA1 for **multi-year agreements.**

FY 20 DOP*s/ISE1s may be modified (decreases only) throughout FY 21, after the 13th accounting period of FY 20 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 20

JUNE 22

All FY 20 **Information Technology** RQs **which require bidding** must be submitted for approval to the Office of Information Technology (OIT).

JUNE 25

All RQs for **bids requiring a site visit** must be submitted to State Purchasing.

JULY 13

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

AUGUST 7

All FY 20 bid Award Letters must be received from the agency.

AUGUST 14

State Purchasing will set all outstanding FY 20 bid documents to Intent to Award.

AUGUST 28

All FY 20 documents (RQS/DO) must be completed, **to include all agency internal approvals**, and submitted to State Purchasing.

SEPTEMBER 16

All FY 20 documents (except Capital Outlay) must be converted to purchase orders/delivery orders. Any document(s) remaining in State Purchasing that have 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 21) budget.

PURCHASING – CONTINUED

FY 21

AUGUST 3

Agencies can begin **entering** FY 21 preprocessing RQNs for submission September 1 if all Chart of Accounts are available. It is essential that the FY 21 account codes be used on the FY 21 documents.

*** RQNs are only to be used for renewals or purchases that must begin October 1**

***These documents must be numbered beginning with 21N.**

Jobs Aids for creating RQNs can be found at www.purchasing.alabama.gov under Purchasing News.

SEPTEMBER 1

Agencies can begin **submitting** FY 21 preprocessing RQNs.

SEPTEMBER 17

Last date to submit FY 21 preprocessing RQNs.

OCTOBER 1

Agencies can begin submitting FY 21 Delivery Orders (DOs) to State Purchasing.

PURCHASE ORDERS

FY 19

SEPTEMBER 14

All outstanding FY 19 purchase orders, (including Professional Services contracts) except for appropriation 050 – capital outlay, will be closed in STAARS.

FY 20

SEPTEMBER 23

State Purchasing will suspend processing of any FY 20 purchase order / delivery order modifications during the period of September 23 – September 30.

NOVEMBER 12

All FY 20 modifications **to increase encumbrances** must be submitted to State Purchasing by this date. Increases needed after this date must go to the Board of Adjustments.

FOR ASSISTANCE, EMAIL: terri.cole@purchasing.alabama.gov

REPORTS

END OF FISCAL YEAR 2020

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 2020 fiscal year through the 12th 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-2020 (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 Plan Status (Formerly P421)

Also, there will be a new process for the Cash Reconciliation Report and more information about this report will be provided before the end of the fiscal year.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,

FINANCIAL REPORTING SECTION

Rick Thomas 334-353-1612

WARRANT CANCELLATION / DUPLICATE WARRANT

SEPTEMBER 15

All warrants, except salary warrants, to be cancelled in FY 20 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 15

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

334-353-5395

WARRANT CANCELLATION / DUPLICATE WARRANT – CONTINUED

NOVEMBER 18

Expense warrants issued in FY 20 (October 1, 2019-September 30, 2020) 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 **13th 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.

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 30

Verify that Personal Property Managers have updated the State Auditor's program Asset Works for purchases received through 09/30/2020 including property paid for from the 13th accounting period. Agencies are responsible for reconciling Asset Works property to STAARS fixed assets. All Asset Works corrections due by November 30th.

STAARS

SEPTEMBER 25

All unprocessed FA shell documents should be completed by the departments and submitted by September 25th.

All FA's created during the 13th accounting period with a prior year acquisition date should be coded to fiscal year 2020 period 13.

NOVEMBER 30

All property acquired during FY 20 including the 13th accounting period must be submitted on fixed asset documents in STAARS by November 30th. This includes purchased, self-constructed and donated capital assets. Also, all FY 20 disposals and corrections submitted with fixed asset documents in STAARS. For FY 20 disposals, corrections, and non-auditor property submitted to the Financial Reporting Section by November 30th. Agencies are responsible for reconciling STAARS fixed assets to Asset Works property. All corrections to STAARS fixed assets due by November 30th.

FOR ASSISTANCE CALL: OFFICE OF THE STATE COMPTROLLER,

FINANCIAL REPORTING SECTION

Megan Corley 334-353-1611 or Walter Dulaney 334-353-7575

June 2020

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
1	2	3	4	5 Review of FY20 Chart of Accounts in STAARS, Additions & Changes to decentralized charts of accounts must be completed by 5:00 p.m.
		10 NYTI FY21 Chart of Accounts Available for inquiries, changes, additions and activations, any FY20 changes made after NYTI must also be made on FY 21 pages	11	12
8	9			
15 Begin entering FY21 Operation Plan in STAARS Performance Budgeting	16	17	18	19
22 All FY20 Information Technology RQS's which require bidding must be submitted for approval to OIT	23	24	25 All RQS's for bids requiring a site visit must be submitted to State Purchasing.	26
29	30	1	2	3

July 2020

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
29	30	1	2	3 Holiday - Independence Day
6	7	8	9	10
13	14	15	16	17
Non-technology RQ's which require bidding must be submitted to State Purchasing.				
20	21	22	23	24
27	28	29	30	31 FY 21 Operations Plans due to EBO. SBFS in STAAARS PB updated with 6/1 payroll data & the budget results will prepopulate in OBJ 0100 & 0200.

August 2020

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
3	4	5	6	7	
Begin emailing A/P Special Request with Doc Ids of pmts made against FY19 P.O.s/Contract. Begin entering FY 21 RONS if all Chart of Accounts are available. FY21 account codes must be used.					FY20 Bid Award Letters must be received by Purchasing from the agency
10	11	12	13	14	
				State Purchasing will set all outstanding FY20 bid docs to Intent to Award.	
17	18	19	20	21	
All outstanding FY19 encumbrances (except Capital Outlay) should be reviewed in STAARS. All FY19 DOP*/ISEI should be reduced to the amount expended before they are closed in September.				Pmt docs referencing FY19 Pos and contracts due to Comptroller by 3:30.	
24	25	26	27	28	
				FY20 Operations Plans Revisions must be submitted to the EBO for approval. FY20 purchase docs (RQS/DO) completed (including internal AGCY approvals) & submitted to State Purchasing.	
31	1	NOTES			
FY20 (and prior FY) Capital Outlay appropriation end date changes must be submitted.					

September 2020

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
31	1	2	3	4
	Agencies can begin submitting FY 21 preprocessing RQNs.		In-state travel payment docs for 9/16 paycheck are due by 3:30	
7	8	9	10	11
Holiday - Labor Day	FY19 professional contracts/amendments due.	Manual agencies submit correction JVs to the Shared Services email by 5:00 p.m.	STAARS User correction JVs to Comptroller's office by 5:00 p.m.	
			Payment docs, Pcard payments and docs greenslipped prior to 9/9, and Concur Expense Reports due by 3:30	
14	15	16	17	18
GHRSS gross to net SEMI-MONTHLY ARREARS for pay period ending 8/31 processed. All entries due by 2:45. Outstanding FY19 POs and DOP/ISEI enc.(except Capital Outlay) will be closed.	All FY20 Professional Service contracts/amendments submitted to Comptroller's Office.	All FY20 documents (except Capital Outlay) must be converted to PO/Dos.	Last date to submit FY21 preprocessing RQNs.	GHRSS gross to net SEMI-MONTHLY CURRENT pay period 9/30 processed. These payrolls will be charged to FY20
Greenslipped docs generated after 9/9 must be returned by Noon; In state travel pymt docs for 10/1 check due 3:30 pm	Final duplicate FY20 warrants due by Noon. Warrants (except salary) to be cancelled are due by Noon.	Manual agencies must submit completed APJVs with supporting doc. to the Shared Services email by 5:00 p.m.	All FY20 professional service contract encumbrances must be submitted to the Comptroller's office by this date.	All cost allocation JV entry corrections are due
21	22	23	24	25
Final GHRSS gross to net cycle for SUPPLEMENTAL paid in FY20 processed.		GHRSS salary warrants to be cancelled in FY20 must be submitted to GHRSS by NOON		All unprocessed FA shell docs should be completed by depts. and submitted by 9/25.
Year End APJVs must be received by the Comptroller's office by 5:00 p.m.		Purchasing suspends processing FY20 PO/DO mods from 9/23-9/30. Reserve Cash for Cap Outlay Appropriation, APJVs, and POs		All FA's created during 13th APD with a prior year acquisition date should be coded to FY20 period 13
28	29	30	1	2
Bad checks redeemed by 2:30 PM.	GHRSS gross to net SEMI MONTHLY ARREARS for the pay period ending 9/15 will be processed. Entries must be made by 2:45PM. These payrolls will be charged to FY21			
Deposits made by 2:30 PM processed as FY20, after 2:30 PM processed as FY21.				
Unprocessed FA shell docs should be submitted.				

October 2020

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
28	29	30	1 AGCY's can begin submitting FY21 DO's to Purchasing.	2 New contracts/ mods or encumbrances for FY21 may be keyed in STARS and validated, but should not be submitted prior to this date.
5 CAFR instructions to be mailed.	6	7	8	9
12 Holiday - Columbus Day	13	14	15	16
19	20	21	22	23
26	27	28	29	30 CAFR FRJV1's due in Comptroller's Office.

November 2020

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
2	3	4	5	6
9	10	11	12	13
		Holiday - Veterans Day	Last day to increase FY20 PO documents in Purchasing.	FY20 pymt docs & docs greenslipped prior to 11/12 must be received by Comptroller by 3:30. This includes all FY20 PO's/contracts not involving an ongoing project.
16	17	18	19	20
	Greenslipped docs generated after 11/12 must be returned by NOON on this date to ensure processing in the 13th acct period.	Expense warrants issued in FY20 & requiring cancellation, must be received by the Comptroller by Noon. Any warrant not received must be certified into the State Treasury.		FY20 correction JVs for 13 APD due by 5:00 p.m.
23	24	25	26	27
			Holiday - Thanksgiving Day	
30	1			
FY20 disposal, corrections, and non-auditor property should be submitted to Financial Reporting by 11/30.				
Update AssetWorks for purchases received through 9/30 and paid for from 13th acct period.				

December 2020

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
30	1	2	3	4
		Decentralized GAE and PODI encumbrances will be closed.		
7	8	9	10	11
Extensions for CAFR accruals deadline. Includes entries for interfund, transfers, and due to/due from. Final FRJVs due.				
14	15	16	17	18
21	22	23	24	25
				Holiday - Christmas Day
28	29	30	31	1

January 2021

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
27	28	29	30	1 Holiday - New Year's Day
4	5	6	7	8
11	12	13	14	15 January 15th is the deadline for audited financial statements.
18	19	20	21	22
25	26	27	28	29