



Kay Ivey
Governor

Bill Poole
Finance Director

STATE OF ALABAMA
Department of Finance
Office of the State Comptroller

100 North Union Street, Suite 220
Montgomery, Alabama 36130-2602
Telephone (334) 242-7063 Fax (334) 353-0442
www.comptroller.alabama.gov



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

Michael G. Hudson, CGFM
Deputy State Comptroller

MEMORANDUM

TO: All Chief Fiscal Officers

FROM: Kathleen D. Baxter
State Comptroller

Christine Cook
State Procurement Officer

DATE: August 11, 2023

**SUBJECT: PROCEDURES FOR END OF FISCAL YEAR SEPTEMBER 30, 2023 AND
BEGINNING OF FISCAL YEAR OCTOBER 1, 2023**

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 Wednesday, September 27, 2023. ***This EOY memo, with the deadline information included, is available online at www.comptroller.alabama.gov.*** There is also a calendar at the end of this memo for use as a quick reference. If your agency experiences any problems downloading this EOY memo, please contact Randy Head at 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 13th accounting period for FY 2023 will end on November 30, 2023.

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 2024 will be October 2, 2023.

Table of Contents

MANUAL AGENCIES	4
FY23	4
THIRTEENTH ACCOUNTING PERIOD (MANUAL AGENCIES).....	5
BUDGET	6
FY23	6
FY24	6
CASH RECEIPTS	7
FY23	7
FY24	7
CASH RECEIPTS - CONTINUED.....	8
FINANCIAL STATEMENTS FOR 2023	9
JOURNAL VOUCHER - (CORRECTIONS)	10
FY23	10
FY24	10
JOURNAL VOUCHER – (ACCOUNTS PAYABLE)	11
FY23	11
EXAMPLE OF A/P JOURNAL VOUCHER.....	12
JOURNAL VOUCHER – (ACCOUNTS PAYABLE) - CONTINUED.....	13
JOURNAL VOUCHER – (ACCOUNTS PAYABLE) – CONTINUED	14
PAYMENT DOCUMENTS	15
FY22	15
FY23	15
PAYMENT DOCUMENTS – CONTINUED	16
FY23 CONTINUED	16
FY24	16
PAYMENT DOCUMENTS - CONTINUED.....	17
REFERENCE GUIDE	18
PAYMENT DOCUMENT DATING INSTRUCTIONS	18
REFERENCE GUIDE CONTINUED.....	19
PAYMENT DOCUMENT DATING INSTRUCTIONS CONTINUED.....	19
CAPITAL OUTLAY TRANSACTIONS.....	20
THIRTEENTH ACCOUNTING PERIOD.....	21

PAYROLL 22
 FY23 22
 FY24 22
PROFESSIONAL SERVICES CONTRACTS..... 23
 FY22 23
 FY23 23
PROFESSIONAL SERVICE CONTRACTS - CONTINUED 24
 FY24 24
PROCUREMENT 25
 REQUISITIONS 25
 FY23 25
 FY24 25
PROCUREMENT – CONTINUED 26
 PURCHASE ORDERS..... 26
 FY22 26
 FY23 26
REPORTS 27
WARRANT CANCELLATION / DUPLICATE WARRANT 28
CAPITAL ASSETS 29
 ASSET WORKS..... 29
 STAARS 29

MANUAL AGENCIES

For all agencies, all FY24 documents should be numbered with “24” as the first two characters.

Please clearly identify FY23, 13th accounting period documents in the SUBJECT of the EMAIL and on all forms in order to expedite the FY23 payments. Please remember to email all documents electronically to comptroller--sharedservices@comptroller.alabama.gov

FY23

SEPTEMBER 6

Payment documents and documents green slipped prior to September 5th must be received by Shared Services by 3:30 PM.

All correction journal vouchers (not year-end accounts payable journal vouchers) must be received by Shared Services by 3:30 PM.

FY22 Professional Service Contract mods are due on this date.

SEPTEMBER 8

All green slipped documents generated after September 5th must be returned by **NOON** on this date to ensure processing in this fiscal year.

SEPTEMBER 11

Any payment documents rejected, green slipped, or otherwise not completed, must be included on the Year-End Accounts Payable Journal Vouchers and submitted to Shared Services by September 11th (see pages 12-15 for details).

THIRTEENTH ACCOUNTING PERIOD (MANUAL AGENCIES)

NOVEMBER 7

All FY23 payment documents and document green slipped prior to November 6th must be received by the Comptroller's Shared Services office by 3:30 PM. This includes all FY23 purchase order/contract payments not involving an ongoing project.

NOVEMBER 13

All green slipped documents generated after November 6th must be returned by **NOON** on this date, to ensure processing in the 13th accounting period.

The 13th accounting period for FY23 and all future fiscal years will end on the last working day of November. After the date, no further expenditures or adjustments can be made against the 13th accounting period, and all unencumbered previous year budget balances will lapse.

FOR ASSISTANCE EMAIL: SHARED SERVICES

comptroller--sharedservices@comptroller.alabama.gov

BUDGET

FY23

AUGUST 25

All FY23 Operations Plans Revisions must be submitted to the Executive Budget Office for approval.

AUGUST 31

All FY23 (and Prior FY) Capital Outlay appropriation end date changes must be submitted.

FY24

JUNE 15

Begin entering FY24 Operations Plans in STAARS Performance Budgeting (PB).

JULY 31

All FY24 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 prepopulate in Expense Objects 0100 and 0200 in the Operations Plan.

FOR ASSISTANCE CALL: EXECUTIVE BUDGET OFFICE

334-242-7230

CASH RECEIPTS

FY23

SEPTEMBER 27

This is the last day the Treasurer's Office will accept deposits that will be processed as FY23 transactions. All deposits on September 27 to be processed in FY23 should be made between 8:00 AM and 2:30 PM.

FY24

All bad checks that have been distributed by the Treasurer's Office by 2:30 PM on September 27 should be processed in FY23 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) 242-7547.

All deposits made after 2:30 PM on September 27 will be processed as FY24 transactions.

The STAARS Doc ID# for FY24 cash receipts should begin with "24" in STAARS.

This includes cash receipts made after 2:30 PM on September 27. 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 FY24.

PRIOR BUDGET YEAR TRANSACTIONS

A cash receipt may be used to correct a FY23 deposit while the 13th accounting period is open. Cash Receipts (whether expenditure, revenue or balance sheet codes) that reclassify FY23 deposits from one fund to another fund should be coded in the following manner. In the old incorrect fund, an accounting line with the original coding will be decreased (debited) and offset by a second accounting line with the balance sheet account 2003 (Due to Other Funds). These two lines should be coded to the 13th accounting period. A third line using the same balance sheet account should be decreased and coded to FY24. In the new correct fund, a fourth accounting line with the appropriate coding will be increased (credited) and offset on a fifth accounting line with balance sheet account 1203. These two lines should be coded to the 13th accounting period. A sixth line using the same balance sheet account should be increased and coded to FY24.

CASH RECEIPTS - CONTINUED

All FY23 modifications coded to the 13th 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 13th 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 FY24. All three lines must be coded to the same fund. After the 13th accounting period has closed, these prior year refunds should be entered in FY24 on a single accounting line and coded to revenue source 0684.

All checks originally deposited and certified in FY23 that are returned after 2:30 PM, on September 27, should be recorded on an NSF1 document while the 13th 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 FY24. All three accounting lines must be coded to the same fund.

FOR ASSISTANCE CALL: OFFICE OF THE STATE COMPTROLLER

RECEIPTS SECTION

334-242-7068

FINANCIAL STATEMENTS FOR 2023

OCTOBER 6

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 27

FRJV1 Journal vouchers to record accruals and other accounting adjustments must be submitted in STAARS. FRJV1's should not include changes to Treasury cash, budgeted/cash expenditures, nor collected revenue.

DECEMBER 5

If an agency requests an extension of time for certain ACFR accruals, then the final deadline for the remaining FRJV1's for that agency is December 5th. This includes all entries for Interfund Transactions including due to/due from and transfers.

JANUARY 16th

January 16th 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 5th. 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

Elisabeth Tucker 334-353-5152 or Megan Corley 334-353-1611

JOURNAL VOUCHER - (CORRECTIONS)

FY23

SEPTEMBER 6

Manual agencies' correction JVs (not year-end accounts payable journal vouchers) must be submitted to the Shared Services email for processing no later than 3:30 PM.

SEPTEMBER 7

STAARS Users' correction JVs (not year-end accounts payable journal vouchers) must be submitted to the Comptroller's Fiscal Management section for approval and processing no later than 5:00 PM.

SEPTEMBER 18

All cost allocation journal entry corrections are due.

NOVEMBER 17

The last day for FY23 correction JVs for 13 APD. They must be submitted to the Comptroller's Fiscal Management section by 5:00 PM on this date.

FY24

FY24 Journal vouchers should follow the numbering scheme set-up in STAARS.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,
FISCAL MANAGEMENT SECTION

Walter Dulaney 334-242-7073 or Randy Head 334-353-9275

JOURNAL VOUCHER – (ACCOUNTS PAYABLE)

FY23

SEPTEMBER 11 (Manual Agencies)

Manual agencies must email 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 them into the system. On the following page is a sample of the journal voucher document (for Manual Agencies) to be completed to establish the year-end accounts payable encumbrances.

SEPTEMBER 18 (STAARS Agencies)

The year-end accounts payable journal vouchers and corresponding documentation must be received by the Comptroller's office by 5:00 PM on this date. Supporting 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 2023 fiscal year expenditures and should consist only of expenditures incurred, but not paid by September 30, 2023, such as (but not limited to) travel and utilities.

NOTE: Do not include capital outlay lines (APPR 050 or other capital outlay units) 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 FY23 PO type documents.

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

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

EXAMPLE OF A/P JOURNAL VOUCHER

FRMS-20
REV 09/2016

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

JOURNAL VOUCHER NUMBER XXX 23 010 XXXXXE
DATE 9/28/2023
ACCOUNTING PERIOD _____ BUDGET FY _____

JOURNAL VOUCHER

POSTING CODE	FUND	DEPT	UNIT	APPR UNIT	FUNCT	OBJ	REV	BS ACCT	DESCRIPTION	VENDOR	DEBIT AMOUNT	CREDIT AMOUNT
D 014	XXXX	XXX	XXXX	XXXX	XXXX	0301					\$ XX XX	
D 014	XXXX		XXXX	XXXX	XXXX	0401					\$ XX XX	
D 014	XXXX		XXXX	XXXX	XXXX	0501					\$ XX XX	
A 001	XXXX		XXXX	XXXX	XXXX			1001				\$ XX XX
TOTALS											\$ XX.XX	\$ XX.XX

Explanation: Detailed Explanation
Support Documentation by Attachments

Submitted by: Signed by Authorized Dept Approver Audited by: _____
Date: Current 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:

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

It must begin with “23”, 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 (only one accumulated amount for each major object category is needed).

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 **09/28/2023** 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 (only one accumulated amount for each major object category is needed).

The screenshot shows a web interface titled "Document Catalog". Below the title is a "Create" button with a right-pointing arrow. A "Document Identifier" section is expanded, showing four input fields: "Code" with the value "APJV1", "Unit" with "0000", "Dept." with "XXX", and "ID" with "23XXX00001E". Below this are two collapsed sections: "User Information" and "Document State".

Code – APJV1

Unit, Department and ID – (XXX) 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:** All 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 major object category should be consolidated and entered as 0301, 0401, 0501, 0601, 0701, 0801, 0901, etc.

All Users

Object categories 0100 and 0200 can only be submitted with prior approval from the Comptroller's Office. Object 0104 and 0201 should be used for major object categories 0100 and 0200, respectively, for manual and STAARS users, if preapproved.

SEPTEMBER 22

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 FY23 encumbrances through the Division of Procurement 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 on this date for all capital outlay appropriations (050 or other capital outlay units) and FY23 POs.

Once the accounts payable journal vouchers are updated, and cash is reserved for Procurement/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 FY23. 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 FY23 budget authority/allotment for spending during the 13th accounting period.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,

FISCAL MANAGEMENT SECTION

Walter Dulaney 334-242-7073 or Randy Head 334-353-9275

PAYMENT DOCUMENTS

Manual Agencies: Please refer to the “Manual Agencies” portion of the Year End Memo for payment document deadlines.

FY22

AUGUST 1

Begin emailing the Accounts Payable Special Request email (ap@comptroller.alabama.gov) with Document IDs of payments made against FY22 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 FY22 encumbrances are closed.

AUGUST 18

All payment documents referencing FY22 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 PM.

FY23

SEPTEMBER 8

Payment documents and documents green slipped prior to September 7th must be received by the Comptroller's Office by 3:30 PM.

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

SEPTEMBER 12

All green slipped documents generated after September 7th, must be returned by **NOON** on this date to ensure processing in this fiscal year. Agencies must notify the Comptroller staff member that green slipped the document once the document is returned.

ANY PAYMENT DOCUMENTS REJECTED, GREENSLIPPED, OR OTHERWISE NOT COMPLETED MUST BE INCLUDED ON THE YEAR-END ACCOUNTS PAYABLE JOURNAL VOUCHERS BY 09/19/2023 (SEE PAGES 12-15 FOR DETAILS).

PAYMENT DOCUMENTS – CONTINUED

FY23 CONTINUED

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 9/30/23, 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.

FY24

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

If prior year goods or services are ordered on or before 9/30/23 and are received on or after 10/1/23, leave the Fiscal Year and Accounting Period fields blank on the payment document, and code “2023” 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 “2024” for the budget fiscal year.

PAYMENT DOCUMENTS - CONTINUED

DATES ON MATERIAL RECEIPTS

The material receipt STATEMENT is required. The statement MUST have the date the good or service was received. 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 FY23 purchase order will be charged against the FY23 budget; a payment document referencing a FY24 purchase order will be charged against the FY24 budget. Expenditures must be paid from the proper fiscal year and multiple fiscal years cannot be processed on the same document.

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”, “2021”, “2022”, or “2023”.

See the chart on pages 19 through 21 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.

PURCHASING AUTHORITY	GOODS RECEIVED	BUDGET FY	FISCAL YEAR	ACCOUNTING PERIOD
<u>PRIOR BUDGET YEAR TRANSACTIONS</u>				
FY23 PO	Before 10/1/23	2023	2023	13
FY23 PO	After 9/30/23	2023	2024	Blank
FY23 PO w/overruns, shipping charges, etc.	Before 10/1/23	2023	2023	13
FY23 PO w/overruns, shipping charges, etc.	After 9/30/23	2023	2024	Blank
<\$5000 and Gov. Entities	Before 10/1/23	2023	2023	13
<\$5000 and Gov. Entities	After 9/30/23	2023	Blank	Blank

NOTE: In order for a) goods/services under \$5000 or b) purchases from other governmental entities to be paid from FY23 appropriation, sufficient evidence must be present to document that the goods/services were ordered on or before 9/30/23. The only payments that can be made against FY23 budget after the close of the 13th Accounting Period are those considered as ongoing projects referencing a centralized encumbrance document.

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

PURCHASING AUTHORITY	GOODS RECEIVED	BUDGET FY	FISCAL YEAR	ACCOUNTING PERIOD
<u>CURRENT BUDGET YEAR TRANSACTIONS</u>				
FY24 PO	After 9/30/23	2024	2024	Blank
<\$5000 and Gov. Entities	After 9/30/23	2024	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 13 Cap Outlay	Before 9/30/23	2013	2023	13
FY 13 Cap Outlay	After 9/30/23	2013	2024	Blank
FY 14 Cap Outlay	Before 9/30/23	2014	2023	13
FY 14 Cap Outlay	After 9/30/23	2014	2024	Blank
FY 15 Cap Outlay	Before 9/30/23	2015	2023	13
FY 15 Cap Outlay	After 9/30/23	2015	2024	Blank
FY 16 Cap Outlay	Before 9/30/23	2016	2023	13
FY 16 Cap Outlay	After 9/30/23	2016	2024	Blank
FY 17 Cap Outlay	Before 9/30/23	2017	2023	13
FY 17 Cap Outlay	After 9/30/23	2017	2024	Blank
FY 18 Cap Outlay	Before 9/30/23	2018	2023	13
FY 18 Cap Outlay	After 9/30/23	2018	2024	Blank
FY 19 Cap Outlay	Before 9/30/23	2019	2023	13
FY 19 Cap Outlay	After 9/30/23	2019	2024	Blank
FY 20 Cap Outlay	Before 9/30/23	2020	2023	13
FY 20 Cap Outlay	After 9/30/23	2020	2024	Blank
FY 21 Cap Outlay	Before 9/30/23	2021	2023	13
FY 21 Cap Outlay	After 9/30/23	2021	2024	Blank
FY22 Cap Outlay	Before 9/30/23	2022	2023	13
FY22 Cap Outlay	After 9/30/23	2022	2024	Blank
FY23 Cap Outlay	Before 9/30/23	2023	2023	13
FY23 Cap Outlay	After 9/30/23	2023	2024	Blank

THIRTEENTH ACCOUNTING PERIOD

NOVEMBER 9

All FY23 payment documents and documents green slipped prior to November 8th must be received by the Comptroller's Office by 3:30 PM. This includes all FY23 purchase order/contract payments not involving an ongoing project. An ongoing project is anything on a centralized purchase order that was ordered in FY23 but has not been received by this payment document deadline.

NOVEMBER 14

All green slipped documents generated after November 8th must be returned by **NOON** on November 14 to ensure processing in the 13th accounting period.

The 13th accounting period for 2023 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 "2023" that do not reference a centralized 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 ongoing projects received against an FY23 centralized purchase order will continue to be paid against FY23 encumbrances by referencing the purchase order, placing the appropriate budget fiscal year in the document header and documenting the related ongoing project. Payments against an FY23 purchase order cannot have overruns after the 13th accounting period is closed. If you have an invoice for an FY23 related purchase not referencing a centralized contract, purchase order or referencing a capital outlay appropriation and the 13th accounting period is closed, please contact ap@comptroller.alabama.gov.

NOTE: Goods or services not on purchase orders that are ordered in FY23 and received AFY 2024 but before the payment document deadline (BFY2023/AFY2024) must be paid for by November 30. Purchases, related to ongoing projects, that reference an FY23 purchase order, received after the payment document deadline, can be submitted after November 30th. However, these BFY2023/AFY2024 payments should not be for recurring type purchases such as office supplies, automotive supplies, building supplies, etc. or other items that are generally on statewide contract. Payments coded to BFY2023/AFY2024 should be project based such that it took extended time for the procurement/delivery to be completed. Examples include automobiles, large equipment, etc.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,
ACCOUNTS PAYABLE SECTION

HOTLINE 334-242-4444

PAYROLL

FY23

SEPTEMBER 13

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 11:00 AM. These payrolls will be charged to FY23.

SEPTEMBER 19

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 FY23.

SEPTEMBER 20

The final GHRG gross-to-net cycle for SUPPLEMENTAL pay to be paid in FY23 will be processed.

SEPTEMBER 21

All GHRG salary warrants to be cancelled in FY23 must be submitted to GHRG by 12:00 Noon.

FY24

SEPTEMBER 28

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 FY24.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,
GHRG SECTION

HOTLINE 334-242-2188

PROFESSIONAL SERVICES CONTRACTS

FY22

AUGUST 14

All FY22 DOP*/ISE1 documents (except Capital Outlay) that are multi-year and have or will have a corresponding FY23 encumbrance must be reviewed. FY22 DOP*/ISE1 encumbrances will be closed in September 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 FY23 increase for an encumbrance, with available allotment, and keep the contract amount whole for any future year encumbrances, if applicable.

SEPTEMBER 6

FY22 Professional service contract mods are due on this date.

NOTE: Manual agencies will email these transactions to the Comptroller's Shared Services Section at comptroller--sharedservices@comptroller.alabama.gov by this date.

SEPTEMBER 11

All outstanding FY22 DOP*/ISE1 encumbrances (except Capital Outlay) will be closed.

FY23

SEPTEMBER 12

All FY23 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 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 FY23. Contracts/amendments/encumbrances must then be entered into STAARS during the 13th accounting period (manual agencies email Shared Services).

SEPTEMBER 14

All FY23 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 FY23 encumbrance documents during the 13th accounting period, if you have sufficient FY23 allotment reserved.

DECEMBER 1

NOTE: All FY23 GAE and POD1 decentralized encumbrances will be closed at the end of the 13th accounting period.

PROFESSIONAL SERVICE CONTRACTS - CONTINUED

FY24

OCTOBER 3

New contracts/interagency agreements (MAP*'s & ISA1's) or encumbrances (DOP*'s & ISE1's) for FY24 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 FY23 DOP* or ISE1 document if you have sufficient FY23 allotment reserved for the 13th accounting period.

You may also enter any new FY24 DOP* & ISE1 documents against their corresponding MAP* & ISA1, if applicable, on October 3, 2023, if the expiration date of the MAP* or ISA1 extends past 09/30/2023. The encumbrances on multi-year agreements will reference the same MAP* or ISA1 number already on the system. Agencies may have multiple fiscal year (FY23 and FY24) DOP*s/ISE1's for the same MAP*/ISA1 for **multi-year agreements.**

FY23 DOP*s/ISE1s may be modified (**decreases only**) throughout FY24, after the 13th accounting period of FY23 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 Shared Services as usual.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,

FISCAL MANAGEMENT SECTION

Denise Perdue 334-353-1524 or Randy Head 334-353-9275

PROCUREMENT

REQUISITIONS

FY23

JUNE 20

All FY23 **Information Technology** RQ's which require **bidding** must be submitted for approval to the Office of Information Technology (OIT).

JUNE 22

All RQs for **bids requiring a site visit** must be submitted to the Division of Procurement.

JULY 10

All other RQs (non-technology) which require bidding must be submitted to the Division of Procurement.

AUGUST 4

All FY23 bid Award Recommendations must be received from the agency in Alabama Buys.

AUGUST 11

The Division of Procurement will set all outstanding FY23 bid documents to Intent to Award.

AUGUST 25

All FY23 documents (RQs) must be completed, **to include all agency internal approvals**, and submitted to the Division of Procurement.

SEPTEMBER 13

All FY23 documents (except Capital Outlay) must be converted to purchase orders/delivery orders. Any document(s) remaining in the Division of Procurement that has not been converted to a purchase order/delivery order by September 14 will be returned to the agency. The agency may resubmit these after October 1 to be processed against the new fiscal year (FY24) budget.

FY24

Agencies can begin submitting FY24 RQs once all of their FY24 Chart of Accounts have been loaded.

PROCUREMENT – CONTINUED

PURCHASE ORDERS

FY22

SEPTEMBER 11

All outstanding FY22 purchase orders, (including Professional Services contracts) except for appropriation 050 – capital outlay, will be closed in STAARS.

FY23

SEPTEMBER 21

The Division of Procurement will suspend processing of any FY23 (current fiscal) purchase order modifications during the period of September 22 – September 30.

NOVEMBER 3

All FY23 modification **increases** must be submitted to the Division of Procurement by this date. Increases needed after this date must go to the Board of Adjustments.

FOR ASSISTANCE, CONTACT: THE DIVISION OF PURCHASING

terri.cole@purchasing.alabama.gov

REPORTS

END OF FISCAL YEAR 2023

All departments will be able to generate the End-of-Year (EOY) reports through STAARS InfoAdvantage except for AFIN-BUD-004 EOY which will be run by the BICC Team during the closing process. The EOY reports include all transactions recorded in STAARS during the 2023 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-BUD-004 EOY 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-2023. Please note that the report AFIN-EOY-004 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-BUD-004 EOY	Budget Management Report (EOY)
AFIN-EOY-003	Detailed Listing of Revenue vs Budget
AFIN-EOY-004	Department Obligations vs Expense Budget, Appropriations and Allotments
AFIN-EOY-005	Operation Plan Status

Also, the Cash Reconciliation Reports will be emailed to the agencies.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,

FINANCIAL REPORTING SECTION

Scott Stevenson 334-242-2192

WARRANT CANCELLATION / DUPLICATE WARRANT

SEPTEMBER 13

All warrants, except salary warrants, to be cancelled in FY23 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 13th accounting period is open.

SEPTEMBER 13

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

NOVEMBER 16

Expense warrants issued in FY23 (October 1, 2022-September 30, 2023) 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 13th 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 Comptroller's Office. If the 13th accounting period is closed, the warrant must be deposited on a cash receipt form following the instructions located on pages 7 and 8 of the EOY Memo.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER,

AGENCY DISTRIBUTION SECTION

334-353-5395

CAPITAL ASSETS

ASSET WORKS

NOVEMBER 30

Verify that Personal Property Managers have updated the State Auditor's program Asset Works for purchases received through 09/30/2023 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 26

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

All FA's created during the 13th accounting period with a prior year acquisition date should be coded to fiscal year 2023 period 13.

NOVEMBER 30

All property acquired during FY23 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 FY23 disposals and corrections submitted with fixed asset documents in STAARS. For FY23 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

Dwayne McCain 334-353-7575

June 2023

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
29	30	31	1	2
5	6	7	8	9
Jefferson Davis' Birthday Holiday Observed				Start reviewing FY23 Chart of Accounts in STAARS, Additions & Changes to decentralized charts of accounts must be completed by 5:00 p.m. on 06/13/23.
12	13	14	15	16
	Additions & Changes to decentralized charts of accounts must be completed by 5:00 p.m.	NYTI FY24 Chart of Accounts available for inquiries, changes, additions and activations, any FY23 changes made after NYTI must also be made on FY 24 pages	Begin entering FY24 Operation Plan in STAARS Performance Budgeting. FY24 RQ's can be submitted once all agency FY24 chart of accounts are loaded.	
19	20	21	22	23
Juneteenth Holiday Observed	All FY23 Information Technology RQ's which require bidding must be submitted for approval to OIT		All RQ's for bids requiring a site visit must be submitted to Division of Procurement.	
26	27	28	29	30

July 2023

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
3	4	5	6	7
	Independence Day Holiday Observed			
10	11	12	13	14
Non-technology RQ's which require bidding must be submitted to Division of Procurement.				
17	18	19	20	21
24	25	26	27	28
31	1	NOTES		
FY 24 Operations Plans due to EBO.				
SBFS in STAARS PB updated with 6/1 payroll data & the budget results will prepopulate in OBJ 0100 & 0200.				

August 2023

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
31	1	2	3	4
	Begin emailing A/P Special Requests with Doc IDs of payments made against FY22 POs/Contracts.			FY23 Bid Award Recommendations must be received from the agency in Alabama Buys.
7	8	9	10	11
				The Division of Procurement will set all outstanding FY23 bid docs to Intent to Award.
14	15	16	17	18
All outstanding FY22 encumbrances (except Capital Outlay) should be <u>reviewed</u> in STAARS. All FY22 DOP*/ISE1 should be reduced to the amount expended before they are closed on September 11th.				Payment docs referencing FY22 POs and contracts are due to Comptroller by 3:30PM.
21	22	23	24	25
				FY23 Operations Plans Revisions must be submitted to the EBO for approval. FY23 purchasing docs (RQs) completed (including internal AGCY approvals) & submitted to Division of Procurement.
28	29	30	31	1
			FY23 (and prior FY) Capital Outlay appropriation end date changes must be submitted to the EBO.	

September 2023

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
28	29	30	31	1
4	5	6	7	8
Labor Day Holiday		FY22 professional service contract amendments/mods due. Manual agency pay't docs, and docs green slipped prior to 9/5, are due by 3:30 pm. Manual agencies email correction JVs to Shared Services by 3:30 pm.	STAARS Users correction JVs to Comptroller's office by 5:00 pm.	Pay't docs, PCard pay'ts and docs greenslipped <u>prior</u> to 9/7, and Concur Expense Reports by 3:30pm Manual agency docs green slipped <u>after</u> to 9/5 must be returned by noon.
11	12	13	14	15
Outstanding <u>FY22</u> POs and DOP/ISE1 enc.(except Capital Outlay) will be closed. Manual agencies must email completed APJVs with supporting documents to Shared Services by 3:30PM.	Greenslipped docs generated <u>after</u> 9/7 must be returned by Noon. All FY23 Professional Service contracts/amendments (MAP*s & ISA1s) must be submitted to Comptroller's Office by 5 pm.	GHRs gross-to-net SEMI-MONTHLY ARREARS for pay period ending 8/31 processed,all entries due by 11 AM. All FY23 docs (except Capital Outlay) must be converted to POs/DOs. Final duplicate FY23 warrants AND warrants (except salary) to be cancelled are due by Noon.	All FY23 professional service contract DOP*/ISE1 encumbrances must be submitted to Comptroller's office by 5 pm on this date.	
18	19	20	21	22
All cost allocation JV entry corrections are due. 'Year End APJVs must be received in the Comptroller's office by 5:00 p.m.	GHRs gross-to-net SEMI MONTHLY CURRENT for pay period 9/30 processed. These payrolls will be charged to FY23.	Final GHRs gross-to-net cycle for SUPPLEMENTAL paid in FY23 processed.	GHRs salary warrants to be cancelled in FY23 must be submitted to GHRs by NOON. The Division of Procurement suspends processing any FY23 PO/DO mods or requisitions for FY24 during the dates of 9/22-9/30.	Reserve Cash for Capital Outlay Appropriations, POs, and APJVs.
25	26	27	28	29
	All unprocessed FA shell docs should be completed by depts. and submitted by 9/26. All FA's created during 13th APD with a prior year acquisition date should be coded to FY23 period 13.	Bad checks redeemed by 2:30 PM. Deposits made by 2:30 PM will be processed as FY23, <u>after</u> 2:30 PM will be processed as FY24. ***Last working day of FY23***	GHRs 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 FY24. ***APJV1 reversal process starts***	

October 2023

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
2	3	4	5	6
First processing day for FY24 in STAARS	New MAP*/ISA1 docs or DOP*/ISE1 encumbrances for FY24 may be keyed in STAARS and validated, but should not be submitted <u>prior</u> to this date.			ACFR instructions to be mailed.
9	10	11	12	13
Columbus Day Holiday				
16	17	18	19	20
23	24	25	26	27
				ACFR FRJV1's due in Comptroller's Office.
30	31	NOTES		

November 2023

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
30	31	1	2	3
				Last day to increase FY23 PO documents in the Division of Procurement.
6	7	8	9	10
	Manual agency FY23 pmts docs & docs greenslipped <u>prior</u> to 11/6 must be received by Shared Services by 3:30PM. This includes all FY23 POs/contracts not involving an ongoing project.		FY23 pmts docs & greenslips <u>prior</u> to 11/8 must be to Comptroller by 3:30PM. This includes all FY23 PO's & contracts not for an ongoing project.	Veterans Day Holiday
13	14	15	16	17
Manual agency greenslipped docs generated <u>after</u> 11/6 must be returned by Noon to ensure processing in the 13th acct period.	Greenslipped docs generated <u>after</u> 11/8 must be returned by Noon on this date to ensure processing in the 13th acct period.		Expense warrants issued in FY23 & requiring cancellation, must be received by the Comptroller by Noon. Any warrant not received must be certified into the State Treasury.	FY23 correction JVs for 13th APD due by 5:00PM.
20	21	22	23	24
			Thanksgiving Day Holiday	Governor declared extra Thanksgiving Day Holiday
27	28	29	30	1
			FY23 disposals, 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 2023

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
27	28	29	30	1
				Decentralized FY23 GAE and POD1 encumbrances will be closed, after the 13th accounting period. *13th Accounting Period now closed*
4	5	6	7	8
	Extensions for ACFR accruals deadline. Includes entries for interfund, transfers, and due to/due from. Final FRJV1s due.			
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29
Christmas Holiday Observed				

January 2024

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
1	2	3	4	5
New Year's Day Observed				
8	9	10	11	12
15	16	17	18	19
MLK/REL birthdays	Deadline for audited financial statements to Financial Reporting			
22	23	24	25	26
29	30	31	1	2
			NOTES	