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MEMORANDUM

TO: All Chief Fiscal Officers

FROM: Kathleen D. Baxter
State Comptroller

Christine Cook
State Chief Procurement Officer

DATE: August 6, 2024

SUBJECT: Procedures for End of Fiscal Year September 30, 2024 and Beginning of
Fiscal Year October 1, 2024

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 Thursday, September 26, 2024. ***This EOY memo, with the deadline information included, is available online 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 2024 will end on November 27, 2024.

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 2025 will be October 1, 2024.

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MANUAL AGENCIES

For all agencies, all FY25 documents should be numbered with “25” as the first two characters.

Please clearly identify FY24, 13th accounting period documents in the SUBJECT of the EMAIL and on all forms in order to expedite the FY24 payments. Please remember to email all documents electronically to AgencyServices@comptroller.alabama.gov.

FY23

SEPTEMBER 4

FY23 professional service contract modifications for manual agencies should be emailed to Agency Services by this date.

FY24

SEPTEMBER 5

FY24 Professional Service Contract mods are due on this date.

SEPTEMBER 6

Payment documents and documents green slipped prior to September 5th must be received by Agency Services on this date.

All correction journal vouchers (not year-end accounts payable journal vouchers) must be received by Agency Services on this date.

SEPTEMBER 10

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

SEPTEMBER 10

Any payment documents rejected, green slipped, or otherwise not completed, must be included on the Year-End Accounts Payable Journal Vouchers and submitted to Agency Services by September 10th (see pages 11-14 for details).

THIRTEENTH ACCOUNTING PERIOD (MANUAL AGENCIES)

NOVEMBER 8

All FY24 payment documents and documents green slipped prior to November 7th must be received by the Comptroller's Agency Services office by this date. This includes all FY24 purchase order/contract payments not involving an ongoing project.

NOVEMBER 13

All green slipped documents generated after November 7th must be returned on this date, to ensure processing in the 13th accounting period.

The 13th accounting period for FY24 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: AGENCY SERVICES
AgencyServices@comptroller.alabama.gov

BUDGET

FY24

AUGUST 23

All FY24 Operations Plans Revisions must be submitted to the Executive Budget Office for approval.

AUGUST 23

All FY24 (and Prior FY) Capital Outlay appropriation end date changes must be submitted.

FY25

MAY 31

Begin entering FY25 Operations Plans in the SHERPA Budgeting System.

JULY 31

All FY25 Operations Plans are due in the Executive Budget Office.

FOR ASSISTANCE CALL: EXECUTIVE BUDGET OFFICE

334-242-7230

CASH RECEIPTS

FY24

SEPTEMBER 26

This is the last day the Treasurer's Office will accept deposits that will be processed as FY24 transactions. All deposits on September 26 to be processed in FY24 should be made between 8:00 AM and 2:30 PM.

All bad checks that have been distributed by the Treasurer's Office by 2:30 PM on September 26 should be processed in FY24 as indicated on page 27 of the Fiscal Policy and Procedures Manual. Any questions regarding bad checks should be directed to the State Treasurer's Office at (334) 242-7547.

FY25

All deposits made after 2:30 PM on September 26 will be processed as FY25 transactions.

The STAARS Doc ID# for FY25 cash receipts should begin with "25" in STAARS.

This includes cash receipts made after 2:30 PM 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 FY25.

PRIOR BUDGET YEAR TRANSACTIONS

A cash receipt may be used to correct a FY24 deposit while the 13th accounting period is open. Cash Receipts (whether expenditure, revenue or balance sheet codes) that reclassify FY24 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 FY25. 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 (Due from Other Funds). 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 FY25.

CASH RECEIPTS - CONTINUED

All FY24 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 FY25. 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 FY25 on a single accounting line and coded to revenue source 0684.

All checks originally deposited and certified in FY24 that are returned after 2:30 PM, on September 26, 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 (Cash-Reductions for Bad Checks) . These two lines should be coded to the 13th accounting period. A third accounting line decreasing balance sheet account 1006 should be coded to FY25. 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 2024

OCTOBER 7

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 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 Kamryn Warren 334-242-8808

JOURNAL VOUCHERS - (CORRECTIONS)

FY24

SEPTEMBER 6

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

SEPTEMBER 9

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 18

The last day for FY24 correction JVs for 13 APD. They must be submitted to the Comptroller's Fiscal Management section by 5:00 PM on this date.

FY25

FY25 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 VOUCHERS - (ACCOUNTS PAYABLE)

FY24

SEPTEMBER 10 (Manual Agencies)

Manual agencies must email completed year-end accounts payable journal voucher forms with supporting documentation to the Comptroller's Office Agency 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 (there is a fillable version of this form FRMS-20 on the Comptroller's website under Reports & Forms/Online Forms/Manual Agencies).

SEPTEMBER 16 (STAARS Agencies)

The year-end accounts payable journal vouchers (APJV1) 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 APJV1 documents is to ensure that sufficient cash and budget authority are available at year-end for remaining 2024 fiscal year expenditures and should consist only of expenditures incurred, but not paid by September 30, 2024, 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 FY24 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

JOURNAL VOUCHER – (ACCOUNTS PAYABLE) - CONTINUED

Manual Agencies

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

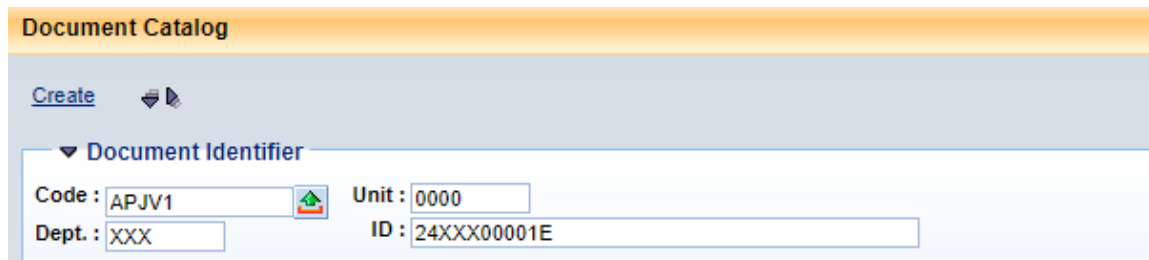
“24” X X X	X X X X X	"E"
Dept	Department	
Code	Discretion	

It must begin with “24”, 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.



The screenshot shows a web interface titled "Document Catalog". Below the title is a "Create" button with a right-pointing arrow. Underneath is a section titled "Document Identifier" with a dropdown arrow. This section contains four input fields: "Code" with the value "APJV1", "Unit" with the value "0000", "Dept." with the value "XXX", and "ID" with the value "24XXX00001E". There is a small green icon with a white arrow pointing up and right next to the "Code" field.

Code - APJV1

Unit, Department and ID - (XXX) 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.

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).

JOURNAL VOUCHER – (ACCOUNTS PAYABLE) – CONTINUED

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 **09/27/2024** 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.

*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., for each major object code.

All Users

Object categories 0100 and 0200 can only be submitted with prior approval from the Fiscal Management Section of 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 20

The Comptroller’s Office will run a job on this date to ensure that sufficient cash and budget authority are available for (1) multi-year funds already appropriated under appropriation unit 050 and any other capital outlay appropriation units, (2) all FY24 encumbrances through the Division of Procurement, (3) encumbrances for professional services contracts, and (4) **all departmental GAE documents with open amounts encumbered to any central accounting fund numbers**. 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 FY24 POs.

Once the accounts payable journal vouchers are updated, and cash is reserved for Procurement/Professional Services Contract encumbrances, Capital Outlay in STAARS, and departmental **GAE documents** with any remaining unexpended/unencumbered budget authority will be reduced to zero for FY24. 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 FY24 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.

FY23

AUGUST 1

Begin emailing the Accounts Payable Special Request email (ap@comptroller.alabama.gov) with Document IDs of vendor payments made against FY23 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 FY23 encumbrances are closed.

SEPTEMBER 5

All payment documents referencing FY23 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 this date.

FY24

SEPTEMBER 6

Payment documents and documents green slipped prior to September 5th must be received by the Comptroller's Office by this date.

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

SEPTEMBER 10

All green slipped documents generated after September 5th must be returned 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 09/16/2024 (SEE PAGES 11-14 FOR DETAILS).

PAYMENT DOCUMENTS – CONTINUED

FY24 (CONTINUED)

SEPTEMBER 16

Agencies will have the authority to submit payment documents coded to the 13th Accounting Period beginning on this date. This will allow the Comptroller’s Office time to audit documents during the year end close out. All documents audited by the Comptroller’s Office during this time period will be approved to final on Tuesday, October 1st, generating a disbursement during that evening’s nightly cycle.

This capability will not be available on all document codes in STAARS. Due to other security restrictions, only the following documents will submit to our office prior to October 1, 2024.

GAX	PRC	GAX1I	PRC1I
GAXB1	PRCRM1	GAXB1I	PRCRM1I
GAXL1		GAXL1I	PRCP1I
GAXT1		GAXT1I	
GAXT2		GAXT2I	

The other document types will be available to be submitted beginning October 1st. If your agency interfaces documents into STAARS, interfaces will run in cycles up until 1:00pm on September 25, 2024. After that, interfaces will be held until October 1, 2024.

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 9/30/24, 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 fiscal year on the payment document must be the same as the accounting fiscal year on the ITI in STAARS.

FY25

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

If prior year goods or services are ordered on or before 9/30/24 and are received on or after 10/1/24, leave the Fiscal Year and Accounting Period fields blank on the payment document, and code “2024” 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 “2025” 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, not the date the invoice was received. Please refer to the memo dated February 13, 2012 regarding Material Receipt Change for instructions.

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 FY24 purchase order will be charged against the FY24 budget; a payment document referencing a FY25 purchase order will be charged against the FY25 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 “2013”, “2014”, “2015”, “2016”, “2017”, “2018”, “2019”, “2020”, “2021”, “2022”, “2023”, or “2024”.

See the chart on pages 18 through 20 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>				
FY24 PO	Before 10/1/24	2024	2024	13
FY24 PO	After 9/30/24	2024	2025	Blank
FY24 PO w/ overruns, shipping charges, etc.	Before 10/1/24	2024	2024	13
FY24 PO w/ overruns, shipping charges, etc.	After 9/30/24	2024	2025	Blank
<\$5000 and Gov. Entities	Before 10/1/24	2024	2024	13
<\$5000 and Gov. Entities	After 9/30/24	2024	Blank	Blank

NOTE: In order for a) goods/services under \$5000 or b) purchases from other governmental entities to be paid from FY24 appropriation, sufficient evidence must be present to document that the goods/services were ordered on or before 9/30/24.

*******The only payments that can be made against FY24 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>				
FY25 PO	After 9/30/24	2025	2025	Blank
<\$5000 and Gov. Entities	After 9/30/24	2025	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 9/30/24	2013	2024	13
FY 13 Cap Outlay	After 9/30/24	2013	2025	Blank
FY 14 Cap Outlay	Before 9/30/24	2014	2024	13
FY 14 Cap Outlay	After 9/30/24	2014	2025	Blank
FY 15 Cap Outlay	Before 9/30/24	2015	2024	13
FY 15 Cap Outlay	After 9/30/24	2015	2025	Blank
FY 16 Cap Outlay	Before 9/30/24	2016	2024	13
FY 16 Cap Outlay	After 9/30/24	2016	2025	Blank
FY 17 Cap Outlay	Before 9/30/24	2017	2024	13
FY 17 Cap Outlay	After 9/30/24	2017	2025	Blank
FY 18 Cap Outlay	Before 9/30/24	2018	2024	13
FY 18 Cap Outlay	After 9/30/24	2018	2025	Blank
FY 19 Cap Outlay	Before 9/30/24	2019	2024	13
FY 19 Cap Outlay	After 9/30/24	2019	2025	Blank
FY 20 Cap Outlay	Before 9/30/24	2020	2024	13
FY 20 Cap Outlay	After 9/30/24	2020	2025	Blank
FY 21 Cap Outlay	Before 9/30/24	2021	2024	13
FY 21 Cap Outlay	After 9/30/24	2021	2025	Blank
FY22 Cap Outlay	Before 9/30/24	2022	2024	13
FY22 Cap Outlay	After 9/30/24	2022	2025	Blank
FY23 Cap Outlay	Before 9/30/24	2023	2024	13
FY23 Cap Outlay	After 9/30/24	2023	2025	Blank
FY24 Cap Outlay	Before 9/30/24	2024	2024	13
FY24 Cap Outlay	After 9/30/24	2024	2025	Blank

THIRTEENTH ACCOUNTING PERIOD

NOVEMBER 8

All FY24 payment documents and documents green slipped prior to November 7th must be received by the Comptroller's Office by this date. This includes all FY24 purchase order/contract payments not involving an ongoing project. An ongoing project is anything on a centralized purchase order that was ordered in FY24 but has not been received by this payment document deadline.

NOVEMBER 13

All green slipped documents generated after November 7th must be returned no later than November 13 to ensure processing in the 13th accounting period.

The 13th accounting period for 2024 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 27th, 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 "2024" 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 FY24 centralized purchase order will continue to be paid against FY24 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 FY24 purchase order cannot have overruns after the 13th accounting period is closed. If you have an invoice for an FY24 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 FY24 and received AFY 2025 but before the payment document deadline (BFY2024/AFY2025) must be paid for by November 27th. Purchases, related to ongoing projects, that reference an FY24 purchase order, received after the payment document deadline, can be submitted after November 27th. However, these BFY2024/AFY2025 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 BFY2024/AFY2025 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

FY24

SEPTEMBER 11

The Payroll gross-to-net cycle for the SEMI-MONTHLY ARREARS pay period ending August 31 will be processed. All entries must be made by 12:00 PM. These payrolls will be charged to FY24.

SEPTEMBER 19

The final Payroll gross-to-net cycle for SUPPLEMENTAL pay to be paid in FY24 will be processed.

SEPTEMBER 20

The Payroll gross-to-net cycle for the SEMI-MONTHLY CURRENT pay period ending September 30 will be processed. All entries must be made by 3:00 PM. These payrolls will be charged to FY24.

SEPTEMBER 23

All Payroll salary warrants to be cancelled in FY24 must be submitted to Payroll by 12:00 Noon.

FY25

SEPTEMBER 27

The Payroll gross-to-net cycle for the SEMI-MONTHLY ARREARS pay period ending September 15 will be processed. All entries must be made by 10:00 AM. These payrolls will be charged to FY25.

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

PROFESSIONAL SERVICES CONTRACTS

FY23

AUGUST 12

All FY23 DOP*/ISE1 documents (except Capital Outlay) that are multi-year and have or will have a corresponding FY24 encumbrance must be reviewed. FY23 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 FY24 increase for an encumbrance, with available allotment, and keep the contract amount whole for any future year encumbrances, if applicable.

SEPTEMBER 4

FY23 Professional service contract mods are due on this date.

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

SEPTEMBER 9

All outstanding FY23 DOP*/ISE1 encumbrances (except Capital Outlay) will be closed.

FY24

SEPTEMBER 5

All FY24 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 Agency 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 FY24. Contracts/amendments/encumbrances must then be entered into STAARS during the 13th accounting period (manual agencies email Agency Services).

SEPTEMBER 12

All FY24 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 FY24 encumbrance documents during the 13th accounting period, if you have sufficient FY24 allotment reserved.

DECEMBER 2

NOTE: All FY24 GAE and POD1 decentralized encumbrances will be closed at the end of the 13th accounting period.

PROFESSIONAL SERVICE CONTRACTS - CONTINUED

FY25

OCTOBER 2

New contracts/interagency agreements (MAP*'s & ISA1's) or encumbrances (DOP*'s & ISE1's) for FY25 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 FY24 DOP* or ISE1 document if you have sufficient FY24 allotment reserved for the 13th accounting period.

You may also enter any new FY25 DOP* & ISE1 documents against their corresponding MAP* & ISA1, if applicable, on October 2, 2024, if the expiration date of the MAP* or ISA1 extends past 09/30/2024. The encumbrances on multi-year agreements will reference the same MAP* or ISA1 number already on the system. Agencies may have multiple fiscal year (FY24 and FY25) DOP*s/ISE1's for the same MAP*/ISA1 for **multi-year agreements.**

FY24 DOP*s/ISE1s may be modified (**decreases only**) throughout FY25, after the 13th accounting period of FY24 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 Agency 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

FY24

JUNE 18

All FY24 **Information Technology** RQ's **which require bidding** must be submitted for approval to the Office of Information Technology (OIT).

JUNE 20

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

JULY 8

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

AUGUST 2

All FY24 bid Award Recommendations must be received from the agency in Alabama Buys.

AUGUST 9

The Division of Procurement will set all outstanding FY24 bid documents to Intent to Award.

AUGUST 23

All FY24 documents (RQs) must be completed, **to include all agency internal approvals**, and submitted to the Division of Procurement.

SEPTEMBER 11

All FY24 documents (except Capital Outlay) must be converted to purchase orders. Any document(s) remaining in the Division of Procurement that has not been converted to a purchase order by this date will be returned to the agency. The agency may resubmit these after October 1, 2024 to be processed against the new fiscal year (FY25) budget.

PROCUREMENT – CONTINUED

FY25

All **FY25 procurements can be pre-processed** in Alabama Buys. Requisitions will remain in draft until the agency Chart of Accounts (COAs) are loaded in STAARS. Once the agency COAs are loaded, the agency can go to their draft Requisitions in Alabama Buys and update the Budget Allocations and submit. When approved, submitted Requisitions will perform budget checks, route through workflow, and stop before the PO is issued. Then, on October 1, 2024, PO documents will automatically workflow to Final status and encumber in STAARS.

SPECIAL NOTE: FY25 Requisitions will be suspended while the End of Year processing takes place (September 20 - 30).

PURCHASE ORDERS

FY23

SEPTEMBER 9

All outstanding FY23 purchase orders, (including Professional Services contracts) except for appropriation 050 – capital outlay, will be closed in STAARS.

FY24

SEPTEMBER 17

All **FY24 PO modifications** to be processed prior to the end of the fiscal year must be received by this date. The Division of Procurement will suspend processing of any FY24 purchase order modifications during the period of September 20 – September 30.

NOVEMBER 1

All remaining FY24 modification **increases** must be submitted to the Division of Procurement by this date.

FOR ASSISTANCE, CONTACT: THE DIVISION OF PROCUREMENT

keri.wright@purchasing.alabama.gov

REPORTS

END OF FISCAL YEAR 2024

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 2024 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-2024. 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 11

All warrants, except salary warrants, to be cancelled in FY24 must be received by the Comptroller's Office on this date. 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 11

Requests for duplicate warrants received by the Treasurer's Office after this date will not be processed until after October 1.

NOVEMBER 15

Expense warrants issued in FY24 (October 1, 2023-September 30, 2024) and requiring cancellation, must be received by the Comptroller's Office on this date. 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 SERVICES SECTION

334-353-1660

CAPITAL ASSETS

ASSET WORKS

NOVEMBER 27

Verify that Personal Property Managers have updated the State Auditor's program Asset Works for purchases received through 09/30/2024 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 27th.

STAARS

SEPTEMBER 24

All unprocessed FA shell documents should be completed by the departments and submitted by September 24th.

All FA's created during the 13th accounting period with a prior year acquisition date should be coded to fiscal year 2024 period 13.

NOVEMBER 27

All property acquired during FY24 including the 13th accounting period must be submitted on fixed asset documents in STAARS by November 27th. This includes purchased, self-constructed and donated capital assets. Also, all FY24 disposals and corrections submitted with fixed asset documents in STAARS. For FY24 disposals, corrections, and non-auditor property submitted to the Financial Reporting Section by November 27th. Agencies are responsible for reconciling STAARS fixed assets to Asset Works property. All corrections to STAARS fixed assets due by November 27th.

FOR ASSISTANCE CALL: OFFICE OF THE STATE COMPTROLLER,

FINANCIAL REPORTING SECTION

Dwayne McCain 334-353-7575 or Megan Corley 334-353-1611

CALENDAR

June 2024

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
3	4	5	6	7
Jefferson Davis' Birthday Holiday Observed On 5/31/24, you can begin entering FY25 Operations Plans in the SHERPA Budgeting System.				
10	11	12	13	14
				Start reviewing FY24 Chart of Accounts in STAARS, Additions & Changes to decentralized charts of accounts must be completed by 5:00 p.m. on 06/27/24.
17	18	19	20	21
	All FY24 Information Technology RQ's which require bidding must be submitted for approval to OIT	Juneteenth Holiday Observed	All RQ's for bids requiring a site visit must be submitted to Division of Procurement.	
24	25	26	27	28
			Additions & Changes to decentralized charts of accounts must be completed by 5:00 p.m.	NYTI FY25 Chart of Accounts available for inquiries, changes, additions and activations, any FY24 changes made after NYTI must also be made manually on FY 25 pages
1	2	NOTES		

July 2024

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
1	2	3	4	5
			Independence Day Holiday Observed	
8	9	10	11	12
Non-technology RQ's which require bidding must be submitted to Division of Procurement.				
15	16	17	18	19
22	23	24	25	26
29	30	31	1	2
		FY 25 Operations Plans due to EBO.	NOTES	

August 2024

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
29	30	31	1	2
NOTES			Begin emailing A/P Special Requests with Doc IDs of payments made against FY23 POs/Contracts.	FY24 Bid Award Recommendations must be received from the agency in Alabama Buys.
5	6	7	8	9
				The Division of Procurement will set all outstanding FY24 bid docs to Intent to Award.
12	13	14	15	16
All outstanding FY23 encumbrances (except Capital Outlay) should be reviewed in STAARS, because all FY23 DOP*/ISE1 should be reduced to the amount expended before they are closed on September 9th.				
19	20	21	22	23
				FY24 Ops Plans Revisions must be submitted to the EBO. FY24 RQs must have all AGCY approvals & submitted to Div of Procurement. FY24 (and prior FY) Capital Outlay appr end date changes must be submitted to the EBO.
26	27	28	29	30

September 2024

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
2 Labor Day Holiday	3	4 FY23 professional service contract amendments/mods due by this date from all agencies.	5 Payment docs referencing FY23 POs and contracts must be emailed and submitted to A/P by this date. All FY24 Professional Service contracts/amendments (MAP*s & ISA1s), for all agencies, must be submitted to Comptroller's Office by 5 pm.	6 Manual agcy pay'ts, prof serv contracts, and docs green slipped prior to 9/5 are due. Manual agencies email corr JVs to Agency Services. STAARS users pay't docs, PCard pay'ts and docs greenslipped prior to 9/5, and Concur Expense Reports by this date.
9 STAARS users correction JVs to Comptroller's office by 5:00 pm. Outstanding FY23 POs and DOP/ISE1 enc.(except Capital Outlay) will be closed.	10 All agency pay't docs, including travel pay'ts, green slipped after to 9/5 due on this date. Manual agencies must email completed APJVs with support docs to Agency Services for any pay'ts not completed by this date.	11 Payroll gross-to-net SEMI MONTHLY ARREARS for pay period ending 8/31, due by noon. All FY24 docs (except Capital Outlay) must be converted to POs through the Div. of Procurement. Final FY24 duplicate warrants AND warrants (except salary) to be cancelled are due by this date.	12 All FY24 professional service contract DOP*/ISE1 encumbrances must be submitted to the Comptroller's office by this date.	13
16 Year End APJVs must be received in the Comptroller's office by 5:00 pm During the Payables closed period, certain doc types can be entered as 13th APD docs to be paid 10/1/24.	17 All FY24 PO mods to be processed by 9/19 must be in by this date. The Div. of Procurement will suspend processing any FY24 PO mods or FY25 requisitions during the dates of 9/20 through 9/30.	18 All cost allocation JV entry corrections are due.	19 Final Payroll gross-to-net cycle for SUPPLEMENTAL paid in FY24 will be processed.	20 Payroll gross-to-net SEMI MONTHLY CURRENT, pay period 9/30 runs, charged to FY24. During the 9/20 - 9/30 suspended process, RQs can be submitted, but they will not go final until 10/1. ***Reserve Cash for Capital Outlay Appropriations, POs, and APJVs***
23 Payroll salary warrants to be cancelled in FY24 must be submitted to Payroll by noon.	24 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 FY24 period 13.	25	26 Bad checks redeemed by 2:30 PM. Deposits made <u>before</u> 2:30 PM will be processed as FY24, <u>after</u> 2:30 PM will be processed as FY25. **Last working day of FY24**	27 Payroll gross-to-net SEMI MONTHLY ARREARS for the pay period ending 9/15 will be processed. Entries must be made by 10:00AM. These payrolls will be charged to FY25. ***APJVL reversal process starts***
30 ***STAARS system down***	1 NOTES	2	3	4

October 2024

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
30	1	2	3	4
	First working day in STAARS	New MAP*/ISA1 docs or DOP*/ISE1 encumbrances for FY25 may be keyed in STAARS and validated before October, but should not be submitted <u>prior</u> to this date.		
7	8	9	10	11
ACFR instructions to be mailed.				
14	15	16	17	18
Columbus Day Holiday				
21	22	23	24	25
				ACFR FRJV1's due in Comptroller's Office.
28	29	30	31	1
				NOTES

November 2024

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
28	29	30	31	1
NOTES				All remaining FY24 modification <u>increases</u> must be submitted to the Division of Procurement by this date.
4	5	6	7	8
				All agency FY24 pmts docs & docs green slipped <u>prior</u> to 11/7 must be received on this date. This includes all FY24 Pos and contracts not involving an ongoing project.
11	12	13	14	15
Veterans Day Holiday		Manual agency & STAARS users green slipped docs generated <u>after</u> 11/7 must be returned by this date to ensure processing in the 13th acct period.		Expense warrants issued in FY24 & requiring cancellation, must be received by the Comptroller by this date. Any warrant not received must be certified into the State Treasury.
18	19	20	21	22
FY24 correction JVs for 13th APD due by 5:00PM.				
25	26	27	28	29
		FY24 disposals, corrections, and non-auditor property should be submitted to Financial Reporting by this date. Update AssetWorks for purchases received through 9/30 and paid for from 13th acct period.	Thanksgiving Day Holiday	Govrnor declared extra Thanksgiving Day Holiday

December 2024

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
2	3	4	5	6
Decentralized FY24 GAE and POD1 encumbrances will be closed, after the 13th accounting period. *13th Accounting Period now closed*			Extensions for ACFR accruals deadline. Includes entries for interfund, transfers, and due to/due from. Final FRJV1s due.	
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
		Christmas Holiday Observed		
30	31	NOTES		

January 2025

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
30	31	1	2	3
NOTES		New Year's Day Observed		
6	7	8	9	10
13	14	15	16	17
			Deadline for audited financial statements to Financial Reporting	
20	21	22	23	24
MLK/REL birthdays				
27	28	29	30	31