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MEMORANDUM

TO: All Chief Fiscal Officers

FROM: Kathleen D. Baxter Kathleen Baxter
State Comptroller

Digitally signed by Kathleen Baxter
Date: 2026.08.04 11:20:51 -05'00'

DATE: August 4, 2026

SUBJECT: **Procedures for Closing Fiscal Year 2026 and Beginning Fiscal Year 2027**

The procedures and deadlines for closing FY 26 have been established. Please ensure all appropriate staff are informed of and adhere to the deadlines outlined in this memo. The last working day of **FY 26** will be **Monday, September 28, 2026**.

This memo, including all applicable deadlines and a year-end calendar for quick reference, is available on the State Comptroller's website at www.comptroller.alabama.gov. If your agency is unable to access the memo online, please contact Randy Head at randy.head@comptroller.alabama.gov or (334) 353-9275 to request a copy.

Please review this memo carefully and plan accordingly. Deadlines for payment documents and the closure of prior-year encumbrances will be strictly enforced.

Agencies are responsible for ensuring sufficient cash, appropriation, allotment, and expenditure authority is available to process all transactions by the applicable deadlines. Please note that the 13th accounting period for FY 26 will close on November 30, 2026.

The final days of the fiscal year are critical for processing financial transactions. Due to the limited time available, rejected documents require immediate attention. Agencies should ensure appropriate staff are available to respond promptly to questions, make necessary corrections, and assist in resolving issues as they arise. **FY 27** will begin on **Thursday, October 1, 2026**.

Table of Contents

MANUAL AGENCIES

For all agencies, all FY 27 documents should be numbered with “27” as the first two characters.

Please clearly identify FY 26, 13th accounting period documents in the subject of the email and on all forms in order to expedite the FY 26 payments. Please remember to email all documents electronically to AgencyServices@comptroller.alabama.gov.

FY 25

SEPTEMBER 2

FY 25 professional service contract modifications for manual agencies should be emailed to Agency Services by this date.

FY 26

SEPTEMBER 4

FY 26 Professional Service Contract mods are due on this date.

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

SEPTEMBER 9

Payment documents and documents rejected prior to September 8th must be received by Agency Services on this date.

SEPTEMBER 11

All rejected documents generated after September 8th must be returned on this date to ensure processing in this fiscal year.

SEPTEMBER 14

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

If the quantity of documents exceeds the number of documents that can be audited within this narrow timeline, then the Comptroller's Office will reject the documents back to the agency by this date. It is very important that someone be available at the end of the day on September 14th in case the amounts need to be included on the accounts payable JV.

THIRTEENTH ACCOUNTING PERIOD (MANUAL AGENCIES)

NOVEMBER 16

All FY 26 payment documents and documents rejected prior to November 13th must be received by the Comptroller's Agency Services office by this date. This includes all FY 26 purchase order/contract payments not involving an ongoing project.

NOVEMBER 18

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

The 13th accounting period for FY 26 and all future fiscal years will end on November 30th each year. 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.

FOR ASSISTANCE EMAIL: OFFICE OF THE STATE COMPTROLLER

AGENCY SERVICES

AgencyServices@comptroller.alabama.gov

CHECKWRITER AGENCIES

SEPTEMBER 23

All warrant cancellation files should be received by the Comptroller's Agency Services office by this date no later than 12:00 noon.

All electronic funds transfer (EFT & DBT) files should be received by the Comptroller's Agency Services office by this date no later than 12:00 noon.

SEPTEMBER 24

All warrant interface files should be received by the Comptroller's Agency Services office by this date no later than 12:00 noon.

Please ensure that sufficient cash and allotment are available on these dates so that journal vouchers can be properly charged out.

FOR ASSISTANCE EMAIL: OFFICE OF THE STATE COMPTROLLER

AGENCY SERVICES

AgencyServices@comptroller.alabama.gov

BUDGET

FY 26

AUGUST 21

All FY 26 (and Prior FY) Capital Outlay appropriation end date changes must be submitted.

SEPTEMBER 15

All FY 26 Operations Plans Revisions must be submitted to the Executive Budget Office for approval.

FY 27

JUNE 1

Begin entering FY 27 Operations Plans in the SHERPA Budgeting System.

JULY 31

All FY 27 Operations Plans are due in the Executive Budget Office.

FOR ASSISTANCE CALL: EXECUTIVE BUDGET OFFICE

334-242-7230

CASH RECEIPTS

FY 26

SEPTEMBER 28

This is the last day the Treasurer's Office will accept deposits that will be processed as FY 26 transactions. All deposits on September 28th to be processed in FY 26 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 28th should be processed in FY 26 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.

FY 27

All deposits made after 2:30 PM on September 28th will be processed as FY 27 transactions.

The STAARS Doc ID# for FY 27 cash receipts should begin with "27" in STAARS.

This includes cash receipts made after 2:30 PM on September 28th. 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 27.

PRIOR BUDGET YEAR TRANSACTIONS

A cash receipt may be used to correct a FY 26 deposit while the 13th accounting period is open. Cash Receipts (whether expenditure, revenue or balance sheet codes) that reclassify FY 26 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 FY 27. 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 FY 27.

CASH RECEIPTS - CONTINUED

All FY 26 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 FY 27. 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 FY 27 on a single accounting line and coded to revenue source 0684.

All checks originally deposited and certified in FY 26 that are returned after 2:30 PM, on September 28th, 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 FY 27. 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 2026

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 23

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 4

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 4th. This includes all entries for Interfund Transactions including due to/due from and transfers.

JANUARY 15

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 4th. 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)

FY 26

SEPTEMBER 4

Manual agencies' correction JVs (not year-end accounts payable journal vouchers) must be submitted to the Agency Services email for processing on this date.

SEPTEMBER 8

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 4:00 PM.

SEPTEMBER 17

All cost allocation journal entry corrections are due.

NOVEMBER 19

The last day for FY 26 correction JVs for 13th APD. They must be submitted to the Comptroller's Fiscal Management section by 4:00 PM on this date.

FY 27

FY 27 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)

FY 26

SEPTEMBER 15 (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 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 titled Journal Voucher Document Form on the Comptroller's website under Reports & Forms/ Online Forms/Manual Agencies).

SEPTEMBER 15 (STAARS Agencies)

The year-end accounts payable journal vouchers (APJV1) and corresponding documentation must be received by the Comptroller's office by 4:00 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 2026 fiscal year expenditures and should consist only of expenditures incurred, but not paid by September 30, 2026, 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 open and unobligated capital outlay appropriations (050 or other capital outlay units) and FY 26 PO type documents.

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

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

JOURNAL VOUCHERS - (ACCOUNTS PAYABLE)-CONTINUED

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 26010XXXE
DATE 09/29/2026
ACCOUNTING PERIOD ___ ___ BUDGET FY ___

JOURNAL VOUCHER

POSTING CODE	FUND	DEPT	UNIT	APPR UNIT	FUNC	OBJ	REV	BS ACCT	DESCRIPTION	VENDOR	DEBIT AMOUNT	CREDIT AMOUNT
D014	XXXX	XXX	XXXX	XXXX	XXXX	0301					$XX.XX	
D014	XXXX	XXX	XXXX	XXXX	XXXX	0401					$XX.XX	
D014	XXXX	XXX	XXXX	XXXX	XXXX	0501					$XX.XX	
A001	XXXX	XXX						1001				$XX.XX
										TOTALS	$XX.XX	$XX.XX

EXPLANATION: DETAILED EXPLANATION

SUPPORT DOCUMENTATION BY ATTACHMENTS

Submitted by: **Signed by Authorized Dept Approver**

Date: **Current Date** Phone: **XXX-XXX-XXXX**

Audited by: ____________________

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 Agency Services email, the document number must have 11 digits in the following format:

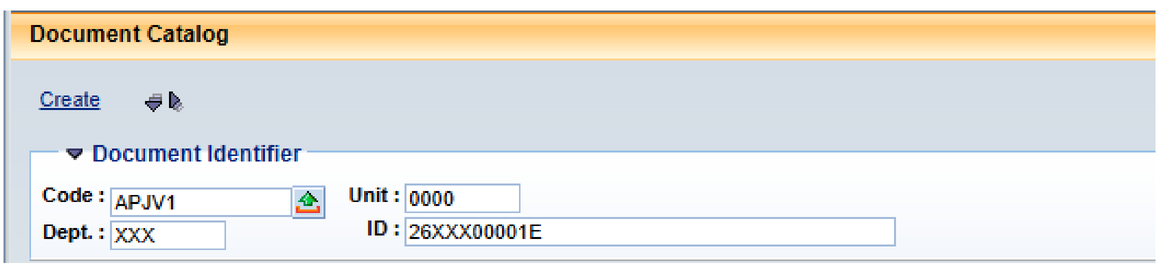
"26"	X X X	X X X X X	"E"
	Dept Code	Department Discretion	

It must begin with "26", 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.



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 09/29/2026 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.

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 18

The Comptroller's Office will process all APJV1s on this date to ensure that sufficient cash and budget authority are available for each line on the APJV1 documents.

The Comptroller's Office will also run a job on this date which will create CAPJV1s and POJV1s to ensure that sufficient cash is available for (1) multi-year funds already appropriated under appropriation unit 050 and any other capital outlay appropriation units, (2) all FY 26 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 (APJV1s).

NOTE: Sufficient cash must be available on this date for all open and unobligated capital outlay appropriations (050 or other capital outlay units) and FY 26 POs.

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.

FY 25

AUGUST 3

Begin emailing the Accounts Payable Special Request email (ap@comptroller.alabama.gov) with Document IDs of vendor payments made against FY 25 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 25 encumbrances are closed.

SEPTEMBER 3

All payment documents referencing FY 25 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.

FY 26

SEPTEMBER 9

Payment documents and documents rejected prior to September 8th 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 11

All rejected documents generated after September 8th must be returned on this date to ensure processing in this fiscal year. Agencies must notify the Comptroller staff member that rejected the document once the document is returned.

SEPTEMBER 14

If the quantity of documents exceeds the number of documents that can be audited within this narrow timeline, then the Comptroller's Office will reject the documents back to the agency on this date. It is very important that someone be available at the end of the day on September 14th in case the amounts need to be included on the accounts payable JV (create a new APJV1, if needed).

Any payment documents rejected, green-slipped, or otherwise not completed must be included on the year-end accounts payable journal vouchers by 09/15/2026 (see pages 12-15 for details).

PAYMENT DOCUMENTS – CONTINUED

FY 26 (CONTINUED)

SEPTEMBER 15

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 Thursday, 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, 2026.

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 28, 2026. After that, interfaces will be held until October 1, 2026.

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 9/30/26, 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.

FY 27

On your payment documents, leave the date field blank.

If prior year goods or services are ordered on or before 9/30/26 and are received on or after 10/1/26, leave the Fiscal Year and Accounting Period fields blank on the payment document, and code "2026" 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 "2027" 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.

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 26 purchase order will be charged against the FY 26 budget; a payment document referencing a FY 27 purchase order will be charged against the FY 27 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 “2025” or “2026” or any years prior to those listed.

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
PRIOR BUDGET YEAR TRANSACTIONS				
FY 26 PO	Before 10/1/26	2026	2026	13
FY 26 PO	After 9/30/26	2026	Blank	Blank
FY 26 PO w/ overruns, shipping charges, etc.	Before 10/1/26	2026	2026	13
FY 26 PO w/ overruns, shipping charges, etc.	After 9/30/26	2026	Blank	Blank
<$5000 and Gov. Entities	Before 10/1/26	2026	2026	13
<$5000 and Gov. Entities	After 9/30/26	2026	Blank	Blank

NOTE: In order for a) goods/services under $5000 or b) purchases from other governmental entities to be paid from FY 25 appropriation, sufficient evidence must be present to document that the goods/services were ordered on or before 9/30/26.

*****The only payments that can be made against FY 26 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
CURRENT BUDGET YEAR TRANSACTIONS				
FY 27 PO	After 9/30/26	2027	Blank	Blank
<$5000 and Gov. Entities	After 9/30/26	2027	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. For any prior budget years other than those shown below, please use the correct budget fiscal year, fiscal year, and accounting period as shown in the chart.

PURCHASING AUTHORITY	GOODS RECEIVED	BUDGET FY	FISCAL YEAR	ACCOUNTING PERIOD
FY 25 Cap Outlay	Before 9/30/26	2025	2026	13
FY 25 Cap Outlay	After 9/30/26	2025	2027	Blank
FY 26 Cap Outlay	Before 9/30/26	2026	2026	13
FY 26 Cap Outlay	After 9/30/26	2026	2027	Blank

THIRTEENTH ACCOUNTING PERIOD

NOVEMBER 16

All FY 26 payment documents and documents rejected prior to November 13th must be received by the Comptroller's Office by this date. This includes all FY 26 purchase order/ contract payments not involving an ongoing project. An ongoing project is anything on a centralized purchase order that was ordered in FY 26 but has not been received by this payment document deadline.

NOVEMBER 18

All rejected documents generated after November 13th must be returned no later than November 18th to ensure processing in the 13th accounting period.

The 13th accounting period for 2026 will end on November 30th. 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 "2026" 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 FY 26 centralized purchase order will continue to be paid against FY 26 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 FY 26 purchase order cannot have overruns after the 13th accounting period is closed. If you have an invoice for an FY 26 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.

THIRTEENTH ACCOUNTING PERIOD - CONTINUED

NOTE: Goods or services not on purchase orders that are ordered in BFY 26 and received AFY 2027 but before the payment document deadline (BFY 2026/AFY 2027) must be paid for by November 30th. Purchases, related to ongoing projects, that reference an FY 26 purchase order, received after the payment document deadline, can be submitted after November 30th. However, these BFY 2026/AFY 2027 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 BFY 2026/AFY 2027 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

FY 26

SEPTEMBER 14

The Payroll gross-to-net cycle for the Semi-monthly arrears pay period ending August 31st will be processed. All entries must be made by 9:00 AM. These payrolls will be charged to FY 26.

SEPTEMBER 21

The final Payroll gross-to-net cycle for Supplemental pay to be paid in FY 26 will be processed.

SEPTEMBER 22

The Payroll gross-to-net cycle for the Semi-Monthly Current pay period ending September 30th will be processed. All entries must be made by 12:00 PM. These payrolls will be charged to FY 26.

SEPTEMBER 23

All Payroll salary warrants to be cancelled in FY 26 must be submitted to Payroll by 12:00 Noon.

FY 27

SEPTEMBER 29

The Payroll gross-to-net cycle for the Semi-Monthly Arrears pay period ending September 16th will be processed. All entries must be made by 12:00 PM. These payrolls will be charged to FY 27.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER

PAYROLL SECTION

HOTLINE 334-242-2188

PROFESSIONAL SERVICES CONTRACTS

FY 25

AUGUST 10

All FY 25 DOP*/ISE1 documents (except Capital Outlay) that are multi-year and have or will have a corresponding FY 26 encumbrance should be reviewed. FY 25 DOP*/ISE1 encumbrances will be closed in September and should be decreased to the amount spent, before then. This reduced amount will increase the available amount on the MAP*/ISA1 document and will allow a FY 26 increase for an encumbrance, with available allotment, and keep the contract amount whole for any future year encumbrances, if applicable.

SEPTEMBER 2

FY 25 Professional service contract modifications are due on this date.

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

SEPTEMBER 8

All outstanding FY 25 DOP*/ISE1 encumbrances (except Capital Outlay) will be closed.

FY 26

SEPTEMBER 4

All FY 26 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).

SEPTEMBER 11

All FY 26 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 26 encumbrance documents during the 13th accounting period, if you have sufficient FY 26 allotment reserved.

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

PROFESSIONAL SERVICES CONTRACTS - CONTINUED

DECEMBER 14

NOTE: All FY 26 GAE and POD1 decentralized encumbrances will be closed after the end of the 13^{th} accounting period.

FY 27

OCTOBER 1

New contracts/interagency agreements (MAP*'s & ISA1's) or encumbrances (DOP*'s & ISE1's) for FY 27 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 26 DOP* or ISE1 document if you have sufficient FY 26 allotment reserved for the 13^{th} accounting period.

You may also enter any new FY 27 DOP* & ISE1 documents against their corresponding MAP* & ISA1, if applicable, on October 1, 2026, if the expiration date of the MAP* or ISA1 extends past 09/30/2026. 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 26 and FY 27) DOP*s/ISE1's for the same MAP*/ISA1 for multi-year agreements.

FY 26 DOP*s/ISE1s may be modified (decreases only) throughout FY 27, after the 13^{th} accounting period of FY 26 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, following instructions from page 4.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER

FISCAL MANAGEMENT SECTION

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

PROCUREMENT

Please note: in an effort to allow more processing time, the timelines below do not guarantee the resolution of any protest filed. While every effort will be made to timely address any protests that may arise, if you have a solicitation that receives a protest, it may not reach completion by fiscal year end. Division of Procurement documents are processed through Alabama Buys.

Requisitions created prior to April 7th with an RQ type of Non-Contract or After the Fact will not be accepted by the Division of Procurement after July 15th, except where solicitations have already occurred. You will need to cancel and recreate using appropriate RQ type.

REQUISITIONS

FY 26

JULY 6

All FY 26 Invitation to Bid RQ's with the One Time Purchase toggle selected for Information Technology that require approval from the Office of Information Technology (OIT) must be submitted to ITB Hold status. There is no deadline for FY 26 Invitation to Bid RQ's that will result in a Master Agreement; however, no purchases can be made against it until the solicitation has been fully awarded and the Master Agreement is in place.

JULY 10

All Invitation to Bid RQs with the One Time Purchase toggle selected that require site visits must be submitted to ITB Hold Status and received by the Division of Procurement. There is no deadline for FY 26 Invitation to Bid RQ's that will result in a Master Agreement; however, no purchases can be made against it until the solicitation has been fully awarded and the Master Agreement is in place.

JULY 17

All remaining Invitation to Bid RQ's with the One Time Purchase toggle must be submitted to ITB Hold Status and received by the Division of Procurement. There is no deadline for FY 26 Invitation to Bid RQ's that will result in a Master Agreement; however, no purchases can be made against it until the solicitation has been fully awarded and the Master Agreement is in place.

AUGUST 14

All FY 26 Sourcing Projects for Invitation to Bid RQs with the One Time Purchase toggle selected must have Award Recommendations submitted to the Division of Procurement from the using agency in Alabama Buys.

PROCUREMENT – CONTINUED

AUGUST 21

The Division of Procurement will set outstanding FY 26 Sourcing Projects for Invitation to Bid RQs with the One Time Purchase toggle selected to Intent to Award where possible.

SEPTEMBER 4

All FY 26 Small Purchase and Sole Source RQ's that require Quick Quotes must be submitted to Division of Procurement for approval. There is no deadline for FY 26 Invitation to Bid RQ's that will result in a Master Agreement; however, no purchases can be made against it until the solicitation has been fully awarded and the Master Agreement is in place.

SEPTEMBER 11

All remaining FY 26 RQ's, to include Exempt/Non-biddable RQ's must be submitted to the Division of Procurement for approval.

Emergency RQ's, FY 26 PO modifications, On Contract RQ's, Exempt/Non-biddable RQ's, and any RQ type with the After the Fact toggle selected may continue to be submitted after this deadline but are not guaranteed to be processed by year end. Division of Procurement will continue to work these on a first come first serve basis as time and workload allows. No Purchase Orders will be generated during the STAARS shut down period. FY 26 modifications and any RQ type with the After the Fact toggle will continue to be processed during the 13th accounting period, beginning October 1, 2026. All other FY 26 RQ's resulting in PO's will be returned to the agency and will require resubmission after October 1, 2026, as an FY 27 RQ to be processed against the new fiscal year budget.

AGENCY AUTHORITY FY 26 RQ's can be submitted and approved until the STAARS shut down.

FY 27

All FY 27 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, 2026, PO documents will automatically workflow to "Final" status and encumber in STAARS and the PO's will be generated for the suppliers.
NOTE: Processing of FY 27 Requisitions will be suspended while the End of Year processing takes place.

PURCHASE ORDERS

FY 25

SEPTEMBER 8

All outstanding FY 25 purchase orders, including Professional Service Contract DOPs and ISEs (except for appropriation 050 - capital outlay), will close in STAARS.

FY 26

SEPTEMBER 16

All FY 26 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 FY 26 purchase order modifications during the period of September 18th – September 30th. Processing for FY 26 PO modifications will resume October 1, 2026.

NOVEMBER 2

All remaining FY 26 modifications must be submitted to the Division of Procurement by this date.

FOR ASSISTANCE, EMAIL: THE DIVISION OF PROCUREMENT

keri.wright@purchasing.alabama.gov

REPORTS

END OF FISCAL YEAR 2025

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 in SHERPA. The EOY reports include all transactions recorded in STAARS during the 2025 fiscal year through the 12th accounting period except for the year-end accounts payable reversals. All EOY reports except AFIN-BUD-004 EOY 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 SHERPA. 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 23

Expense warrants to be cancelled in FY 26 must be received by the Comptroller's Office on this date. For salary warrant cancellations, refer to the Payroll section of this document. 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: Any expense warrants that need to be cancelled after this date, may be submitted beginning October 1, 2026 and throughout the 13th accounting period.

SEPTEMBER 23

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

NOVEMBER 20

Expense warrants issued in FY 26 (October 1, 2025 - September 30, 2026) 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 8 and 9 of the EOY Memo.

FOR ASSISTANCE, CALL: OFFICE OF THE STATE COMPTROLLER

AGENCY SERVICES SECTION

334-242-0255

CAPITAL ASSETS

ASSET WORKS

NOVEMBER 25

Verify that Personal Property Managers have updated the State Auditor's program Asset Works for purchases received through 09/30/2026 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 25th.

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 2026 period 13.

NOVEMBER 25

All property acquired during FY 26 including the 13th accounting period must be submitted on fixed asset documents in STAARS by November 25th. This includes purchased, self-constructed and donated capital assets. Also, all FY 26 disposals and corrections submitted with fixed asset documents in STAARS. For FY 26 disposals, corrections, and non-auditor property submitted to the Financial Reporting Section by November 25th. Agencies are responsible for reconciling STAARS fixed assets to Asset Works property. All corrections to STAARS fixed assets due by November 25th.

FOR ASSISTANCE CALL: OFFICE OF THE STATE COMPTROLLER

FINANCIAL REPORTING SECTION

Jonathan Brown 334-353-3722 or Megan Corley 334-353-1611

CALENDAR

June 2026

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
1	2	3	4	5
Jefferson Davis' Birthday Holiday Observed Today you can begin entering FY 27 Operations Plans in the SHERPA Budgeting System.				
8	9	10	11	12
15	16	17	18	19
				Juneteenth Holiday Observed
22	23	24	25	26
29	30	1	2	3
		NOTES		

July 2026

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
29	30	1	2	3
NOTES			Review FY 26 Chart of Accounts in STAARS by 5 PM on 07/10/26.	Independence Day Holiday Observed
6	7	8	9	10
All FY 26 Information Technology RQ's which require bidding due to OIT.				Additions & Changes to decentralized Charts of Accounts due by 5 PM. All RQ's for bids requiring a site visit due.
13	14	15	16	17
NYTI FY 27 Chart of Accounts available. FY 26 changes made after NYTI must also be made manually on FY 27 pages.				All other non-technology RQ's which require bidding due.
20	21	22	23	24
27	28	29	30	31
				FY 27 Operations Plans due to EBO.

August 2026

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
3	4	5	6	7
Begin emailing A/P Special Requests with Doc IDs of payments made against FY 25 POs/Contracts.				
10	11	12	13	14
All outstanding FY 25 encumbrances (except Capital Outlay) should be reviewed in STAARS, as all FY 25 DOP*/ISE1 should be reduced to the amount expended before 9/8.				FY 26 Bid Award Recommendations must be received from the agency in Alabama Buys.
17	18	19	20	21
				FY 26 (and prior FY) Capital Outlay appropriation end date changes due. The Division of Procurement will set all outstanding FY 26 bid docs to Intent to Award.
24	25	26	27	28
31	1			
	NOTES			

September 2026

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
31	1	2	3	4
NOTES		FY 25 Professional service contracts amendments/mods due.	Payment docs referencing FY 25 POs and contracts must be emailed due.	FY 26 MAP*s & ISA1s due by 4 PM. Manual agency correction JVs due to Agency Services. FY 26 Small Purchase & Sole Source RQs requiring Quick Quotes due.
7	8	9	10	11
Labor Day Holiday	STAARS user's correction JVs due by 4 PM. Outstanding FY 25 POs and DOP/ISE1 encumbrances (except Capital Outlay) will be closed.	Payment docs, Concur reports, PCard docs, and docs rejected prior to 9/8 due.		All remaining FY 26 RQs due. All FY 26 prof services DOP* & ISE1 docs due. All agency payment docs rejected after 9/8 are due.
14	15	16	17	18
Payroll gross-to-net semi monthly arrears for pay period ending 8/31, due by 9 AM. These will be charged to FY 26. *Any payment not finalized will be rejected for it to be put on an APJV1.	All APJV1s due. FY 26 Ops Plans Revisions due.	All FY 26 PO modifications due.	All cost allocation JV entry corrections are due.	
21	22	23	24	25
Final Payroll gross-to-net cycle for supplemental paid in FY 26 will be processed.	Payroll gross-to-net semi monthly current for pay period 9/30 due by 12 PM. These will be charged to FY 26.	Payroll warrant cancellations due by 12 PM. All CW files due by 12 PM. Dups and Exp warrant cancellations due.	All CW warrant files due by 12 PM. All FA shell docs due.	
28	29	30	1	2
Bad checks redeemed by 2:30 PM. Deposits before 2:30 PM will be processed as FY 26, after 2:30 PM will be processed as FY 27. **Last working day of FY 2026**	Payroll gross-to-net semi monthly arrears for the pay period ending 9/16 due by 12 PM. **STAARS system remains down** **APJV1 reversal process starts**	**STAARS system remains down**	NOTES	

October 2026

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
28	29	30	1	2
NOTES			**First working day in STAARS** New MAP*/ISA1 docs or DOP*/ISE1 encumbrances for FY 27 may be keyed in STAARS and validated before October, but should not be submitted prior to this date.	
5	6	7	8	9
		ACFR instructions to be mailed.		
12	13	14	15	16
Columbus Day Holiday				
19	20	21	22	23
				ACFR FRJV1's due in Comptroller's Office.
26	27	28	29	30

November 2026

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
2	3	4	5	6
All remaining FY 26 modifications due.				
9	10	11	12	13
		Veterans Day Holiday		
16	17	18	19	20
All agency FY 26 payment docs and rejects prior to 11/13 are due.		Manual agency & STAARS users rejected docs generated after 11/13 must be returned by this date to ensure processing in the 13th APD.	FY 26 correction JVs for 13th APD due by 4 PM.	Expense warrants issued in FY 26 & requiring cancellation are due by 12 PM.
23	24	25	26	27
		FY 26 disposals, corrections, and non-auditor property due. Update AssetWorks for purchases received through 9/30 and paid for from 13th APD.	Thanksgiving Day Holiday	
30	NOTES			
The last business day of the 13th APD.				

December 2026

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
30	1	2	3	4
NOTES	*13th Accounting Period now closed*			Extensions for ACFR accruals deadline. Includes entries for interfund, transfers, and due to/due from. ***Final FRJV1s due***.
7	8	9	10	11
14	15	16	17	18
Decentralized FY 26 GAE and POD1 encumbrances will be closed, after the 13th APD.				
21	22	23	24	25
				Christmas Holiday Observed
28	29	30	31	1
				NOTES

January 2027

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
28	29	30	31	**1**
NOTES				New Year's Day Observed
4	5	6	7	8
11	12	13	14	15
				Deadline for audited financial statements.
18	19	20	21	22
MLK/REL birthdays (observed)				
25	26	27	28	29