

Office of Statewide Reporting and Accounting Policy
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

May 26, 2021

OSRAP MEMORANDUM 21-23

TO: Fiscal Officers
All State Agencies

FROM: Lindsay Schexnayder, CPA
State Accounting Systems Director

SUBJECT: June 30, 2021 Year End Close

The enclosed procedures are for your use during the June 30, 2021 year-end close. Instructions and information pertaining to the following procedures are attached:

- 6/30/21 Year End Close Time Frame
- Error Corrections to Prior Year – Expenditures and Revenue
- Fiscal Year Travel Claims
- Stale Dated Checks
- Check Amount in Excess of Amount Due and Checks to Wrong Vendors
- Check Amount Less Than Amount Due
- Credit Memos
- New State Treasurer's Seed
- Return of Seed
- Reestablishment of State Treasurer's Seeds
- Increase in Agency's State Treasurer Seed for Next Fiscal Year
- Carryover of Prior Year Cash to Current Year Means of Financing Appropriation
- Roll Forward of Fiscal Year 2021 Encumbered Appropriations
- Carry Forward of Cash for Retainage Payable Balances
- Revenue Transfers During the 45-day Period
- NON-ISIS Return of Surplus.

Please remember that the provisions of LA Revised Statute 39:82 remain in effect during the 45-day close. Agencies are only allowed to use fiscal year 2021 funds to liquidate valid liabilities

(goods received or services rendered on or before June 30, 2021). Valid encumbrance items established by close of business June 30, 2021 but not received on or before that date may be liquidated against 2022 appropriations at the agency's discretion. However, the Roll Forward of Encumbered Appropriations procedure must be followed in order to obtain funding authorization for that period. The following is a summary of important dates included in the attached procedures:

- Payroll off-cycle interfaces and other (non-payroll) interfaces to ISIS with a June effective date must be at the Data Center no later than 2:00 p.m. on Wednesday, June 23, 2021.
- The last date checks will be printed in June is Tuesday, June 29, 2021.
- The next scheduled ISIS check print will run on the night of Thursday, July 8, 2021, with checks being printed on Friday, July 9, 2021. The next LaGov check print will run on the night of Tuesday, July 6, 2021, with checks being printed on Wednesday, July 7, 2021.
- EFT will run on the night of Monday, June 28, 2021. EFT will not run again until the night of Friday, July 2, 2021.
- **LaGov financial agencies** should refer to specific LaGov deadlines which will be issued separately.

A detailed time frame with explanations of allowable transactions is enclosed. Delivery time required by courier, mail or messenger, must be taken into consideration to meet all deadlines. The deadlines provided in this memorandum are the latest dates and times transactions will be accepted for processing. Agencies can and should submit transactions as soon as possible before the deadlines to ensure a smooth closing.

CMIA agencies should pay close attention to the Notes on page 5 of these instructions for information affecting their draws.

Agencies should review the 1G07B and 1G26B daily and ensure that all payment vouchers representing valid liabilities are liquidated in a timely manner. Those payment vouchers that are no longer needed, have errors, or will not produce a check because of inactive vendor records should be modified to zero by the close of business on Monday, June 28, 2021.

Please distribute copies of this memorandum to all fiscal, purchasing and contract office employees. Many of the deadlines affect these individuals. Please contact the OSRAP Help Desk at 225.342.1097 if you have questions on this memo or the attached instructions.

LS:jbl

Attachments

| | | |
|----|------------------------------|------------------------|
| c: | Ms. Lindsay Schexnayder, CPA | Ms. Laura Lapeze |
| | Ms. Paula Tregre | Ms. Pamela Rice |
| | Mr. Travis McIlwain | Ms. Ternisa Hutchinson |
| | Ms. Andrea Hubbard | Mr. Richard Howze |
| | Ms. Mary Olexy | |

June 30, 2021 Year End Close Time Frame

| Date | Transaction Code | Destination | Arrival Deadline | AFS Deadline |
|---|--|--|----------------------------------|---------------------|
| Friday 06/18/21 | J1s (Void Checks) | Office of Statewide Reporting | 9:00 AM | 8:00 PM |
| | CX (Type 1 and Type 3) | State Treasurer's Office | 11:30 AM | 8:00 PM |
| Tuesday 06/22/21 | PV, PVQ, P1 and Mods (Check Issued in APRD 12/21) | | | 8:00 PM |
| | P1 (Non-ISIS Warrants) | Office of Statewide Reporting | 11:00 AM | 8:00 PM |
| Wednesday 06/23/21 | Payroll Off-cycle Interface And Other (non-Payroll) FTPs | OTS Data Center | 2:00 PM | 8:00 PM |
| Thursday 06/24/21 | MW (Paper Transactions) | Office of Statewide Reporting State Treasurer's Office | 9:00 AM 11:30 AM | 8:00PM |
| | MW (Non-ISIS & Side System Interface) | Office of Statewide Reporting State Treasurer's Office | 9:00 AM 11:30 AM | 8:00 PM |
| | AP | Office of Statewide Reporting Office of Planning and Budget State Treasurer's Office | 10:30 AM 10:30 AM 10:30 AM | 8:00 PM |
| | EB/RB | Office of Planning and Budget | 2:00 PM | 8:00 PM |
| Friday 06/25/21 | MW (Non-ISIS & Side System Corrections) | Office of Statewide Reporting State Treasurer's Office | 9:00 AM 11:30 AM | 8:00 PM |
| | LaGov Agencies Interface (FINAL) | Refer to Special Instructions Section starting on pg. 4 | 2:00 PM | 8:00 PM |
| | SRM ISIS Agencies Interface (FINAL) | Refer to Special Instructions Section starting on pg. 4 | 2:00 PM | 8:00 PM |
| | MW (Electronic Transactions) | Office of Statewide Reporting State Treasurer's Office | 9:00 AM 11:30 AM | 8:00 PM |
| | J5 (SUSF REJCT Corrections) | Office of State Uniform Payroll | 9:00 AM | 8:00 PM |
| | J1 (Not Check Cancellation), J2 & J3 | Office of Statewide Reporting State Treasurer's Office | 11:00 AM 11:30 AM | 8:00 PM |
| | DS | State Treasurer's Office | 11:30 AM | 8:00 PM |
| C1 (Non-ISIS/Non-ISIS ROA), CR, CRQ, C1 (ISIS) | State Treasurer's Office | 11:30 AM | 8:00 PM | |

| Date | Transaction Code | Destination | Arrival Deadline | AFS Deadline |
|--|--|---|------------------|--------------|
| Friday 06/25/21 Continued | PV, PVQ, P1 (for APRD 12/21 Check issued 01/22) | State Treasurer's Office | 11:00 AM | 8:00 PM |
| | PV, PVQ, P1 Mods (for APRD 12/21 Check issued 01/22) | | | 8:00 PM |
| | II, J4, PV Type 2 & 3 | | | 8:00 PM |
| | WV | | | 8:00 PM |
| | J6 (Payroll Correction) | | | 8:00 PM |
| | J6 (Non-ISIS) | | | 8:00 PM |
| | J6 (Stores Increase) | | | 8:00 PM |
| | J6 (Agency Reclassification) | | | 8:00 PM |
| Monday 06/28/21 | LaGov Agencies Interface (CORRECTIONS) | Refer to Special Instructions Section starting on pg. 4 | 2:00 PM | 8:00 PM |
| | SRM ISIS Agencies Interface (CORRECTIONS) | Refer to Special Instructions Section starting on pg. 4 | 2:00 PM | 8:00 PM |

SPECIAL INSTRUCTIONS:

All regular appropriated budgets must be in balance within each appropriation by the Close of Business on Thursday, June 24, 2021 (i.e., MOF APs=RBs, Operating APs=EBs, and EBs=RBs). To accomplish this, AP, EB, and RB documents for FY 21 with a June effective date must be at a PEND3 status on SUSF by 2:00 p.m. on Thursday, June 24, 2021. AP, EB, and RB documents must be accepted in ISIS|AFS by 8:00 p.m. on June 24, 2021.

All payment vouchers (PV, P1, PVQ) and modifications issued from revenue with a June effective date must be entered and accepted in ISIS|AFS by 8:00 p.m. Tuesday, 6/22/21 with a scheduled payment date on or before 6/25/21. An accounts payable liquidation for fiscal year 2021 with a June effective date will be allowed for all scheduled payment dates through June 30, **2022** during the 6/28/21 nightly cycle for checks and during the 6/28/21 nightly cycle for EFTs, depending on the General Fund cash position. These dates are being used to ensure that all payables will be liquidated regardless of scheduled payment date and may be adjusted further into the future to accomplish that goal. Checks will be printed and mailed 6/29/21.

NOTE: The State Treasurer's Office (STO) must be notified by 11:30 AM on the above dates for all PVs, PVQs, P1s and J4s that require their approval.

The last day for interfaces is Friday 6/25/21. The interfacing agency must ensure that transmissions have been received and posted in ISIS|AFS. Interfaces done on Monday 6/28/21 must only be for

resubmission of corrections. Routine interfaces will **NOT** be accepted on Tuesday 6/29/21. Agencies should not send interfaces (i.e., CMS, TMS, etc) for FY 22 accounting period 01 22 until the budgets are loaded for the new fiscal year.

A special front-end security to only allow OSRAP, STO, OPB, and OTS access to ISIS will be in place on 7/1/21. If necessary, the special front-end security will be extended to 7/2/21. Fiscal Year End Reports and Agency Transaction Listings should be available in BUNDL by 7/3/21. Also, agencies should be allowed into ISIS and may resume sending interface files only for FY 21 accounting period 13 21 by 7/6/21. Fiscal year 2022 accounting period 01 22 will be opened after the FY 22 budget is loaded. Access to both accounting periods 13 21 and 01 22 is allowed after the FY 22 budget is loaded.

The LDO limit will be raised to \$15,000.00 for the period of 7/1/21-8/14/21. This is done to allow entry in LaGov|SRM for commodity-based purchases for Budget FY 21 that were not encumbered by 6/30/21. Please ensure that all BFY 21 commodity based purchases are recorded in LaGov|SRM on or before 8/14/21 using LDOs. **You SHOULD NOT process FY 22 LDOs above \$10,000.00.** Violations will be reported to the Office of State Procurement and the Legislative Auditor.

Although ISIS|AFS will allow a prior year encumbrance to be established through ISIS|AFS during the 45-day period, it is illegal and against the policy of the Division of Administration for agencies to do so.

Agencies with any transactions related to continuing appropriations that are attributable to activity on or before 6/30/21 should code those transactions to accounting period 13 21 during the 45-day period.

Agencies with purchasing cards and/or CBA Travel Accounts should move all expenditures from their PPPP, TRV+, and P+/T+ Appropriation organizations (i.e., P100, P200, P300, etc, TRV1, TRV2, etc & T100, T200, T300, etc.) to their appropriate object and organization by the close of business on Friday, June 25, 2021.

Also, for agencies with purchasing cards and/or CBA Travel Accounts, the P3 and P4 to record expenditures from the July 6, 2021 statement billing file will post to fiscal year 2021, accounting period 13 21. The statement will cover purchases made during the period of June 4 to July 6, 2021. Any charges that relate to fiscal year 2022 must be moved to FY 22 on a J2 transaction during the 13th accounting period (13 21).

CMIA AGENCIES:

All CMIA agencies should be aware that, depending on the General Fund cash position, checks will be printed on 6/29/21 for payment vouchers accepted on or before 6/28/21 with scheduled disbursement dates through 6/29/22. EFTs will be sent on 6/29/21 for payment vouchers accepted on or before 6/28/21 with scheduled payment dates through 6/29/22. Payment vouchers must meet all other automated disbursement criteria. **Adjust your draws from Federal Granting Agencies accordingly.**

PAYROLL:

The final pay period for FY 21 ends June 13, 2021 for payday June 18, 2021. Payroll issued June 18, 2021 for the pay period ending June 13, 2021 will post in ISIS|AFS on Wednesday, June 16, 2021 during the nightly cycle. In order to affect proper fiscal year charges, each agency must make certain all off-cycle payments are processed in a timely manner. The deadline for off-cycle processing for FY 21 is Wednesday, June 23, 2021 at 2:00 p.m. Those entries will post in ISIS|AFS on June 23, 2021 with a LaGov HCM posting date of June 23 2021.

All J5 rejects in ISIS|AFS for the June 18, 2021 payday and for off-cycles processed through Wednesday, June 23, 2021 must be corrected (in PEND3 status) by **9:00 a.m., Friday, June 25, 2021** in order to be charged to fiscal year 2021 in ISIS|AFS.

LaGov SRM ISIS Agencies

All invoices (MIR7) must be in a **posted status** by 6:30 p.m. Friday, June 25, 2021 in order to interface the PV to ISIS|AFS. Any invoices that are not in a posted status will not be interfaced. Agencies will not have access to the MIR7 transaction beginning at 6:30 p.m. on Friday, June 25, 2021 until ISIS|AFS opens for the 13th period. Once the 13th period opens, the agency will have to change the posting date in order for the invoice to interface to ISIS|AFS in the 13th period.

All POs must be in an **ordered status** by 6:30 p.m. on Friday, June 25, 2021 for the PO to be interfaced to ISIS|AFS. Agencies will not have access to POs and shopping carts beginning at 6:30 p.m. on Friday, June 25, 2021 until FY 22 is open and budget is loaded. Agencies should run report ZFI1722 the morning of Monday, June 28, 2021 to identify PO errors. If a correction can be made in ISIS|AFS which would resolve the reason for the rejection (grant changes, budget adjustments, etc.) the agency should have the correction processed in ISIS|AFS by 6:30 p.m. on Monday, June 28, 2021. LaGov will resubmit all POs on the error file to ISIS|AFS the night of Monday, June 28, 2021 for the final effort to get the PO encumbrances processed.

On Tuesday, June 29, 2021, all **shopping carts** not cancelled or **POs** not in an **ordered status** or **remain rejected** will be cancelled.

PROCEDURE: Error Correction To Prior Year – Expenditure and Revenue

Expenditure

The following procedure is to be used to correct expenditure coding errors within an agency fund within the same fiscal year during the 45-day period. For corrections between fiscal years use a J2 document.

Responsibility

Action

- | | |
|-----------------------|--|
| Agency Fiscal Officer | 1. Processes an Agency Journal Voucher (J6) in ISIS/AFS to correct expenditures within an agency fund in fiscal year 21. Processes a J6 document in ISIS AFS to correct personal service objects for payroll corrections crossing Appropriated Programs in fiscal year 21. |
|-----------------------|--|

Revenue

The following procedure is used to correct revenue coding errors to the prior year within or between funds which the agency is responsible for and revenue organizations within the same fiscal year.

Responsibility

Action

- | | |
|-----------------------|---|
| Agency Fiscal Officer | 1. Processes a Journal Voucher (J6) in ISIS/AFS for correction of revenues within or between funds in fiscal year 21. |
|-----------------------|---|

PROCEDURE: Fiscal Year Travel Claims

The following procedure is used to process and pay actual travel claims through June 30 at fiscal year end close.

Responsibility

Action

- | | |
|------------------------------------|--|
| Agency Personnel and Board Members | 1. Prepares agency standard travel reimbursement voucher through June 30, 2021 and mails, carries or delivers to agency accounting office in sufficient time to allow agency to input documents into ISIS AFS by the established year end close deadlines. |
| Agency Fiscal Officer | 2. Prepares a Payment Voucher (PV, PVQ, P1) in ISIS/AFS for amount of travel claims filed for travel. |

NOTE: Agencies that send travel transactions through an FTP interface to ISIS|AFS must submit the interface no later than 2:00 p.m. 06/25/21.

PROCEDURE: Stale Dated Checks

The following procedure is used for reissuing stale dated ISIS|AFS checks during the forty-five (45) day period, July 1, 2021 through August 14, 2021.

| <u>Responsibility</u> | <u>Action</u> |
|-----------------------|--|
| Agency Fiscal Officer | <ol style="list-style-type: none">1. Prepares a Check Cancellation Input (CX) form for a Type 1 requesting replacement check.2. Mails or delivers the CX form and void check to State Treasurer's Office. |

PROCEDURE: Check Amount in Excess of Amount Due and Checks to Wrong Vendors

The following procedure is used for ISIS|AFS checks in excess of amount due and checks issued to the wrong vendor during the forty-five (45) day period, July 1, 2021 through August 14, 2021.

| <u>Responsibility</u> | <u>Action</u> |
|-----------------------|--|
| Agency Fiscal Officer | <ol style="list-style-type: none">1. Completes and submits a CX form Type 3 (void do not reissue) and attaches the voided check. (If the check is lost, please note this on the form). If the check was issued from revenue coding, this should be done on a manual warrant.2. If the check was issued against expenditures, keys a Journal Voucher (J1) in ISIS/AFS to back-out the expenditures. Debit Cancel Vouchers Payable (6710), and credit the expenditure coding.3. Records the J1 document number on the CX document for expenditure voids.4. Submits the original CX and the check to the State Treasurer's Office. |

Note: The J1 is keyed into ISIS/AFS by the agency, approved at the agency level and on the suspense file (SUSF) awaiting approval from both OSRAP and the State Treasurer's Office. Agency should periodically check SUSF to ensure that the J1 was processed.

- OSRAP Analyst 5. Initiates the cancellation procedure when the canceled check is a consolidated check involving multiple agencies.

PROCEDURE: Check Amount Less Than Amount Due

The following procedure is used for ISIS/AFS checks less than prior year amount due during the forty-five (45) day period July 1, 2021 through August 14, 2021.

| <u>Responsibility</u> | <u>Action</u> |
|-----------------------|---|
| Agency Fiscal Officer | 1. Keys a Payment Voucher (PV, PVQ, P1) in ISIS/AFS to generate a check for the remaining amount due. |

PROCEDURE: Credit Memos

The following procedure is used for credit memos input and outstanding before the final June 30 close.

| <u>Responsibility</u> | <u>Action</u> |
|-----------------------|--|
| Agency Fiscal Officer | 1. Determines if there are any outstanding credit memos and from which ISIS subsystem the credit memo originated. If the credit memo will not be applied to a prior year invoice by the August 14 close, the credit memo must be removed from the accounts payable file and collected from the vendor. |
| | 2. Keys into ISIS AFS a Payment Voucher to reverse outstanding credit memos in the prior year that will not be used. |
| | 3. Establishes these credit memos as accounts receivable on the agency's records. <u>These records are maintained manually and not in ISIS AFS.</u> |
| | 4. Remits the collection of these receivables to the State Treasurer during the forty-five (45) day period between July 1 and August 14 using a Deposit Ticket. |
| | 5. These funds must be classified via a Cash Receipts transaction (CR) as a <u>refund of expenditure</u> for accounting period 13 21 BFY 21. |

PROCEDURE: Credit Memos (continued)

| <u>Responsibility</u> | <u>Action</u> |
|-----------------------|---|
| | 7. All collections of prior year credit memos <u>after August 14</u> must be remitted to the State Treasurer on a Deposit Ticket and classified in ISIS AFS on a Cash Receipt transaction (CR) as <u>Income Not Available</u> . This applies to all funds that cannot be retained by the agency and carried forward into the new fiscal year. |
| | 8. If funds can be carried forward, the agency will classify the receipt of funds into their MOF using the appropriate revenue source code (1970 - Statutory Dedications, 1971 - Federal, 1972 - Self-Generated/Ancillary, 1973 - IAT). |

PROCEDURE: New State Treasurer's Seeds

The following procedure is used to set up new (first time) seeds from the State Treasurer's Office:

| <u>Responsibility</u> | <u>Action</u> |
|-----------------------|--|
| Agency Fiscal Officer | 1. Requests in writing to Commissioner of Administration for authorization to set up seed in the current year. |
| Commissioner's Office | 2. Approves/Disapproves request. If approved, sends copies of approval to agency, the State Treasurer's Office, the Office of Statewide Reporting (OSRAP), and the Office of Planning & Budget (OPB). If disapproved, sends copy of disapproval to agency. |
| Agency Fiscal Officer | 3. Emails (Fax is acceptable) to OSRAP a copy of the approved letter noting the agency number, revenue organization, and MOF appropriation unit number into which the seed is to be placed. |
| OSRAP Consultant (s) | 4. Prepares, enters, and approves ISIS AFS transaction J3 based on agency information contained on approval letter. |
| STO Analyst | 5. Reviews and approves J3. |
| Agency Fiscal Officer | 6. Reviews MOF appropriation unit to verify the input of the seed to the system. Contacts OSRAP if there are questions concerning the seed. |

PROCEDURE: Return of Seed

The following procedure is used to return a seed to the State Treasurer's Office before or after the June 30, 2021 final close and before the August 14, 2021 final close.

| <u>Responsibility</u> | <u>Action</u> |
|-----------------------|---|
| Agency Fiscal Officer | 1. Prepares and sends memo to OSRAP stating the agency has funds available to return the seed borrowed from the State Treasurer's Office and the amount to be returned. |
| OSRAP Consultant | 2. Prepares, enters, and approves ISIS AFS J3 transaction to return the borrowed seed money to the State Treasurer. |
| | NOTE: Cash must be available in the Means of Financing Appropriation in order to return it to the State Treasurer. |
| STO Analyst | 3. Reviews, approves and runs the J3 in ISIS AFS. |
| Agency Fiscal Officer | 4. Reviews the Detail Appropriation Report by Agency (2G15) or ISIS AFS table (APRS) Appropriation by Revenue Source Summary to ensure that the seed is returned for prior year. |
| | NOTE: By statute, all seeds are required to be returned by 08/14/21. The agency must obtain written authorization from the Commissioner of Administration if a seed needs to be reestablished in the current year. |

PROCEDURE: Reestablishment of State Treasurer's Seeds

The following procedure is used to account for reestablished seeds after the June 30, 2021 final close and before the August 14, 2021 final close:

| <u>Responsibility</u> | <u>Action</u> |
|-----------------------|--|
| Agency Fiscal Officer | 1. Requests written authorization from Commissioner of Administration to reestablish the seed in current year. |
| Commissioner's Office | 2. Approves/Disapproves request. If approved or disapproved, sends a copy of approval/disapproval to the agency, State Treasurer's Office, OSRAP, and OPB. If the seed is disapproved, then follow the process for the return of seed. |

PROCEDURE: Reestablishment of State Treasurer's Seeds (continued)

| <u>Responsibility</u> | <u>Action</u> |
|-----------------------|--|
| Agency Fiscal Officer | 3. Emails copy of the letter of authorization to OSRAP (FAX is acceptable) noting on the approval letter: the agency number, revenue organization, and Means of Financing Appropriation Number for the seed. |
| OSRAP Consultant (s) | 4. Prepares, enters, and approves ISIS AFS J3 transaction to reverse the prior year seed and reestablish the seed in the current year. |
| STO Analyst | 5. Reviews, approves, and runs the J3 in ISIS AFS. |
| Agency Fiscal Officer | 6. Reviews Means of Financing appropriation to verify the input of the seed in ISIS AFS. Contacts OSRAP if there are questions concerning the seed. |

PROCEDURE: Increase in Agency's State Treasurer Seed for Next Fiscal Year

The following procedure is used to increase the agency's amount of seeds from the State Treasurer's Office for the next fiscal year after the June 30, 2021 final close and before the August 14, 2021 final close.

| <u>Responsibility</u> | <u>Action</u> |
|-----------------------|---|
| Agency Fiscal Officer | 1. Requests written authorization from the Commissioner of Administration to reestablish the prior year seed and to increase the seed for the current year. |
| Commissioner's Office | 2. Approves/Disapproves requests. If approved, sends copies of approval to agency, the State Treasurer's Office and OSRAP. If disapproved, sends copy of disapproval to agency. |
| Agency Fiscal Officer | 3. Emails a copy of the letter of authorization to OSRAP (FAX is acceptable) noting on the approved letter: the agency number, the revenue organization, and the Means of Financing appropriation number the seed is to be entered in ISIS AFS. |
| OSRAP Consultant (s) | 4. Prepares, enters, and approves J3 in ISIS AFS. |
| STO Analyst | 5. Reviews, approves, and runs the J3 in ISIS AFS. |

PROCEDURE: Increase in Agency's State Treasurer Seed for Next Fiscal Year (continued)

| <u>Responsibility</u> | <u>Action</u> |
|-----------------------|---|
| Agency Fiscal Officer | 6. Reviews Means of Financing appropriation to verify the input of the seed in ISIS AFS. Contacts OSRAP if there are questions concerning the seed. |

PROCEDURE: Carryover of Prior Year Cash to Current Year Means of Financing Appropriation

The following procedure is used to carryover cash from a prior year Means of Financing Appropriation to a current year Means of Financing Appropriation as provided by law within the 45 day period 07/01/2021 - 08/14/2021.

| <u>Responsibility</u> | <u>Action</u> |
|-----------------------|--|
| Agency Fiscal Officer | 1. Keys Journal Voucher (J3) transaction in ISIS AFS to remove funds from a prior year Means of Financing Appropriation and to record those funds in a current year Means of Financing Appropriation before the August 14th close. (See: Example 1). 2. Sends back up documentation to OSRAP. |

NOTE: To process carryovers after the August 14, 2021 final close, contact OSRAP for procedures.

Please note that the carryover of SGR or IAT Means of Financing will not be approved unless specific statute, verbiage in the Appropriation Bill or an approved BA-7 exists supporting such carryover. Copies of the approved BA-7's must be submitted to OSRAP when the J3 transaction is prepared. Specific references to authorizing statutes or the Appropriation Bill should be included in the "Remarks" column of the J3 transaction.

EXAMPLE 1: This is an example of the carryover of Federal Aid money from the prior year to the current year. YOU MUST USE YOUR AGENCY’S APPROPRIATE FUND, AGENCY, AND REVENUE ORGANIZATION.

| | | |
|----------------------------|------------------------------------|----------------------|
| FUNCTION: | DOCID: J3 900 J3000001556 | 07/20/21 02:11:38 PM |
| STATUS: ACCPT | BATID: | ORG: |
| H- | SPECIAL REVENUE VOUCHER INPUT FORM | |
| JV DATE: 07 20 21 | REVERSAL DATE: | |
| ACTION: E | COMMENTS: FED C/F | |
| DEBIT DOC TOTAL: 7,000.00 | CREDIT DOC TOTAL: 7,000.00 | |
| CALC DEBIT TOTAL: 7,000.00 | CALC CREDIT TOTAL: 7,000.00 | |

| | | |
|--|---------------------------|----------------------|
| FUNCTION: | DOCID: J3 900 J3000001556 | 07/20/21 02:12:20 PM |
| STATUS: ACCPT | BATID: | ORG: 001-002 OF 002 |
| SUB | FUNC | SUB REPT ACCTG |
| FUND AGCY ORG ORG APPR UNIT ACTV TION REV REV CATG PRD | DEBIT AMOUNT | |
| ----- | | |
| FROM/TO | | |
| FUND JOB NO DESCRIPTION BFY CREDIT AMOUNT | | |
| ----- | | |
| 01- 900 900 3001 006 T200 13 20 7,000.00 | | |
| | | 21 |
| 02 - 900 900 3001 006 T190 01 21 | | |
| | | 22 7,000.00 |

PROCEDURE: Roll Forward of Fiscal Year 2021 Encumbered Appropriation

The following procedure is used to carry forward fiscal year 2021 encumbered appropriation budget and residual cash. These instructions relate to the carry forward of budget and cash not the rollover of the encumbrance balance. Rollover instructions are addressed in a separate OSRAP memo.

Responsibility

Action

- | | |
|-----------------------|--|
| Agency Budget Analyst | <ol style="list-style-type: none"> 1. Prepares a BA-7, <u>Request for Change of Annual Approved Budget</u> (with proof of existing cash funds) to show an increase of appropriated funds in the current year (2021). Increases the appropriate Means of Financing Budget and the Appropriated Program Operating Expenditure Budget to show the addition of these funds. 2. Submits BA-7 for approval to the Division of Administration, Office of Planning and Budget (OPB) and the Joint Legislative Committee on Budget in accordance with deadlines established by the OPB. 3. Keys AP, EB, and RB transactions in ISIS AFS if BA-7 is approved. |
|-----------------------|--|

PROCEDURE: Roll Forward of Fiscal Year 2021 Encumbered Appropriation (continued)

Responsibility

Action

Agency Accountant

4. To carry forward related FED, SGR, IAT, or Statutory Dedication Appropriation money prior to the 08/14/21 close: (Carryover of SGR or IAT funds will not be approved unless specific statute, approved BA-7 or verbiage in the Appropriation Bill exists supporting such carryover.)
 - A. Processes a Warrant Voucher (WV) in ISIS|AFS to reverse the cash from the operating cash account to the appropriate 2021 Means of Financing Appropriation(s), if the cash is in the operating account.
 - B. Keys a Journal Voucher (J3) transaction in ISIS|AFS to carry forward money from a 2021 Means of Financing Appropriation to the 2022 Means of Financing Appropriation for FED, SGR, and IAT as follows:

| | | | | | | | | <u>DR</u> | <u>CR</u> |
|-----|-----|------|------|----|----|----|--|-----------|-----------|
| 900 | 900 | 3100 | T200 | 13 | 21 | 21 | | \$ | |
| 900 | 900 | 3100 | T190 | 01 | 22 | 22 | | | \$ |

NOTE: Use your agency number and the appropriate revenue organization number.

Agency Accountant

- C. Statutory dedications must be reversed from the agency MOF to the specific statutory dedication (SD) fund (organization under agency 148). Key a Journal Voucher (J3) transaction as follows to reverse from the MOF to SD, carry forward in SD, and transfer to FY 22 MOF, if appropriated:

| | | | | | | | | <u>DR</u> | <u>CR</u> |
|-----|-----|------|------|----|----|----|--|-----------|-----------|
| 900 | 900 | SD08 | T180 | 13 | 20 | 21 | | \$ | |
| SD1 | 148 | X900 | T180 | 13 | 20 | 21 | | | \$ |
| SD1 | 148 | X900 | T200 | 13 | 20 | 21 | | \$ | |
| SD1 | 148 | X900 | T190 | 01 | 22 | 22 | | | \$ |
| SD1 | 148 | X900 | T180 | 01 | 22 | 22 | | \$ | |
| 900 | 900 | SD08 | T180 | 01 | 22 | 22 | | | \$ |

NOTE: Use your agency number and the appropriate revenue organization number.

PROCEDURE: Roll Forward of Fiscal Year 2021 Encumbered Appropriation (continued)

Responsibility

Action

D. If your agency is NON-ISIS and cash remains in the agency's operating bank, prepare Return of Appropriation request by completing letter to State Treasurer (example on Page 20).

NOTE: Use your ISIS agency number and the appropriate revenue organization number.

- | | | |
|-------------------|----|--|
| OSRAP Consultant | 5. | Reviews and approves the J3 in ISIS AFS. |
| STO Analyst | 6. | Reviews, approves and runs the J3 in ISIS AFS. |
| Agency Accountant | 7. | To carry forward available cash funds <u>after</u> the 08/14/21 close, contact OSRAP for instructions. |

NOTE: Documentation must be provided to support your agency's authority to carryover cash from prior year to current year for encumbered appropriations.

PROCEDURE: Carry Forward of Cash for Retainage Payable Balances

Responsibility

Action

- | | | |
|-----------------------|----|--|
| Agency Budget Analyst | 1. | Prepares a BA-7, <u>Request for Change of Annual Approved Budget</u> (with proof of existing cash funds) to show an increase of appropriated funds in the current year (2021). Increases the appropriate Means of Financing Budget and the Appropriated Program Operating Expenditure Budget to show the addition of these funds to the current year budget. |
| | 2. | Submits BA-7 for approval to the Division of Administration, Office of Planning and Budget (OPB) and the Joint Legislative Committee on Budget in accordance with deadlines established by OPB. |
| | 3. | Keys AP, EB (use object account 4898, Unallotted Retainage), and RB transactions in ISIS AFS if BA-7 is approved. |

PROCEDURE: Carry Forward of Cash for Retainage Payable Balances (continued)

Responsibility

Action

Agency Accountant

4. To carry forward related cash from MOF:
 - A. Processes a Warrant Voucher (WV) in ISIS|AFS to reverse the cash from the operating cash account to the appropriate 2021 Means of Financing Appropriation(s), if cash is left in the operating account.
 - B. Keys a Journal Voucher (J3) transaction in ISIS|AFS to carry forward money from a 2021 Means of Financing Appropriation to the 2022 Means of Financing. emails a copy of the BA-7 to OSRAP for back up. Entries for FED, SGR and IAT appropriations are as follows:

| | | | | | | | <u>DR</u> | <u>CR</u> |
|-----|-----|------|------|----|----|----|-----------|-----------|
| 900 | 900 | 3100 | T200 | 13 | 21 | 21 | \$ | |
| 900 | 900 | 3100 | T190 | 01 | 22 | 22 | | \$ |

NOTE: Use your agency number and the appropriate revenue organization number.

- C. Statutory dedications must be reversed from the agency MOF to the specific statutory dedication (SD) fund (organization under agency 148). Key a Journal Voucher (J3) transaction as follows to reverse from the MOF to SD, carry forward in SD, and transfer to FY 22 MOF, if appropriated:

Agency Accountant

| | | | | | | | <u>DR</u> | <u>CR</u> |
|-----|-----|------|------|----|----|----|-----------|-----------|
| 900 | 900 | 3100 | T180 | 13 | 21 | 21 | \$ | |
| SD1 | 148 | X900 | T180 | 13 | 21 | 21 | | \$ |
| SD1 | 148 | X900 | T200 | 13 | 21 | 21 | \$ | |
| SD1 | 148 | X900 | T190 | 01 | 22 | 22 | | \$ |
| SD1 | 148 | X900 | T180 | 01 | 22 | 22 | \$ | |
| 900 | 900 | 3100 | T180 | 01 | 22 | 22 | | \$ |

NOTE: Use your agency number and the appropriate revenue organization number. The balance must be carried forward through this process each year until the retainage balance is paid. The retainage balance must be paid using balance sheet account 6485. The agency will warrant the cash and issue a payment voucher using balance sheet account 6485 in the year that the retainage becomes payable.

PROCEDURE: Carry Forward of Cash for Retainage Payable Balances (continued)

| <u>Responsibility</u> | <u>Action</u> |
|-----------------------|---|
| OSRAP Consultant | 5. Reviews and approves the J3 in ISIS AFS. |
| STO Analyst | 6. Reviews, approves and runs the J3 in ISIS AFS. |

PROCEDURE: Revenue Transfers During the 45-day Period

The following procedure is to be used to transfer revenue between funds and cash accounts during the 13th accounting period. These procedures are used when the agency is required or allowed by legislation to transfer monies between funds. These procedures are not to be used for reclassifications of revenue and/or error corrections.

| <u>Responsibility</u> | <u>Action</u> | | | | | | |
|----------------------------|---|-----------|-----------|----------------------------|----|----------------------------|----|
| Agency Fiscal Officer | 1. Determines that a transfer between funds and cash accounts is needed. | | | | | | |
| | 2. Prepares a J3 transaction as follows: | | | | | | |
| | <table border="0" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;"><u>DR</u></th> <th style="text-align: left;"><u>CR</u></th> </tr> </thead> <tbody> <tr> <td>CT1 148 1331 T110 13 21 21</td> <td>\$</td> </tr> <tr> <td>900 900 SG01 T100 13 21 21</td> <td>\$</td> </tr> </tbody> </table> | <u>DR</u> | <u>CR</u> | CT1 148 1331 T110 13 21 21 | \$ | 900 900 SG01 T100 13 21 21 | \$ |
| <u>DR</u> | <u>CR</u> | | | | | | |
| CT1 148 1331 T110 13 21 21 | \$ | | | | | | |
| 900 900 SG01 T100 13 21 21 | \$ | | | | | | |
| OSRAP Consultant | 3. Reviews and approves the J3 in ISIS AFS. | | | | | | |
| STO Analyst | 4. Reviews, approves and runs the J3 in ISIS AFS. | | | | | | |

PROCEDURE: NON-ISIS Return of Surplus

The following procedure is used to return surplus funds to the State Treasurer in accordance with Louisiana Revised Statutes Title 39.

| <u>Responsibility</u> | <u>Action</u> |
|-----------------------|---|
| Agency Fiscal Officer | 1. Writes a letter to State Treasurer containing the following information: See attached example. <ul style="list-style-type: none"> A. A brief explanation of letter, B. Act - originally drawn under, C. Schedule Number - originally drawn under, |

PROCEDURE: NON-ISIS Return of Surplus (continued)

Responsibility

Action

- D. Fiscal Year - originally drawn under including:
 - i. Means of Financing Appropriation Number
 - ii. Amount per Means of Financing,
- E. Total amount of check, and
- F. Check Number - of enclosed check.
- 2. Sends the letter and the check for the Return of Surplus to the State Treasurer.
- STO Analyst
 - 3. Deposits the check, and processes a DS document in ISIS|AFS to record the deposit.
 - 4. Processes a cash receipt (C1) document to classify the deposit as a return of surplus to the agency's Means of Financing.

PROCEDURE: Return of Surplus (Example)

(AGENCY LETTERHEAD)

July 30, 2021

Honorable John M Schroder, Sr, State Treasurer
Louisiana Department of the Treasury
Post Office Box 44154
Baton Rouge, Louisiana 70804

Dear Mr. Schroder:

In accordance with Louisiana Revised Statutes Title 39 we are remitting as surplus the unencumbered cash on hand which was drawn under Act 1 of 2020 1st Extraordinary Session, Schedule Number (Put in Agency Schedule Number) for Fiscal Year 2021.

Our check number XXXXX attached represents return of the following means of financing:

| | | | | |
|-----|---------------|-----|----------------|---------------------|
| MOF | Appropriation | 000 | General Fund | \$ 30,000.00 |
| MOF | Appropriation | 002 | Self-Generated | <u>1,500.25</u> |
| | | | TOTAL | \$ <u>31,500.25</u> |

Sincerely,

U.R. Approved
Fiscal Officer