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**MEMORANDUM**

**TO:** All Agencies  
ATTN: Accounting Managers

**FROM:** D. Clark Partridge *D.C.P.*  
State Comptroller

**DATE:** April 4, 2011

**SUBJECT:** Fiscal Year-End 2010-2011 (FYE11) Closing Instructions

Attached are the closing instructions for fiscal year-end 2010-2011 (FYE11) and transaction input dates. These instructions should be carefully read and followed to ensure that the 13<sup>th</sup> month (Adjustment Period) transactions and FYE11 closing processes are handled as smoothly as possible.

The following is a summary of important dates for on-line transmission of data and paper submission:  
(For a more detailed explanation on each of these issues, please see the attachment.)

TRANSACTION	DEADLINE TO ENTER/RELEASE TRANSACTIONS ON-LINE	DEADLINE TO DELIVER DOCUMENTS TO GAO FOR INPUT/RELEASE
a. Create new year profiles (Automatic)	April 15, 2011	
b. Additions or changes to hierarchies (Org codes, Program codes, Indexes, PCAs, etc.) (FY11)	May 13, 2011, by 8:00 p.m. (Tentative)	May 13, 2011, by 3:30 p.m. (Tentative)
c. Appropriation Load (FY11)	May 20, 2011 and June 17, 2011 (Tentative)	
d. Appropriation Transfers (FY11)		June 13, 2011, by 3:30 p.m.
e. FY11 Handwritten Warrant requests for 7/1/11 payments		June 13, 2011, by 3:30 p.m.
f. Deposit with State Treasurer or Bank Deposit Slip dated no later than 6/30/11 (See Page 4 of Year-End Instructions for exception)	June 30, 2011, by 2:00 p.m.	
g. Divestment with State Treasurer for 13 <sup>th</sup> month obligations	June 30, 2011, by 9:30 a.m.	
h. Federal Funds Draw-Downs with the State Treasurer	June 30, 2011, by 2:00 p.m.	
i. Encumbrances	June 30, 2011, by 8:00 p.m.	
j. Error Corrections	Keep current daily	Keep current daily
k. Fixed Asset update	Keep current daily	Keep current daily
l. Automated Transfers, Claims (including Capital Projects), Journal Entries & Transfers	July 19, 2011, by 8:00 p.m.	July 15, 2011, by 2:00 p.m.
m. Fixed Asset final input (FY11)	July 20, 2011, by 8:00 p.m.	July 15, 2011 by 3:30 p.m.
n. Clear Internal Transaction (IT) File	July 20, 2011, by 8:00 p.m.	
o. Fixed Asset Hold file correction & final reconciliation	July 20, 2011	July 20, 2011, by 3:30 p.m.
p. Prior Year (FY11) Encumbrances Liquidation	July 21, 2011	
q. Deletion of Transactions with Edit Mode 0, 1, & 3 (automatic)	July 29, 2011	
r. (FY11) Encumbrances re-established and available to agencies	August 5, 2011	

**KEY OR IMPORTANT NOTES:**

1. The dates on the previous page are the last processing dates for various types of transactions. If multiple steps are required before a transaction can be fully posted, you must consider all the steps and ensure that the last step takes place according to the dates on that list. For instance, if you are processing a claim that requires an increase to an encumbrance, you must cancel or adjust encumbrance(s) **before July 19, 2011** (the last processing day for claims). This will provide a sufficient unencumbered balance for the claim to be successfully posted on the due date.
2. The month of June will be closed on **Thursday June 30, 2011**, and the monthly June reports will be generated on July 5, 2011. The financial roll will take place on Thursday, June 30, 2011. **We anticipate having the IT file available early July 1, 2011**, and there will be a nightly batch run to process transactions for both current and prior fiscal years. However, unforeseen technical problems from the Financial Table Roll may prevent that from occurring.
3. **The IT file will be closed at 4:30 p.m. on July 21 and July 26 to allow for special runs.** In addition, the AFIS will be **unavailable after 3:30 p.m. on July 28, 2011, and all day on July 29, 2011**, to assist with the General Ledger Close.
4. The first Appropriation Load for FY12 is tentatively scheduled for May 20, 2011. The second load is tentatively scheduled for June 17, 2011.
5. For all operating and operating lump sum appropriations, the specific quarterly allotment percentages will be provided at a later date. All other appropriations are allotted 25% per quarter. **If any other method is necessary, a letter must be sent by April 30, 2011, to the State Comptroller at the GAO** stating (1) why the allotment needs to be allocated differently and (2) how your agency will provide for operations throughout the rest of the year. Once the GAO receives the letter, approval will be considered by the GAO and the Governor's Office of Strategic Planning and Budgeting (OSPB). **To accommodate the year-end schedule and in order to make possible adjustments to FY12 appropriation loads, this letter should be submitted to the GAO by the April 30 due date or as soon as possible.**
6. Fiscal year-end closing instructions may be found on the GAO website at [www.gao.az.gov](http://www.gao.az.gov) under Publications/AFIS Information.
7. These fiscal year-end procedures do not address most payroll transactions. A separate memorandum will be issued for year-end payroll procedures.

If you have any questions or need clarification on these instructions, please call your GAO liaison. An updated GAO liaison listing may be viewed on the AFIS Help Screen (S090 - keyword: LIAISONS) or on our website at <http://www.gao.az.gov/publications/Afis/default.asp>.

Thank you.

DCP:ad:pr

cc: Chief Financial Officers

Attachments: FYE11 Calendar

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## CREATE NEW YEAR PROFILES

Creation of the new fiscal year profiles affects only those profiles with appropriation year (AY) or fiscal year (FY) in the key field (e.g., agency, AY, and appropriation number are the key fields on the appropriation profile, AFIS screen S020). These profiles are copied from the current AY/FY and established with the new AY/FY if the profiles are active and the effective end dates are greater than June 30 of the old fiscal year. After the new AY/FY profiles are created, agencies may start making changes to these profiles to meet the appropriation and budget loading requirements as well as their own reporting and budget tracking needs. **Please note that once the new fiscal year appropriations are loaded, changes may not be made to the related profile structures.**

HRIS Control Profiles (SH01: HRIS Accounting Unit Control screen, SH02: HRIS Activity Control screen, and SH03: HRIS Account Category Control screen) are not part of this process since the AY is not a key element of these profiles. However, AY is used during validation of elements for adds and changes on the above-mentioned screens. The appropriate HRIS Control profiles (SH01 and/or SH02) need to be set up if new Index or PCA profiles are created and will be used for payroll labor distribution. For more information on this topic, please refer to the HRIS Labor Distribution section below.

The two profile reports, DAFQA030 (Program Hierarchy) and DAFQA040 (Organization Hierarchy), **will be available for agency review in Control-D after the profile roll** to use as a starting point of possible changes for the new fiscal year. Off-line agencies should contact the Central Services Bureau (CSB) at 542-5629 to make appropriate arrangements to obtain their reports.

## HRIS LABOR DISTRIBUTION

Labor distribution determines how payroll expenditures are posted to the AFIS. The accounting elements that are to be used for the HRIS labor distribution must first be entered into the AFIS using the SH01 (HRIS Accounting Unit Control), SH02 (HRIS Activity Control) or SH03 (HRIS Account Category Control) screens. The HRIS is then updated during the nightly batch run. Once the new elements have been added to the HRIS, the agencies may update the position labor distribution information on the applicable HRIS forms (screens) using the new elements where applicable.

The first pay date of Fiscal Year 2012 is July 1, 2011. Since the first payroll compute of the new Fiscal Year 2012 will take place on June 28, 2011, any new labor distribution profiles should be set up in the AFIS no later than June 17, 2011, to allow for timely update of the HRIS Accounting Units, Activities, and Account Categories. The GAO will change the Sub-account for all active positions on Position form (XP02 or ZP02) from 2011 to 2012 on June 18 and 19, 2011. The GAO will change the Sub-account for Payroll Distribution Form (XR23.3), if applicable, on June 27, 2011.

Agencies will need to ensure that the payroll handwrites processed June 20, 2011, through June 30, 2011, are **not** charged to 2012 labor distribution. Also, agencies need to ensure that SH01, SH02, or SH03 screens **are not inactivated** until after the Position (XP02 or ZP02) labor distribution update is completed and the agency has verified they are no longer on any Employee (HR11) or Position (XP02 or ZP02) records.

Agencies can begin entering time records for the July 1, 2011 payroll beginning on June 22, 2011. Agencies are not to enter time records, including prior pay period adjustments, prior to June 22, 2011. Any time records entered prior to the Position form (XP02 or ZP02) labor distribution update will be deleted.

For more information about HRIS Labor Distribution, or if your agency has a situation in which the labor distribution Sub-Account should not be changed to the new fiscal year, please contact Jennifer Verhelst at (602) 542-6227 [Jennifer.Verhelst@azdoa.gov](mailto:Jennifer.Verhelst@azdoa.gov) or Yesenia Mejia at (602) 542-6234 [Yesenia.Mejia@azdoa.gov](mailto:Yesenia.Mejia@azdoa.gov).

**EMPLOYEE REIMBURSEMENT CLAIMS PROCESSED IN  
THE 13<sup>TH</sup> MONTH (HRIS)**

There will be two options available for processing employee reimbursement claims (including travel) in the HRIS after the June 14, 2011 compute. These options are for employee reimbursement claims that need to be charged to Fiscal Year 2011 and contain reverting type appropriations:

1. Reimbursement transactions entered in the HRIS after June 14, 2011, that are to be processed with the normal payroll cycle will be charged to the new fiscal year in both HRIS and AFIS. The agency will then need to process an administrative adjustment in the AFIS to transfer the charges to the correct AY during the administrative adjustment period.
2. Agencies may also input reimbursement claims from June 15, 2011, through June 30, 2011, as handwrites in the HRIS. However, agencies must ensure that the labor distribution in the HRIS reflects the proper accounts as defined for Fiscal Year 2011.

If you have questions about processing reimbursement claims during the 13<sup>th</sup> month, please contact Jennifer Verhelst at (602) 542-6227 [Jennifer.Verhelst@azdoa.gov](mailto:Jennifer.Verhelst@azdoa.gov) or Yesenia Mejia at (602) 542-6234 [Yesenia.Mejia@azdoa.gov](mailto:Yesenia.Mejia@azdoa.gov).

**FIRST PAYROLL OF THE NEW FISCAL YEAR**

For State employees on the HRIS payroll system, it has been a historical practice to actually pay wages on Thursday, the day before the official Friday pay day. However, because the July 1, 2011 pay day has been budgeted in Fiscal Year 2012 (which begins July 1, 2011), the date that employees are actually paid must occur on the official pay day and no sooner. Therefore, the interface file of the payroll expenditures for the pay period ending June 24, 2011 will process on July 1, 2011 and charged to the new FY 2012 using effective date of July 1, 2011.

**YEAR-END PURCHASING/CONTRACTING**

While A.R.S § 35-191.A allows some flexibility in this area of year end purchasing and contracting, these procedures should be followed:

- A. Goods and/or services should be procured with the intent to receive them on or before June 30.
- B. If the goods and/or services are received by June 30 AND the claim can be processed by the 13<sup>th</sup> month processing deadline, then the invoice will be paid as a routine 13th month transaction.
- C. Generally, goods and/or services ordered by June 30, but received on or after July 1, may be paid out of the old fiscal year appropriation only IF all four of the following conditions are met:
  1. The expenditure is valid for the old fiscal year appropriation.
  2. The contractual liability relating to the claim was created on or before June 30. This means that the goods and/or services must have been ordered and an encumbrance recorded in the AFIS on or before June 30.
  3. When the invoice arrives, there must be sufficient spending authority remaining in the appropriation in order to make the payment.
  4. If it is known that the goods and/or services will NOT be received by June 30, the approval of the Director of the Department of Administration must be obtained before the obligation is created (prior to July 1). The written request may be addressed to the ADOA Director, but sent to the State Comptroller, General Accounting Office. **The written request should specify:**
    - a) When the goods and/or services were ordered,
    - b) If and when the encumbrance was recorded,
    - c) When the goods and/or services are expected to be received,
    - d) Why the goods and/or services will not be received by June 30, and
    - e) Any references to legislative intent, and other information supporting the written request.

D. When it is anticipated that goods and/or services will not be received on or before June 30, and a claim cannot be processed until after the **13<sup>th</sup> month processing deadline**, the claim may be processed as an administrative adjustment and paid out of the prior fiscal year appropriation if both of the following conditions are met:

1. All of the conditions set forth in C. 1– 4 above are met.
2. In accordance with A.R.S § 35-151 and § 35-191, all expenditures to be paid as administrative adjustments must be encumbered **regardless of the dollar amount**. These encumbrances are required to be entered and processed in the AFIS by **the June deadline**. There may be facts and circumstances that do not fit within this policy. If so, please contact your GAO liaison to coordinate the resolution. Please review the State of Arizona Accounting Manual, Section II-L on Year-End Contracting and Prior Period Payments for more details.

This approval process has been delegated to the State Comptroller. Therefore, the letter should be addressed to the ADOA Director, but **sent to the State Comptroller at the General Accounting Office**. **This should be a formal request on agency letterhead, not an e-mail.**

For more details regarding Year-End Purchasing/Contracting, please contact your GAO liaison. Please refer to Frequently Asked Questions: Q2, Q3, and Q4.

### **ENCUMBRANCES**

All encumbrances and encumbrance adjustments for the fiscal year ending June 30 **must be entered by 8:00 p.m. on June 30**, including encumbrances that apply to goods and/or services that may not be paid before year-end closing. All agencies should review the AFIS S64A – ‘Status of Enc/Pre-Enc/Receivables’ or their encumbrance reports (DAFR6240) to reduce or cancel encumbrances that are excessive or no longer needed. This will provide additional appropriated funds for payment of other obligations. **Please do not liquidate encumbrances for goods and/or services that were ordered and received in the fiscal year ending June 30 for which claims were not processed prior to year-end closing.**

**In July, all prior year encumbrances will be liquidated and will not be available until the established August date (see calendar for the dates)**, when the program is executed to re-establish those encumbrances and pre-encumbrances with continuing appropriations or with the appropriations that are subject to administrative adjustments in the new fiscal year beginning July 1. The batches for these encumbrances and pre-encumbrances will be processed in the new fiscal year after the fiscal year ending June 30 is closed and the Document Financial Table is purged. **If an encumbrance or pre-encumbrance number is established in the fiscal year ending June 30, the same number cannot be used in the new fiscal year beginning July 1 until the prior fiscal year is closed and the encumbrances/pre-encumbrances are purged from the Document Financial Table.**

**Encumbrances established in the fiscal year ending June 30 can only be used in the 13<sup>th</sup> month processing for that fiscal year. Those encumbrances cannot be used for new fiscal year purchases.**

Please review the Section II-L of the State of Arizona Accounting Manual on Year-End Contracting and Prior Period Payments for more details. Also see Frequently Asked Questions: Q1 and Q6.

### **ADMINISTRATIVE ADJUSTMENTS**

Administrative adjustment claims are no longer processed at the GAO. Please refer to GAO Technical Bulletin 09-01 for instructions on processing administrative adjustments. All administrative adjustments for the prior fiscal year (FY10) must be processed by June 30. **Administrative adjustments that are not processed by June 30 may be submitted, with the necessary documentation, to the GAO to be considered as Relief Bill items under the provisions of ARS § 35-191 (see SAAM II-L.E).**

## APPROPRIATION TRANSFERS

Appropriation transfers for the fiscal year ending June 30 should be submitted to the GAO **by the June deadline (see calendar)**. These are rarely needed, but may be necessary for potential administrative adjustments. Any appropriation transfer transactions for the old fiscal year received after this date will be processed as soon as possible on a first-in, first-out basis; however, there is no guarantee that they can be processed by the June 30th statutory deadline. Also, please ensure that you give adequate consideration for any appropriations requiring review by the Joint Legislative Budget Committee (JLBC).

If you have any additional questions regarding this process, please contact Mary Miller at (602) 542-5403 or [Mary.Miller@azdoa.gov](mailto:Mary.Miller@azdoa.gov).

## CREDIT CARD CLEARING FUND (FUND 2600)

For those agencies currently accepting credit card payments, the Credit Card Clearing Fund (Fund 2600) must be reconciled by the last business day of the fiscal year. Please take the necessary steps to ensure that transactions posting to this fund are transferred out to the applicable fund(s) in a timely manner. The GAO recognizes that there may be credit card transactions posting to Fund 2600 on June 30 and that these transactions will need to be transferred in the 13<sup>th</sup> month period. Refer to Cash Control Summary Inquiry (AFIS S057) to check the cash balance in Fund 2600 and reconcile against the Favorable and Unfavorable Credit Card Adjustment forms that have been provided by the State Treasurer's Office.

Per A.R.S. § 35-142 and Technical Bulletin 06-4, the Annual Credit Card Report must be submitted by October 1. This report details the number of credit card transactions, the revenue collected via credit cards and the dollar amount of credit card transaction fees for the preceding fiscal year. The report is to be filed with the OSPB, the GITA, the JLBC, and the GAO.

## HANDWRITTEN WARRANTS

Requests for handwritten warrants in the fiscal year beginning July 1 that are required by law to be paid on July 1 must be submitted to the GAO no later than **the June deadline (see calendar)**. The **batch date and effective date** should be July 1. These claims **should not** be entered on-line by the agencies. The GAO will input all July 1 handwrites within the first week of July.

**NOTE: HANDWRITTEN WARRANTS THAT USE APPROPRIATED FUNDS WILL BE ISSUED ONLY IF THE APPROPRIATION IS LOADED IN THE AFIS. ANY EXCEPTIONS WILL REQUIRE APPROVAL FROM THE STATE COMPTROLLER.**

## TREASURER DEPOSITS

**Deposits for the fiscal year ending June 30 must be entered on-line and the documents must be to the Treasurer's Office** by the stated deadline on the calendar. If the deposits are entered by the CSB or State Boards Office, then all documents must be delivered to the CSB or State Boards Office by the stated deadline listed on the calendar. In all cases, the deposits should be prepared and delivered as monies are received. Batches brought to the Treasurer's Office on June 30 should have batch headers and effective dates of 6/30.

## DIRECT DEPOSITS

Only direct deposit batches that are dated June 30 or before will be accepted by the Treasurer's Office and posted as prior year transactions. All agencies must have the deposit entered on-line and delivered to the Treasurer's Office no later than the July deadline (see calendar). **The batch header date for prior year transactions must be 6/31 and the effective date for each line item must reflect 13th month dates (6/31 or greater, but always less than 7/1)**. All agencies making direct deposits should note the name, location of the agency, and depositor telephone number on the face of the bank deposit slip.

## DIVESTMENTS AND INVESTMENTS

After June 30, all investment and divestment transactions will be processed in the new fiscal year beginning July 1. Therefore, any agency that has cash invested with the State Treasurer and needs to use part or all of that cash during the 13th month period for prior year obligations should process two transactions. First, use TC196 on the last processing day of June to divest and make cash available in the 13<sup>th</sup> month. Then, use TC195 on the first processing day of July to invest the unused cash. The GAO intends to have the AFIS up and available as early as possible on the first business day of July to provide time for investments.

**It is important that agencies plan their 13<sup>th</sup> month cash needs and divest the amount needed on or before the last processing day of June. The cash not needed may immediately be re-invested on the first processing day in July that the AFIS is available.**

For more on this topic, refer to Frequently Asked Questions: Q9.

## FEDERAL FUNDS DRAW-DOWN

Federal funds under single letters of credit deposited with the Bank of America on or before the last business day of the fiscal year ending June 30 will be considered prior year transactions. As with all deposits, they must be delivered to the Treasurer's Office by the June deadline. The batch and effective dates should be 6/30.

## NEW FY APPROPRIATIONS

New fiscal year appropriations (i.e., for the year beginning on July 1) will be loaded into the AFIS in accordance with the General Appropriations Act(s). Please refer to the calendar for the scheduled appropriation load dates. Generally, each line item in the act will have one appropriation number, but the line item may have more than one funding source. For all General Fund and operating lump sum appropriations, the specific quarterly allotment percentages will be provided at a later date. All other appropriations are allotted 25% per quarter. **If any other method is necessary, a letter must be sent as soon as known and identified to the State Comptroller at the GAO stating: (1) why a different allotment amount needs to be available in the first quarter or otherwise allocated differently and (2) how your agency will provide for operations throughout the rest of the year. Once the GAO receives the letter, the GAO and the OSPB will consider it for approval. To accommodate the year-end schedule, and in order to make possible adjustments to appropriation loads, this letter should be submitted to the GAO in May (see calendar).**

## JUNE CLOSING

The month of June will close on **the last business day of the month**, and June monthly reports will be generated on the following weekend. July 1 will mark the beginning of the 13<sup>th</sup> month period.

## FINANCIAL TABLE ROLLOVER

On **June 30**, the financial tables will be rolled to move the balances from the prior year to the current year. This will make the prior year balances available for inquiry in both the old fiscal year ending June 30 and the new fiscal year beginning July 1. It also commences the year-end processing. The following financial tables are rolled into the new fiscal year:

- Agency Budget (S061)
- Appropriation (S062)
- Cash Control (S057)
- Cash Balance (S063)
- Agency Fund (S058)
- Document (S064)
- Grant (S066)
- Project (S080)
- Contract (S068)



**YC - Prior Year Cumulative to Date** – Summarizes the activity for all years up to the end of the prior year.

Some screens have AY as part of the key to recall records. This refers to the year the money was appropriated or budgeted. For example, for a continuing appropriation awarded in the fiscal year ending June 30, an agency can use the Appropriation Inquiry screen (S062) during the fiscal year beginning July 1 to see information for this appropriation by entering the appropriation year in the 'AY' field and coding the Inquiry Year and Inquiry Type fields as described above.

#### **ADJUSTMENT PERIOD OPERATING SCHEDULE**

During the year-end processing, there will be an AFIS batch run every night. The AFIS on-line screens will be up from 6:00 a.m. to 8:00 p.m., with a few exceptions. The two main exceptions are the day following the Financial Roll and the day following the General Ledger Close. We anticipate having the on-line screens available early on the day following the Financial Roll; however, unforeseen technical problems may prevent this from happening. The on-line screens will **most likely not** be available following the General Ledger Close.

#### **13TH MONTH (ADJUSTMENT) PERIOD**

During the 13th month period, transactions for both the old fiscal year ending June 30 and the new fiscal year beginning July 1 may be processed simultaneously in the AFIS. The **effective dates** used on the transactions determine the FY in which the transactions are posted. To ensure smooth processing and avoid confusion, **prior year and current year transactions should be batched separately**. Except for the days that are scheduled for special runs, the AFIS will run five times a week and be available Monday through Friday as shown on the FYE calendar for the appropriate fiscal year. For more on this topic, refer to Frequently Asked Questions: Q7.

**Note: Please be sure to read the AFIS "NEWS" screen each day during the adjustment period and/or check the AFIS Hotline for up to the minute information. Please inform other affected areas/personnel in your agency of important new messages. You can also use the AFIS Hotline number to get the latest update on the AFIS. The AFIS Hotline number is (602) 542-AFIS (2347). Any unusual circumstances or unscheduled events will be communicated to the agencies as quickly as possible via the AFIS "NEWS" screen, the AFIS Hotline, and GAO web stories.**

#### **ON-LINE TRANSACTION ENTRY**

On-line transaction entry will be available for both years during the 13<sup>th</sup> month (adjustment) period. If another agency must approve and/or release your batches in order for the transactions to be processed before or by the deadline identified on page one of the cover memo, please plan accordingly and coordinate with the other agency.

#### **VARIOUS DATES**

Please pay particular attention to the preparation of batch headers and documents to be processed in the prior year. The AFIS utilizes five different dates. These dates are:

1. **Batch Date** - the date the batch is created or entered.
2. **Batch Effective Date** - the AFIS system usually defaults to the current date when the batch is created. You may use this date to **ensure** that all transactions within the batch have the same Transaction Effective Date.
3. **Document Date** - the date the document is created.
4. **Transaction Effective Date** - the date that determines in which month and year the transaction will post.
5. **Due Date** - the date a payment is to be generated once the claim is error free and sufficient cash is available. If left blank, the Payment Processing Sub-system will generate a payment for a claim as soon as sufficient cash is available.

Below is an example of the dates that may be used for the fiscal year ending June 30, during the Adjustment Period:

FIELD NAME	DATE TO BE USED
Batch Date	06/31 (13 <sup>th</sup> month)
Effective Date	06/35 (13 <sup>th</sup> month)
Document Date	07/03 (July)
Due Date	07/10 (July)

**REMINDER:** All new fiscal year documents should show regular July dates in all date fields.

The following table is an example of how to convert a current date to a 13th month date:

CURRENT DATE	13 <sup>TH</sup> MONTH DATE		CURRENT DATE	13 <sup>TH</sup> MONTH DATE
7/1	6/31		7/12	6/42
7/2	6/32		7/13	6/43
7/3	6/33		7/14	6/44
7/4	6/34		7/15	6/45
7/5	6/35		7/16	6/46
7/6	6/36		7/17	6/47
7/7	6/37		7/18	6/48
7/8	6/38		7/19	6/49
7/9	6/39		7/20	6/50
7/10	6/40		7/21	6/51
7/11	6/41		Continue format thru 7/30	

For more on this topic, refer to Frequently Asked Questions: Q8 and Q13.

### CLAIMS AND TRANSFERS

Claims and Transfers for the fiscal year ending June 30 may be entered **and** released by the agencies up until the 13<sup>th</sup> month processing deadline. Please comply with the GAO deadline if your agency requires the GAO to enter and/or release the transactions (see calendar for deadline dates). (Q14 & Q15)

Prior year claims that are posted during the adjustment period will record the accrued expenditures in the prior year. The payment liquidation transactions (which will credit accrued expenditures and debit cash expenditures) for these prior year claims will be recorded in the current fiscal year beginning July 1. **Exception: For lapsing appropriations with an end date of 6/30/11, both the claim and the payment liquidation transactions will post in the prior year.**

**REMINDER:** In compliance with A.R.S § 35-190, claims for a particular appropriation year are only valid during the fiscal year in which the appropriation was made. Therefore, **the statute requires goods or services to be received on or before June 30 of the fiscal year in which the appropriation was made.**

### CAPITAL PROJECT CLAIMS

To ensure a more effective and efficient processing of capital project claims, please hand deliver these claims to the ADOA, General Services Division, Capital Projects Construction Office for review and approval by **the June deadline (see calendar)**. Any capital project claims received after the deadline will be processed as soon as possible on a first-in, first-out basis. For more information you may contact Arabinda Ghosh, Chief Engineer at (602) 542-4438 or [Arabinda.Ghosh@azdoa.gov](mailto:Arabinda.Ghosh@azdoa.gov).

**PURCHASE CARD (P-CARD) AND CENTRAL TRAVEL ACCOUNT (CTA) CLAIMS**

The charges on the July P-Card and/or CTA statement are likely to include charges that apply to both the fiscal year ending June 30 and the fiscal year beginning July 1. Please generate separate warrants or ACH transactions for each fiscal year's charges. The GAO recommends using ACH as a method of payment for these credit accounts with the option of generating multiple ACH claims to the vendor (if ACH is currently set up for your agency's accounts). If you have questions regarding the ACH setup for the credit card vendor, please contact Patricia Ferreira at (602) 542-1673 or [Patricia.Ferreira@azdoa.gov](mailto:Patricia.Ferreira@azdoa.gov).

In order to expedite payment to the vendor, if an agency is unable to complete a reconciliation of all charges before the cutoff dates as listed below, it should consider paying each fiscal year's charges from a single funding source for each fiscal year. The agency should then do a transfer to allocate the charges to the appropriate funding source through the administrative adjustment process. This will ensure that payment is made by the close of the 13<sup>th</sup> month.

**Charges for goods and services received through June 30**

Charges for goods and services received through June 30 will pertain to the prior year and must be paid out of prior year funds. If the payment for prior year charges is not generated before the close of 13<sup>th</sup> month, the agency must wait until the prior year encumbrances are re-established in August and pay the claim as an administrative adjustment. Payments must be received by US Bank within the 45-day remittance deadline.

**Charges for goods and services received on or after July 1**

Charges for goods and services received on or after July 1 will pertain to current fiscal year and in most cases, must be paid out of the current year appropriation (prior year may be applicable in certain circumstances). Payment for these charges must be made with a separate warrant or ACH payment (separate from the charges that apply to prior year). The encumbrance liquidation will not affect this transaction.

**APPROPRIATED FEDERAL GRANT YEAR-END INSTRUCTIONS**

If your agency has Federal grants that are appropriated by the State Legislature and you need to make a prior fiscal year payment during the 13<sup>th</sup> month (adjustment) period, your claim must be submitted to the GAO by the July deadline (see calendar). As described in the State of Arizona Accounting Manual Section II-M, Subsection IV.D (page 4), compliance with the Federal Cash Management Improvement Act (CMIA) requires that "cash advances to a State shall be limited to the minimum amounts needed and shall be timed to be in accord only with the actual, immediate cash requirements of the State in carrying out a program or project. The timing and amount of cash advances shall be as close as is administratively feasible to the actual cash outlay by the State for direct program costs and the proportionate share of any allowable indirect costs." Therefore, cash should **not** be drawn down in June in anticipation of payments during the 13<sup>th</sup> month (adjustment) period, but should be closely timed to the actual payment. Edits in the system will not allow these payments to process since there is an insufficient 13<sup>th</sup> month cash balance. Provided that there is enough cash in the new fiscal year, a fund override by the GAO will be needed for the 13<sup>th</sup> month (adjustment) period payment to process.

**ACH PAYMENTS**

ACH payments will continue to be processed for both the prior year and current year transactions. Therefore, ACH claims will have the same processing deadlines as regular claims.

**INTERNAL TRANSACTION FILE**

Each agency is responsible for clearing its prior year transactions residing in the Internal Transaction (IT) file before year-end close. The IT file consists of all the batches that have not been fully posted to the Accounting Event Table. This includes batches on error, batches on hold and batches with claims waiting for warrant generation. The IT file can be viewed by selecting option 'D' Data Entry of Financial Transactions, from the main menu and then selecting option '53' View Batch Headers. **All of the Prior Year batches must be cleared by the July deadline.**

If the Edit Mode of a batch is '2' and the Status is 'H,' the batch should be released. Batches in Edit Mode '0' or '1' and in 'H' status should also be released. It is the responsibility of the agency to notify its GAO liaison if it cannot release a batch. Batches

in Edit Mode '3' should be corrected and then released. Batches in Edit Mode '2' or '4' and status of 'P' contain claims that have been posted but for which no payments have yet been generated. This could be because of a future due date or insufficient cash in the fund or the fund and grant combination. Another reason could be that the transaction is part of a combined payment, where part of the payment has been posted and part of the payment has been rejected. These batches should be investigated and corrected so that payment can be generated. Batch headers with Edit Mode '1' or '2' that have no detail must be deleted.

All transactions in Edit Modes of '0,' '1,' and '3' that are not released or corrected **will be deleted** prior to the close of the fiscal year.

### **WARRANT CANCELLATION**

When submitting a warrant cancellation request during the 13<sup>th</sup> month, please clearly indicate the fiscal year in which the warrant should be cancelled. If not indicated, and the issuance date is less than 7/1, the cancellation will be processed as a 13<sup>th</sup> month transaction. If the issuance date is greater than 6/30, the cancellation will be processed in the new fiscal year beginning July 1. (Q12)

### **CONTROL-D REPORTS**

All control and financial reports will remain available on-line in Control-D/Control-D Web. This includes all daily, weekly, monthly and annual reports. Off-line agencies should contact the CSB (542-5629) or the State Boards Office (542-8168) to make appropriate arrangements for their reports.

### **LAPSING APPROPRIATIONS**

Lapsing (non-continuing) appropriations that were established in the fiscal year ending June 30 will be available for administrative adjustment expenditures after year-end closing. Encumbrances that were established for these appropriations will also be available in the new fiscal year after the 13<sup>th</sup> Month (adjustment) period is closed and the encumbrances are re-established. All administrative adjustment transactions for AY11 appropriations will continue to be recorded using AY11 Indexes, PCAs, etc.

### **LAPSING AND CONTINUING APPROPRIATIONS**

Lapsing appropriations are subject to reversion of appropriation authority if the effective end date on the Appropriation Number Profile (S020) is equal to or less than the fiscal year ending June 30, 2011. These lapsing appropriations will be closed out and related encumbrances will be liquidated and not re-established. Continuing (non-lapsing) appropriations are carried forward if the effective end date on the Appropriation Number Profile (S020) is greater than June 30, 2011. Continuing appropriations will be available for expenditure in both years during the 13<sup>th</sup> month. During the adjustment period and after the close of the fiscal year ending June 30, all transactions for prior appropriations will continue to be recorded using the prior appropriation year Indexes, PCAs, etc. During the 13<sup>th</sup> month (adjustment) period, expenditures made in the prior year will update prior year tables as well as the current year tables. However, expenditures made in the current year will update the current year tables but not the prior year tables. When using the AFIS on-line inquiry screens to obtain inception-to-date balances, refer to the "Online Inquiry" section for guidance. Please contact Mary Miller at 542-5403 if you have further questions.

### **BUDGET LOADING**

As established in prior years, the Governor's Office of Strategic Planning and Budgeting (OSPB), in conjunction with the GAO, will require that all state agencies load their new fiscal year budgets into the AFIS in a manner consistent with the way the agency's budget request was submitted to the OSPB. Budget loading at this level is also consistent with the General Appropriations Act, which requires agencies with lump sum appropriations to report actual expenditures in a format similar to the hierarchy used for budgetary purposes. Although this request specifies a minimum level of budget loading, it encourages agencies to allocate budgets at lower operational levels than those used for budget submittal purposes. Also, the budgetary amounts loaded should include the General Appropriations Act, as well as any supplemental bills or special legislation, which may have been enacted containing a separate appropriation. Your GAO liaison will also be available for any assistance you may need with loading your agency budget in order to enable you to better control your budget and to provide the budget offices (JLBC and OSPB) with the information they may need for the budget processing. **Please do not enter budgets on-line before July 1. A**

separate memorandum regarding budget structure and loading is scheduled for issuance at the beginning of the new fiscal year. For more on this topic, refer to Frequently Asked Questions: Q11.

### FEDERAL GRANT YEAR-END INSTRUCTIONS

Agencies that receive federal assistance will need to submit the Federal Financial Assistance Checklist (Form 15) in the Closing Package to ensure proper recording of grant information.

In accordance with the State of Arizona Accounting Manual Section II-M, Subsection V.A.17 (page 16), each agency must reconcile its internal accounting records to the AFIS on a monthly basis. The agency's monthly reconciliation of federal grants may be to either the AFIS DAFR8400 report (Grant Summary) or to the AFIS screen S66A and must be documented.

The DAFR8400 will be used to compile the Schedule of Expenditures of Federal Awards (SEFA). It is essential that the information on the DAFR8400 be properly stated. This report should agree with your agency's "in-house" records i.e., grant structure, expenditures for grant numbers/phases, Catalog of Federal Domestic Assistance (CFDA) numbers. Any errors should be corrected prior to the 13th month (adjustment) period close. If you are not able to view the DAFR8400 in Control-D/Control-D Web, please contact your GAO liaison. Off-line agencies should contact the CSB (542-5629) or the State Boards Office (542-8168) to make appropriate arrangements for this report.

SEFA information will be listed by the CFDA number. Please verify that each CFDA and DUNS number is correct for each corresponding grant number on the DAFR8400, or you may use the AFIS screen SD47, Grant Number Profile. If the CFDA is not correct, it must be corrected prior to the 13th month close. If you do not know the correct CFDA number refer to your grant award materials or contact your federal grantor.

Please verify that your grant expenditure and revenue information is correct on the DAFR8400, or you may use the AFIS screen S66A, Status of Grant. Enter the following information if using the AFIS S66A: your Agency Code; Grant No/Ph; Inq Optn: R for revenue, B to verify expenditures versus budget (B will include the accrued expenditures while R will not include the accrued expenditures); Inquiry Type: MY; Inquiry Year: Fiscal Year ending June 30; Inquiry Month: the most current month.

NOTE: All corrections to agency grant information on the AFIS must be completed prior to the close of the 13th month. If errors are not corrected prior to the 13th month close, agencies must submit a reconciliation and a plan of action on how they will correct the AFIS (or the "in-house" records as the case may be) to the GAO - Federal Funds Section by September 1. Please contact Amanda Compton at (602) 542-5611 or [FederalGrants@azdoa.gov](mailto:FederalGrants@azdoa.gov) with any questions.

### FIXED ASSET SUBSYSTEM

The Fixed Asset Subsystem (FAS) must be updated in a timely manner, preferably immediately after the claims are successfully processed. The timeliness of these updates is especially important and critical during the 13th month (adjustment) period. Agencies must update the FAS prior to the close of **the fiscal year** with the information related to the assets that are received on or before June 30 and paid for in the fiscal year ending June 30. Therefore, the Fixed Asset Hold file for the fiscal year ending June 30 assets must be reconciled by **the July deadline (see calendar)**. This means that after the claims are successfully processed, agencies must update the FAS with the Property information by using the AFIS S073 for assets pertaining to the fiscal year ending June 30. Agencies that do not have all their fixed assets on the FAS or whose fixed asset listing is not current as of the close of the old fiscal year will be required to complete the Closing Package for fixed assets. **This will require the agency to provide to the GAO a listing of their fixed assets with the associated depreciation schedules in addition to the other schedules currently required in the Fixed Asset Closing Package.**

For additional information on this subject and for assistance with fixed asset related issues, please refer to the **State of Arizona Accounting Manual, Section II-G** or contact Gary Kern at (602) 542-5625 or [Gary.Kern@azdoa.gov](mailto:Gary.Kern@azdoa.gov).

## GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS

The Governmental Accounting Standards Board (GASB) establishes standards for financial accounting and reporting for state and local governments. Agencies should ensure that financial information provided to the GAO for inclusion in the Comprehensive Annual Financial Report (CAFR) is in accordance with these standards. The GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions and GASB Statement No. 59, Financial Instruments Omnibus are effective for the FY11 reporting period.

## CLOSING PACKAGE

**All agencies must complete and submit the General Survey and Checklist (Form 60) to the GAO - GAAP Section by the July deadline (see calendar).** State agencies that submit audited financial statements to the GAO do not need to complete any part of the closing package. A separate letter will be sent to those agencies. It is important that agency auditors are informed that they must complete their audit report and submit it to the GAO by the requested date. Specific information on the closing package may be found on the GAO website at [www.gao.az.gov](http://www.gao.az.gov) under the "Publications" tab.

For additional information on this subject and for assistance with closing package related issues, please contact Gary Kern at (602) 542-5625 or [Gary.Kern@azdoa.gov](mailto:Gary.Kern@azdoa.gov).

## REVOLVING FUNDS

You may use your revolving fund as specified by the State of Arizona Accounting Manual and by statute through the end of the fiscal year and into the next year. Consistent with regular disbursement policies and procedures, claims to reimburse revolving funds are to be charged to the fiscal year in which the expenditure was incurred (when goods or services were received). A copy of the June 30 bank and revolving fund reconciliation must be submitted to the GAO, Attn: Appropriations Group as required by Section II-C-2, Subsection IV.G.9 of the State of Arizona Accounting Manual, no later than July 30.

## **FREQUENTLY ASKED QUESTIONS**

Below are some of the most common questions regarding year-end processes:

### **Q1: Can I still enter an encumbrance for a 13<sup>th</sup> month expenditure after the June 30<sup>th</sup> deadline?**

**A:** All encumbrances and encumbrance adjustments for the Fiscal Year ending June 30 must be entered by the last processing day of June (refer to the State of Arizona Accounting Manual, Section II-L).

### **Q2: Can I still enter the encumbrance for an administrative adjustment period expenditure after the June 30<sup>th</sup> deadline?**

**A:** In accordance with A.R.S § 35-151 and § 35-191, all expenditures to be paid as administrative adjustments must be encumbered **regardless of the dollar amount**. These encumbrances are required to be entered and processed in the AFIS by the last business day of June (refer to the State of Arizona Accounting Manual, Section II-L). There may be facts and circumstances that do not fit within this policy. If so, please contact your GAO liaison to coordinate the resolution. Please review the State of Arizona Accounting Manual, Section II-L, on Year-End Contracting and Prior Period Payments for more details.

### **Q3: I have ordered goods or services during the last week of June. The goods will not be delivered or the services not performed until July or later. Do I need to request the written approval of the Director of the Department of Administration before I pay the bill for these goods or services?**

**A:** Yes, you must obtain written approval to pay for goods and services ordered in one fiscal year but not received until the next fiscal year. (Note: ADOA approval is not required for goods or services that are **both ordered and received** on or before June 30).

This approval process has been delegated to the State Comptroller. Therefore, the letter should be addressed to the ADOA Director, but sent to the State Comptroller at the General Accounting Office. This should be a formal request on agency letterhead, not an e-mail.

### **Q4: What information should my letter requesting an approval for the above-mentioned situation contain?**

**A:** The letter should contain at least the following information:

- The date upon which the goods or services were **ordered**.
- The date upon which the funds to make the purchase were **encumbered**.
- The date upon which you received or **expect** to receive the goods or services.
- An explanation of why the goods or services could not have been ordered and received in the same fiscal year (for example, the vendor experienced unexpected manufacturing or shipping delays).
- Any reference to legislative intent or other information supporting the request.

### **Q5: Why was my encumbrance not re-established?**

**A:** Program DAFM348 performs the following:

1. Liquidates all prior year encumbrances and pre-encumbrances. The transactions generated in this step are processed during the 13<sup>th</sup> month.
2. In order to re-establish an encumbrance, it must meet all of the following conditions:
  - The encumbrance balance at the time of the liquidations was greater than zero; and
  - The appropriation number used on the encumbrance is either a continuing appropriation (Type 2) or lapsing appropriation (Type 1) which will be subject to administrative adjustment in the subsequent fiscal year; and
  - There is sufficient appropriation balance to re-establish the full encumbrance, otherwise the encumbrance may be partially established.

**Q6: Every year I use the same encumbrance numbers; can I continue to do that?**

**A:** If an encumbrance/pre-encumbrance number is established in the fiscal year ending June 30, the same number cannot be used in the new fiscal year beginning July 1 until the old fiscal year is closed and the encumbrances or pre-encumbrances are purged from the Document Financial Table. Please see the calendar for the dates of the Document Financial table purge. In addition, the same number cannot be used for those encumbrances, which were created in a prior fiscal year and carried forward to the new fiscal year.

**Q7: I have included a prior year transaction in the batch with all new fiscal year transactions. Do I need to delete that transaction from the batch?**

**A:** No, it is not necessary. During the 13<sup>th</sup> month, transactions for both fiscal years may be processed simultaneously in the AFIS. The effective dates used on the transactions determine the fiscal year in which the transactions are posted. To ensure smooth processing and avoid any confusion, **prior year and current year transactions should be batched separately. This is accepted as a good practice and it is strongly recommended.** However, if transactions for both fiscal years were erroneously included in the same batch, as long as the effective date on each transaction reflects the proper year, the system will process them both and they will be posted to the proper years. **The effective date on the transaction, not on the batch header effective date, determines into which FY the transactions are being posted.** During the 13<sup>th</sup> month (adjustment) period, transactions for the prior year **should** have a **Batch Date** of **06/31**. **The Effective Date must be 06/31 or greater but always less than 07/01.** This will cause the transaction to post to the prior fiscal year. **PLEASE NOTE: State Treasurer's Office deposits cannot contain both prior and current fiscal year items within a batch.**

**Q8: I have incorrectly used a non-13<sup>th</sup> month effective batch date on the batch. Does this mean that all those transactions will post to the new fiscal year instead of the old fiscal year?**

**A:** The effective date on the transaction, not the batch header effective date, determines into which fiscal year the transactions are posted. However, the batch effective date should not be a future date.

**Q9: I have divested cash on July 1 to pay a 13<sup>th</sup> month claim. I can see the increased cash balance on the AFIS screen S057, but I still get an error indicating insufficient cash for my transaction ...why is that?**

**A:** For prior year transactions that reduce cash, the system will perform an edit to ensure there is sufficient cash in both the prior and current years. **A payment will not be issued for a prior year claim if there is not sufficient cash in both years.** You may verify fund cash balances for both years on screen S057 or fund and grant combinations on the screen S063.

**It is important that agencies plan their 13<sup>th</sup> month cash needs and divest the amount needed on or before June 30. The cash not needed may immediately be re-invested as soon as the AFIS comes up after the Financial Table Roll.**

**Q10: What effect does a 13<sup>th</sup> Month claim transaction have on the AFIS screen S057, Cash Control Inquiry Summary?**

**A:** The 13<sup>th</sup> Month claim transaction will reduce cash balance in both years (current and prior) or only in the current fiscal year. This is determined by the effective end date of the appropriation used on the claim transaction.

If the appropriation effective end date is less than or equal to 6/30, then the payment liquidation transaction (TC 380 or 481) will post to the fiscal year ending June 30, and will be carried forward to the current fiscal year. The payment liquidation transaction is the transaction that will reduce the cash balance shown on the cash control summary inquiry screen S057.

If the appropriation effective end date is greater than 6/30, then the payment liquidation transaction (TC 380 or 481) and therefore the cash reduction on S057 will post to the new fiscal year beginning July 1. Also, the general ledger trial balance screen S65A will display the balance of 13<sup>th</sup> Month transactions at year-end. If there is a balance in GL 1211 as of the end of the fiscal year (inquiry month = 13), then it is attributable to claims using appropriations with effective end date greater than 6/30.

**Q11: Who will load my appropriation and budget?**

**A:** The individual agency is responsible for processing both appropriation transactions and budget-related transactions. If your agency is an off-line agency, submit your completed form (Appropriation/Agency Budget Transaction Form GAO-511) to the CSB for budget loading process.

**Q12: Can I request warrant cancellations during the 13<sup>th</sup> month (adjustment) period?**

**A:** Yes, when submitting a warrant cancellation request during the 13<sup>th</sup> month (adjustment) period, please clearly indicate the fiscal year in which the warrant should be cancelled. If not indicated, and the warrant issuance date is less than July 1, the cancellation will be processed as a 13<sup>th</sup> month transaction and the cash balance in the prior fiscal year ending June 30 will be increased. If the warrant issuance date is July 1 or greater, the warrant will be cancelled with a new fiscal year effective date, and the cash in the new fiscal year beginning July 1 will be increased.

**Q13: I have entered an incorrect effective date on the transaction, can I change it?**

**A:** No, you cannot change the effective date from one fiscal year to another. For example, if you have keyed a transaction with the effective date of 7/6 (new fiscal year beginning July 1), and now you have discovered that it should be changed to an effective date of 6/35 (old fiscal year ending June 30), **you will not be able to make that change.** Fiscal year, which is derived from the effective date, is a key field on the document tracking table, and it cannot be changed when entered. You will need to delete the transaction and then re-enter it with the proper date.

**Q14: Can I process a transfer in which one side of the transfer affects the 13<sup>th</sup> month (for example effective date = 6/32) and the other side affects the new Fiscal Year (effective date = 7/3)?**

**A:** No, since the net cash effect on the transfer should always be zero within any fiscal year, transfers between two different fiscal years are not allowed. Please note that the FY is dictated by the effective date of the transaction (date 6/32 = old fiscal year ending June 30, but 7/3 = new fiscal year beginning July 1). The term "fiscal year" (FY) should not be confused with the term "appropriation year" (AY).

**Q15: Can I make an Automated Use Tax Transfer to the Department of Revenue (DOR) during the 13<sup>th</sup> Month?**

**A:** Yes, but only up until close of business on July 8, 2011. The Department of Revenue (DOR) does allow 13th month Automated Use Tax transfers for the first part of the 13<sup>th</sup> month. After July 8, 2011, only a fiscal year equal to the current fiscal year is allowed when paying the DOR. The DOR recognizes this as being a problem for agencies that have a lapsing appropriation in the prior fiscal year. **The following procedures should be followed by the agencies with lapsing appropriations that need to make payments after July 8, 2011, in order to make a timely payment to the DOR.** (Note: For agencies that do not have lapsing appropriations, please remit the June liability in the fiscal month of July).

1. After July 8, 2011, complete a hard copy Automated Use Tax transfer as per the procedures established by the DOR. Use TC257 as the transaction code and process as an administrative adjustment. This transaction must be encumbered.
2. Attempt to process the transfer using Appropriation Year 2011 in July, Fiscal Year 2012. **(Please note that the GAO will not release this transfer until after the 13th month is closed and the encumbrances have been re-established in August).** The AFIS will reject the use of TC257 in this transaction and an on-line message will indicate the applicable result. **Print the screen after you receive the error message related to the encumbrance or the message indicating the transaction successfully posted.** This will provide the DOR the proof that payment was attempted before the due date of the use tax.
3. Please send a copy of the transfer, the TPT return form (TPT-1), and the printout of the screen to:

Arizona Department of Revenue  
ATTN: Comptroller's Office  
1600 W. Monroe, Room 610  
Phoenix, AZ 85007

4. Please send the original administrative adjustment transfer to your GAO liaison. Be sure to follow the GAO guidelines on completing the administrative adjustment transfer.

Please refer to the DOR memo dated March 30, 2009, for the online procedures on how to handle Automated Use Tax transfers after July 8, 2011, during the year-end period. If you have any additional questions regarding this process, please call Stanley Brown at (602) 716-6466 at the DOR.

GENERAL ACCOUNTING OFFICE  
CALENDAR FOR FYE11



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT
3-Apr System up	4-Apr System up	5-Apr System up	6-Apr System up	7-Apr System up	8-Apr System up	9-Apr
10-Apr System up	11-Apr System up	12-Apr System up	13-Apr System up	14-Apr System up	15-Apr System up Profile Roll - Create FY11 profiles	16-Apr
17-Apr System up DAFOA030 and DAFOA040 are available in Control D	18-Apr System up	19-Apr System up	20-Apr System up	21-Apr System up	22-Apr System up	23-Apr
24-Apr System up	25-Apr System up	26-Apr System up	27-Apr System up	28-Apr System up	29-Apr System up Alternate allotment request letters due to GAO	30-Apr
1-May System up	2-May System up	3-May System up	4-May System up	5-May System up	6-May System up	7-May
8-May System up	9-May System up	10-May System up	11-May System up	12-May System up	13-May Close April System up	14-May
15-May System up	16-May System up	17-May System up	18-May System up	19-May System up	20-May System up First FY12 Appropriation Load	21-May
22-May System up	23-May System up	24-May System up	25-May System up	26-May System up	27-May System up	28-May
29-May Memorial Day Holiday Observed	30-May System up	31-May System up	1-Jun System up	2-Jun System up	3-Jun System up Close May	4-Jun
5-Jun System up	6-Jun System up	7-Jun System up	8-Jun System up	9-Jun System up	10-Jun System up	11-Jun
12-Jun System up 3:30 pm FY11 Requests for Handwritten warrants due to GAO 3:30 pm FY12 Appropriation Transfers due to GAO	13-Jun System up	14-Jun System up	15-Jun System up	16-Jun System up	17-Jun System up Agencies should have FY12 H01, H02 and H03 profiles established. Second FY12 Appropriation Load (Tentative)	18-Jun

GENERAL ACCOUNTING OFFICE  
CALENDAR FOR FYE11



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT
19-Jun	20-Jun	21-Jun	22-Jun	23-Jun	24-Jun	25-Jun
System up	System up	System up	System up	System up	System up	
26-Jun	27-Jun	28-Jun	29-Jun	30-Jun	1-Jul	2-Jul
System up	System up	System up	System up	System up 10:00am Deposits due to CSB 9:30am Divestments for 13th month due to Treasurer 2:00pm Deposits due to Treasurer 2:00pm Federal draw downs to Treasurer 5:00pm Capital Project claims due to GSD 8:00pm FY11 Encumbrances deadline Close June First payroll compute of FY12 Financial Table Roll Clear fund 2600	System may be down for financial roll Process FY11 and FY12	
3-Jul	4-Jul	5-Jul	6-Jul	7-Jul	8-Jul	9-Jul
System down 4th of July Holiday Observed	System up Process FY11 and FY12 June reports generate	System up Process FY11 and FY12 Direct deposits due to TRA	System up Process FY11 and FY12	System up Process FY11 and FY12	System up Process FY11 and FY12	
10-Jul	11-Jul	12-Jul	13-Jul	14-Jul	15-Jul	16-Jul
System up Process FY11 and FY12	System up Process FY11 and FY12	System up Process FY11 and FY12 GAAP Closing Package due Form 60	System up Process FY11 and FY12	System up Process FY11 and FY12	System up Process FY11 and FY12 2:00pm CSB processing deadline for FY11 13th month transactions	
17-Jul	18-Jul	19-Jul	20-Jul	21-Jul	22-Jul	23-Jul
System up Process FY11 and FY12	System up 8:00pm deadline to process FY11 13th month transactions	System up FY12 Transactions only Clear IT file of PY transactions FY11 Fixed Assets final input	System up FY12 Transactions only Clear IT file of PY transactions FY11 Encumbrance Liquidation IT file closes at 4:30pm	System up FY12 Transactions only FY11 Encumbrance Liquidation IT file closes at 4:30pm	System down	
24-Jul	25-Jul	26-Jul	27-Jul	28-Jul	29-Jul	30-Jul
System up FY12 Transactions only	System up FY12 Transactions only IT file closes at 4:30pm Approp Lapse/Carryforward	System up FY12 Transactions only	System up FY12 Transactions only	System up FY12 Transactions only AFIS closes at 3:30pm General Ledger (GL) Close	AFIS down for GL Close Close 13th month & run FY11 annual reports Delete FY11 transactions from IT file	
31-Jul	1-Aug	2-Aug	3-Aug	4-Aug	5-Aug	6-Aug
System up	System up	System up	System up	System up Purge Doc Financial Table	System up FY11 Encumbrances re-established Close July, run July reports	