



TO: All Financial Managers AC201606
FROM: Trina Brietske, Daily Processing Program Manager
DATE: June 1, 2016
SUBJECT: **Fiscal Year 2016 Year-End Close Reminders**

PLEASE PASS THIS INFORMATION TO THE APPROPRIATE PERSONNEL

To eliminate numerous memos, [Section 235 - Year End Procedures](#) was created in the State Accounting Policy and Procedures Manual relating specifically to the year-end process. While all of Section 235 contains important information, I would like to take this opportunity to emphasize certain policies and procedures.

Prepaid Expenses [235.200](#)

When it is necessary to pay for expenses in one fiscal year that won't actually be incurred until the next fiscal year (e.g. travel advances, air fares, registration fees, state fair expenses, working capital advances, etc.), a JV1/CDE must be prepared in I/3 to correct the fiscal year. Each department is responsible to pre-audit, on-line, and apply the department's three levels of approval in I/3. The JV1/CDE should be referenced on the original claim for payment. The JV1/CDE document is then sent to DAS-SAE-Daily Processing no later than July 15 for processing.

TDA Documents

Instructions for entering TDAs for BFY17 are located on I/3 website at [TDA Documents](#).

Cash Receipts [235.450](#)

As was the case for FY16, appropriate receipts will be held open during the 60-day encumbrance period. Departments must deposit all receipts, including those deposited into appropriate receipts 990-999, into the appropriate fiscal year.

Goods and Services Received-Receiving Information [235.050](#)

Chapter 8.33 of the Code of Iowa requires that goods and services be **received by June 30** in order to be charged to FY16. To document claims are charged to the correct fiscal year, packing slips, receiving reports, and/or other supporting documentation clearly indicating when the goods/services were received is required in certain instances as detailed in Procedure 235.050. Please inform all employees who may receive goods from June 25-July 5 to obtain and retain receiving information as noted in Procedure 235.050.

Payroll on a GAAP Basis [235.250](#)

To close FY16, the pay period of June 17-30, written on Tuesday, July 5 and paid on July 8, will be the last full pay period charged 100% to FY16.

Payroll for the Pay Period of June 3 - June 16

Payroll for this pay period will be written one day early on Monday, June 20, with pay day on the

normal Friday pay date, June 24. Payroll rewrites will be written on Monday, June 27. Changes that have to be made each fiscal year-end which impact the first pay period of the new fiscal year, July 1- July 14, will be processed over the weekend of July 9th.

Standing Unlimited Appropriations

Standing unlimited appropriations are held open during the encumbrance period and treated as any other appropriation for revenues and expenditures.

Deadline for Processing FY16 Claims [Calendar Summary](#)

The statutory deadline for processing FY16 claims is August 31. Procedure [235.100](#) establishes certain deadlines for meeting the August 31st date. For your planning purposes, use the calendar link provided for a summary of June, July, August and September deadlines. These deadlines are based on current staffing levels and expected activity and are subject to revision.



Corrections/Carry-Forwards

Corrections and carry-forwards relating to FY16 will be processed through Thursday, September 15.

Crossing FY Policies

Review your department's internal policy for payment of claims crossing fiscal years. Updates are required from all departments this year, by close of day June 30th. Submit the forms electronically to DASSAEDailyProcessingTeam@iowa.gov. If you need a copy of your current policies, contact [Trina Brietske](#) at (515) 281-4497. [Click here for the blank form.](#)

FY's During Hold-Open Period

Payments for claims using different FY's will need to be put on separate documents for payment. Previous fiscal year claims must have the Budget FY, Fiscal Year and Period fields completed in I/3, and noted on each hard copy document if the I/3 PDF form is not attached.

Closing/Recreating Pre-Encumbrances and Encumbrances

The pre-encumbrances and encumbrances are combined into one Data Warehouse report titled "FR031 – Combined EDAP PDAP". The report is designed for departments to run it independently, as we no longer provide outstanding PDAP and EDAP information to departments.

Instructions for closing and recreating these open encumbrances have not changed and are located on I/3 website at [Closing/Recreating Pre-Encumbrances and Encumbrances](#).

DOs and PRCs for the CAI Contract

Instructions for creating DOs and PRCs against the CAI contract (Computer Aid Inc) are located on the I/3 website at: [Contract DO and PRC Documents](#).

For assistance running the FR031 report or closing and recreating encumbrances, please contact a member of the [I/3 Functional Team](#) – Tim Criner, Randy Hanten, Keith McLeod, Nick Miller, Lori McClannahan or Roger Johnson.

Hopefully, these highlighted key processes to close FY16 will assist you. If you have any questions on the above, please feel free to contact me at Trina.Brietske@iowa.gov or by phone at (515) 281-4497.