



Douglas A. Ducey
Governor

Craig C. Brown
Director

ARIZONA DEPARTMENT OF ADMINISTRATION

GENERAL ACCOUNTING OFFICE

100 NORTH FIFTEENTH AVENUE • SUITE 302
PHOENIX, ARIZONA 85007

Phone: (602) 542-5601 • Fax: (602) 542-5749

MEMORANDUM

DATE: April 21, 2016

TO: All Agencies
ATTN: Chief Financial Officers and BREAZ Agency Coordinators

FROM: D. Clark Partridge 
State Comptroller

RE: Fiscal Year-End 2015-2016 Closing Instructions

Attached are the closing instructions for fiscal year-end 2015-2016 (FYE16). These instructions should be carefully read and followed to ensure that the FYE16 closing processes are handled as smoothly as possible. The following are some key notes for this fiscal year-end.

- The dates provided in this memo 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.
- The month of June will not be soft closed until July 7, 2016. This is to allow for clearing any remaining bank files and other interfaces with June record dates. The soft close will occur before any transaction processing begins for that business day.
- **There will not be a 13th month for processing claim transactions.** Payments for Fiscal Year 2016 obligations must be made as administrative adjustments in AFIS beginning July 7, 2016. Agencies can also make payments for these obligations between July 1 and July 6, 2016, but must record them as June (accounting period 12) transactions.
- There will be a 13th month for processing adjustments and transfers. Adjustments and transfers for Fiscal Year 2016 that are not successfully processed by 8:00 p.m. July 6, 2016 will be allowed until July 15, 2016 and must be recorded as 13th month transactions (accounting period 13).
- Transfers for use tax payments to Department of Revenue for Fiscal Year 2016 that are not processed by June 30, 2016 will be allowed until 8:00 p.m. on July 6, 2016. These transfers must be recorded as June (accounting period 12) transactions.
- For Fiscal Year 2017, changes have been made to turn off constraints for departmental budget structures 92, 93 and 95 by default. This will allow expenditures to exceed the budget. The remaining budget structure constraint defaults have not been changed.
- Agencies were given the option to choose their department budget loading method for Fiscal Year 2017 to either create an Auto-Generate Budget, a Roll-Forward Budget with the prior year's budget amounts or a Roll-Forward Budget with a status of draft. This communication was sent out on March 29, 2016 with a deadline of April 11, 2016. Agencies that did not respond, will default to manually entering the Fiscal Year 2017 budget using the same process as in Fiscal Year 2016. Please refer to the Fiscal Year 2017 Department Budget Roll Procedures web story published by the GAO on March 29, 2016 for additional instructions.

- These fiscal year-end procedures do not address most payroll transactions. A separate memorandum will be issued for year-end payroll procedures. The GAO Central Payroll team will provide detailed year-end payroll procedures, including critical deadlines, during the Statewide Payroll Meeting on May 16, 2016.

There will be a Fiscal-year end meeting on Monday, May 12 from 10:00 a.m. to 12:00 p.m. in the ADOA Conference Room 300 to walk through the contents of the Closing Instructions and answer agency questions. The session will be available to register through the YES website. Fiscal year-end closing instructions may be found on the GAO website at www.gao.az.gov under Publications/AFIS Information. For a more detailed explanation of the activities that will be conducted this fiscal year-end, please see the attachment. 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 GAO website at <http://www.gao.az.gov/publications/Afis/default.asp>.

DCP:ad/bn

Attachments: Fiscal Year-End Closing Instructions
Calendar for Fiscal Year-End 2016

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SUMMARY DATE SCHEDULES

FISCAL YEAR-END TASKS	SCHEDULED AFIS RUN DATES	DEADLINE TO ENTER/RELEASE TRANSACTIONS ON-LINE	DEADLINE TO DELIVER DOCUMENTS TO GAO/CSB FOR INPUT/RELEASE
Create new year profiles (NYTI process)	4/22/2016 (beginning at 4:00 p.m.)		
Departmental budget structures load (based on agencies' responses on the New Year Profiles Approval Form)	5/2/2016		4/11/2016 (unless exception granted)
Establish operating budget balances for appropriations for Fiscal Year 2017	Ongoing (dependent on Feed Bill)	Ongoing (dependent on Feed Bill)	
Appropriation Transfers (Fiscal Year 2016)			6/20/2016 by 3:30 p.m.
Encumbrances for Fiscal Year 2016 obligations		6/30/2016 by 8:00 p.m.	6/28/2016 by 4:00 p.m.
Deposit with State Treasurer or Bank Deposit Slip dated no later than 6/30/16		7/6/2016 by 2:00 p.m.	6/28/2016 by 4:00 p.m.
Federal Funds Draw-Downs with the State Treasurer		7/6/2016 by 2:00 p.m.	6/28/2016 by 4:00 p.m.
June soft close	7/7/2016 (before system is up)		
June monthly reports available in infoAdvantage	7/8/2016		
Document error corrections		Keep current daily	
13 th month close (Fiscal Year 2016 soft close)	7/16/2016 (before system is up)	7/15/2016 by 8:00 p.m.	
Clear document catalog for Fiscal Year 2016 documents		7/15/2016 by 8:00 p.m.	
Statutory encumbrances lapse	7/15/2016		
Fixed asset shells cleanup		7/18/2016 by 8:00 p.m.	6/28/2016 by 4:00 p.m.
Appropriation lapse	7/22/2016		
Fixed asset depreciation for June and 13 th month	7/19/2016		
Encumbrances and pre-encumbrances balance roll forward	8/5/2016		
Fiscal Year 2016 hard close	8/12/2016 (before system is up)		

CREATE NEW YEAR PROFILES

The new Chart of Accounts (COA) structure will be established in AFIS on April 22, 2016. This is done via the New Year Table Initialization (NYTI) process. The NYTI process affects a subset of COA profiles with Fiscal Year (FY) and Budget Fiscal Year (BFY) as part of the key fields. These profiles are copied from the current fiscal year and established in the new fiscal year if the profiles are active. After the new 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. The following are key notes of the profile roll process.

- COA structures with end dates will be established in the new fiscal year. Setting an end date will not affect whether or not the element rolls to the next fiscal year.
- Program (i.e. Grant and Project) related COA structures will not be rolled because FY and BFY are not part of the key fields.
- The NYTI process requires more than one step.
 - The Department and Unit structures and any associated roll-ups (i.e. Branch, Cabinet, Division, Group, Section, District, and Bureau) will begin at 4:00 p.m. on Friday, April 22, 2016 and will complete prior to the beginning of the nightly batch cycle. A system bounce is then required for these changes to be applied, which will occur at the beginning of the nightly batch cycle on April 22nd.
 - The remaining chart of accounts and tables (as per Appendix A) will be completed on Saturday, April 23, 2016.
- **In order to prevent a COA in the Unit structure from rolling to the next FY, it must be inactivated prior to 4:00 p.m. on April 22, 2016. All other COA not needed for FY17 must be inactivated prior to 8:00 p.m. on April 22, 2016. Please do not inactivate any FY16 COA if it is currently being used and needs to be used until the end of FY16. In addition, please do not inactivate any FY16 COA that is inferred by on Function inference if the Function is still being utilized.**
- Once the new fiscal year appropriations are loaded, changes should not be made to the related profile structures.

AFIS profile reports have been created and can be found in infoAdvantage under 1-Statewide Reports/Profiles folder. A full list of tables and page names included in the NYTI process is also included in Appendix A.

HRIS LABOR DISTRIBUTION

Labor distribution determines how payroll expenditures are posted to AFIS. The accounting elements that are to be used for the HRIS labor distribution must first be entered into AFIS using:

- A value of 'HRIS' or 'HRLG' in the Function Type roll-up on the FUNC (Function) table for HRIS Accounting Unit
- A value of 'HRIS' in the Activity Type roll-up on the ACTV (Activity) table for HRIS Account Category (DTA only)
- A value of 'HRIS' in the Activity Type roll-up on the ACTV (Activity) table for HRIS Activity (FOA only)
- A value of 'HRS' in the Location Class roll-up on the LOC (Location) table for HRIS Activity (EVA only)
- CAS or CAM documents to set up the structure for Program/Program Period for HRIS Activity and HRIS Account Category
- CAS or CAM documents to set up the structure for Program/Program Phase for HRIS Activity (DTA only)

For all of the above methods, HRIS is updated during the nightly batch run (except on Compute Tuesdays) with the new additions or modifications. Once the new elements have been added to 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 FY17 is July 7, 2016. Since the first payroll compute of the new fiscal year will take place on July 5, 2016, any new FY17 Labor Distribution profiles should be set up in AFIS no later than June 14, 2016, to allow for timely updates of the HRIS Accounting Units, Activities, and Account Categories. The GAO will interface all new FY17 Labor Distribution Elements on June 15, 2016 to allow for timely updates to ETE (Employee Time Entry) Account Templates on June 18, 2016.

Starting June 22, 2016, only FY17 COA elements will be included on the accounting elements interfaces to HRIS; FY16 COA elements will no longer be interfaced to HRIS. If your agency has a situation in which an FY16 COA element(s) needs to be interfaced to HRIS after the June 22 2016 deadline, please coordinate with Somer Phegley or Stephanie Neves at GAO.

The GAO will update the HRIS Sub-Account from 2016 to 2017 as well as the labor distribution elements (if requested by agency) on all active Positions (XP02 or ZP02 form), on June 25 and June 26, 2016. The GAO will change the Sub-account for Payroll Distribution Form (XR23.3), if applicable, on July 1, 2016.

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 coordinate with Somer Phegley at (602) 542-3972 or Somer.Phegley@azdoa.gov or Stephanie Neves at (602) 542-5403 or Stephanie.Neves@azdoa.gov.

EMPLOYEE REIMBURSEMENT CLAIMS PROCESSED AFTER JUNE 21, 2016 (HRIS)

There will be two options available for processing employee reimbursement claims (including travel) in HRIS after the June 21, 2016 compute. These options are for employee reimbursement claims that need to be charged to Fiscal Year 2016 and contain reverting type appropriations:

1. Reimbursement transactions entered in HRIS after June 21, 2016, that are to be processed with the normal payroll cycle will be charged to the new fiscal year in both HRIS and New AFIS. The agency will then need to process an administrative adjustment in AFIS to transfer the charges to the correct BFY during the administrative adjustment period.
2. Agencies may also input reimbursement transactions in HRIS from June 22, 2016, through June 30, 2016, as handwrites. However, agencies must ensure the labor distribution in HRIS reflects the proper accounts as defined for FY16.

If you have questions about processing reimbursement transactions, please contact Somer Phegley at (602) 542-3972 or Somer.Phegley@azdoa.gov, or Stephanie Neves at (602) 542-5403 or Stephanie.Neves@azdoa.gov.

FIRST PAYROLL OF THE NEW FISCAL YEAR

The first payday in the new fiscal year is July 7, 2016. Agencies can begin entering time records in HRIS for the first payroll of new fiscal year beginning on June 27, 2016. Agencies are not to enter time records prior to June 27, 2016. Any time records entered prior to the Position form (XP02 or ZP02) labor distribution update will be deleted.

Employee Time Entry (ETE) provides the ability for employees to enter their time card electronically via the Y.E.S. website. There are currently approximately 97 agencies on ETE. Agencies utilizing ETE can begin entering time records after noon on June 20,

2016, to allow for necessary updates to the ETE Templates. Time records will be loaded into HRIS on the night of July 1, 2016. Please review the ETE Time Record Extract Report (ZS535.prt), the ETE Time Record Extract Error Report (ZS535.error), the ETE Time Record Interface Report (ZR530.prt) and the ETE Time Record Interface Error Report (ZR530.error) on July 5, 2016 to ensure the accuracy of time records and to correct any errors that may have occurred.

YEAR-END PURCHASING/CONTRACTING

Similar to last fiscal year, there will be no 13th month processing of claims. Any claims for goods and services received on or before June 30, 2016 but not paid on or before June 30, 2016 will need to be paid as administrative adjustments. The month of June will remain open until 7/7/2016 (before the system is up). BFY16 claims maybe processed in AFIS using a GAX document until 8:00 p.m. on 7/6/2016, but must use accounting period 12. BFY16 claims may also be processed in ProcureAZ, but will need to be administrative adjustments after 6/30/2016. The following table demonstrates different payment process criteria.

PAYMENT PROCESSED IN/DOCUMENT	CALENDAR DATE	BFY FOR CLAIM	FY/PERIOD/RECORD DATE
PROCUREAZ – PRCPZ1	≤ 6/30/2016	2016	FY = 2016 Period ≤ 12 Record Date ≤ 6/30/2016
PROCUREAZ – PRCPZ1	≥ 7/1/2016	2016 (Administrative Adjustment)	FY = 2017 Period ≥ 1 Record Date ≥ 7/1/2016
PROCUREAZ – PRCPZ1	≥ 7/1/2016	2017	FY = 2017 Period ≥ 1 Record Date ≥ 7/1/2016
AFIS – GAX	≤ 7/6/2016	2016	FY = 2016 Period = 12 Record Date = Current date
AFIS – GAX	≥ 7/7/2016	2016 (Administrative Adjustment)	FY = 2017 Period ≥ 1 Record Date = Current date
AFIS – GAX	≥ 7/1/2016	2017	FY = 2017 Period ≥ 1 Record Date = Current date

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. 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 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 State Comptroller 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.**

- C. 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 **June 30, 2016**, 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 in AFIS must be encumbered **regardless of the dollar amount**. These encumbrances are required to be entered and processed in AFIS by **June 30, 2016**. 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, Topic 45, Section 46 on Fiscal Year-End Contracting for more details.

This approval process has been delegated to the State Comptroller. Therefore, the letter should be addressed 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.

ENCUMBRANCES ESTABLISHED IN FISCAL YEAR 2016

Agencies can continue to use open encumbrances established in FY16, both for June (accounting period 12) transactions processed between July 1 through July 7, 2016 or with Administrative Adjustment payments beginning on July 7, 2016.

Encumbrance balances impact fund balance and budget. Agencies are responsible for monitoring and closing open and unused encumbrances timely to ensure sufficient appropriations and allotments are available to clear outstanding documents, especially payroll documents (PEDF1), which must be cleared by July 15, 2016. Encumbrances and pre-encumbrances balances created in FY16 will be rolled forward to FY17 on August 5, 2016. The roll forward will not impact agencies ability to use open encumbrances and pre-encumbrances established in FY16 beginning July 1, 2016.

Please review Topic 45, Section 46 of the State of Arizona Accounting Manual on Year-End Contracting for more details.

PROCUREAZ DOCUMENTS

Requisition (RQPZ1) and Purchase Order (POPZ1) Documents related to Type 1 or Type 2 appropriations

Agencies can begin processing these documents beginning on May 2, 2016, but cannot finalize (trigger integration to AFIS) until BFY17 appropriations/budgets are loaded in AFIS. Appropriated funds require budget lines to be present in AFIS before any expenditure related documents can be processed.

Requisition (RQPZ1) and Purchase Order (POPZ1) Documents related to Type 3 appropriations

Agencies can fully process these documents beginning on May 2, 2016. These documents are related to non-appropriated funds and do not require budget lines to be present in AFIS.

ADMINISTRATIVE ADJUSTMENTS

Payments for FY16 obligations can be processed in AFIS as administrative adjustments beginning on July 7, 2016. All administrative adjustments will require an encumbrance to be referenced on the transaction.

APPROPRIATION TRANSFERS

Appropriation transfers for the fiscal year ending June 30, 2016 should be submitted to the GAO **by 3:30 p.m. June 20, 2016**. 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 send an email to GAOAFR@azdoa.gov.

CREDIT CARD CLEARING FUND (FUND 2600)

For agencies currently accepting credit card payments using the Credit Card Clearing Fund (Fund 2600), 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. Refer to the CBALDQ (Cash Balance Detail) or CBALSQ (Cash Balance

Summary) 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.

TREASURER DEPOSITS

Deposits for the fiscal year ending June 30, 2016 must be entered on-line and the documents must be to the Treasurer's Office by June 30, 2016 at 2:00 p.m. Documents must be entered with BFY and FY16, accounting period 12 and with the record date field left blank. If the deposits are entered by the CSB, then all documents must be delivered to the CSB by the stated deadline listed on the calendar. In all cases, the deposits should be prepared and delivered as monies are received. All CR documents must have a blank record date field.

Prior Fiscal Year Deposits

Only direct deposit and wire deposit CR documents for monies that were deposited into the bank on or before June 30, 2016 will be accepted by the Treasurer's Office to be posted as FY16 transactions. See the Direct Deposits Session below for more details.

DIRECT DEPOSITS

Only direct deposit and wire deposit CR documents for monies that were deposited into the bank on or before June 30, 2016 will be accepted by the Treasurer's Office to be posted as FY16 transactions. All agencies must have the deposit entered on-line and delivered to the Treasurer's Office no later than July 6, 2016 at 2:00 p.m. **These documents must have BFY and FY 2016, accounting period 12 and with the record date field left blank. The CR document must contain only FY16 information. Do not include multiple FY lines on a single CR. Any documents received with current and prior fiscal years within one document will be rejected and items will be returned to the agency.**

DIVESTMENTS AND INVESTMENTS

The process for investing and divesting funds is done via the SWEEP table. Agencies who invest with the State Treasurer must set the minimum required cash balance (for general ledger account 0070) on this table. Based on this minimum amount, funds are either divested or invested in the nightly batch cycle. Cash balances can be viewed in the New AFIS using the BBALS (ITD Balance Sheet Detail), CBALDQ (Cash Balance Detail) or CBALSQ (Cash Balance Summary) screens.

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.

NEW FY APPROPRIATIONS

FY17 appropriations will be entered into AFIS in accordance with the General Appropriations Act(s) using Budget Structure 90 (BGA90 document code). 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 portions of the operating lump sum appropriations, the specific quarterly allotment percentages will remain as they have in the past (30-22-22-26). 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 by May 16, 2016. Agencies must note proposed allotment changes by using Event Type BGE1 and attach the request letter to the corresponding Appropriation and Allotment Budget Document (BGA90).

JUNE CLOSING

The month of June will be soft closed on July 7, 2016 (before the system is up) and June monthly reports will be available in infoAdvantage on July 8, 2016.

CASH BALANCE

Cash balances in AFIS are tracked on an inception-to-date basis, and the balances are no longer needed to be available in both FY16 and FY17 as required in legacy AFIS. Sufficient cash balance in a fund and/or sub fund combination is validated at the time a financial transaction is processed. Adjustments and transfers are allowed during the 13th month, so agencies will need to plan for sufficient cash if they need to process any of these types of transactions during this period.

13TH MONTH (ADJUSTMENT) PERIOD

There will not be a 13th month this fiscal year-end for payments to vendors. Payments for FY16 obligations made after July 6, 2016, must be made as administrative adjustments.

There will be a 13th month this fiscal year-end for adjustments and transfers for the general AFIS user community. The soft close of the 13th month is scheduled for July 15, 2016.

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 **June 23, 2016 at 2:00 p.m.** 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 Kirby Spitler, Chief Engineer at (602) 542-4438 or Kirby.Spitler@azdoa.gov.

Capital projects claims for FY16 that cannot be processed by 8:00 p.m. on July 6, 2016 in AFIS must be processed as administrative adjustments beginning July 7, 2016.

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. Agencies can start making ACH/EFT payments for these charges beginning July 1, using the appropriate BFY for charges for goods and services received through June 30, 2016 and the appropriate BFY for goods and services received on or after July 1, 2016.

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.

Each agency must reconcile its internal accounting records to AFIS on a monthly basis. The agency's monthly reconciliation of federal grants should be to the FIN-AZ-GM-081 and the FIN-AZ-GM-075 reports and must be documented. These reports should agree with your agency's "in-house" records i.e., grant structure, expenditures for grant numbers, Catalog of Federal Domestic Assistance (CFDA) numbers. Activity for grants without an associated Grant ID will not be reflected on these reports. Any errors should be corrected prior to June 30, 2016.

The financial activity in AFIS will be used to compile the Schedule of Expenditures of Federal Awards (SEFA). It is essential that the information be properly stated. SEFA information will be listed by the CFDA number. Please verify that each CFDA and DUNS number is correct for each corresponding grant. If the CFDA is not correct, it must be corrected prior June 30, 2016. If you do not know the correct CFDA number, refer to your grant award materials or contact your Federal grantor.

As described in the State of Arizona Accounting Manual, Topic 70, Section 55, compliance with the Federal Cash Management Improvement Act (CMIA) requires that "The timing and amount of Federal draws must 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 July, 2016, but should be closely timed to the actual payment. Please email FederalGrants@azdoa.gov with any questions.

DOCUMENT CATALOG

The Document Catalog serves as a repository for all of the documents created in AFIS. It is the central location where all documents can be queried and processed. Each agency is responsible for clearing its transactions residing on the Document Catalog. **All payroll**

documents (PEDF1) for FY16 must be cleared by July 15, 2016. All other documents should be cleared on a regular basis, and ideally by July 15, 2016. The GAO is looking into a purge process to discard stale documents on the Document Catalog in FY17.

WARRANT CANCELLATION

Warrant cancellation requests on or after July 1, 2016 for warrants issued in FY16 will be processed as FY17 transactions with the appropriate prior BFY.

INFOADVANTAGE

Agencies will continue to be able to view and create reports from AFIS using infoAdvantage, based on security permissions. For any questions related to infoAdvantage, please contact your GAO liaison.

LAPSING AND CONTINUING APPROPRIATIONS

Appropriation balances in AFIS are carried forward if the effective end date on the Appropriation and Allotment Profile Number Profile (BQ90LV1) is greater than June 30, 2016. Appropriations will be available for expenditure in AFIS beginning July 1, 2016.

Appropriation balances in AFIS are lapsed if the effective end date on the Appropriation and Allotment Profile Number Profile (BQ90LV1) is equal to or less than June 30, 2016.

BUDGET LOADING

Several options were made available this year for agencies loading their new fiscal year Departmental budgets. The **New Year Profiles Approval form** was due on April 11, 2016 allowing agencies to indicate FY17 budget elections. Agencies that did not respond by the due date will default to manually entering their FY17 budget using the same process as FY16. The following options are available:

Auto-Generate Budget: This method may be used for budget structures 92, 93 and 95. The auto-generate function tracks an agency's spend without requiring a budget to be loaded. If elected, FY16 budget will not roll into FY17. Instead, the applicable budget screen will be populated as spend increases for the agency.

NOTE: GAO recommends the Auto-Generate option method for agencies using budget structures 92, 93, or 95. This method relaxes the budget document requirement and will allow an agency to enter the projected budget amounts at a later date. The budgets generated using the Auto-Generate method will not show up on Budget related reports in infoAdvantage. However, spend tracking can still be obtained in expenditure related reports (e.g. AP-N338). Agencies may also view the budget information using the online screens such as BQ92LV4.

Roll-Forward Budget with Prior Year's Budget Amounts: This method may be used for budget structures 91, 92, 93 and 95. The roll-forward budget with prior year's budget amount option will roll FY16 budgets to FY17 with a status of final. The Current Budget amount will be the only amount rolled forward. The agency will need to manually create budget modification documents, if changes are needed to budgeted dollar values.

Roll-Forward Budget in Draft Status: This method may be used for budget structures 91, 92, 93 and 95. The roll-forward budget option will roll FY16 budgets to FY17 with a status of draft. Agencies will then need to update the amounts in the budget documents and submit the documents to workflow.

Agencies utilizing the Program structure must manually enter related budgets for those structures. There are several program budget structures available for agencies to use with varying levels of detail and control options. The auto-generate option is NOT available for program budgets.

Budget Interface Upload: This option is only available for those agencies that were approved for FY17. This method can be used for all budget structures and can be combined with the other budget options. Information and documentation for the budget interface, including file layout, will be provided

For questions about processing budgets in AFIS system, please contact your GAO liaison.

FIXED ASSETS

The Fixed Asset Module (FAM) must be updated in a timely manner, within 10 working days from the date of issuing the payment for the capital asset. The timeliness of these updates is especially important and critical during the 13th month (adjustment) period. Agencies must update the FAM 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.

The Pending Fixed Asset Shell Transactions by Department report (FIN-AZ-AM-N332) **must be reviewed and reconciled by the July deadline (see calendar)**. This means that after the claims are successfully processed, agencies must update the FAM with the Property information by using either the Fixed Asset Shell (FAS) document or Fixed Asset (FA) document (for assets not purchased through ProcureAZ). Agencies that do not have all their fixed assets on the FAM, or whose fixed asset listing is not current as of the close of the 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, please refer to the **State of Arizona Accounting Manual, Topic 25 Long-lived Resources or to enter a new asset/complete a shell, see the Acquire a New Fixed Asset ORG** on the GAO's website. For assistance with fixed asset related issues, please email CAFR@azdoa.gov.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENTS

The 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 is in accordance with these standards. GASB Statement No. 72, *Fair Value Measurement and Application*, GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*, GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, and GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, are effective for the Fiscal Year 2016 reporting period.

CLOSING PACKAGE

All agencies must complete and submit the General Survey and Checklist (Form 60) to the GAO - GAAP Section by July 11, 2016. 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 <https://gao.az.gov/financials/cafr/closing-package-information>. For additional information on this subject and for assistance with closing package related issues, please email CAFR@azdoa.gov.

REVOLVING FUNDS

You may use your revolving fund as specified by the State of Arizona Accounting Manual and by statute until June 30, 2016. 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 the date specified in the calendar.

USE TAX PAYMENTS TO DEPT. OF REVENUE (DOR)

Use tax transfers (IETUT and IETAT documents) for Fiscal Year 2016 are allowed until 8:00 p.m. July 6, 2016. These documents must specify BFY16 (or prior BFY depending on your agency's spending availability), FY16 and accounting period of 12. Please contact Sherri Goodman at sgoodman@azdor.gov or Jeannie Duschik at JDuschik@azdor.gov for questions related to use tax.

APPENDIX A

Page Name	Page Description	BFY
1099P	1099 Processing Parameters	
SOPT - General	System Options	
1099TI	1099 Transmitter Information	
1099RP	1099 Reporting Payer Information	
SOPT - Expense	System Options	
SOPT - Revenue	System Options	
SOPT - FA	System Options	
SOPT - Internal Cost	System Options	
DEPTFY	Department Fiscal Year	
DIV	Division	
GRP	Group	
SECT	Section	
DSTC	District	
BUR	Bureau	
FLX1	Flexible Reporting 1	
FLX2	Flexible Reporting 2	
FLX3	Flexible Reporting 3	
FLX4	Flexible Reporting 4	
FLX5	Flexible Reporting 5	
UNIT	Unit	
SUNIT	Sub Unit	
SUNTREQ	Unit Sub Unit Requirement	
RQSUBYU	Require Sub Unit by Unit	
BSA	BSA	
SBSA	Sub BSA	
FUND	Fund	
SFUND	Sub Fund	
FYFD	Fiscal Year by Fund	
APDFD	Accounting Period by Fund	
VFBSA	Valid Fund BSA	
IFBSA	Invalid Fund BSA	
VFD	Valid Fund Department	
IFD	Invalid Fund Department	
OBJ	Object	
VDOCOBJ	Valid Document Code Object	
IDOCOBJ	Invalid Document Code Object	
VHDRBANK	Valid Doc Code Doc Dept Bank combination	
IHDRBANK	Invalid Doc Code Doc Dept Bank combination	
SOBJ	Sub Object	
POEX	Program Object Exception	
RQRPTBYO	Require Reporting By Object	
RQRPTBYR	Require Reporting By Rsrc	
COMMOB	Commodity Object	
RSRC	Revenue Source	
SRSRC	Sub Revenue Source	
RQRPTBYO	Require Reporting By Object	

IFRSRC	Invalid Fund Rsrc Combination	
VFRSRC	Valid Fund Rsrc Combination	
APCAT	Appropriation Category	
APCLS	Appropriation Class	
APGRP	Appropriation Group	
APTYP	Appropriation Type	
APPR	Appropriation	
BFYINF	Budget Fiscal Year Inference	
ACAT	Activity Category	
ACLS	Activity Class	
ATYP	Activity Type	
ACTV	Activity	
SACTV	Sub Activity	
PAEX	Program Activity Exception	
FPI1	Funding Profile Inference 1	
FPI3	Funding Profile Inference 3	
FNCAT	Function Category	
FNCLS	Funcion Class	
FNTYP	Function Type	
FUNC	Function	
SFUNC	Sub Function	
RCAT	Reporting Category	
RCLS	Reporting Class	
RPT	Reporting Code	
SRPT	Sub Reporting	
DOCAT	Department Object Category	
DOCLS	Department Object Class	
DOGRP	Department Object Group	
DOTYP	Department Object Type	
DOBJ	Department Object	
DRSCAT	Department Revenue Source Category	
DRSCLS	Department Revenue Source Class	
DRSTYP	Department Revenue Source Type	
DRSGRP	Department Revenue Source Group	
DRSRC	Department Revenue Source	
STOL	System Tolerance	
AAPDC	Allowable Accounting Periods by Document Code	
FTOL	Fund Tolerance	
DEPTOL	Department Tolerance	
DTOL	Document Tolerance	
ADNT	Automatic Document Numbering	
APPRUINF	Appropriation Inference	
ACTINF	Activity Inference	
ORGINF	Organization Inference	
INFDU	Infer Department and Unit	
OBJINF	Object Inference	
DILQUINF	District/Location Unit Inference	

RSRCINF	Revenue Source Inference	
PERU	Performance Unit	
SPEC - Miscellaneous	Special Accounts	
SPECFUND - Miscellaneous	Special Fund Accounts	
SPEC - Accounts Payable	Special Accounts	
SPECFUND - Accounts Payable	Special Fund Accounts	
SPEC - Procurement	Special Accounts	
SPECFUND - Procurement	Special Fund Accounts	
SPEC - Revenue	Special Accounts	
SPECFUND - Revenue	Special Fund Accounts	
SPEC - Fixed Assets	Special Accounts	
SPECFUND - Fixed Assets	Special Fund Accounts	
SPECFUND - Internal Costing	Special Accounts	
SPEC - Internal Costing	Special Fund Accounts	
SWEEP	Cash Sweep	
CLMACT	Claim Account	
REQBUD	Required Budget	Y
XX022	Allotment Options	Y
BUDFCON	Budget Fund Control	Y
TAET	Travel Advance Expense	
DISCIV	Disb Category Inference & Combination Validation	
DYNA	Dyna Bank	
ADVTyp	Advance Type	
FDREQ	Fund Department Requirements	
IOPT	Intercept Options	
SBSAREQ	Require Sub BSA by BSA	
BUDLCON	Budget Level Control	Y
VUPROG	Valid Unit Program Combination	
PROGREQ	Unit/Program Requirement	
APBYINF	BFY and Appropriation Inference	
APBYINF2	BFY and Appropriation Inference with Activity	
CWOPT	Check Writer Options	
INCR	Internal Cost Rate for Emp/Equip/Materials	
MATIN	Materials Testing Class Inference Table	
DCMOPT	Disbursement Cash Management Options Table	
PHLDOP	Payment Hold Options	
RTGFC	Retainage Fund Control	
1099E	1099 Backup Withholding Exemption	
1099D	1099 Date and Document Parameters Table	
OAOD	Open Activity Options by Department	Y
ALTOR	Alternate Organization Structure	
CCTYP	Credit Card Type	
DISBMR	Disbursement Hold Exclusion	
OBJRT	Object Rate Groups	
STMTXWLK	Statement Crosswalk	
STMTDEF	Statement Definition	
STMTCOL	Statement Columns	

STMTROW	Statement Rows	
STMTCELL	Statement Cell	
STMTRULE	Statement Rules & Conditions	
STMTRULE	Statement Rules & Conditions	
TRCOA	Travel COA Override	
IPPCACTV	Invalid Prog Program Period Activity Combination	
UNITRU	Unit Rollup	
VPPCACTV	Valid Prog Program Period Activity Combination	
VDOCRSRC	Valid Document Code Revenue Source Combination	
IDOCRSRC	Invalid Document Code Revenue Source Combination	
DOBJRU	Department Object Rollup	
DOBJRUE	Department Object Rollup Exception	
VFDAPPR	Valid Fund Department Appropriation Combination	
VAPPRSRC	Valid Appropriation Revenue Combination	
IAPPRSRC	Invalid Appropriation Revenue Combination	
VAPPROBJ	Valid Appropriation Object Combination	
IAPPROBJ	Invalid Appropriation Object Combination	
FUNCINF	Function Inference	
SPEC	System Special Accounts	
BYSTDFBS	Balance Sheet BFY Stage Definitions	Y
BYSTDFNA	Non Accounting BFY Stage Definitions	Y
BYSTDFRV	Revenue BFY Stage Definitions	Y
BYSTDFSP	Spending BFY Staging Definitions	Y
BYSTDFBS	Balance Sheet BFY Stage Definitions	Y
BYSTDFNA	Non Accounting BFY Stage Definitions	Y
BYSTDFRV	Revenue BFY Stage Definitions	Y
BYSTDFSP	Spending BFY Staging Definitions	Y
IAPPRPPC	Invalid Appr Unit Prog Period Combination	Y
VAPPRPPC	Valid Appr Unit Prog Period Combination	Y
VAPPRLOC	Valid Appr Unit Dept Location Cat Combination	Y
RLOCDOBJ	Require Location Category by Department Object	Y
VPROGLOC	Valid Dept Program Location Cat Combination	Y
PCNFG	Procurement Card Configuration	
PAYADDR	Payroll Additive Rate Parameter	
EOBJRP	Eligible Object List	
IPPADOBJ	Invalid Prog Prog Period Activity Dept Obj Cat	Y
IPPAETYP	Invalid Prog Prog Period Actv Dept Event Type	Y
VPPADOBJ	Valid Prog Prog Period Activity Dept Obj Cat	Y
VPPAETYP	Valid Prog Prog Period Actv Dept Event Type	Y
VDOBJLOC	Valid Dept Object Location Cat Combination	Y