**INFORMATIONAL CIRCULAR NO.: 23-A-009    Supersedes:**22-A-008

**DATE:** April 26, 2023

**EFFECTIVE DATE:** April 26, 2023

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**APPROVAL:**Sunni Zentner, (original signature on file)

**SUMMARY:***Schedule of accounting events relevant to the closing of Fiscal Year (FY) 2023 and the opening of Fiscal Year (FY) 2024*

**K.S.A. 75-3002** establishes the state FY as commencing on the first day of July in each year and closing on the thirtieth day of June of the succeeding year.

For FY 2023 activity to be completed by June 30th, SMART will be closed to agencies from ***Wednesday, June 28, 2023 through Friday, June 30, 2023.***

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***Please note:*** *the* ***REFERENCES*** *section contains information on Systems Availability Informational Circulars & Policy Manual Filings and Job Aids, Queries & Reports,*

1. **GENERAL ITEMS**
* All FY 2023 transactions must be successfully edited, budget checked, matched, agency approved, dispatched, and submitted into workflow for central approval, as appropriate, by ***7:00 PM on Tuesday, June 27, 2023.*** SMART will be closed to agencies from ***Wednesday, June 28, 2023 through Friday, June 30, 2023.***
* The last business day for agency processing will be ***Tuesday, June 27, 2023*.**
* SMART will reopen For FY 2024 business on ***Sunday July 2, 2023 at 1:00 PM*.**  Nightly batch will run on Saturday, July 1, 2023 so interface files will be loaded and available for review on Sunday.
* In addition, SMART will also be closed the morning of ***Friday, July 7, 2023 until 10:00 AM*** to run the FY 2023 closing processes and verify the FY-end journals were completed correctly. At 10:00 AM SMART will re-open to agencies; daily batch processes will resume as normally scheduled.
* It is requested that agency accounting staff be available during the day **Wednesday, June 28, 2023 and Thursday, June 29, 2023** for any questions that may come up as the SMART Team is preparing the system for closing.
* The SMART Team is actively working to assist agencies in preparation of FY-end. **Kansas Service Desk** tickets will be sent to agencies as outstanding or incomplete transactions are found. The transactions identified by the SMART Team will likely be just a subset of the outstanding, incomplete or incorrect transactions agencies will identify between now and the end of the FY. State agencies can use the queries available on SMART *Web* to assist with this review.
* The dates provided in this document that relate to FY closing and opening activities may be revised, as necessary, by the Office of Accounts and Reports (OAR).  Revisions to SMART processing dates will be sent via email to all users subscribed to the SMART Infolist listserv [Kansas Department of Administration (govdelivery.com)](https://public.govdelivery.com/accounts/KSDA/subscriber/new?topic_id=KSDA_69)
* Any revisions to payroll processing dates will be issued as a SHARP message to subscribers of the SHARP Infolist listserv (subscribe at [Kansas Department of Administration (govdelivery.com)](https://public.govdelivery.com/accounts/KSDA/subscriber/new?topic_id=KSDA_71).

# PURCHASING

# Requisitions/Purchase Orders

* To encumber monies for FY 2023, requisitions (REQs) for an amount ***equal* or *greater than*** *$5,000* using State General Fund (SGF)must be sourced to purchase orders (POs) and the POs must be approved, budget checked and dispatched by *7:00 PM on Friday, June 16, 2023.*
* To encumber monies for FY 2023, REQs for an amount ***less than*** *$5,000* using SGF and***any amount***using all other fundsmust be sourced to POs and the POs must be approved, budget checked and dispatched by *7:00 PM on Tuesday, June 27, 2023.*
* Agencies shall review all outstanding encumbrances to determine if the encumbrance is still valid. If the encumbrance is no longer valid, any remaining balance shall be released. The job aid *How to Run and Format KPO00008 (KS Budgetary Activity Report*) is available to assist with creating the report, which can be used to identify all POs that have an outstanding encumbrance.
* As agencies review all outstanding encumbrances, double check that the PO Shipment Due Date (Due Date) is a future date to keep a purchase order from qualifying for the monthly PO close process. Changing the Due Date will ensure POs are not closed due to inactivity. If a PO is closed during FY 2023, the encumbered funds are released and will not be available in FY 2024. Agencies should also review recently closed POs to make sure they were not closed in error.
* A remaining balance on a PO may be released by manually closing the PO or selecting the *finalize* button on the voucher. See the following job aids and month end checklist in the ADDITIONAL RESOURCES section of this circular:
	+ *Manual PO Close Process*
	+ *When to Use the ‘Finalize’ and ‘Undo Finalize’ Button on a Voucher*
	+ *PO Month End Checklist*
* Negative PO lines create unauthorized available budget. Run the **KS\_PO\_NEGATIVE\_PO\_LINES** query to find negative PO lines for your agency.
* Below is an example of a negative encumbrance (PO) amount. You can see that the expenditures = budget, so any additional expenditures should have budget checking errors. If there is a negative encumbrance added to a PO, the negative encumbrance amount makes $101 available budget which SMART will allow to be spent. **Credits should be entered at the voucher level NOT as a negative PO line.**

Appropriation Budget $ 10,000

Expenditures 10,000

Encumbrances (101)

Available Budget $ 101

* Agencies must cancel or close all negative PO lines in SMART by *7:00 PM on Tuesday, June 27, 2023.*
* Refer to **Office of Procurement and Contracts Informational Circular 23-01** *Schedule for Submission of Purchase Requisitions to Close FY 2023 and begin FY 2024*for additional information and deadlines related to the submission of requisitions for FY 2023 funded transactions.
* Please contact the *Office of Procurement and Contracts* via email or *SMART Processing Team Purchasing analyst*, Michelle Dittman through the **Kansas Service Desk,** if you have questions pertaining to Requisitions or Purchase Orders.

1. **Procurement Cards (PCards)**
* Agencies are encouraged to reconcile PCard transactions daily, especially during June.
* Final FY 2023 PCard transaction files will be available for reconciliation on **Wednesday, June 21, 2023**. The last day a PCard purchase can be made and assumed to be in SMART to process as a FY 2023 transaction is Friday, June 16, 2023. PCard transactions must be verified and approved by **7:00 PM on** **Friday, June 23, 2023** to be eligible for PCard voucher build on **Monday, June 26, 2023**. No PCard voucher builds for FY 2023 transactions shall take place after **Monday, June 26, 2023.**

PCard transaction files received from the bank after June 20, 2023 will be held and loaded for FY 2024 on or after July 1, 2023.

* The PCard voucher build process will run each day beginning **Monday, June 19, 2023**. The final PCard voucher build process for FY 2023 will run the morning of **Monday, June 26, 2023.** For PCard vouchers to complete for FY 2023, they must be successfully budget checked and approved by **7:00 PM on** **Tuesday**, **June 27, 2023**.
* The last hourly batch will run at 4:00 PM. Any PCard voucher still in process after 4:00 PM must be manually budget checked and then approved to be postable or posted by 7:00 PM.

The deletion of a PCard voucher and/or voucher line does not update the PCard transaction. Create a **Kansas Service Desk** ticket to have the PCard transaction reset to the **Reconcile Statement** page.

* A recent change was made on how negative PCard transactions are processed by UMB. Negative PCard transactions (credits) will not build to a voucher and will remain on the **Reconcile Statement > Procurement Card Transactions page** until an offsetting transaction associated to the same control account is approved for payment that would bring the total amount to zero or a positive figure.
* This SMART change is being made to accommodate UMB Bank’s new procurement card processor, which will not accept negative amounts by control account. When agency users approve a negative PCard transaction, SMART will determine if the net amount at the control account level is zero or positive. If not, the transaction will remain in an Approved status, so the system can automatically process it through to the voucher once zero or a net positive is reached.

Any PCard voucher that has not been successfully edited, budget checked and approved by 7:00 PM on Tuesday June 27, 2023 will be deleted by the SMART Team.

* If you have questions related to PCards, please contact Tim Hund with the *Office of Procurement and Contracts* via email or contact the *SMART Processing Team Purchasing analyst*, Michelle Dittman through the **Kansas Service Desk.**

# ACCOUNTS PAYABLE

# Vouchers

Refer to **PM 14,002** *FY Closing Including FY Determination* for guidelines to determine the appropriate FY for expenditure transactions.

FY 2023 Funded Transactions

* The final day agencies can enter a voucher in accounts payable for FY 2023 business will be *Tuesday, June 27, 2023.*
* **INF02 Inbound Voucher:** Interfacing agencies must have their final INF02 for FY 2023 business submitted by *7:00 PM on Monday, June 26, 2023*.

Any INF02 Inbound Voucher interface submitted after Monday, June 26, 2023 must have an accounting date of 07/01/2023 or greater and will process for FY 2024.

* **INF50 Voucher Spreadsheet Upload:** For agencies that upload and submit vouchers via INF50, the final INF50 uploads for FY 2023 business must be submitted by *1:00 PM on Tuesday June 27, 2023.*

* For accounts payable transactions to complete for FY 2023, all vouchers must be entered, matched, budget checked, and agency approved by *7:00 PM on Tuesday, June 27, 2023*.
* The last hourly batch will run at **4:00 PM**. Any transaction still in process after 4:00 PM must be manually budget checked, matched, submitted for approval, and then approved to be postable or posted by **7:00 PM.**
* Any FY 2023 accounts payable transaction that cannot be completed by *7:00 PM on Tuesday, June 27, 2023* *must be encumbered.*

**Any voucher that has not been successfully edited, matched, budget checked and approved by** *7:00 PM on Tuesday, June 27, 2023* **will be deleted by the SMART Team.**

FY 2024 Funded Transactions

* **INF02 Inbound Voucher:** Interfacing agencies may submit INF02 files for FY 2024 business in advance with an accounting date of 07/01/2023 or later. Any INF02 file submitted *Wednesday, June 28, 2023 through Friday, June 30, 2023* will be held and processed in nightly batch along with any INF02 file submitted by *7:00 PM on Friday, June 30, 2023.* The vouchers will be available for agencies to review on *Sunday, July 2, 2023.*
* **INF50 Voucher Spreadsheet Upload:** Agencies that upload and submit vouchers via INF50 may submit an upload for FY 2024 beginning *Sunday, July 2, 2023.*

Any vouchers built on or after July 1, 2023 with an accounting date prior to 07/01/2023 will be in recycle status due to FY 2023 being closed. Agencies will be asked to delete these vouchers and will need to submit a new file (INF02 or INF50) with an accounting date of 07/01/2023 or later.

# Interfunds

* The accounting dates on both the interfund voucher and the interfund deposit must fall within the same FY. All interfunds created during FY 2023 must also pay during FY 2023. To ensure the interfund voucher will pay during FY 2023, the **Scheduled Due** date field on the **Payments** page of the voucher must have a date *no later than 06/30/2023*.
* Both sides of the interfund must be successfully edited, matched and approved by *7:00 PM on Tuesday, June 27, 2023.* Budget checking for interfunds occurs during nightly batch.
* Due to the reciprocal nature of interfunds, all initiating (I) interfunds must be created by *2:00 PM on Tuesday, June 27, 2023*, to allow the receiving (R) agency time to complete the interfund *by 7:00 PM on Tuesday, June 27, 2023.*
* Agencies with interfunds remaining due to budget check exceptions will be contacted by the SMART Team on *Wednesday, June 28, 2023* to resolve the budget check exceptions.

**ALL remaining FY 2023 interfund deposits and interfund vouchers that have not been successfully edited, matched and approved by** *7:00 PM on Tuesday, June 27, 2023* **will be deleted by the SMART Team.**

Interfunds for **FY 2024** shall not be entered until July 1, 2023 or later.

# ****Imprest Funds****

* Pursuant to **PM 10,802** *Imprest Fund Policy,* agencies must reconcile, record expenditures to the appropriate suppliers, and replenish the imprest fund for June 2023 expenditures by **July 15, 2023*.***

* For accounts payable transactions to complete for FY 2023, vouchers must be entered, matched, budget checked and approved by *7:00 PM on Tuesday, June 27, 2023*. Any FY 2023 accounts payable transaction that cannot be completed by this deadline *must be encumbered* with a PO or GL encumbrance.
* The expenditure FY determination contained in **PM 14,002** applies to imprest funds.

# ****Petty Cash Funds****

* Petty cash funds procedures are the same as those set forth in the Imprest Funds section above. The expenditure FY determination contained in **PM 14,002** also applies to petty cash funds. Refer to **PM** **10,752** *Petty Cash Fund Policy* for additional information regarding petty cash funds.

If you have questions pertaining to vouchers, interfunds, imprest funds or petty cash, please contact the SMART Processing Team Accounts Payable analyst, Courtnie Garrett through the **Kansas Service Desk**.

# EXPENSES (Travel and Expense)

Refer to **PM 14,002** *FY Closing Including FY Determination* for guidelines to determine the appropriate FY for travel expenditure transactions.

# A. Travel Authorizations

* **K.S.A. 75-3208** requires approval for all out-of-state travel. One method of approval is the use of a SMART Travel Authorization (TA). General Ledger (GL) encumbrances (non-employee specific encumbrances) will be used to encumber FY 2023 budget for travel, in limited circumstances. See the GL Encumbrance section of this circular for details.
* Pursuant to **PM 10,300** *Statewide Encumbrance Policy*, TAs are required for all out-of-state and international travel events, and any travel or expense obligation incurred in FY 2023 that will not be reimbursed prior to *7:00 PM on Tuesday, June 27, 2023.*

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TAs must be fully approved, and in valid budget status on or **before** the start date of travel.

TAs for travel occurring in FY 2024 shall not be entered until on or **after** *Sunday, July 2, 2023*.

* To help ensure the TA will properly liquidate the encumbrance, when associated to an Expense Report (ER), and that the ER will pass budget check, the funding and expense types on the TA shall match the funding and expense types on the ER as follows:

1. Number of TA lines > or = Number of ER lines
2. TA expense types = ER expense types
3. TA fund/budget unit = ER fund/budget unit
4. TA fund/budget unit amount > or = ER fund/budget unit amount

If you revise the fund and/or budget unit on a TA, confirm the encumbrance was updated in KK using the KK ACTIVITY LOG.

**Navigation:** General Ledger > Commitment Control > Review Budget Activities > Activity Log

For Transaction Type, select EX\_TRVAUTH.

For Ledger Group, select CC\_DETAIL.

Create a **Kansas Service Desk** ticket if you need assistance.

* The KS\_EX\_UNPROCESSED\_TRAVEL\_AUTHS query may be used to identify all TAs that have not been fully processed. Results are based on the TA created date range entered.

Any TA not fully approved and in valid budget status by *7:00 PM on Tuesday, June 27, 2023* will be deleted or canceled by the SMART Team and will not be available for future use.

# Expense Reports

* Per K.S.A. 75-3201, and as stated in **PM 3,903** [*Employee Travel Expense Reimbursement Handbook*](https://admin.ks.gov/docs/default-source/cfo/policy-manual-3-000/03903_11-2015.doc?sfvrsn=8), employees who travel are to submit Expense Reports (ERs) for their expenses at least once a month.

Any ER not fully approved and in valid budget status by **7:00 PM on Tuesday, June 27, 2023** will be deleted or canceled by the SMART Team and will not be available for future use.

If you have questions pertaining to travel authorizations or ERs, please contact the *SMART Processing Team Expenses analyst*, Vickie Hemmen through the **Kansas Service Desk.**

1. **ACCOUNTS RECEIVABL****E**
2. **Deposits**

**FY 2023 deposits**

* Deposits and deposit adjustments should be entered and approved prior to *7:00 PM on Tuesday, June 27, 2023.*

* All deposits received through *Tuesday, June 27, 2023* that require deposit adjustments must have deposit adjustments entered in SMART by *7:00 PM on Tuesday, June 27, 2023*.
* SMART will be closed to agencies *Wednesday, June 28,2023 through Friday, June 30,2023* for online entry into SMART.

FY 2023 deposits and deposit adjustments received on or before *Tuesday, June 27, 2023* that have not been agency approved by *7:00 PM on Tuesday June 27, 2023* will be deleted by the SMART Team.

**FY 2023 Deposits received Wednesday, *June 28, 2023 through Friday, June 30, 2023***

* **Credit Card Receipts**

Credit card receipts will load into SMART as scheduled at ***8:00 AM*** *each day* ***Wednesday, June 28, 2023******through******Friday, June 30, 2023***. See below for instructions on *Deposit Adjustments for Credit Card Clearing Funds.*

* **INF43 Excel Deposit Upload and INF44 Inbound Deposit**

For agencies that upload and submit deposits via INF43 and INF44, continue to upload and submit FY 2023 deposits via INF43 and INF44 until ***10:00 AM on Friday, June 30, 2023***. SMART AR Deposit jobs will run according to the regular hourly schedule. At the time an INF43 or INF44 is uploaded and submitted, an email shall also be sent to the State Treasurer’s team at fiscal@treasurer.ks.gov to notify them of the Business Unit, Deposit ID (if known), and deposit total so the transaction can be approved in SMART.  STO will approve and release at 2:00 PM on *Wednesday, June 28, 2023* and *Thursday, June 29, 2023,*ANDby *11:00 AM***on** *Friday, June 30, 2023*.

* **“Deposits in transit”**

“Deposits in transit” are specifically defined as Deposits made with the State Treasurer on *Wednesday, June 28, 2023 through Friday, June 30, 2023.* For agencies that do not use the INF43 or INF44 processes and need to make a deposit while SMART is unavailable, the State Treasurer’s Office has created the *Temporary Deposit Form* (link to: [*Temporary\_Deposit\_Slip\_Johnsonfilla\_06D1C062DE91E.pdf (ks.gov)*](https://admin.ks.gov/media/documents/Temporary_Deposit_Slip_Johnsonfilla_06D1C062DE91E.pdf)*)* toallow for deposits to be made.

Using the *Temporary Deposit Form* is preferable to holding checks and cash at an agency and allows for the requirement to deposit funds collected each day to be met. The completed form, along with the cash and checks (calculator tape attached) shall be taken directly to the State Treasurer’s Office. For agencies who take their deposits to US Bank branches, continue to email fiscal@treasurer.ks.gov with the amount, Business Unit, Deposit ID (if known). An image of the US Bank deposit slip must be attached to the email.

Deposits made with the State Treasurer using the *Temporary Deposit Form* (“Deposits in transit”) must be entered and agency approved in SMART beginning *Sunday, July 2, 2023 through Wednesday, July 5, 2023 at 2:00 PM*.

“Deposits in transit” must be entered with an accounting date of 06/30/2023. The accounting date of 6/30/2023 must be entered on the Totals tab AND on the Payments tab for each deposit line. “Deposits in transit” should be recorded using a revenue account code (4XXXXX). A “deposit in transit” cannot debit expenditures.

Deposits with an accounting date of 06/30/2023 and processed in July 2023 will impact the General Ledger for FY 2024.

“Deposits in transit” with a 06/30/2023 accounting date that have not been agency approved *by 2:00 PM on Wednesday, July 5, 2023,* will be deleted by the SMART Team.

1. **Deposit Adjustments**

**Deposit Adjustments for Credit Card Clearing Funds**

* Deposit adjustments are required for credit card deposits to recognize the revenue and move the monies out of the credit card clearing funds and into the appropriate funds.
* The credit card deposits will load into SMART as scheduled at **8:00 AM** on *Wednesday, June 28, 2023, Thursday, June 29, 2023, and Friday, June 30, 2023* when agencies do not have access to SMART.
	+ Be aware that deposit adjustments with an accounting date of 06/30/2023 and processed in July 2023 will impact the SMART General Ledger for FY 2024. This may cause reconciling items for agencies between the Accounts Receivable module and the General Ledger module.
* Follow the SMART job aid *“Credit Card and E-Check Deposits – Revenue Only”* on how to locate credit card deposits and how to complete the deposit adjustments. Use the guidelines below for any remaining FY 2023 deposit adjustments that need to be completed.
	+ 1. *On Sunday, July 2, 2023 through Wednesday, July 5, 2023* the FY 2023 Accounts Receivable module will be reopened to agency users to complete June 2023 transactions.

* + 1. On the deposit adjustment **Totals** tab, the Accounting Date must be 6/30/2023.
		2. On the deposit adjustment **Payments** tab, the Accounting Date on each transaction line must be 6/30/2023
		3. The SMART Accounts Payable module for FY 2023 will be closed on June 30, 2023, prohibiting the use of expenditure account codes in the deposit adjustment transactions.

* To account for credit card fees agencies should do the following:
1. Create one deposit adjustment to recognize all revenue in the appropriate fund for FY 2023.
2. If the original deposit adjustment is net of credit card fees that were charged to the agency, then the deposit adjustment must be grossed up to recognize all revenue. (For example, $95.00 on original deposit + $5.00 credit card fee not recorded on deposit = $100.00 recognized as revenue on the deposit adjustment).
3. A second deposit adjustment shall be processed in the FY 2024 Accounts Receivable module to recognize any credit card fee expenses.
	* For limited agencies who reduce their expenditures for charges that are passed on to other agencies:
4. Instead of reducing expenditures, the agency must recognize the revenue by using a revenue account code such as 462110 – Recovery of Current FY Expenditures.
5. Be aware that deposit adjustments with an accounting date of 06/30/2023 and processed in July 2023 will impact the SMART General Ledger for FY 2024. This may cause reconciling items for agencies between the Accounts Receivable module and the General Ledger module.

Deposit Adjustments with a 06/30/2023 accounting date that have not been agency approved *by 2:00 PM on Wednesday, July 5, 2023,* will be deleted by the SMART Team.

**Other Deposit Adjustments**

* Follow the SMART job aid “*Deposit Adjustments”* on how to enter deposit adjustments.
1. *On Sunday, July 2, 2023 through Wednesday, July 5, 2023* the FY 2023 Accounts Receivable module will be reopened to agency users to complete June 2023 transactions. Use the guidelines below for any remaining FY 2023 deposit adjustments that need to be completed.
2. On the deposit adjustment **Totals** tab, the Accounting Date must be 6/30/2023.
3. On the deposit adjustment **Payments** tab, the Accounting Date on each transaction line must be 6/30/2023
4. The SMART Accounts Payable module for FY 2023 will be closed on June 30, 2023, prohibiting the use of expenditure account codes in a deposit adjustment transaction.
5. Be aware that deposit adjustments with an accounting date of 06/30/2023 and processed in July 2023 will impact the SMART General Ledger for FY 2024. This may cause reconciling items for agencies between the Accounts Receivable module and the General Ledger module.

Deposit Adjustments with a 06/30/2023 accounting date that have not been agency approved *by 2:00 PM on Wednesday, July 5, 2023,* will be deleted by the SMART Team.

# Negative Cash Balances for Federal Funds

* **PM 8,004** *Federal Funds - FY-End Negative Cash Balances* allows federal funds to have a negative cash balance at FY-end as long as accounts receivable (AR) entries are recorded in SMART for the reimbursement requests that have been submitted to bring the fund balance to zero or greater. *All other funds are still required to have a zero or greater cash balance at FY-end.*
* AR entries are required for any federal funds that will have a negative cash balance at FY-end.
1. Creation of AR entries must be complete by *7:00 PM on Tuesday, June 27, 2023*. The best practice is to enter AR entries prior to the last day SMART is open to agencies on June 27, 2023.
2. An AR entry recorded in SMART may include requests for reimbursement for expenditure transactions associated with grants, cost-reimbursement contracts, cooperative agreements, and/or federal direct appropriations, and shall have documentation to support the reimbursement request attached to the AR entry.
3. Due to the requirement that both sides of a transfer be completed within the same FY, the use of a transfer account code on a receivable (pending) item that will cross FYs is prohibited. Instead, a revenue account code shall be used on the Reason code (funding line) of a receivable for those that would normally use a transfer account code. Then, in the new FY, the interfund deposit shall be a direct journal deposit using a transfer code and the receivable item created in the prior FY shall be written off.
4. The following table outlines the steps needed to record and reverse AR transactions for grants in SMART. Determine if you are a Grantee or Sub-Grantee agency and complete the following steps as shown:

|  |  |  |
| --- | --- | --- |
| Fiscal Year | Grantee agency(receives funds directly from federal agency) | Sub-Grantee agency(receives funds by interfund from another state agency) |
| FY 2023 | Enter pending item (receivable) | Enter pending item (receivable) |
|  | Use Account 440100 Federal Grant – Operating  | Use Account 469090 Other Non-Revenue Receipts |
| FY 2024 | Enter AR (Pending Item) Depositrevenue was recorded in FY 2023, cash is received | Enter Direct Journal Deposit (Interfund) transfer-in is recorded, cash is received |
|  |  | Write off pending item (receivable) and Other non-revenue receipts recorded in FY 2023 |

1. Agencies currently using SMART Project Costing in conjunction with Customer Contracts for reimbursement processing may continue to use the modules to track grant expenditures. Reimbursable transactions from the billing worksheet must be approved and have generated receivable items by *7:00 PM on Tuesday, June 27, 2023.*

# Interfunds

* The accounting dates on both the interfund voucher and the interfund deposit must fall within the same FY. All interfunds created during FY 2023 must also pay during FY 2023. To ensure the interfund voucher will pay during FY 2023, the **Scheduled Due** date field on the **Payments** page of the voucher must have a date ***no later than 06/30/2023***.
* Both sides of the interfund must be successfully edited, matched and approved by **7:00 PM on Tuesday, June 27, 2023**. Budget checking for interfunds occurs during nightly batch.
* Due to the reciprocal nature of interfunds, all initiating (I) interfunds must be created by ***2:00 PM on Tuesday, June 27, 2023***, to allow the receiving (R) agency time to complete the interfund *by 7:00 PM on Tuesday, June 27, 2023.*
* Agencies with interfunds remaining due to budget check exceptions will be contacted by the SMART Team on **Wednesday, June 28, 2023** to resolve the budget check exceptions.

Interfunds for FY 2024 shall not be entered until July 1, 2023 or later.

**ALL remaining FY 2023 interfund deposits and interfund vouchers that have not been successfully edited, matched and approved by *7:00 PM on Tuesday, June 27, 2023* will be deleted by the SMART Team.** No interfunds for FY 2023 shall be entered after 2:00 PM June 27, 2023.

If you have questions pertaining to Deposits, Deposit Adjustments or Interfunds, please contact the *SMART Processing Team Accounts Receivable analyst*, Shelly Myers through the **Kansas Service Desk.**

#  BILLING/PROJECT COSTING

* All billing worksheets where revenue should be recognized in FY 2023 should be approved and invoiced or written off and any related deposits entered and approved by **7:00 PM on** **Tuesday, June 27, 2023.**
* Reimbursable transactions from billing worksheets being used to record AR entries to bring the fund balance to zero or greater must be approved and have generated pending items by ***7:00 PM on Tuesday, June 27, 2023.***
* The **Project Costing month end** checklist contains instructions for closing projects.  Projects pertaining to FY 2023 should be closed as soon as possible.  Prior FY projects more than seven (7) years old and still in Open status should also be reviewed and closed, if applicable.

If you have questions pertaining to Billing or Project Costing, please contact the *SMART Project Costing analyst*, Brian Pinick through the **Kansas Service Desk.**

# ASSET MANAGEMENT

* All FY 2023 asset transactions must be entered by *7:00 PM on Tuesday, June 27, 2023*. This includes additions, adjustments, transfers, and retirements, as well as updating costs for CIP assets.
* Note that for new assets being entered in SMART, the Transaction Date is the date the asset was placed in service.
* See Informational Circular **18-A-007** *Capital Asset Reporting* for details outlining the requirements for proper recording of capital assets.
* For agencies utilizing asset integration, all outstanding Interface IDs for FY 2023 must be processed by *7:00 PM on Tuesday, June 27, 2023.* If an asset is acquired by your agency at the end of the FY and the voucher will not be posted by **Thursday, *June 22, 2023***, enter the asset(s) manually via Express Add.

**Any remaining FY 2023 Interface IDs not processed by *7:00 PM on Tuesday, June 27, 2023* will be deleted by the SMART Team.**

If you have questions pertaining to Asset Management, please contact the *SMART Processing Team Asset Management analyst*, Shelly Myers through the **Kansas Service Desk.**

# GENERAL LEDGER

1. **GL Encumbrances**
* General Ledger (GL) encumbrances (non-supplier specific encumbrances) will be used to encumber FY 2023 budget in limited circumstances. Complete the ***GL-F016*** *GL Encumbrance Request Form*, (link: <https://admin.ks.gov/media/documents/glf016glencumbrancerequestform_A68CF87ECF98F.xlsx>) and attach it (as an Excel file, not PDF) to a **Kansas Service Desk** ticket by *5:00 PM on Friday, June 16, 2023* for any amount greater than $5,000 using State General Fund (SGF). The deadline is *5:00 PM* on *Wednesday, June 21, 2023* for any amount equal or less than $5,000 using SGF or any amount using all other funds. Provide a description of the obligation and the reason the supplier is not known.

* Requests will be routed to the Division of the Budget (DoB) for approval. The description of the obligation on the *GL encumbrance form (GL-F016)* must match the description of the transactions processed in the future which use the encumbered funds.
* GL encumbrance journals may be keyed by OAR staff into SMART prior to receiving DoB approval to give each agency the opportunity to review the document and its effects in SMART prior to close. Agencies will be notified via **Kansas Service Desk** ticket of the GL Encumbrance Journal ID(s). In the event DoB denies the GL encumbrance, the affected agency will be notified via **Kansas Service Desk** ticket and the document will be deleted by the SMART Team.

If you have questions pertaining to GL Encumbrances, please contact the *Central Responsibilities Team* (CRT) through the **Kansas Service Desk.**

**B. GL Journals**

* In order to affect FY 2023, GL journals must be reviewed, successfully edited, budget checked, agency approved, and submitted into workflow for central approval by *7:00 PM on Tuesday, June 27, 2023.*
* Interfacing agencies must have their final INF06 Inbound GL Journal for FY 2023 submitted by 7:00 PM on Monday, June 26,2023.
* Spreadsheet Journals can be manually uploaded until **3:00 PM** on Tuesday, June 27, 2023. The journals must be reviewed, successfully edited, budget checked, approved and submitted for central approval by *7:00 PM on Tuesday, June 27, 2023.*

**Any FY 2023 online, interfaced or spreadsheet GL journals with an accounting date of 6/30/2023 or before, that do not have agency approval by** *7:00 PM on Tuesday, June 27, 2023***, will be considered abandoned and will be deleted by the SMART Team.**

If you have questions pertaining to the General Ledger, please contact the *SMART Processing Team General Ledger analyst*, Annette Moody through the **Kansas Service Desk.**

#  COMMITMENT CONTROL

* For agencies who use **Track with Budget**, FY 2024 budget journals must be entered prior to any FY 2024 pre-encumbrance (if applicable), encumbrance, expenditure, or revenue transactions being entered in SMART; otherwise, the transactions will fail budget check.

If you have questions pertaining to Commitment Control, please contact the *SMART Processing Team Commitment Control analyst*, Annette Moody through the **Kansas Service Desk.**

# ENCUMBRANCES

* Agencies should review all encumbrance balances (Purchase Orders, Travel Authorizations and General Ledger Encumbrances) at least annually. Any encumbrance balance that is no longer needed shall be released.

If you have questions pertaining to Encumbrances, please contact the *following analysts* through the **Kansas Service Desk:**

Michelle Dittman for PO encumbrances

Vickie Hemmen for Travel Authorization encumbrances

Central Responsibilities Team for GL encumbrances

1. **IBARS**
* Budget Period 2023 expense, encumbrance, and revenue data from SMART Commitment Control Ledger groups (CC\_IBARS\_E, CC\_IBARS\_R) will be electronically submitted to the Division of the Budget on or before **August 1, 2023** for loading into the IBARS system.

If you have questions pertaining to IBARS data from SMART, please contact the *SMART Processing Team Commitment Control analyst*, Annette Moody through the **Kansas Service Desk.**

1. SYSTEM AVAILABILITY

**SHARP**

Sunday through Friday, 7:00 AM to 7:00 PM.

Saturday, 7:00 AM to 9:00 PM.

**Kansas Service Desk**

Monday through Friday, 8:00 AM to 5:00 PM.

Saturdays, Sundays, and holidays, not available.

**SMART**

Sunday, 1:00 PM through Monday, 7:00 PM.

Tuesday through Friday, 6:00 AM to 7:00 PM.

Saturday, 6:00 AM to 7:00 PM.

NOTE: The cutoff for receiving SMART interface files is 7:00 PM Monday through Friday.

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# XII. ADDITIONAL RESOURCES

**A. FISCAL YEAR 2023 DAY BY DAY YEAR-END CALENDAR**

The Day by Day Year-End Calendar provides the daily SMART and SHARP deadlines and processes. It is a separate document being sent with this Informational Circular.

1. **SMART *Web* TRAINING RESOURCES**
* Click on the link <http://www.smartweb.ks.gov/home>.
* SMART Training can also be accessed from the SMART Homepage. Click on the SMART Training tile to be directed to the SMART *Web*.



1. **MONTH END CHECKLISTS**
* Click on the link [*Month End Checklist | smartweb.ks.gov*](https://smartweb.ks.gov/resources/month-end-checklist)to see the list of the month-end checklists.

Accounts Payable Month End Checklist

Asset Management Month End Checklist

GL Month End Checklist

PO Month End Checklist

Project Costing Month End Checklist

Expenses Month End Checklist

1. **INFORMATIONAL CIRCULARS**

***OPC Informational Circular 23-01 Schedule for Submission of Purchase Requisitions to Close FY 2023 and begin FY 2024***click on the link:[*Microsoft Word - Office of Procurement & Contracts Informational Circular 23-01 (ks.gov)*](https://admin.ks.gov/browse/files/67a9c8e6d62444bda790ad7564367130/download)

***OAR Informational Circular 18-A-007 Capital Asset Reporting***click on the link:<https://admin.ks.gov/offices/accounts-reports/informational-messages-and-circulars/accounting-circulars/fy-2018/18-a-007-capital-asset-reporting-april-13-2018>

1. **POLICY MANUAL FILINGS**

**PM 3,903** [***Employee Travel Expense Reimbursement Handbook***](https://admin.ks.gov/docs/default-source/cfo/policy-manual-3-000/03903_11-2015.doc?sfvrsn=8)*,* [3903emplyeetravelexpensereimburseme\_D0968922376CB.doc (live.com)](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2F3903emplyeetravelexpensereimburseme_D0968922376CB.doc&wdOrigin=BROWSELINK)

***PM 8,004 Federal Funds - FY-End Negative Cash Balances***, [8004federalfundsfiscalyearendnegati\_8D5730B8EBAD4.docx (live.com)](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2F8004federalfundsfiscalyearendnegati_8D5730B8EBAD4.docx&wdOrigin=BROWSELINK)

***PM 10,300, Statewide Encumbrance Policy,*** [10300\_10219\_te\_C352B48B352CA\_1E805E37D2059.docx (live.com)](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2F10300_10219_te_C352B48B352CA_1E805E37D2059.docx&wdOrigin=BROWSELINK)

***PM 10,752 Petty Cash Fund Policy,*** [10752\_10219\_te\_A95747E36EB7C\_035AFC6419B85.doc (live.com)](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2F10752_10219_te_A95747E36EB7C_035AFC6419B85.doc&wdOrigin=BROWSELINK)

***PM 10,802 Imprest Fund Policy****,* [10802\_10319\_te\_FF4D36C1D6B8C\_8422DA4133141.doc (live.com)](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2F10802_10319_te_FF4D36C1D6B8C_8422DA4133141.doc&wdOrigin=BROWSELINK)

***PM 14,002 FY Closing Including FY Determination,***[14002\_10219\_te\_3FBA37A136ECC\_956FCF3A04083.doc (live.com)](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fadmin.ks.gov%2Fmedia%2Fdocuments%2F14002_10219_te_3FBA37A136ECC_956FCF3A04083.doc&wdOrigin=BROWSELINK)

1. **SMART QUERIES, REPORTS and JOB AIDS**

**Appendix A** provides a list of SMART Queries, Reports and Job Aids referenced in this document and is a separate document being sent with this Informational Circular.