Schedule of accounting events relevant to the closing of

Fiscal Year (FY) 2020 and the opening of Fiscal Year (FY) 2021

**K.S.A. 75-3002** establishes the state fiscal year as commencing on the first day of July in each year and closing on the thirtieth day of June of the succeeding year.  For fiscal year 2020 activity to be completed by June 30th, the cutoff date for most agency processing will be **Friday, June 26, 2020 at 6:00 PM**.

SMART will be closed to agencies from **Saturday, June 27, 2020 through Tuesday, June 30, 2020**, and again the morning of **Wednesday, July 8, 2020**.

New deadlines have been added for encumbrances using the State General Fund. This includes all purchase requisitions over $5,000 that require prior authorization, purchase orders over $5,000, GL encumbrances over $5,000, and travel authorizations over $5,000.

For purchase requisitions over $5,000 that require prior authorization by the Office of Procurement and Contracts, email the Prior Authorization Request Form and supporting documentation to your Division of the Budget analyst before entering in SMART.  DOB will reply with an acknowledgement which should be included in the documentation entered in SMART.  Agencies are strongly advised not to “split” transactions by generating multiple entries for the same transaction in order to avoid the $5,000 limit.

Deadline changes as a result of this message appear in red font within this informational circular and day by day summary.  Sections with changes include: Requisitions/Purchase Orders, Travel Authorizations, and GL Encumbrances.

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# General Items

All FY 2020 transactions must be successfully edited, budget checked, matched, agency approved, dispatched, and submitted into workflow for central approval, as appropriate, by **6:00 PM on Friday, June 26, 2020**. After this time, SMART will be closed to agency users, and the SMART clean-up process will begin on Saturday, June 27, 2020.

SMART will be closed to agencies from **Saturday, June 27, 2020 through Tuesday, June 30, 2020** so the SMART Team can review and finalize all outstanding FY 2020 business. SMART will also be closed the morning of **Wednesday, July 8, 2020** to run the FY 2020 closing processes and verify the fiscal year end journals were completed correctly.

It is requested that agency accounting staff be available during the day **Monday, June 29, 2020 and Tuesday, June 30, 2020** 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 fiscal year end. ManageEngine 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 fiscal year. State agencies can use the [Month End Checklists](https://smartweb.ks.gov/home/month-end-checklists/) available on SMART *Web* ([www.smartweb.ks.gov](http://www.smartweb.ks.gov)) to assist with this review.

The dates provided in this document that relate to fiscal year 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 (subscribe at <https://admin.ks.gov/resources/listserv-signup>).

Any revisions to payroll processing dates will be issued as a SHARP message to subscribers of the SHARP infolist listserv (subscribe at <https://admin.ks.gov/resources/listserv-signup>).

# Purchasing

# Requisitions/Purchase Orders

**FY 2020**

To encumber monies for FY 2020, requisitions must be sourced to purchase orders (POs) and the POs must be approved, budget checked and dispatched by **6:00 PM on Monday, June 15, 2020** for an amount greater than $5,000 using State General Fund (SGF). To encumber monies for FY 2020, requisitions must be sourced to purchase orders (POs) and the POs must be approved, budget checked and dispatched by **6:00 PM on Friday, June 26, 2020** for an amount less than $5,000 using SGF and any amount using all other funds. ~~To encumber monies for FY 2020, requisitions must be sourced to purchase orders (POs) and the POs must be approved, budget checked and dispatched by~~ **~~6:00 PM on Friday, June 26, 2020~~**~~.~~

The query, **KS\_PO\_REQS\_OPEN\_PNDNG**, is available to assist by identifying all requisition lines that remain open or pending.

* Prompt: Budget date less than date entered – at fiscal year end, it is recommended a date of 07/01/2020 be entered to identify all requisition lines that have not sourced to a PO.

The query, **KS\_PO\_OPEN\_APPROVED\_PO\_LIST**, is available to assist by identifying all POs that remain open or approved. If the PO status is Open or Approved, the PO has not dispatched and monies for FY20 are likely not encumbered.

* Prompt: Business Unit

The query, **KS\_PO\_NEGATIVE\_PO\_LINES** is available to assist by identifying all POs with a negative line. Negative PO lines create unauthorized budget. Agencies must cancel or close all negative PO lines in SMART by **6:00 PM on Friday, June 26, 2020**.

Refer to Procurement and Contracts Informational Circular 20-01 [Schedule for Submission of Purchase Requisitions to Close Fiscal Year 2020 and begin Fiscal Year 2021](https://www.admin.ks.gov/docs/default-source/default-document-library/circular-20-01-rev-4-13-2020.pdf?sfvrsn=cd8185c7_0) for additional information and deadlines related to the submission of requisitions for FY 2020 funded transactions.

# FY 2021

# Requisitions with a contract or an amount less than $5,000 shall be entered on or after July 1, 2020.

Requisitions for FY 2021 funded transactions for contracts that have been previously approved in SMART (for example, multiyear contracts, including leases), or for an amount less than $5,000, should be entered in SMART **on or after July 1, 2020.**A grace period is allowed during the month of July to allow agencies time to enter encumbrances for the new fiscal year. No audit findings will be issued during July based on a comparison of service date or order date to the requisition date.

Refer to Procurement and Contracts Informational Circular 20-01 [Schedule for Submission of Purchase Requisitions to Close Fiscal Year 2020 and begin Fiscal Year 2021](https://www.admin.ks.gov/docs/default-source/default-document-library/circular-20-01-rev-4-13-2020.pdf?sfvrsn=cd8185c7_0) for additional information and deadlines related to the submission of requisitions for FY 2021 funded transactions.

# Procurement Cards (PCards)

Agencies are encouraged to reconcile PCard transactions daily, especially during the month of June.

Final FY 2020 PCard transactions will be available for reconciliation on **Monday, June 22, 2020**. The last day a PCard purchase can be made and assumed to be in SMART to process as an FY 2020 transaction is **Monday, June 15, 2020**. PCard transactions must be verified and approved by 6:00 PM on Thursday, June 25, 2020 to be eligible for PCard voucher build on Friday, June 26, 2020. **No PCard reconciliation for FY 2020 transactions shall take place after 6:00 PM on Thursday, June 25, 2020**.

PCard transaction files received from the bank after June 20, 2020 will be held and loaded for FY 2021 after July 1, 2020.

The PCard voucher build process will run each day beginning Monday, June 22, 2020. The final PCard voucher build process for FY 2020 will run the morning of **Friday, June 26, 2020**. For PCard vouchers to complete for FY 2020, they must be successfully budget checked and approved by **6:00 PM on** **Friday**, **June 26, 2020**.  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 6:00 PM.

The query, **KS\_PO\_PCRD\_VCHR\_DELETED**, is available to assist by identifying PCard transactions where the voucher and/or voucher lines have been deleted and not paid. The deletion of a PCard voucher and/or voucher line does not update the PCard transaction. Create a ManageEngine Service Desk ticket to have the PCard transaction reset to the Reconcile Statement page.

Any PCard voucher that has not been successfully edited, budget checked and approved by **6:00 PM on Friday, June 26, 2020** will be deleted by the SMART Team.

Agencies must create a ManageEngine Service Desk ticket to have a deleted PCard transaction reset to the Reconcile Statement page.

#

# Accounts Payable

Refer to PM 14,002 [Fiscal Year Closing Including Fiscal Year Determination](https://admin.ks.gov/docs/default-source/cfo/policy-manual-14-000/14002_-05-2017.doc?sfvrsn=6) for guidelines to determine the appropriate fiscal year for expenditure transactions.

**FY 2020:**

**The final day agencies can enter a voucher in accounts payable for FY 2020 business will be Friday, June 26, 2020.**

**INF02 (Inbound Voucher):** Interfacing agencies must have their final **INF02** for FY 2020 business submitted by **5:00 PM on** **Thursday, June 25, 2020**.

Any INF02 submitted after Thursday, June 25, 2020 must have an accounting date of 07/01/2020 or greater and will process for FY 2021.

**INF50 (Voucher Spreadsheet Upload):** For agencies that upload and submit vouchers via **INF50**, the final INF50 uploads for FY 2020 business must be submitted by **1:00 PM on Friday, June 26, 2020**.

For accounts payable transactions to complete for FY 2020, all vouchers must be entered, matched, budget checked and approved by **6:00 PM on Friday, June 26, 2020**. 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 6:00 PM.

Any FY 2020 accounts payable transaction that cannot be completed by 6:00 PM on Friday, June 26, 2020 must be encumbered.

**Any voucher that has not been successfully edited, matched, budget checked and approved by 6:00 PM on Friday, June 26, 2020 will be deleted by the SMART Team**.

A query, **KS\_AP\_UNPROCESSED\_VOUCHERS**, is available to assist in identifying all vouchers that have not fully processed.

* Prompt: Voucher accounting date range (voucher accounting date is typically the date the voucher was created)

A query, **KS\_AP\_VOUCHERS\_NOT\_POSTED**, is available to assist in identifying all vouchers that have a valid budget status and therefore have impacted Commitment Control but have not posted to GL - provides match, budget check and approval statuses.

* Prompt: Business Unit and voucher accounting date range (voucher accounting date is typically the date the voucher was created)

**FY 2021:**

**INF02 (Inbound Voucher):** Interfacing agencies may submit INF02 files for FY 2021 business in advance with an accounting date of 07/01/2020 or later. Any INF02 file submitted June 26, 2020 through June 30, 2020 will be held and processed in nightly batch along with any INF02 file submitted by 5:00 PM on Wednesday, July 1, 2020. The vouchers will be available for agencies to review on Thursday, July 2, 2020.

**INF50 (Voucher Spreadsheet Upload):** Agencies that upload and submit vouchers via INF50 may submit an upload for FY 2021 beginning Wednesday, July 1, 2020.

Any vouchers built on or after July 1, 2020 with an accounting date prior to 07/01/2020 will be in recycle status due to FY 2020 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 07/01/2020 or later.

# Interfunds

The accounting dates on both the interfund voucher and the interfund deposit must fall within the same fiscal year. All interfunds created during FY 2020 must also pay during FY 2020. To ensure the interfund voucher will pay during FY 2020, the **Scheduled Due** date field on the Payments page of the voucher must have a date **no later than** **06/26/2020**.

Both sides of the interfund must be successfully edited, matched and approved by **6:00 PM on Friday, June 26, 2020**. Budget checking for interfunds occurs during nightly batch.

ALL remaining FY 2020 interfund deposits and interfund vouchers that have not been successfully edited, matched and approved by **6:00 PM on Friday, June 26, 2020** will be deleted by the SMART Team.

Agencies with interfunds remaining due to budget check exceptions will be contacted by the SMART Team on Monday, June 29, 2020 to resolve the budget check exceptions.

The query, **KS\_AP\_UNPROCESSED\_INTRFND\_VCHR**, is available to assist by identifying all interfund type vouchers that have not fully processed – this will include interfund type vouchers that are not attached to an interfund.

* Prompt: Voucher accounting date range (voucher accounting date is typically the date the voucher was created)

The query, **KS\_APAR\_PENDING\_INTRFNDS**, is available to assist by identifying all pending interfunds, both Initiated and Received by your agency, that are tied to a Voucher or a Deposit.

The query, **KS\_INTRFNDS\_APPR\_NOT\_POSTED**, is available to assist by identifying interfunds for either side (deposit or voucher), and at least one of the following is true: 1) Voucher is not posted 2) Payment is not posted or 3) Deposit is not posted.

Interfunds for FY 2021 shall not be entered until July 1, 2020 or later.

# ****Imprest Funds****

Pursuant to PM 10,802 [Imprest Fund Policy](https://admin.ks.gov/docs/default-source/cfo/policy-manual-10-000/10802_-04-2016.doc?sfvrsn=4), agencies must reconcile, record expenditures to the appropriate suppliers, and replenish the imprest fund for **June expenditures** by July 15, 2020.

For accounts payable transactions to complete for FY 2020, vouchers must be entered, matched, budget checked and approved by **6:00 PM on Friday, June 26, 2020**. Any FY 2020 accounts payable transaction that cannot be completed by 6:00 PM on Friday, June 26, 2020 must be encumbered with a purchase order (PO) or GL encumbrance.

The expenditure fiscal year 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 fiscal year determination contained in PM 14,002 also applies to petty cash funds. Refer to PM 10,752 [Petty Cash Fund Policy](https://admin.ks.gov/docs/default-source/cfo/policy-manual-10-000/10752-fy15-updated_01092015.doc?sfvrsn=6) for additional information regarding petty cash funds.

# Expenses

Refer to PM 14,002 [Fiscal Year Closing Including Fiscal Year Determination](https://admin.ks.gov/docs/default-source/cfo/policy-manual-14-000/14002_-05-2017.doc?sfvrsn=6) for guidelines to determine the appropriate fiscal year for expenditure transactions.

# Travel Authorizations

K.S.A. 75-3208 requires approval for all out-of-state travel. One method of approval is the use of a Travel Authorization. **Pursuant to PM 10,300** [**Statewide Encumbrance Policy**](https://admin.ks.gov/docs/default-source/cfo/policy-manual-10-000/10300_-10-2016.doc?sfvrsn=4)**, Travel Authorizations are required for all out-of-state travel, and international travel events, and any travel or expense obligation that will not be reimbursed prior to the fiscal year end cutoff date.**

Travel Authorizations must be fully approved and in valid budget status prior to the dates of travel.

A reminder to help ensure the Travel Authorization (TA) will properly liquidate the encumbrance when pulled into an Expense Report (ER) and that the Expense Report (ER) will pass budget check, the funding and expense types on the TA shall match the funding and expense types on the ER.

* Number of TA lines > or = Number of ER lines
* TA expense types = ER expense types
* TA fund/budget unit = ER fund/budget unit
* TA fund/budget unit amount > or = ER fund/budget unit amount

All in-state and out-of-state travel occurring in FY 2020 must be reimbursed using FY 2020 funds. If an expense report for an amount greater than $5,000 using State General Fund (SGF) will not be fully approved by 6:00 PM on Friday, June 26, 2020, a Travel Authorization must be entered, fully approved and in valid budget status by **6:00 PM on Monday, June 15, 2020.** If an expense report for an amount less than $5,000 using SGF and any amount using all other funds will not be fully approved by 6:00 PM on Friday, June 26, 2020, a Travel Authorization must be entered, fully approved and in valid budget status by **6:00 PM on Friday, June 26, 2020**. ~~If an expense report will not be fully approved by 6:00 PM on Friday, June 26, 2020, a Travel Authorization must be entered, fully approved and in valid budget status by~~ **~~6:00 PM on Friday, June 26, 2020~~**~~.~~

The query, **KS\_EX\_UNPROCESSED\_TRAVEL\_AUTHS**, is available to assist by identifying all Travel Authorizations that have not fully processed.

* Prompt: TA created date range

**Any travel authorization not fully approved and in valid budget status by 6:00 PM on Friday, June 26, 2020 will be deleted or canceled by the SMART Team and will not be available for use.**

Any FY 2020 Prepaid expense that will not be paid by the close of FY 2020 must be encumbered.

Travel Authorizations for travel occurring in FY 2021 shall not be entered until Wednesday, July 1, 2020 or later.

# 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 paperwork for their expenses at least once a month.

Expense Reports chargeable to FY 2020 must be fully approved and in valid budget status by **6:00 PM on** **Friday, June 26, 2020**. Per PM 10,300 [Statewide Encumbrance Policy](https://admin.ks.gov/docs/default-source/cfo/policy-manual-10-000/10300_-10-2016.doc?sfvrsn=4), for any travel or expense reimbursement chargeable to FY 2020 that cannot be fully approved and in valid budget status by 6:00 PM Friday, June 26, 2020, a Travel Authorization must be entered, fully approved and in valid budget status by 6:00 PM on Friday, June 26, 2020.

The query, **KS\_EX\_UNPROCESSED\_EX\_REPORTS**, is available to assist by identifying all Expense Reports that have not fully processed.

* Prompt: ER created date range

**Any expense report not fully approved and in valid budget status by 6:00 PM on Friday, June 26, 2020 will be deleted or closed by the SMART Team and will not be available for processing.**

# Accounts Receivable

FY 2020 deposits must be entered as follows:

Deposits and deposit adjustments should be entered and approved prior to **6:00 PM on** **Friday, June 26, 2020**.

**Monday, June 29,2020** and **Tuesday, June 30,2020** online entry into SMART will be closed to agencies.

## Deposits received Monday, June 29, 2020 and Tuesday, June 30, 2020shall be processed as follows:

* **Credit Card Receipts** - Credit card receipts will load into SMART as scheduled at **8:00 AM** each day **Monday, June 29, 2020** and **Tuesday, June 30, 2020**. See below for instructions on **Deposit Adjustments for Credit Card Clearing Funds.**
* **INF43 and INF44** - For agencies that upload and submit deposits via INF43 (Excel Deposit Upload) and INF44 (Inbound Deposit) -- continue to upload and submit FY 2020 deposits via INF43 and INF44 until **11:00 AM on** **Tuesday, June 30, 2020**. 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 Cash Management Group at cash@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 **3:00 PM on Monday, June 29, 2020 and by 1:00 PM on Tuesday, June 30, 2020**.
* **“Deposits in transit”** - **“Deposits in transit” are specifically defined as Deposits made with the State Treasurer on Monday, June 29, 2020 or Tuesday, June 30, 2020 using the Temporary Deposit Form.** 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](https://admin.ks.gov/docs/default-source/osm---accounting-forms/temporary-deposit-form.pdf?sfvrsn=59ddb0c7_4) to allow 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.

Deposits made with the State Treasurer using the Temporary Deposit Form (**Deposits in transit**) must be entered and approved in SMART beginning Wednesday, July 1, 2020 through Thursday, July 2, 2020 at 3:00 PM. **Deposits in transit must be entered with an accounting date of 06/30/2020**.

The accounting date of 6/30/2020 must be entered on the **Totals** tab in addition to being entered 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 06/30/2020 and processed in July 2020 will impact the General Ledger for FY 2021.

Deposits with a 06/30/2020 accounting date that have not been agency approved by **3:00 PM on Thursday, July 2, 2020**, will be deleted by the SMART Team.

**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.

All deposits received prior to June 26, 2020 that require deposit adjustments, such as those deposits into clearing funds for credit card receipts, must have deposit adjustments entered in SMART by **6:00 PM on** **Friday, June 26, 2020**.

The credit card deposits will load into SMART as scheduled at 8:00 AM on Monday, June 29, 2020 and Tuesday, June 30, 2020 when agencies do not have access to SMART.

On Wednesday, July 1, 2020 and Thursday, July 2, 2020 the SMART Accounts Receivable module will be reopened to agency users to complete June 2020 (FY 2020) transactions. Use the instructions below for any remaining prior year deposit adjustments that need to be completed. FY 2020 deposit adjustments that have not been agency approved by **3:00 PM on Thursday, July 2, 2020** will be deleted by the SMART Team.

1. Follow SMART job aid “Credit Card/E-Check Deposits – Revenue Only” on how to locate credit card deposits and how to complete the deposit adjustments.
2. On the deposit adjustment Totals tab, the Accounting Date must be 6/30/2020.
3. On the deposit adjustment Payments tab, the Accounting Date on each transaction line must be 6/30/2020
4. The SMART Accounts Payable module for FY 2020 will be closed by July 1, 2020, prohibiting the use of expenditure account codes in the deposit adjustment transactions.
	1. To account for credit card fees agencies should do the following:
		1. One deposit adjustment to recognize all revenue in the appropriate fund for fiscal year 2020.
			1. 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 deposit adjustment.)
		2. A second deposit adjustment processed in FY 2021 Accounts Receivable module to recognize any credit card fee expenses.
	2. For limited agencies who reduce their expenditures for charges that are passed on to other agencies:
		1. Instead of reducing expenditures, the agency must recognize the revenue by using a revenue account code such as 462110 – Recovery of Current Fiscal Year Expenditures.

Be aware that deposit adjustments with an accounting date of 06/30/2020 and processed in July 2020 will impact the SMART General Ledger for FY 2021. This may cause reconciling items for agencies between the Accounts Receivable module and the General Ledger module.

Deposit adjustments with a 06/30/2020 accounting date that have not been agency approved by **3:00 PM on Thursday, July 2, 2020**, will be deleted by the SMART Team.

**Other Deposit Adjustments:**

All deposits received prior to June 26, 2020 that require deposit adjustments must have deposit adjustments entered in SMART by **6:00 PM on** **Friday, June 26, 2020**.

On Wednesday, July 1, 2020 and Thursday, July 2, 2020 the SMART Accounts Receivable module will be reopened to agency users to complete June 2020 (FY 2020) transactions. Use the instructions below for any remaining prior year deposit adjustments that need to be completed. FY 2020 deposit adjustments that have not been agency approved by **3:00 PM on Thursday, July 2, 2020** will be deleted by the SMART Team.

* + - 1. On the deposit adjustment Totals tab, the Accounting Date must be 6/30/2020.
			2. On the deposit adjustment Payments tab, the Accounting Date on each transaction line must be 6/30/2020
			3. The SMART Accounts Payable module for FY 2020 will be closed by July 1, 2020, prohibiting the use of expenditure account codes in a deposit adjustment transaction.

Be aware that deposit adjustments with an accounting date of 06/30/2020 and processed in July 2020 will impact the SMART General Ledger for FY 2021. This may cause reconciling items for agencies between the Accounts Receivable module and the General Ledger module.

Deposit adjustments with a 06/30/2020 accounting date that have not been agency approved by **3:00 PM on Thursday, July 2, 2020**, will be deleted by the SMART Team.

# Negative Cash Balances for Federal Funds

PM 8,004 [Federal Funds - Fiscal Year-End Negative Cash Balances](https://www.admin.ks.gov/docs/default-source/cfo/policy-manual-8-000/8004-federal-funds---fiscal-year-end-negative-cash-balances.pdf?sfvrsn=d9648bc7_0) allows federal funds to have a negative cash balance at fiscal year-end as long as accounts receivable 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 fiscal year-end.

Creation of accounts receivable entries must be complete by **6:00 PM on Friday, June 26, 2020**.

A GL journal is not a substitute for an accounts receivable entry.

A query, **KS\_GL\_CASH\_NEG\_FED\_FUND\_BAL**, is available to assist agencies with identifying negative cash balances.  The query displays funds with a negative cash balance and the associated accounts receivable balance for activity that has posted to the general ledger. As transactions process and post, the cash balance will change. Agencies must ensure the fund balance (net amount) is zero or greater at fiscal year-end for federal funds.

An accounts receivable 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.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Grantee agency(receives funds directly from federal agency)** |  | **Sub-Grantee agency(receives funds by interfund from another state agency)** |
| **FY 2020** | **Enter pending item (receivable)** |  | **Enter pending item (receivable)** |
|  | Entry Reason(Reason Code)Account 440100 | Federal Grant - Operating |  | Entry Reason(Reason Code)Account 469090 | Other Non-Revenue Receipts |
|  |   |   |  |   |   |
| **FY 2021** | **Enter AR (Pending Item) Deposit**revenue was recorded in FY 2020, cash is received |  | **Enter Direct Journal Deposit (Interfund)**transfer in is recorded, cash is received |
|  |   |   |  |   |   |
|  |   |   |  | **Write off pending item (receivable)**write off receivable and non-revenue recorded in FY 2020 |

# The following job aids are available to assist with receivable entries:

# [Online Pending Item (Receivable) Entry](https://smartweb.ks.gov/docs/default-source/ar---receivables---training-guide/online-pending-item-%28receivable%29-entry.doc?sfvrsn=52ca263b_4)

# [Entering an AR (Pending Item) Deposit](https://smartweb.ks.gov/docs/default-source/ar---deposits---job-aids/entering-an-ar-%28pending-item%29-deposit.doc?sfvrsn=eed4263b_4)

# [Writing Off a Receivable (Pending Item)](https://smartweb.ks.gov/docs/default-source/ar---receivables---training-guide/writing-off-a-receivable-%28pending-item%29.doc?sfvrsn=75ca263b_4)

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 pending items by **6:00 PM on Friday, June 26, 2020**.

# Interfunds

The accounting dates on both the interfund voucher and the interfund deposit must fall within the same fiscal year. All interfunds created during FY 2020 must also pay during FY 2020. To ensure the interfund voucher will pay during FY 2020, the **Scheduled Due** date field on the Payments page of the voucher must have a date **no later than** **06/26/2020**.

Both sides of the interfund must be successfully edited, matched and approved by **6:00 PM on Friday, June 26, 2020**. Budget checking for interfunds occurs during nightly batch.

ALL remaining FY 2020 interfund deposits and interfund vouchers that have not been successfully edited, matched and approved by **6:00 PM on Friday, June 26, 2020** will be deleted by the SMART Team.

Agencies with interfunds remaining due to budget check exceptions will be contacted by the SMART Team on Monday, June 29, 2020 to resolve the budget check exceptions.

The query, **KS\_AP\_UNPROCESSED\_INTRFND\_VCHR**, is available to assist by identifying all interfund type vouchers that have not fully processed – this will include interfund type vouchers that are not attached to an interfund.

* Prompt: Voucher accounting date range (voucher accounting date is typically the date the voucher was created)

The query, **KS\_APAR\_PENDING\_INTRFNDS**, is available to assist by identifying all pending interfunds, both Initiated and Received by your agency, that are tied to a Voucher or a Deposit.

The query, **KS\_INTRFNDS\_APPR\_NOT\_POSTED**, is available to assist by identifying interfunds for either side (deposit or voucher), and at least one of the following is true: 1) Voucher is not posted 2) Payment is not posted or 3) Deposit is not posted.

Interfunds for FY 2021 shall not be entered until July 1, 2020 or later.

# Billing – Project Costing

All billing worksheets where revenue should be recognized in FY 2020 should be approved and invoiced or written off and any related deposits entered and approved by **6:00 PM on** **Friday, June 26, 2020.**

The query, **KS\_PC\_BILLING\_WORKSHEET**, is available to assist by identifying all unprocessed billing worksheets to be approved and invoiced or written off.

Reimbursable transactions from billing worksheets being used to record accounts receivable entries to bring the fund balance to zero or greater must be approved and have generated pending items by **6:00 PM on Friday, June 26, 2020**.

# Asset Management

All FY 2020 asset transactions must be entered by **6:00 PM on** **Friday, June 26, 2020**. 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](https://www.admin.ks.gov/resources/informational-circulars/informational-circulars---accounting/fy2018---accounting-info-circs) for details outlining the requirements for proper recording of capital assets.

For agencies utilizing asset integration, all outstanding Interface IDs for FY 2020 must be processed by **6:00 PM on** **Friday, June 26, 2020**. If an asset is acquired by your agency at the end of the fiscal year and the voucher will not be posted by **Wednesday, June 24, 2020**, enter the asset(s) manually via Express Add. Any remaining FY 2020 Interface IDs not processed by **6:00 PM on** **Friday, June 26, 2020** will be deleted by the SMART Team.

The query, **KS\_AM\_ASSET\_CAPITAL\_INV\_LIST**, is available to assist by providing a complete agency inventory of capital assets recorded in SMART.

The query, **KS\_AM\_VCHRS\_WITH\_54XXXX\_ACCT**, is available to assist by identifying vouchers with a capital outlay account (54XXXX) to ensure all capital assets have been added to SMART.

* Prompt: Voucher accounting date range (voucher accounting date is typically the date the voucher was created)

# General Ledger

**GL Encumbrances**

General Ledger (GL) encumbrances (non-supplier specific encumbrances) will be used to encumber FY 2020 budget in limited circumstances. Complete the [GL-F016 - GL Encumbrance Request Form](https://admin.ks.gov/docs/default-source/osm---accounting-forms/gl_f016---gl-encumbrance-request-form.xlsx?sfvrsn=3eefdcc7_10) and attach it (as an Excel file, not PDF) to a ManageEngine Service Desk ticket by **5:00 PM on Friday, June 12, 2020** for an amount greater than $5,000 using State General Fund (SGF). The deadline is **5:00 PM on Monday, June 22, 2020** for an amount less than $5,000 using SGF and any amount using all other funds. ~~Complete the~~ [~~GL-F016 - GL Encumbrance Request Form~~](https://admin.ks.gov/docs/default-source/osm---accounting-forms/gl_f016---gl-encumbrance-request-form.xlsx?sfvrsn=3eefdcc7_10) ~~and attach it (as an Excel file, not PDF) to a ManageEngine Service Desk ticket by~~ **~~5:00 PM on Monday, June 22, 2020~~**~~.~~ 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 ManageEngine Service Desk ticket of the Journal ID(s). In the event DoB denies the GL encumbrance, the affected agency will be notified via ManageEngine Service Desk ticket and the document will be deleted by the SMART Team.

# GL Journals

To be processed for FY 2020, GL journals must be successfully edited, budget checked, agency approved, and submitted into workflow for central approval by **6:00 PM on Friday, June 26, 2020**.

Interfacing agencies must have their final **INF06 (Inbound GL Journal)** for FY 2020 submitted by **5:00 PM on** **Thursday, June 25,2020**.

**GL Spreadsheet Journals** can be manually uploaded until **3:00 PM on** **Friday, June 26, 2020**. The journals must be edited, budget checked, approved and submitted for central approval by **6:00 PM on** **Friday, June 26, 2020**.

The query, **KS\_GL\_JOURNALS\_BUDGET\_ERROR**, is available to assist by identifying any GL journal in budget check error.

The query, **KS\_GL\_JOURNALS\_ERRORS**, is available to assist by identifying all GL journals in edit error and cannot be posted.

Any online, interface or spreadsheet FY 2020 GL journal with an accounting date of 6/30/2020 or before, that does not have agency approval by **6:00 PM on** **Friday, June 26, 2020**, will be considered an abandoned transaction and will be deleted by the SMART Team.

# Commitment Control

For agencies who use **Track with Budget**, FY 2021 budget journals must be entered prior to any FY 2021 pre-encumbrance (if applicable), encumbrance, expenditure, or revenue transactions are entered in SMART; otherwise, the transactions will fail budget check.

# IBARS

Budget Period 2020 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 by **Monday, August 3, 2020** for loading into the IBARS system.

# **System Availability**SHARP

Monday through Friday, 7:00 AM to 6:00 PM

Saturday, 1:00 PM to 9:00 PM

Sunday, 1:00 PM to 6:00 PM

## ManageEngine Service Desk

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

Saturdays, Sundays, and holidays, not available.

## SMART

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

The cutoff for receiving SMART interface files is 5:00 PM Monday through Friday.

Sunday, 1:00 PM through Monday, 6:00 PM.

**SMART availability during fiscal year end processing**



#### Wednesday, July 8, 2020 – Deposits

SMART will be closed to agency users the morning of Wednesday, July 8, 2020 to run the fiscal year close processes. The State Treasurer’s Office will also have limited access to SMART during this time. The following procedures should be followed to make FY 2021 deposits for that day.

For an agency expecting funds to be wired to the State Treasurer on Wednesday, July 8, 2020, enter and approve the appropriate deposit in SMART by 6:00 PM on Tuesday, July 7, 2020. When the wire transfer arrives at the Treasurer’s Office, the funds will be matched to the appropriate deposit transaction and the deposit will be approved.  The deposit will then be posted in SMART during nightly batch.

Agencies may continue to upload and submit FY 2021 deposits via INF43 (Excel Deposit Upload) and INF44 (Inbound Deposit) on Wednesday, July 8, 2020. SMART AR Deposit jobs will run at 10:00 AM, Noon and 2:00 PM. At the time an INF43 or INF44 is uploaded and submitted, an email shall also be sent to the State Treasurer’s Cash Management Group at cash@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.

For agencies that do not use the INF43 or INF44 processes and need to make a deposit during the morning of Wednesday, July 8, 2020 while SMART is unavailable, the State Treasurer’s Office has created the [Temporary Deposit Form](https://admin.ks.gov/docs/default-source/osm---accounting-forms/temporary-deposit-form.pdf?sfvrsn=59ddb0c7_4) to allow for deposits to be made.

On Wednesday, July 8, 2020 (once SMART is open to users), agencies will need to enter and approve any temporary deposit taken to the State Treasurer that morning.

Credit card receipts will load into SMART as scheduled at 8:00 AM on Wednesday, July 8, 2020. Agencies will be able to enter the appropriate deposit adjustments later in the day on Wednesday, July 8, 2020.

Any questions about these procedures should be addressed to Brenda Linder, (785) 296-4144, or email brenda@treasurer.ks.gov.

# REFERENCES

SMART *Web* Training Resources – <http://www.smartweb.ks.gov/home>

Month End Checklists:  [http://smartweb.ks.gov/home/month-end-checklists/Month End Checklists](http://smartweb.ks.gov/home/month-end-checklists/)

  Accounts Payable Month End Checklist

 Asset Management Month End Checklist

 GL Month End Checklist

 PO Month End Checklist

 Expenses Month End Checklist

Department of Administration, Document Center forms:

[GL-F016 - GL Encumbrance Request Form](http://admin.ks.gov/docs/default-source/osm---accounting-forms/gl_f016---gl-encumbrance-request-form.xlsx?sfvrsn=8)

[Temporary Deposit Form](https://admin.ks.gov/docs/default-source/osm---accounting-forms/temporary-deposit-form.pdf?sfvrsn=59ddb0c7_4)