FISCAL YEAR 2016 YEAR-END INSTRUCTIONS

April 1, 2016

General Information

The fiscal year for all departments of State Government closes on the thirtieth day of June (CGS, Sec. 4-35).

It is important that you review and closely follow the year-end instructions. If you have any questions, please refer to the list of contacts at the end of these instructions.

You are responsible for distributing these instructions to the appropriate staff within your agency. It is important that all dates and deadlines be observed, as there will be no extensions, except for those expressly authorized by the Comptroller's Office.

When the term "budgeted funds" is used in these instructions, it refers exclusively to the following funds:

11000 General Fund
12001 Transportation Fund
12003 Banking Fund
12004 Insurance Fund
12006 Consumer Counsel/DPUC Fund
12007 Workers Compensation Fund
12009 Mashantucket Pequot & Mohegan Fund
12010 Soldiers Sailors and Marines Fund
12013 Regional Market Operations Fund
12014 Criminal Injuries Compensation Fund

Change in Budget Reference for Budgeted Funds and Consolidated Fund/Department

As of July 1, 2016 the budget reference for the above referenced "budgeted funds" will be left blank. The Comptroller's Office will post "budgeted" funds without a budget reference. Agencies must do the same. Previously, this field was required and was populated with the current Fiscal Year each year. Going forward, agencies will no longer enter a budget reference value for these funds on their transactions, or in their agency/project budget journals.

Fund/department budgets that have consolidated to the new budget reference in the prior Fiscal Years will also be left blank. The Comptroller's Office will post consolidated fund/department budgets without a budget reference. Agencies must do the same. Previously, this field was required and was consolidated and populated with the current Fiscal Year each year. Going forward, agencies will no longer enter a budget reference value for these funds/departments on their transactions or in their agency/project budget journals.

Non-lapsing fund/department budgets that currently maintain the budget reference will continue to do so. There will be no change. Agencies will continue to populate the budget reference as they always have on transactions and on budget journals. Transactions, budgets, and reporting will all remain the same.

Maintaining or Revising Fiscal Year 2016 Financial Chartfield and Budget Structure in Fiscal Year 2017

Any changes (addition or inactivation of values) required to your present financial chartfield structure for Fiscal Year 2017 should be submitted using the Core-CT chartfield maintenance form (http://www.core-ct.state.ct.us/financials/chartfield/Def+ault.htm) no later than Monday, May 2, 2016. Requests for budget structure changes should also be submitted to the attention of John Clark at Office of the State Comptroller by that date.

Please keep in mind that the following actions must be finalized by May 2, 2016:

- Inactivation or addition of financial chartfield values inclusive of department values or department tree modifications for Fiscal Year 2017. Please keep in mind that changes to chartfield values may require updating your position funding and employee setup in the HRMS application. This is a time consuming process and must be closely coordinated with any changes to your financial chartfields. For detailed instructions regarding position funding, see the HRMS FISCAL YEAR END JOB AID .
- Also, note that department changes will only be accepted prior to the start of the new fiscal year, and will become effective at the start of that fiscal year. **No department changes will be effective-dated during the course of the fiscal year in progress.**
- Restructure the HR department values that are used for controlling the security and reporting structure in the HR application. Please keep in mind that any department that exists in the HR application must also exist in the financials application. In addition, if a chartfield value is changed to budgetary only, that value will not be valid for payroll processing within financials.
- Modifications to the current budget structure-the control/tracking option.
- Budget reference consolidations by fund and department in non-budgeted funds will be allowed as long as all chartfield combinations for the fund/department are subject to consolidation (e.g. you may not select specific SIDs in a Fund for consolidation - all SIDs within the fund requested will be consolidated). Any departments for which budget references were consolidated in Fiscal Year 2016 will also be consolidated in Fiscal Year 2017 with a **Blank Budget Reference**, unless the Comptroller's Office receives specific notification to discontinue the consolidations for Fiscal Year 2017. **It is not necessary to resubmit a consolidation request for Fiscal Year 2017 if the desired consolidation was executed in Fiscal Year 2016.   Please see the section titled "Change in Budget Reference for Budgeted Funds and Consolidated Fund/Department"**
- In financials, consolidations will follow these same rules and consolidate based on last year's selection unless a modification is requested. If a fund/department consolidation occurred last year, this same fund/department consolidation will occur in Fiscal Year 2017 unless the agency contacts the Comptroller's Office for modification.

Budget reference 2017 will become an active value on Wednesday, June 01, 2016 with an effective date of June 10, 2016, for use with non-lapsing, non-consolidating funds.

** Reminder: Speedcharts, SpeedTypes and distribution codes referencing budgeted funds will be automatically updated with the Blank Budget Reference for the new fiscal year. Please verify that this has occurred. If you are using speed charts or distribution codes for a non-budgeted fund, with a budget reference selected, you must change that budget reference to 2017 when the new budget reference should be used in the new fiscal year.

Creation of HRMS Combination Codes with 2017 Budget Reference:

The pay period beginning on June 10, 2016 is the first payroll processed in Fiscal Year 2017. All fiscal year budget references must be effective on June 10, 2016.

- HRMS Combination codes for Budgeted Funds will be changed to reflect the blank Budget Reference. Effective June 10, 2016, the blank budget reference will be the only one available. The combo code value remains the same.
- Certain Non-Budgeted funds (MERF, Regional Community College Operating Fund, Employment Security Fund, Correctional Enterprises, Technical Services Revolving Fund and General Services Revolving Fund and several other agency specific funds) will also have the Budget Reference changed to blank. Effective June 10, 2016, the blank budget reference will be the only one available. The combo code value remains the same.
- If consolidations are done, the effect is identical to the one described in the second bullet above. Effective June 10, 2016, the blank budget reference will be the only one available. The combo code value remains the same.
- All other funds will have new HRMS Combination Codes created with 2017 Budget Reference. These will mirror all the chartfield values of the 2016 Budget Reference Combo codes except for the Budget Reference itself. The combo code value changes by increasing the sequence digits at the end.

High Level Sequence of Events for Combo Codes and Position Data

- On June 20, 2016, Core-CT will generate a file containing all Position Data Budgeting information. All positions that are currently approved for the State of Connecticut will be on this file (this includes positions that were at one point approved but might be going through the Position Approval process for update).

- After the file is generated, a Budget Reference incrementing program will run which will update the Combination Code table with a blank Budget Reference. All Combination codes identified as "consolidated" by the Comptroller's Office will be updated. This includes all appropriated funds which must <u>only</u> exist in the current Fiscal Year and any non-appropriated funds which have been requested by the agency in the current or a previous year to be "consolidated". See the list in the section "Budget Reference Increment" for those funds where ALL combination codes attached to those funds are incremented. Agencies also have the opportunity to request that a fund that is used in multiple agencies be incremented for their agency only. By incrementing, agencies will

automatically update many of their positions to the new year funding values without the need for a position data update. The decision to use this method should hinge on whether the fiscal year start dates for the non-budgeted funds coincide with the State fiscal year cycle.

- The new budgeting information will be loaded into Core-CT the week of June 20, and a new row will be inserted onto the Position Data and Position Combination Code tables with the new fiscal year 2017 budgeting information. The effective date of the new budget row will be determined based on the Pay Begin Date of the first pay period with a check date on or after the fiscal year crossover (July 1).   The effective date of the new budgeting row will be determined by the program and will be based on the pay frequency (i.e. biweekly, semi-monthly, monthly) of the position's job code and the pay begin date of the fiscal year crossover for each position.

- After the new budgeting load, all approved or active positions will have an approved row effective dated the first day of the pay period crossing the 2017 fiscal year.

- The Department Budget Build program will run and will create new rows on the Budgeting tables with the updated combination code information for each position.

- After the Budgeting tables have been updated for all approved positions, as well as those proposed positions that are currently going through the approval process, a program will run that will remove the new approved budgeting row for all proposed positions with an effective date before the pay begin date of the fiscal year crossover. This will allow these positions to continue through the workflow process. The combination codes for these proposed positions will need to be verified upon approval.

Impact of Position Approval Status on FYE processing

Positions throughout the State will be at different levels of the approval process at the time the FYE process is run and how the system handles each position will be determined by a number of factors such as whether a position was established prior to the beginning of the fiscal year end process, whether proposed position updates are effective before or after the pay begin date of the crossover pay period, and whether there are future approved position data rows. Positions that are in the approval process during the time of FY transition will need to be reviewed by the agency for the correct budgeting once the position is returned approved. This may result in positions being resubmitted for approval after the FY transition. This can be avoided if the position is 'Approved' at the time of transition.

How to mitigate the impact of the Position Approval process on the FY transition:

1. **Ensure that all time sensitive position approval updates have been submitted well before the lock out period from June 20 to June 24.** If changes in funding involving FUND, CLASS/SID or Distribution percent need to be in effect for the start of the new fiscal year, identify and process the changes in April with a June 10, 2016 effective date. Other funding changes which do not require OPM approval may be processed later but

ensure all changes involving funding strings are **in effect prior** to the date of the Core-CT position file (Remember: The Core-CT file will be run June 20, 2016 and the fiscal year end process will be based on position data at that time). No Position updates or approvals will be allowed during the Fiscal Year budgeting load.

2. **Ensure that time sensitive updates are effectively communicated to the required approvers with sufficient review time prior to the lockdown period**.

3. **Review your worklist for positions that may be moved quickly to the next level**. You can review your worklist items by either navigating to *Core-CT HRMS Worklist>Worklist* and reviewing these online, running the Position Approval History report by navigating to *Core-CT HRMS>Organizational Development>Position Management>Position Report*, or running a query in the EPM CT_POSITION_TBL to search for positions with the status of 'D' or 'R' in the CT_VA_Approve field. A public query has been developed to assist with this. Search for EPM query CT_CORE_HR_REC_DEN_POSITIONS to identify positions needing resolution. Our goal is to reduce the number of positions in proposed status at the time of the fiscal year crossover. This means that Agency Position Approvers, DAS, and OPM will have to work together to approve as many position updates as possible prior the FY transition.

4. **Positions that are currently recycled, or had a proposed change denied at a subsequent level, should be evaluated** and the row removed if the update is no longer required, the row updated and sent back through approval if approval is required, or the position inactivated. Agency Position Specialists should review their worklists for Recycled and Denied positions. For assistance with recycled and denied positions please contact Cheryl Catania at 860-622-2168 or Lisa Godin at 860-622-2187. Separate lists of positions in this status will also be forwarded to agencies for action to mitigate the effect of positions not in approved status. Refer to the job aid titled Processing Denied or Recycled for detailed information on cleaning up such positions.

5. Agency Position Specialists **must limit the number of position updates performed during the first two weeks of June leading** up to the 'lock out' period. This will help to reduce the number of positions in the approval process and will give approvers time to reduce the number of positions in their worklists.

The following is a high level overview of how a position's budgeting information will be updated during the Fiscal Year transition based on the status of the position at the time of the FY budget load.

Positions that are currently approved:
These positions will have a new row added on Position Data with the date of the fiscal year crossover. The row inserted will be an Approved row and will contain the new budget information for FY 2017.

Positions that are proposed but not yet established:

These positions will not likely be impacted by the FY transition. These positions, regardless of the date in which they become approved, must be approved with the correct budgeting information for FY 2017 since any employee hired after approval of a new position in June will likely begin work close to the June 10, 2016 crossover date and should have new year funding information.

Positions in Proposed Status with an effective date prior to the new fiscal year:
Previously established positions that are proposed at the time of the fiscal year load will have a new approved budgeting row inserted in order to ensure that the position is distributed to the correct funds for the first pay period of FY 2017. After the FY 2017 budget table rows have been established for these positions, the approved position row will be removed so that the position may continue through the approval process. Agency Financial and Position Specialists will need to ensure, on approval, that these positions have the correct funding information for FY 2017 and update the position combination codes if necessary.

Positions in Proposed Status with an effective date after the new fiscal year:
Previously established positions that are proposed with an effective date after the date of the fiscal year load will have a new approved budgeting row inserted for the pay begin date of the FY crossover.

Positions in Rejected Status and Proposed positions that are Recycled:
These positions will not have a fiscal year row added. Therefore, these positions should have their status reviewed and updated to Approved status. This is especially important for actions where the position has an incumbent. In the case of a recycled or denied position that has not yet been established, these positions should be inactivated to remove them from your position reports.

If an agency has a position that is tied to a fund that is not listed above and the budget reference year needs to change:
- The agency will be required to make the necessary funding change on position data in the HRMS Core-CT application between June 25, 2016 and June 29, 2016. If the change forces the position through the approval process keep in mind that agencies will only have **until June 28, 2016** to have the necessary approvals in place before the first payroll of the new fiscal year is processed. This is not recommended and is likely to result in the payroll being missed. Since the payroll will confirm on June 30, 2016 for the pay period June 10, 2016 to June 23, 2016 it is likely that the funding change would need to be made as an override on the timesheet if the position approval does not occur before the deadline stated above.

Appropriations

No later than Monday, May 2, 2016 agencies must notify the Office of Policy and Management of all appropriations within budgeted funds that qualify for continuance to Fiscal Year 2017.

In general:

Lapsing Fiscal Year 2016 appropriations receiving new funding in Fiscal Year 2017

No appropriation balances in budgeted funds will be brought forward to the new-year appropriation. Unliquidated encumbrances from Fiscal Year 2016 will be recommitted against the new-year appropriation once PO Roll-Over is complete. Any expenditure posted after June 30, 2016 will be charged against the new-year appropriation.

Continuing Fiscal Year 2016 appropriations

All unexpended balances (unliquidated encumbrances, unencumbered, unallotted) will be brought forward to the new-year appropriation early in Fiscal Year 2017 (after adjustments and budget balances are verified). Unliquidated encumbrances will be automatically recommitted against the new-year appropriation once the rolled POs have passed budget checking. Expenditures posted after June 30, 2016 will be recorded as new-year expenditures.

All continuing appropriations such as Federal and Other Grants or Insurance Recoveries should be balanced and closed by June 30, 2016 wherever possible.

Lapsing appropriations not renewed with a Fiscal Year 2017 appropriation (one month carry-forward)

These appropriations will be extended until 3:00 pm Friday, July 29, 2016 for the purpose of liquidating obligations properly incurred in Fiscal Year 2016 (the old year). The unliquidated encumbrance balance will be automatically brought forward to Fiscal Year 2017. On July 29, 2016, the unliquidated balance will be lapsed.

First quarter Fiscal Year 2017 allotments

Please submit your first quarter allotments to OPM leaving sufficient time to distribute the allotment and to ensure receipt by the Comptroller's Office no later than June 20, 2016.

Billing/AR/Receipts

The **Billing Module** will close on Thursday, June 30, 2016 at 3:00 pm for Fiscal Year 2016 processing. Billing for Fiscal Year 2017 will open on Friday, July 1, 2016. Exceptions are for the Internal Service Fund (ISF) Business Units (DASS1 & DOCS1). Billing for the ISF Business Units will close on Thursday, July 7, 2016 after the 10 am Batch, for Fiscal Year 2016 processing. Fiscal Year 2017 processing for the ISF Business Units will open on Friday, July 8, 2016.

Inter-agency Bills must be received by the debtor agency by Friday, June 17, 2016. Any Inter-Agency Payment Worksheets **must** be completed by the close of business on Monday, June 27, 2016.

The AR Module will close for all Business Units on Thursday, July 7, 2016 after the 10 am Morning Batch, for Fiscal Year 2016 processing. **This means that all Deposits and Payments should be completed by the close of business on Wednesday, July 6, 2016**. On Thursday, July 7, 2016, AR will open for all Business Units for Fiscal Year 2017 processing. All Maintenance Worksheets must be completed and be set to Batch Standard by Monday, June 27, 2016. If they are not completed by then, they **must** be deleted by the agency.

Please keep in mind that all monies deposited prior to Friday, July 1, 2016 are Fiscal Year 2016 (old year) receipts. All monies deposited on or after Friday, July 1, 2016 are Fiscal Year 2017 (new year) receipts. The controlling factor is NOT the check date, but rather, the date that the deposit is recorded at the bank. In Core-CT, this will show as the Accounting Date on the deposit. The received and entered date may be July 1, 2016 or later, but if the Accounting Date is prior to July 1, 2016, this is an old year deposit and must be completed. **All bank deposits from Thursday, June 30, 2016 will appear in the agency pick list on July 1, 2016. The entered date will be 7/1/2016, but the accounting date will be 6/30/2016 and MUST be processed in Fiscal Year 2016.** Any deposit with an Accounting Date of July 1, 2016 or later cannot be processed until Thursday, July 7, 2016, which is when the AR Module is open for Fiscal Year 2017.

Every effort should be made to process Fiscal Year 2016 deposits (either Direct Journal or Apply Payment to an Open AR Item) prior to Thursday, July 7, 2016. Any outstanding Fiscal Year 2016 deposit left unprocessed after 10 am on Thursday, July 7, will be directly journaled to funds awaiting distribution (pending receipts) by the Comptroller's Office. Agencies will be responsible for modifying these entries to the proper coding with a GL spreadsheet or online journal before GL Close.

Also, any Fiscal Year 2016 Refund of Expenditure Open Item coded to Budgeted Funds will be automatically updated to general revenue for Fiscal Year 2017. This ensures that budgets are not increased in the new fiscal year.

On Account (OA Entry Type) Payments

OA's **should** be avoided. If an agency receives an overpayment, a sequence should be added to the deposit and the deposit split between the item payment and a direct journal. The direct journal entries should be coded to the Funds Awaiting Distribution if the overpayment is being returned to the customer. The overpayment should then be returned to the customer through the AP module using the same coding.

Purchasing

Agencies shall determine their own cut off dates for the issuance of requisitions sourced to purchase orders, the creation of new purchase orders, and the issuance of change orders, within the following parameters:

- ITD-10s must be approved by DAS-Best no later than close of business on Wednesday, June 29, 2016. This deadline for agency Purchasing Approval is 4:00 pm on Wednesday,

June 29, 2016. Sourcing will run in the nightly BATCH of Wednesday, June 29, 2016. All ITD-10s that have not sourced to a purchase order will be canceled and closed. Agency personnel must recreate them in the new fiscal year.

- PSU requisitions must be entered no later than the close of business on Wednesday, June 29, 2016. Sourcing will run in the nightly BATCH of Wednesday, June 29, 2016. During the Fiscal Year End activities, Core-CT will update the accounting date to the new fiscal year.
- DAS-BID requisitions must be entered no later than the close of business on Wednesday, June 29, 2016. During the Fiscal Year End activities, Core-CT will update the accounting date to the new fiscal year.
- e-Pro Requisitions must be entered by Agency Staff no later than close of business on Wednesday, June 29, 2016. The deadline for agency Purchasing Approval is 4:00 pm on Wednesday, June 29, 2016. Sourcing will run in the nightly BATCH of Wednesday, June 29, 2016. All e-Pro requisitions that have not sourced to a purchase order will be canceled and closed. Agency personnel must recreate them in the new fiscal year.
- The Core-CT Inventory Module is an optional module available to agencies. This section only applies to agencies using the auto replenishment feature of the Core-CT Inventory Module. Access will be removed at 4:00 pm on Wednesday, June 29, 2016 for the following roles:
  - Requesters
  - Requisition Amount Approvers 1, 2, 3, 4 and 5
  - Requisition Obligation Approvers
  - Requisition Budget Approvers
  - Requisition Purchasing Approvers
  - CT Multi-Requester
  - CT ITD Approvers 1- 2
  - CT Req Bid Contract Creator
  - CT DAS Approver 1
  - CT F A Adhoc Approver
  - CT WF Req Adhoc Approver
  - CT Catalog Viewer
  - CT_F_A_INV_AUTO_REQUESTER
  - CT_F_A_PSU Approvers 1 & 2
  - In addition, access to the Req., ITD-10, DAS Bid & PSU functionality will be removed.
- The last day to make a payment on a dispatched purchase order will be on Wednesday, June 29, 2016. Please note that your vouchers must be in approved status prior to 9:00 am.
- Access to **close** all POs that should not roll will be granted through 4:00 pm on Wednesday, June 29, 2016.
- Access to all Purchasing transactions will be removed at 4:00 pm on Wednesday, June 29, 2016 for the following roles:
  - All Buyer roles (General and Program)
  - Purchasing Amount Approvers 1, 2 & 3
  - Purchasing Budget Approver Roles
  - Closing roles (Purchase Order Closer and Requisition Closer)

- o Cancel Purchase Order
- o Delete Requisitions
- o Cancel Requisitions
- o Casual and General Receiver
- o Receiving Inspector
- o Purchasing Error Processor
- o PO Module Viewer
- o PO Module Report Maker
- **Please ensure that all transactions are cleaned up prior to the 4:00 pm deadline.**
- POs will be rolled by the Core-CT Support Team from July 1 through July 4, 2016.
- Access to all Purchasing documents will be re-established on Tuesday, July 5, 2016. Should the Core-CT team need additional time to roll POs, a daily mail will be issued advising of the revised schedule.

Purchase Orders

Agencies must close POs on a monthly basis at the beginning of each fiscal year and more frequently as the end of the fiscal year approaches. Agencies must continue to close all POs that should not roll into fiscal year 2017 through 4:00 pm on Wednesday, June 29, 2016.

- Prior to Closing a PO, ensure that all vouchers referencing that PO, (including reversals and adjustments, which may be paid in the ZERO pay cycle) have been paid.
- Close all POs that are completed as soon as possible.
- Do not close POs that have a remaining balance and will be needed to make payment(s) in fiscal year 2017.
- POs that are in effect at the end of the fiscal year must have sufficient funds encumbered to cover the cost of the goods and/or services that have been ordered. Do not de-commit funds below the amount that has been ordered. These POs should qualify to roll.
- If the purchase order has a remaining balance and no further payments are necessary to complete the business transaction, a "Change Order" should be created to bring the PO amount to the amount expended. The purchase order must then be closed.

The benefits of creating a "change order" are:

1. The PO Balance Report displays the actual expenditures.
2. Unexpended funds are returned from the PO to the contract.
3. Contracts reflect actual expenditures and allow the unexpended balances to be re-committed on another PO.
4. Unexpended funds are made available in the agency budgets.

Do not reduce the PO amounts below what has been ordered through June 30, 2016.

POs that are left in a Business Unit that have a positive remaining balance and have the PO status of Dispatched and a Budget status of Valid will be rolled. It is the agency's responsibility to clean up POs that do not qualify to roll, POs in Open, Pending Approval, Approved, Pending

Canceled, Canceled, or POs with a budget status of Error, prior to the Wednesday, June 29, 2016 deadline.

Core-CT has kept the close days at zero for this fiscal year.

Requisitions

The batch process for requisition sourcing will be discontinued after the scheduled nightly run on Wednesday, June 29, 2016.

To assist in returning monies pre-encumbered by a requisition, the Core-CT weekly process of requisition reconciliation will be run on Fridays and an additional run will be added on Tuesdays, beginning April 05, 2016. Requisition close will run on a nightly basis, Monday through Friday, beginning May 20, 2016.

Agencies should close all requisitions that did not source to a PO by Wednesday, June 29, 2016. If the requisition status is approved, pending approval, canceled, denied, or open or have a budget status of error, the requisition must be closed by 4:00 pm on Wednesday, June 29, 2016. If an agency is currently using an open requisition as a template, the requisition must be saved as a template or it should be closed. Templates will not be affected by the PO roll.

PO Roll Process:

In order for a purchase order to qualify for PO Roll, encumbered funds must remain on the PO line(s), the PO status must be Dispatched, the Budget status must be Valid, and the Line(s) must not be in a Fully Matched status.

The Core-CT team will begin the PO Roll process for all qualifying POs on Friday, July 1, 2016. Should the Core-CT team encounter a problem with a PO that was left in an agency's business unit to roll or the PO does not roll due a technical error, the Core-CT team will attempt to close that PO. POs that were closed by the Core-CT team will be posted on the Core-CT website for agencies to recreate in the 2017 fiscal year.

Core-CT will begin to roll POs on the morning of Friday July 1, 2016 and continue to roll through July 4, 2016.

User access to the Purchasing and Requisition Modules will be re-established on Tuesday, July 5, 2016. Should the CORE-CT team need additional time to roll PO's, a daily mail will be issued advising of the revised schedule.

NOTE: POs rolled with budgeted funds will reflect the budget reference as blank.

New-Year Purchasing Transactions

Agencies may begin creating new fiscal year Requisitions and POs on Tuesday, July 5, 2016. Agencies should not approve Requisitions or POs until all of the budgets are in place.

Continuing Funds will not be available until Tuesday, July 12, 2016.

Inventory

The Core-CT Inventory Module is an optional module available to agencies. This section only applies to agencies using the auto replenishment feature of the Core-CT Inventory Module.

Due to fiscal year end procedures in the e-Procurement and Purchasing modules, access to process Inventory auto-replenishment requisitions with the following role access will be removed at 4:00 pm on Wednesday, June 29, 2016:

- Requesters
- Requisition Amount Approvers 1, 2, 3, 4, and 5
- Requisition Obligation Approvers
- Requisition Budget Approvers
- CT Catalog Viewer
- CT_F_A_INV_AUTO_REQUESTER
- All Buyer roles (General and Program)
- Purchasing Amount Approvers 1, 2 & 3
- Purchasing Budget Approver
- Closing roles (Purchase Order Closer and Requisition Closer)
- Cancel Requisitions
- Delete Requisitions
- Cancel Purchase Orders
- Casual and General Receiver
- Receiving Inspector
- Purchasing Error Processor
- PO Module Viewer
- PO Module Report Maker

Access to the above Inventory, Purchasing and e-procurement roles will be re-established on Wednesday, June 29, 2016.

Accounts Payable

Vouchers

- **Vendor Payment Cancellations** must be received in the Accounts Payable Division by 5:00 pm Friday, June 17, 2016. Cancellations received after this date may be cancelled in the new-year.
- **Vouchers for Inter-agency transfers** billed in fiscal 2016, should be approved and budget checked by close of business Friday, June 3, 2016. This is to allow the creditor agency ample time to apply the payment. Inter-agency transfers will, however, continue to be processed through June 29, 2016.

- Agencies should review the vouchers in their business units to identify all vendors with a negative balance in early June. An EPM query (CT_CORE_FIN_AP_VENDOR_CREDIT) is available to identify these balances. These credit vouchers should be combined with a regular voucher and paid before fiscal year end. If the agency does not plan to create a regular voucher to this vendor, the vendor should be contacted promptly to request a refund.
- The last day **Interfaced vouchers** can be loaded is Tuesday, June 28, 2016.
- All vouchers to create payments on the last day must be approved prior to the 9:00 am budget check process on **Wednesday, June 29, 2016**. This includes:
    - Interfaced Vouchers
    - PO Vouchers
    - Non-PO Vouchers
    - Adjustment Vouchers
    - Town Payments
- **The Comptroller's last "STATE" Pay Cycle** for fiscal year 2016 will be processed on Wednesday, **June 29, 2016** after the 9:00 am budget check. The last scheduled due date to be processed is June 30, 2016.
- All vouchers with a remaining balance after the last State Pay Cycle, (except those targeted for the **ZERO** pay cycle) **must be DELETED or CLOSED. PLEASE ENSURE THAT AGENCY AP STAFF IS AVAILABLE FOR ACCOMPLISHING THESE POST-PAY CYCLE TASKS.**
    - DELETE - Unposted vouchers must be deleted by the agency. If the voucher is matched, it should be un-matched prior to deletion.
    - CLOSE - Posted vouchers must be identified as requiring closure. To request voucher closure, **agencies MUST enter "TO BE CLOSED BY OSC" (with a reason of why it is being closed) in the Payment Notes field on the payment tab - not in the payment messages field - by 9:00 am on Tuesday, June 29, 2016**. Refer to the UPK on closing vouchers.
- **Journal Vouchers (JV)** correcting FY 2016 entries must be entered, approved, and budget checked by 3:30 pm on Monday, June 27, 2016. **Corrections to prior year expenditures recorded against budgeted funds, not processed in AP by June 30, 2016 must be done by online entry or spreadsheet upload of GL Journals by July 8, 2016.**
- Any reversal or adjustment voucher (created to produce a $0 payment) must be approved by 2:00 pm Monday, June 27, 2016.
- **Access to vouchers will be removed by 4:00 pm on June 29, 2016.** All Accounts Payable roles will be removed at that time.
- A **"ZERO" Pay Cycle (ZPC)** will be processed on Thursday, June 30, 2016. The last scheduled budget check for these vouchers is Wednesday, June 29, 2016 at 2:00 pm. All vouchers intended for the ZPC should have a scheduled due date of July 17, 2016. The payment date will be June 30, 2016.
- **The AP module will be closed on Thursday, June 30, 2016.**

New-year vouchers can be entered into Core-CT when all affected budgets are in place - July 1, 2016 at the earliest. Continuing funds will be available July 12, 2016 at the earliest. Ensure that required agency budgets are also available **before approving vouchers.**

AP Processing during the Carry-Forward Process in July

The last pay cycle will be processed on July 8, 2016 for all payments scheduled through July 11, 2016; these payments will be dated July 9, 2016. The next pay cycle will not be run until July 14, 2016, which will be dated July 15, 2016. If you have payments that must be dated before July 14, 2016, the vouchers must be entered, matched, approved, and pass the 9:00 am budget check on July 8, 2016 (or earlier.)

Remember to pay special attention to the entry of **Receipt Date** in the new-year. On vouchers for Goods and Services received in the prior year, the agency must enter the actual receipt date. Again, agencies are also reminded not to combine invoices and urged to pay for items received in the old year separately from items received in the new-year.

Another reminder for agencies - Journal Vouchers require a Related Voucher ID and credits for prior year expenditures in budgeted funds must be coded to Fund-SID-Account - 11000-18010-44410.

Any questions regarding the accounting for adjustment or reversal vouchers should be directed to the General Accounting contacts listed on the last page of this memorandum or Elizabeth Macha in the Accounts Payable Division.

Claims Authorization Form (CO-512)

Form CO-512 is available for downloading from the Office of the Comptroller's website at http://www.osc.ct.gov/agencies/forms/index.html . The original hard-copy form must be completed and forwarded to the Comptroller's Office, Accounts Payable Division, 55 Elm Street, Hartford, CT 06106 Attention: Linda Arn by **Friday, June 10, 2016.**

The CO-512 must contain the names of all agency personnel with the final approver role(s) listed below. The Encumbrance or Expenditure box must be checked based on their authorization. Any forms with both boxes checked for one individual will be rejected for segregation of duties.

Final Approver Roles -
Commitment Roles:

- Requisition Purchasing Approver
- Purchase Order Budget Reviewer/Approver

Expenditure Roles:

- Voucher Approver
- Alternate Approver

All information must be completed in the designated contact section.

The 'new' box on the CO-512 form should only be checked off at the beginning of each fiscal year. Any changes thereafter should have the 'update' box checked. The 'effective date' should be the same date as the Core-CT Application Security Request Form CO-1092 and an updated CO-512 form must be submitted at that time.

When submitting an updated CO-512 form, all final approvers must be listed. This updated form will supersede all previously submitted forms. Therefore, all employees with final approver roles must be listed on the updated form.

The signature of the agency head (Commissioner, Executive Director, etc.) must appear on all Claims Authorization Forms to certify that the listed personnel are authorized to encumber or expend funds on their behalf. An updated CO-512 form must be submitted when there is a new agency head.

Encumbrance and expenditure documents may not be processed for the new fiscal year if the authorization form is not received by June 10, 2016.

Payrolls

The bi-weekly pay period Friday, May 27, 2016 through Thursday, June 09, 2016 scheduled for payment on Friday, June 24, 2016 is the final payroll charged to appropriations for Fiscal Year 2016.

Semi-monthly and any payrolls which will be paid June 30, 2016 will also be charged to Fiscal Year 2016 appropriations.

Payroll checks dated in July will be charged to Fiscal Year 2017 appropriations.

GL Journal Corrections

Spreadsheet or Online journal entry corrections for Fiscal Year 2016 may be submitted until Friday, July 8, 2016. After that date, no additional corrections will be accepted to Fiscal Year 2016 transactions.

Detailed instructions concerning spreadsheet or online GL journal payroll corrections are available on the Core-CT web site under General Ledger Job Aids. Both fringe benefit and non-fringe benefit payroll corrections may be processed via the spreadsheet journal process.

There are also detailed instructions on spreadsheet journal entries available on the Core-CT web site under General Ledger Job Aids.

General Ledger for Fiscal Year 2016 will close on Monday, July 11, 2016 starting at 12:00 pm. The Core-CT Financial system will not be available until Tuesday, July 12, 2016 after 1 pm.

Statewide GAAP Closing and Schedule of Federal Financial Assistance

As in prior years, a detailed GAAP closing package will be distributed prior to fiscal year end. The purpose of the GAAP closing, which is separate from the legal closing outlined above, is to allow the Comptroller to report in conformance with Generally Accepted Accounting Principles. This is required, in part, for the state to maintain a favorable bond rating.

As in the past, in conjunction with the GAAP closing package, agencies will be requested to provide a Schedule of Federal Financial Assistance. This report is critical to the Single Audit Report prepared by the Auditors of Public Accounts. A set of detailed instructions will be issued to each agency that receives federal financial assistance.

Asset Management and Inventory

The Asset Management Fiscal Year 2016 Open Accounting Period will close at 12 pm on Friday, July 8, 2016.

Agencies must process all Fiscal Year 2016 Financial Adds, Adjustments, Retirements/Reinstatements, Re-categorizations, and Transfers on Friday, July 8, 2016 by 12 pm. After that date, these transaction types will be booked as Fiscal Year 2017 transactions.

All Capitalized Assets (In-Service) associated with planned FYE Chartfield inactivations must be transferred (Intra-Unit) to valid/verified Chartfields. This transfer needs to take place prior to the inactivation of financial Chartfields.

Remember that Fiscal Year 2016 transactions recorded in July, up to and including July 8, 2016, must reflect a June 2016 Accounting Date. This will ensure that these transactions will be included in FY 2016 Financial Reports and Statements.

Transaction Loader items for Fiscal Year 2016, that have not been loaded on Friday, July 8, 2016 by 12 pm will be changed to error status. The affected assets will have to be entered in Basic Add with all pertinent purchasing, receiving, and vouchering information. Regular review of Transaction Loader is recommended to help minimize year-end maintenance.

In an effort to prepare Core-CT Asset Management for future posting of accounting entries to General Ledger, it is crucial that all In-Service Capital assets be reviewed for accurate Accounting Entries. Please pay particular attention to Blank and/or Invalid Chartfield values. All inaccurate Asset Management Chartfields must be updated by October 1, 2016.

Detailed instructions concerning Intra-Unit Chartfield transfers are available in Core-CT Help under **Transferring a Capitalized Asset within a Business Unit**. https://coreupk.ct.gov/UPK11_pub_docs/FIN/Publishing%20Content/PlayerPackage/dhtml_kp.html?Guid=662a9c5e-6285-471e-ae75-690c6d328886

Asset Management and Inventory Modules (CO-59)

The Asset Management/Inventory Report/GAAP Reporting Form, CO-59 is an annual report of all capitalized real and personal property owned by each state agency. This report must be submitted by October 1, 2016 and must reflect the sum total of the physical inventory as of June 30, 2016. All Executive Branch agencies must use the Core-CT Asset Management Module to complete the information requested on the CO-59. Agencies using the Inventory Module or a separate inventory system are required to report their stores and supplies inventory on the CO-59.

Agencies not using the Core-CT Asset Management module are still required to report their assets on the CO-59 using their asset management systems.

The following queries are to be used by agencies using the Core-CT Asset Management Module and the Inventory Module to complete the CO-59 form for Fiscal Year 2016. If the values recorded on the CO-59 do not reconcile with Core-CT, the agency must provide a written explanation of the discrepancy in an attachment.

Asset Management Queries
CT_CORE_FIN_AM_COST_POS - Select this query to calculate the positive cost of assets for a range of accounting dates for the CO-59 report.
CT_CORE_FIN_AM_CO59_POS_DETAIL - Select this query for detail information to support the above query.
CT_CORE_FIN_AM_COST_NEG - Select this query to calculate the negative cost of assets for a range of accounting dates for the CO-59.
CT_CORE_FIN_AM_CO59_NEG_DETAIL - Select this query for detail information to support the above query.

Inventory Queries (Stores and Supplies) for those agencies that use the Inventory Module
CT_CORE_FIN_IN_CO_59_RCV - Select this query to calculate the items in inventory for a range of transaction dates for the CO-59.
CT_CORE_FIN_IN_CO_59_DEP - Select this query to calculate the depletions of items in inventory for a range of transaction dates for the CO-59.

Asset Management Report
AMAS2000 - Cost Activity Detail Report - Select this report to assist with the physical inventory reconciliation. The path for this report is: Asset Management>Financial Reports>Cost and Depreciation>Cost Activity. The final report cannot be run until after July 8, 2016.

The CO-59 form is now available for reporting assets by downloading it from the OSC website at http://www.osc.ct.gov/agencies/forms/index.html.

The completed CO-59 should be forwarded to the Comptroller's Office, Fiscal Policy Statewide Services, 55 Elm Street, Hartford, CT 06106 Attn: Richard Esten. Questions regarding the completion of the CO-59 should be directed to: OSC.Assets@ct.gov.

If you have any questions, please contact the following:

General Accounting	John.Clark@ct.gov	860.702.3350
	Julie.Wilson@ct.gov	860.702.3377
Chart Of Accounts	Christopher.Bacon@ct.gov	860.702.3386
Accounts Receivable	Chris.Marchese@ct.gov	860.622.2593
Deposits	Rhonda.Salvatore@ct.gov	860.702.3380
Billing	Chris.Marchese@ct.gov	860.622.2593
	Maty.Lara@ct.gov	860.622.2246
Purchasing	Noreen.Camara@ct.gov	860.622.2133
	Brian.Guilmartin@ct.gov	860.622.2500
	Katherine.Bryant@ct.gov	860.622.2126
Accounts Payable	Elizabeth.Macha@ct.gov	860.702.3405
	Arline.Adamovich-Witek@ct.gov	860.702.3403
Core-CT A/P	Brianne.McKenna@ct.gov	860.622.2342
Cancellations	Sarah.Caron@ct.gov	860.702.3410
	Carol.Karnilowicz@ct.gov	860.702.3401
CO-512	Linda.Arn@ct.gov	860.702.3374
Payroll	Gary.Reardon@ct.gov	860.702.3445
	Mark.Bissoni@ct.gov	860.702.3451
Asset Management	Carol.Hagstrom@ct.gov	860.702.3437
	Elizabeth.L.Daly@ct.gov	860.702.3436
	David.Bonola@ct.gov	860.622.2418
	Michael.Carragher@ct.gov	860.622.2163
Inventory	Elizabeth.L.Daly@ct.gov	860.702.3436
	Carol.Hagstrom@ct.gov	860.702.3437
	Steven.Beaulieu@ct.gov	860.622.2176
	Dustin.Guarino@ct.gov	860.622.2184
Positions	Debra.Atkinson@ct.gov	860.622.2314
	Cheryl.Catania@ct.gov	860.622.2168

EVENT	Due Date
April	
e-Pro - Requisition Reconciliation - Tuesdays and Fridays	4/05/16
May	
Chartfield changes for FY 2016 including Payroll Combinations - adds/deletes	5/02/16
Budget Structure changes due by	5/02/16
Budget Reference Consolidation changes due by	5/02/16
Request continuation of budgeted funds to OPM	5/02/16
First quarter allotment requests due to OPM - obtain due date from your budget analyst	
e-Pro Requisition Recon - to be run nightly starting	5/20/16
Creation of new combo codes ceases for FY 2017, on or about	5/31/16
June	
AP - last date to pay Inter-agency bills	6/03/16
Position Review/Clean Up/Approvals must be completed by	6/10/16
AP - Claims Authorization forms (CO-512) due by 5:00 pm	6/10/16
FY 2017 combo codes – effective	6/10/16
BI - Inter-agency Bills must be received by	6/17/16
AP - Payment Cancellation forms (CO-790) due by 5:00 pm	6/17/16
HR - **Position Data Lock Out (users have view only access) Initiated**	6/20/16
AP - last night for interfaced vouchers	6/28/16
HR - Position Data Lock Out Removed	6/24/16
Payroll - last bi-weekly and semi-monthly payroll check date posted to FY 2016	6/24/16
Balance Federal and other grants and Insurance Recoveries by	6/30/16
A/R - Inactivating C/Fs - close A/R items	6/27/16
A/R - last date to apply Inter-agency payments	6/27/16
A/R - Close all On Account (OA) payments	6/27/16
AP - last day for vouchers to be paid (approved by 9:00 am)	6/29/16
AP - Delete Unposted Vchrs (except for JVs and ZPC vchrs) after State Pay Cycle	6/29/16
AP - Adjs and Reversals vouchers for ZPC - approved before 3:00 pm	6/29/16
e- Pro - Requisitions (ITD-10s, DAS-BID & PSU)	6/29/16
PO - Close POs that are not rolling by 4:00 pm	6/29/16
ePro - Close requisitions by 4:00 pm	6/29/16
AP - Last Zero-Dollar Pay Cycle by 9:00 am	6/30/16
AP - module closed at 12:00 pm	6/30/16
Billing module closed at 3:00 pm (except ISF units)	6/30/16

July	
First quarter allotments from OPM to OSC	7/01/16
GL - balance sheet accounts rolled	7/01/16
Billing module opened for new FY transactions	7/01/16
PO Roll from 7/1/16 through - **CORE-CT Financials Unavailable**	7/04/16
PO and e-Pro modules - access restored by 6:00 am	7/05/16
Billing module closed for Internal Service Fund units after the 10:00 am batch	7/07/16
A/R - module closed at 10:00 am for all agencies	7/07/16
A/R - module opened for new FY transactions by 6:00 am	7/07/16
GL - last date for FY 2016 SSJs or Online Journal Entries	7/08/16
AM - last transaction date for FY 2016 assets before 12:00 pm	7/08/16
AM - close FY 2016 at 12:00 pm	7/08/16
Core-CT Financials will be unavailable from 12:00 pm	7/11/16
Payroll - first payroll check date posted to FY 2017	7/08/16
Continued Funds available after 1:00 pm	7/12/16
Lapsing appropriations not renewed in FY 2017, lapsed	7/29/16
October	
AM - AM/Inventory Report / GAAP Reporting form (CO-59)	10/1/16