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**OFFICE OF FISCAL MANAGEMENT**  
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**M E M O R A N D U M**

**TO:** Finance Officers, State Agencies  
**FROM:** Lisa Dunn, Director  
**DATE:** June 5, 2018  
**SUBJECT: Closing FY2018 and Opening FY2019 Procedures**

Each year we inform agencies about the constitutional and statutory provisions that affect the year-end closing functions of accounting records including MAGIC and SPAHRS. We also update agencies with the procedural requirements for closing FY2018 and opening FY2019. A list of the procedures is detailed in this memo by date. You should use this checklist as a tool during the old/new year transition period.

**BUDGETS**

The DFA Office of Budget and Fund Management (OBFM) issued a memorandum dated May 7, 2018 requiring state level budgets for BY2019 be entered in MAGIC no later than June 1, 2018. Agency level budgets for BY2019 can be entered in MAGIC either through direct entry or the spreadsheet upload as soon as the state level budget is approved.

For more MAGIC assistance, please review the [Budget](#) training material.

**PROCESSING SCHEDULE FOR YEAR-END**

MAGIC is available 24 hours a day unless notified via MASH. SPAHRS will be available on weekends from 8:00 a.m. to 8:00 p.m. beginning June 2, 2018 through June 24, 2018. The MMRS Call Center support is not available on weekends.

To allow for jobs that must be run to facilitate the year end close process and establish fiscal year 2019 data, MAGIC and SPAHRS will come down at **5:00 pm on June 29, 2018**. You will be notified when MAGIC and SPAHRS are available. There is a possibility the systems may not be available until **July 2, 2018**.

**BY2018 ADJUSTING JOURNAL ENTRIES (JE's)**

All BY2018 journal entry documents (JE's) (e.g., ZE, YV, ZK) must be processed on or before August 31, 2018. No BY2018 JE's will be processed after that date. To ensure that all BY2018 JE's are processed in MAGIC, those that require DFA approval must be approved by the agency by August 21, 2018 and include all required supporting documentation to ensure approval by DFA. For **all YV** entries, please ensure the [Correction Request Form](#) is attached.

## **BY2018 PURCHASE ORDER (PO) DEADLINES**

In accordance with section 7-7-23, Mississippi Code, Annotated 1972, **June 29, 2018** is the deadline for agencies **to enter and apply all approvals** to PO's for BY2018. MAGIC edits will prevent BY2018 PO's from being issued after June 30, 2018. Remember, MAGIC and SPAHRS will be unavailable beginning 5:00 p.m. on June 29, 2018.

Outstanding PO's at June 30, 2018 will be rolled into Fiscal Year (FY) 2019 but remain encumbered against BY2018. These PO's can be modified to add BY2019 line(s). On August 31, 2018, open BY2018 lines on the PO's will be closed.

For MAGIC assistance, please review the [Procurement](#) training materials.

## **CONTRACTS**

Contracts that have an end date of June 30, 2018 should have a PO issued prior to June 30, 2018 to enable lapse period payments. A PO may not be required based upon the general ledger code, but no payments can be made against a contract after the end date of the contract unless a PO exists. A PO cannot be created against a contract after the end date of the contract. The best business practice is to issue a PO for each contract as the contract is issued.

For MAGIC assistance, please review [Contracts](#) training materials.

## **RFx DOCUMENTS**

RFx Opening and Closing dates should not be between June 29, 2018 and July 5, 2018. This is due to system availability, and to ensure that conflicts are avoided due to year-end processing. If your agency has an RFx opening or closing during that timeframe, please modify those document dates.

## **FY/BY 2019 BUDGET CONTROLS**

Current Year Functional Area Budget Controls will be copied from 2018 to 2019. If an agency wants to change their Budget Control (i.e., turn on or off Z1 or Z3), a request must be emailed to [ofm.bfm@dfa.ms.gov](mailto:ofm.bfm@dfa.ms.gov).

If an agency has questions about the Functional Area Budget Controls, contact NeKeida McSwain at 601-359-2156.

## **BY18 AND BY19 CASH ACCOUNTS**

In MAGIC, the general ledger (GL) account for cash is the same for both budget years. Agencies will tell OFM how much cash to move forward from BY2018 to BY2019. Please complete and return the [Cash Move Form](#) for all your MAGIC special funds (3's, 5's, 63x's) by June 25, 2018.

To calculate the amount of cash to move forward, first determine how much cash is needed in BY2018 to cover outstanding purchase orders, outstanding invoices and expected BY2018 payments for travel, utilities, etc., during July and August. Then subtract this amount from the estimated net cash balance at June 29, 2018 to determine the cash amount that needs to be moved forward.

Since this is an estimate, you will be able to move cash during the lapse period by contacting OFM. Payments will not be issued if sufficient cash is not available in the proper budget year. Please carefully monitor your cash balances in both budget years during July and August. If you need cash moved, email Barbara Elliott, Princess Bender, and Lisa Dunn. **Please email all.**

For MAGIC assistance, please review the [General Ledger](#) training materials.

## PETTY CASH

Petty Cash funds must be reconciled as of June 29, 2018 and the final reimbursement for BY2018 must be submitted to OFM by July 23, 2018. The reimbursement for BY2018 as of July 23, 2018 must be requested by submitting a final petty cash reimbursement request on an invoice along with [Form](#) Statement of Petty Cash/Imprest Fund Expenses.

Please also complete the [Petty Cash Reauthorization](#) form for your agency for each fund in which petty cash is set up and return to OFM by June 20, 2018. A copy of your agency's petty cash procedures should be attached to the form. This form should be completed for all petty cash accounts, whether held in bank accounts or cash boxes. Email the forms to [ofm.bfm@dfa.ms.gov](mailto:ofm.bfm@dfa.ms.gov).

## TRAVEL ADVANCES

Advances for travel expenses issued in BY2018 must be settled by July 31, 2018. Any payments to employees, including salary, can be held by DFA if travel advances are not cleared by the end of the month following the month in which the trip was completed.

## TRAVEL

Travel completed before July 1, 2018 (BY2018) should **NOT** be combined on the same travel voucher summary with travel completed after July 1, 2018 (BY2019). SPAHRS will process travel based on the "travel to date." If this ending date is after July 1, 2018 travel will be expended against your BY2019 budget. If it is necessary to change these expenses to BY2018, you will need to follow the "Mass Change Before Posting" procedures in SPAHRS.

Please remember that you cannot process Travel Vouchers (TV's) for travel advances or reimbursement for employee travel in SPAHRS for BY2019 until July 1, 2018 or after. BY2019 travel processing dates will **not** be established in SPAHRS until **after** June 30, 2018. The last travel processing date in June is June 26, 2018 and will pay on June 28, 2018. The first travel processing date in BY2019 is July 5, 2018 and will pay on July 9, 2018.

## **LAPSE PERIOD WAIVER REQUESTS**

The deadline for all BY2018 waiver letter requests is **August 16, 2018**. Lapse Period Waiver instructions may be found in the MAAPP Manual section 11.40.20. Submit all waiver requests to OFM, Attn: Barbara Elliott.

## **LAPSE PERIOD PROCESSING**

All transactions processed in July will be recorded in the first accounting period of the new fiscal year (01/2019), but can be recorded in either BY2018 or BY2019. Section 64, Constitution of the State of Mississippi, provides that appropriations may be held open for two months - through August 31, 2018. To be assured of adequate processing time, MAGIC invoices and MAGIC transfer transactions for BY2018 should be submitted to OFM through workflow by August 27, 2018.

## **RECEIVED DATE**

Received Date will be a required field on payment documents during the lapse period. The date entered in this field should be the date the goods or services were received.

## **GOODS RECEIPTS**

Enter all Goods Receipts documents (WE's) by 5:00 p.m. on June 29, 2018 for any purchases received by that date. Doing so will reduce the year end accrual entries for GAAP.

## **CONTACT INFORMATION FORM**

Many times it is necessary for OFM to email agencies or to contact them in emergency situations. Therefore, please provide OFM with email addresses and phone numbers on the [Agency Contact Information Form](#) provided with this memo and return it to OFM by July 3, 2018.

## **EXPENDITURES/PERFORMANCE BY PROGRAM**

Expenditures by program and performance measures will be due to DFA and LBO on July 31, 2018. For MAGIC assistance, please review the [Allotment Period 2 – Performance Measure Statistical Key Figure Process](#) training material.

## **CLEANING UP ASSET SHELLS**

Review asset shells that have had no value added, and delete those that are not needed. Run the [Unposted Assets Report](#) using Transaction code S\_ALR\_87012056 to assist you in this process.

This report displays a fixed asset directory of unposted assets derived from asset shells that

have been created but have no associated value. It is important that all unused asset shells be removed no later than June 20, 2018.

All transactions for Post Capitalization of Assets and Asset Transfers must be entered by June 20, 2018.

## **PORTAL PROCESSING AND CHANGES FOR FY2019**

The MAGIC E058 table for FY 2018 will be rolled over to FY 2019 by July 2, 2018. If your agency has any changes to this table (e.g., new items to sell, licenses to issue, and changes in monetary amounts) contact Brandi King or Jim Hurst. All changes must be received by June 15, 2018 in order to be uploaded into MAGIC for FY 2019.

## **PARKED DOCUMENTS**

Many documents are currently in a parked status in MAGIC. Use the [Agency Month End Document](#) to help identify any “parked status documents.” If you no longer need to process the parked document, it should be deleted by your agency. If the parked document still needs to be processed, it should be “saved as complete,” which will start the workflow process. All agency levels of approval should be applied, then the document will route to DFA/OFM for approval. Ensure that you review and complete any adjustments to your parked documents by June 25, 2018. Any documents started prior to July 1, 2018 will be deleted if not posted by June 29, 2018.

## **GRANTS AND INTERNAL ORDERS**

There are several master data elements that need to be reviewed for grants and internal orders to ensure processing continues through the lapse period and to ensure data integrity.

- Internal Orders – Check end dates, especially for Internal Orders related to the Grantor module
- Grant Internal Orders - Check grant number and add if missing
- Grants – Check end date – date must extend through the time warrants are generated

## **ACCOUNT VALIDATION & SPAHRS CROSSWALK**

The Account Validation (E398 table) was rolled from FY/BY 2018 to FY/BY 2019 on June 4. If you request changes to 2018 that need to be made for 2019, be sure to request changes for both years.

The SPAHRS Crosswalk table will not be rolled for any agencies with grants unless they have confirmed with MMRS that they want it rolled. **Agencies who have to add new grants will have their SPAHRS Crosswalk Spreadsheet uploaded into MAGIC rather than have their table automatically rolled.** The spreadsheets should be emailed to [ofm.bfm@dfa.ms.gov](mailto:ofm.bfm@dfa.ms.gov) **no later than June 20, 2018.** Please contact NeKeida McSwain in you have questions about this process.

## MAGIC ASSISTANCE

For further information on MAGIC processes and related job aids please visit [uPerform](#). To learn more about the File Structure of uPerform please see the [File Structure](#) job aid.

## CLOSING

This memo, the agency contact information form, the petty cash form, and the cash move form, are available on the DFA website at the following link: <http://www.dfa.ms.gov/dfa-offices/fiscal-management/> under Year-End Close. Your cooperation during this busy transitional period is appreciated. If you have any questions concerning this memo or any of these procedures, please contact the following:

<b>Area</b>	<b>Name</b>	<b>Phone Number</b>	<b>Email Address</b>
Receipts	Vera Coleman	601-359-3550	<a href="mailto:Vera.Coleman@dfa.ms.gov">Vera.Coleman@dfa.ms.gov</a>
	Greg Ramsey	601-359-2053	<a href="mailto:Greg.Ramsey@dfa.ms.gov">Greg.Ramsey@dfa.ms.gov</a>
Payments	Chanel Loving	601-359-9450	<a href="mailto:Chanel.Loving@dfa.ms.gov">Chanel.Loving@dfa.ms.gov</a>
	Greg Ramsey	601-359-2053	<a href="mailto:Greg.Ramsey@dfa.ms.gov">Greg.Ramsey@dfa.ms.gov</a>
Vendors	Sharon Chambers	601-359-3541	<a href="mailto:Sharon.Chambers@dfa.ms.gov">Sharon.Chambers@dfa.ms.gov</a>
	Gail Marshall	601-359-2067	<a href="mailto:Gail.Marshall@dfa.ms.gov">Gail.Marshall@dfa.ms.gov</a>
Travel Advances	Tonya Swan	601-359-3853	<a href="mailto:Tonya.Swan@dfa.ms.gov">Tonya.Swan@dfa.ms.gov</a>
Waivers	Barbara Elliott	601-359-3049	<a href="mailto:Barbara.Elliott@dfa.ms.gov">Barbara.Elliott@dfa.ms.gov</a>
Cash Moves and Other items	Barbara Elliott	601-359-3049	<a href="mailto:Barbara.Elliott@dfa.ms.gov">Barbara.Elliott@dfa.ms.gov</a>
	Princess Bender	601-359-9433	<a href="mailto:Princess.Bender@dfa.ms.gov">Princess.Bender@dfa.ms.gov</a>
	Lisa Dunn	601-359-3405	<a href="mailto:Lisa.Dunn@dfa.ms.gov">Lisa.Dunn@dfa.ms.gov</a>
Master data, Funds, and SPAHRs crosswalk	NeKeida McSwain	601-359-2156	<a href="mailto:ofm.bfm@dfa.ms.gov">ofm.bfm@dfa.ms.gov</a>
	Michele Roberts	601-359-3423	
	Dianne Sturgis	601-359-9416	
Portal	Brandi King	601-359-3568	<a href="mailto:Brandi.King@dfa.ms.gov">Brandi.King@dfa.ms.gov</a>
	Jim Hurst	601-359-3011	<a href="mailto:Jim.Hurst@dfa.ms.gov">Jim.Hurst@dfa.ms.gov</a>
Office of Financial Affairs	Marcus Moore	601-359-2154	<a href="mailto:marcus.moore@dfa.ms.gov">marcus.moore@dfa.ms.gov</a>
Office of Financial Reporting	Cindy Ogletree	601-359-2072	<a href="mailto:Cindy.Ogletree@dfa.ms.gov">Cindy.Ogletree@dfa.ms.gov</a>
	Robert Johnson	601-359-9690	<a href="mailto:Robert.Johnson@dfa.ms.gov">Robert.Johnson@dfa.ms.gov</a>

cc: Princess Bender, OFM  
Jenny Bearss, MMRS

Diane Langham, MMRS  
Cindy Ogletree, OFR  
Marcus Moore, OFA