

Maryland State Department of Education
Division of Rehabilitation Services
OFFICIAL DIRECTIVE 24 – 14

SUBJECT: 2025 Year-End Closing Process & Important Dates

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Recognizing the end of state fiscal year 2025 is approaching, the Division is providing instructions regarding the year-end closing process and important dates.

These are general reminders as we approach the end of the fiscal year.

AWARE™ Authorizations

FY 2026 Vendor and Recurring authorizations must be drafted and issued on July 1 and after to properly align FY 2026 budgets, PCAs, and funds. Authorizations in Draft status will be canceled during the overnight June 29 interface to achieve this proper alignment.

- **Action:** Draft new Vendor and Recurring authorizations on or after July 1, 2025.
- **Reminder:** The 2026 Recurring Schedule is in [RSM 3, Attachment 1100-1](#).

Requisitions

Enter FY26 using an effective date of July 1, 2025.

Encumbrances

FMIS Purchase Orders charging Expense Objects 02, 08, 10, 11, 12 & 14 will remain encumbered. All other Purchase Orders will be canceled or transferred to FY 2026 when instructed by MSDE.

- **Action:** Now and through early July, evaluate open Purchase Orders and take one of these actions:
 - Expedite payment.
 - Advise [Vince Carter](#) to cancel.
 - Advise [Vince Carter](#) to transfer to FY 2026.
- **Note:** Transferring is an immediate decrease to the available FY 2026 budget. Open Purchase Orders are captured on the DAFRD100 report available to FMIS users.

Use of 6/30/2025 vs. 6/31/2025 Effective Dates for Posting Transactions

- **6/30/2025:** Used for June transactions, including invoices posted after June 30 with a June effective date.
- **6/31/2025 (Month 13):** Reserved for year-end accruals and deferrals posted in the new fiscal year but applied to FY2025 expenditures and revenue.

FMIS Availability for All FMIS Users:

- **June 1 – September 15:** Monday through Saturday from 6:30 am to 7:30 pm; Sundays from 10:00 am to 4:00 pm.
- **There will be no R*STARS batch cycles on July 1 and July 4, 2025.**

Cash Receipts

Checks must be received in Fiscal Operations by June 30th to allow bank deposit and recording (FMIS & AWARE) in the current year. This applies to MBEP collections, third party collections, AWARE vendor refunds and other receipts. Fiscal will address electronic payments and interagency revenue transfers.

- **Action:** Forward all checks daily to Fiscal to ensure recording in FY 2025.

Chargebacks

- Chargebacks for failed deposits made on or before June 30 should be recorded with a 6/31/2025 effective date.
- All chargeback account activity should be resolved by July 5, 2025 to zero out the chargeback clearing account.

Reimbursement Draw Request – Accounting Team

- The accounting office will submit the June expenditure draw on June 23, 2025.
- There will not be any separate draws for the payroll on June 15th, it will be included in the June 23 submission.
- If additional draw requests are made in July for AY25 expenses, revenue must be accrued with a 6/31/2025 effective date.
- Reallocation of accrued drawn revenue must also use a 6/31/2025 date.

Credit Cards

Credit Card Activity Logs need to be received in a timely manner to allow for the capture of expenses in the current year.

- **Action:** All Credit Card Activity Logs for May not yet submitted need to be in Accounting by June 24th.
- **Action:** June Credit Card Activity Logs for June need to be in Accounting by July 9th

Expense Reports

- Follow normal procedures for submission.

Notice Of Grant Award (NOGA) System/Grant Payments

Staff involved with grant execution or performance should secure current invoices from recipients as soon as possible. This is especially important on those grants bearing State funds. The same urgency applies to amendments.

- **Action:** Review grant records or activity with [Vince Carter](#) to identify needed action and make contact with recipients. Create amendments and forward to [Vince Carter](#) by June 23, 2025.
- Last day to enter FY2025 new awards or amendments in NOGA is June 30, 2025.
- All program approvals must be completed by June 26, 2025.
- Effective dates must be through 6/30/2025.
- Add a comment in the comment box if the NOGA reflects AY25/FY25, so it's properly encumbered in the correct FY/AY.
- FY2026 NOGAs can be entered starting June 16, 2025, using effective dates from 7/1/2025 onward.

INQUIRIES:

- If you have any questions regarding the Fiscal Year 2025 closeout process, please contact the Director of DORS Fiscal Management Branch, Vincent Carter at Vincent.Carter@maryland.gov or 410-554-9401.