DATE:          April 28, 2015

TO:            All Campus Departments

FROM:          Bobbi McCracken
               Assoc. Vice Chancellor-Financial Services & Controller

SUBJECT:       Fiscal Closing Dates for June 30, 2015

This year's Fiscal Closing process will follow the same general timeline as the previous year's schedule; however, based upon the day of the week that the July 4th holiday falls this year, a few of the cut-offs require an earlier due date.  For the campus at large, closing procedures will be completed with the June (Period 12) Ledgers.  In order to achieve this schedule, it is extremely important that the cutoff dates contained in this letter be strictly followed.  In addition to meeting the cutoff dates, it is recommended that the following actions be taken in each campus department:

- Continue to promptly reconcile and certify your monthly ledgers through the Ledger Reconciliation and Storage System (LRSS).

- Thoroughly review the April (Period 10) ledgers and make all necessary prior month adjustments.

- Review FAUs provided to campus recharge providers for re-occurring charges to ensure accuracy and to minimize adjustments/corrections.

- Treat the May (Period 11) ledgers like Preliminary ledgers.  If transactions are not on the ledgers, research them and make sure that they will be processed in time to appear on the June (Period 12) ledgers.

- Consider Period 12 Ledgers to be your Interim Ledger.  Departmental adjustments cannot be processed after this ledger is closed.

- Please note that material transactions that were not recorded by the Period 12 cutoff and are related to FY2015 business must be communicated to the Accounting Office for accrual/deferral consideration as soon as possible.

  - To determine whether a transaction is material for reporting purposes, UCR has established the following criteria:
    - The goods and/or services are received in FY2015, but the expense is not reflected on the 6/30 campus ledgers (expense accrual).
    - Services are performed in FY2015, but not billed (revenue accrual).
    - Revenue is received in FY2015 for services to be conducted in FY2016 (revenue deferral).
    - Payment for goods /services in FY2015 with expected benefit in FY2016 (expense deferral)

➢ Individual transactions should be evaluated for accrual/deferral based on the dollar thresholds listed below.
➢ As soon as the item is identified, the accrual/deferral should be communicated to Accounting. The materiality threshold increases as the closing process and year-end financial audit nears completion.

- $10,000 - July 1 to 2*
- $25,000 – July 3 to 10
- $50,000 – July 11 to 17
- $75,000 – July 18 to July 31
- $100,000 – Aug 1 to Aug 30

*Accruals/deferrals submitted by the July 2nd cut-off will be reflected on the Period 12 ledgers*

The remainder of this letter addresses specific cutoff dates. Questions should be directed to the responsible office indicated after each heading. The dates appearing in the left hand margin represent "deadlines" which must be observed to ensure completion of the specific closing tasks. The deadlines are summarized in Attachment A in due date order. Attachment B provides a list of contacts by area of responsibility.

Please do not hesitate to contact Pauline Librenjak (pauline.librenjak@ucr.edu) or Jerry Monahan (jerry.monahan@ucr.edu) if there are circumstances or conditions that have not been addressed in this letter.

Your attention, cooperation and patience in accomplishing the many tasks associated with achieving a successful closing of UCR's fiscal year 2014/15 are sincerely appreciated.

<center>*****IMPORTANT INFORMATION*****</center>

❖ This year the Accounting Office will be offering a workshop on accruals and deferrals in late May. More information will be distributed in early May.

❖ Please carefully review the closing dates in this letter. Questions can be directed to your department financial manager, organizational CFAO, and/or ucrfsfeedback@ucr.edu

❖ UCRFS and UCRFS-Totals will continue to be updated nightly.

❖ Every effort will be made to run the Financial Transaction Detail Reports on at least a weekly basis beginning with the week of June 8 and ending with the July 9 posting of the June Preliminary Reports.  The reports, except for the  July 9 posting, will be scheduled to run on Sunday based on all transactions posted through the preceding Saturday at 8:00pm and reports will be made available at http://ucrfsreports.ucr.edu/ the following Monday.

❖ Notifications will be sent to UCRFS_USERS@lists.ucr.edu when the FTD Reports are available. Recipients associated with this list include anyone with a UCRFS role assigned via EACS.

❖ The June "Final" ledgers are anticipated to be available in early August.

❖ Special attention should be devoted to the review of transactions processed in July and August for potential accruals.  Please contact the Accounting Office as soon as possible if a transaction should be evaluated for accrual consideration.

❖ Please check the Accounting Office web sites for references and forms throughout the closing process.  Please note the Accounting Office will begin updating our website in late April and all fiscal closing related documents will be posted under the General Accounting-Fiscal Closing tab as they become available.

   ✓ http://accounting.ucr.edu
      • Most current version of the 2014/15 closing letter
      • UCRFS Correction Decision Tree Sheet
      • Valid FAU Combinations Sheet
      • 2014/2015 Accrual/Deferral Worksheets
      • Closing Worksheet Examples

| Completed By Date | Contact | Action |
| --- | --- | --- |
| May 8 | Academic Personnel/ Accounting Office | NIH Salary Cap PPS Adjustments<br>➢ Department Financial Managers and Organization CFAOs should review salaries paid on NIH funds to ensure compliance with the NIH Salary Cap limitations and initiate PPS expense transfers as appropriate.<br>➢ Below is the link to last year's guideline. Academic Personnel will publish the 2015 guidelines the week of April 27th:<br>http://academicpersonnel.ucr.edu/compensation/NIHSalaryCapGuidelinesFY2014.pdf |
| May 8 | Equipment Management | Equipment Inventory<br>➢ Ensure annual certification or bi-annual physical inventories are completed and marked in the Equipment Management System for FY2015. |
| May 11 | Financial Planning and Analysis | Funding for Academic & Staff Salary Increases<br>➢ Provide requests for previously approved staff and academic salary increases including supporting documentation. (Excludes 7/1/15 academic merits & promotions) |
| May 11 | Accounting Office | Inter-location Transfer of Funds<br>➢ Memos requesting transfer of funds (budgetary) between campuses must be in the Accounting Office by May 11 at 5:00 p.m.<br>➢ Note to campus departments: this cut off applies to all UC Campuses.<br>➢ Allocations not appearing on the May ledgers will not be processed until the new fiscal year (July 2015).<br>➢ Please be sure to coordinate with the "sending" campus as soon as possible to receive your 2014/15 allocations. |
| May 15 | Procurement Services | Equipment Orders<br>➢ Use eBuy to submit new purchase requisitions ("PR")<br>➢ The May 15th deadline affects requisitions for equipment and facilities purchases which must have funds committed by June 30, 2015.<br>➢ This does not apply to contract, grant or other funds with expiration dates after June 30, 2015.<br>➢ Your cooperation is requested in anticipating your needs as far in advance of the May 15th deadline as possible. |

| Completed By Date | Contact | Action |
|---|---|---|
| May 15 | Procurement Services | **P.O. Blankets**<br>➢ A purchase requisition ("PR") must to be sent to Procurement Services for all renewals and new blankets which are to commence on or about July 1, 2015.<br>➢ Use eBuy to submit these blanket requisitions. Remember, you may use the "copy as new" feature in eBuy to populate much of the information for blanket renewals.<br>  ✓ Just locate the blanket you wish to renew by using "Search Orders" from the main menu in eBuy.<br>  ✓ The "copy as new" feature is located in the "Action" column.<br>  ✓ Just click "This Order" on the right side of the screen and select "copy as new".<br>  ✓ Please be sure to update the start and end dates and provide the previous P.O. # on the "misc." tab.<br>  ✓ Also update the FAU information and indicate any changes to your requirements, such as a new location of a piece of equipment (for service contracts).<br>  ✓ After making these changes, click "Send PR" to submit the new requisition to Procurement Services. |
| May 15 | Procurement Services | **Supply/Services Orders greater than $100,000**<br>➢ Use eBuy to submit new purchase requisitions ("PR")<br>➢ The May 15th deadline affects requisitions for supply orders greater than $100K which must have funds committed by June 30, 2015.<br>➢ This does not apply to contract, grant or other funds with expiration dates after June 30, 2015.<br>➢ Your cooperation is requested in anticipating your needs as far in advance of the May 15th deadline as possible. |
| May 29 | Accounting Office | **Review BC60-Inventorial Equipment for correct classification.**<br>➢ Review all of the transactions posted to BC60 to ensure the equipment purchased meets the criteria for Inventorial Equipment:<br>  ✓ Unit cost of $5,000 or more including sales tax, freight and installation charges and<br>  ✓ A useful life of 12 months or more<br>➢ Particular attention should be given to transactions classified as; 803190-Rental Allowance, 803230-Animals and 803240-Furniture. In most cases the $5,000 per unit cost is not met and these transactions are operating expenses. These items must be reclassified to; 720230-Furniture, 720280-Lab Supplies-Other and 840XXX-Rents. Questions should be directed to Jerry Monahan and Michael Mochache in Accounting. |

| Completed By Date | Contact | Action |
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| May 29 | Accounting Office / Equipment Management | <u>Review Fabrications in process</u>.<br>➢ Ensure fabrications are closed out and reported to Equipment Management for assignment of a property number.<br>➢ In the event a fabrication does not result in a functional piece of equipment that meets inventorial equipment criteria (i.e. unit cost of $5,000 or more AND useful life of 12 months or more), prepare and submit a cost transfer request to reclassify all expenses from account 803160 (Equipment Fabrication) to the appropriate operating expense accounts in the BC41 category.  Questions should be directed to Jerry Monahan in Accounting or Steve Staples in Equipment Management. |
| May 31 | Financial Planning and Analysis | <u>Permanent BEA's</u><br>➢ Process all permanent BEA's for establishing/changing your permanent budget for 2015/16 by May 31, 2015.<br>➢ Additional information will be distributed by FPA via separate correspondence for the 2015/16 Staffing and Permanent Budget Process. |
| June 1 | Financial Planning and Analysis | ➢ <u>Sales & Services Rates</u><br>Organizational CFAOs should review and update all rates for recharges and sales and service activities that are NOT subject to a campus review process such as COSSA.  Per UC Policy Business & Finance Bulletin A-47, "prices shall be adjusted at least annually to eliminate any surpluses or deficits" and UCR Policy and Procedure 300-66, a "revised rate schedule must then be published no later than 30 days before its effective date." |
| June 10 | Financial Planning and Analysis | <u>Chancellor Commitment Allocation Requests</u><br>➢ Provide requests, including required supporting documentation, for allocation of any pending FY2015 Chancellor's commitments to FPA. |

| Completed By Date | Contact | Action |
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| June 12 | Procurement Services | **Supply and/or Services Orders less than $100,000**<br>➢ Use eBuy to submit new "PR" requisitions<br>➢ June 12 is the last day Procurement Services will accept requisitions against FY2014/15 appropriations and still ensure issue of the orders by June 30, 2015.<br>➢ In order to be a bona fide encumbrance, a valid purchase order must be issued to a vendor on or before June 30, 2015 by Procurement Services. The June 12th deadline affects all classifications of expense accounts except equipment and facilities, and Supply/Services Orders greater than $100,000 which have a cutoff date of May 15th.<br>➢ This date does not apply to funds from contracts, grants or other funds with expiration dates after June 30, 2015.<br>➢ If there are any questions regarding the preparation of your requisitions, please contact a buyer in Procurement Services. Please refer to the Procurement Services website for a detailed breakdown of the buyers' commodity assignments:<br>http://matmgmt.ucr.edu/purchasing/whobuys.html<br>➢ Please plan your purchases well in advance. This will help Procurement Services achieve their goal of procuring equipment, supplies and services for departments in a timely and cost-effective manner. |
| June 12 | Accounting Office | **Annual Transfer to Asset Acquisition/Reserve for Equipment**<br>➢ Sales & Service and Auxiliary enterprises are eligible to request a year-end transfer of funds from Operations to an Asset Acquisition/Reserve Fund to cover the cost of capital equipment already purchased or to set aside funding for the future purchase of capital equipment per Campus Policies 300-66 and 300-66B.<br>➢ Please refer to http://accounting.ucr.edu/general/ under the tab "Fiscal Closing" for the required form and instructions. |
| June 12 | Accounts Payable | **ePay Payment Requests**<br>➢ Due to the high volume of activity at year-end, ePay payment requests must be approved and in the Accounting Office ePay queue by June 12 at 5:00 p.m. to ensure posting to the Period 12 Ledger.<br>➢ ePay requests submitted after this date will be prioritized for Period 12 Ledger processing; departments will need to evaluate ePay requests not processed in FY2015 as potential accrual items. |

| Completed By Date | Contact | Action |
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| June 12 | Accounts Payable | <u>Invoices from Vendors</u><br>➤ Due to the high volume of activity at year-end, approved invoices must be in the Accounting Office by June 12 at 5:00 p.m. to ensure posting to the Period 12 Ledger.<br>➤ Invoices submitted after this date will be prioritized for Period 12 Ledger processing; departments will need to evaluate invoices not processed in FY2015 as potential accrual items.<br>➤ Please ensure related purchases orders are marked in eBuy as "Okay to Pay"/received.<br>➤ Note: this category includes subcontract invoices requiring the Principal Investigator's approval to pay. |
| June 12 | Accounts Payable | <u>Travel Expense Vouchers</u><br>➤ Due to the high volume of activity at year-end, travel expense vouchers must be approved and in the Accounting Office iTravel queue by June 12 at 5:00 p.m. to ensure posting to the Period 12 Ledger.<br>➤ Travel expense vouchers submitted after this date will be prioritized for Period 12 Ledger processing; departments will need to evaluate travel expenses not processed in FY2015 as potential accrual items. |
| June 15 | Accounting Office | <u>Resolve and eliminate deficits in all funding sources</u><br>➤ This action will reduce the necessity for prior year cost transfers.<br>➤ This task is critical for contracts and grant funds. |
| June 15 | Accounts Payable | <u>ProCard Use Tax Corrections</u><br>➤ E-mail documentation for ProCard related Use Tax corrections/reversals for transactions processed through June 14 to ucrAP@lists.ucr.edu<br>➤ Documentation should include 1) a copy of the general ledger with the erroneous use tax transaction highlighted and 2) a copy of the ProCard receipt showing that use tax was already paid or that the purchase is exempt from use tax. |
| June 18 | Main Cashiers Office | <u>Petty Cash Reimbursement</u><br>➤ All petty cash reimbursements through the Main Cashiers Office must be turned into the Main Cashiers Office by June 18 to be recorded in the Period 12 Ledger. |

| Completed By Date | Contact | Action |
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| June 19 | Accounting Office | **Feeder Systems**<br>➢ All feeder system departments have been asked to submit their journal entries to UCRFS by June 19 in order to allow campus departments the opportunity to review the charges and make corrections before the cost transfer cut-offs.<br>➢ The relevant Feeder System source codes include: CWO, DMG, FLT, ISC, LMS, MDR, MSG, MSV, NFF, PHP, PNR, STH, UWP, and WRC.<br>➢ All remaining journal feeds for goods/services must be submitted to UCRFS by July 1$^{st}$ in order to be reflected on the 6/30 ledgers. Please note this year-end cut-off date is earlier than the normal feeder system month-end cut-offs. |
| June 22 | Departments w/ NIH grants | **NIH Salary Cap**<br>➢ Verify NIH Salary Cap PPS Adjustments have been initiated. Salaries charged to NIH funds cannot exceed the caps. |
| June 22 | Accounting Office | **Intercampus Recharges Other Than Payroll**<br>➢ Bills for services to/from other campuses submitted on the Request for Intercampus Order and/or Charge forms must be completed with the FAU elements for the receiving and providing campuses, and received in the Accounting Office by 5:00 p.m. on June 22. |
| June 23 | Accounting Office | **Paper–based Non-Payroll Expense Transfers**<br>➢ All non-payroll expense transfer requests for corrections that cannot be done through the NCT or FCT Applications must be made using the paper Non-Federal Cost Transfer or the Federal Cost Transfer forms.<br>➢ The form with all required approvals must be received in the Accounting Office no later than 5:00 p.m. on June 23.<br>➢ The forms can be found at the Accounting Office website at: http://accounting.ucr.edu/forms.html.<br>➢ It is extremely important that cost transfers be processed within 120 days of the original transaction. Untimely FCT transfers have been noted during past UC A133 audits. Continued findings of this nature may jeopardize new federal funding opportunities for UCR and UC overall.<br>➢ EXCEPTION: Expenses posted after June 23, relating to FY2014/15 AND requiring a paper cost transfer form may be submitted through July 2, 2015. |

| Completed By Date | Contact | Action |
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| June 24 | Payroll Office | Payroll/Personnel System Database Changes for June Monthly Current (MO) Payroll<br>➤ Last day to enter time worked/leave taken and make any changes to PPS that will affect June monthly current (MO) payroll. |
| June 24 | Payroll Office | Payroll Expenditure Transfers for MO Pay Cycle<br>➤Last day to enter salary/benefit expenditure transfers for employees on monthly pay cycle in FY2014 to ensure transaction appears in the Period 12 Ledger.<br>➤Please use pay cycle code "MO" with pay end date of "06/30/15".<br>➤ It is extremely important that cost transfers be processed within 120 days of the original transaction. Untimely FCT transfers have been noted during past UC A133 audits. Continued findings of this nature may jeopardize new federal funding opportunities for UCR and UC overall. |
| June 24 | Payroll Office | Payroll/Personnel System Database Changes for B1 Pay Cycle – Bi-Weekly Payroll<br>➤ Last day to enter time worked/leave taken and make any changes to PPS that will affect the B1 Biweekly Payroll paid on July 1st. |
| June 24 | Payroll Office | Payroll Expenditure Transfers for Biweekly Pay Cycle<br>➤ Last day to enter salary/benefit expenditure transfers for employees on biweekly pay cycle in FY2015 to ensure transaction appears in the Period 12 Ledger.<br>➤ Please use pay cycle code B1 with pay end date of "06-20-15"<br>➤ It is extremely important that cost transfers be processed within 120 days of the original transaction. Untimely FCT transfers have been noted during past UC A133 audits. Continued findings of this nature may jeopardize new federal funding opportunities for UCR and UC overall. |
| June 24 | Departments | Ledger Reconciliation and Storage System (LRSS)<br>➤ May ledger reconciliation should be completed and documented via LRSS (Reconciler role) to allow correction to be identified and corrected and reflected on the Period 12 ledgers. |

| Completed By Date | Contact | Action |
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| June 24 | Procurement Services | ProCard Purchases<br>➢ Fiscal Year cut-off for all ProCard purchases. The storehouse can assist with last minute and emergency purchases. This is the last day departmental ProCard purchased will be reflected on FY2015 ledgers. |
| June 26 | Main Cashiers Office | Cash Deposits<br>➢ The Main Cashiers Office must receive all cash and checks by June 26 at NOON to ensure that they will be recorded in Period 12 Ledgers.<br>➢ Departments should continue to prepare cash deposits and submit to the Main Cashiers Office on a timely basis. |
| June 26 | Accounting Office | PPS, GEL, and CWF Feeders<br>INFO ONLY-the payroll related feeder journals are scheduled to post on Friday night, June 26th. |
| June 30 | Accounting Office | Addition/Reduction to Valid DAPO Encumbrances<br>➢ Last day to process a change order through eBuy against the applicable PO line(s) to reflect adjustments to June 30th encumbrance balances on DAPO purchase commitments.<br>➢ Refer to e Encumbrances: eBuy Change Order Guide for a process guide. |
| June 30 | Financial Planning and Analysis | Balance Staffing<br>➢ Staffing needs to be balanced by June 30th.<br>➢ For reference please see Staffing instructions under the Budget and Resource Analysis section of FPA's web site.<br>➢ Additional Staffing related deadlines will be distributed the first of May. |
| June 30 | Physical Plant | Construction and Repair Work Orders<br>➢ Department accounts will be charged in the Period 12 Ledger for all work completed on construction and repair orders through June 30th. |
| June 30 | Procurement Services | Encumber DAPO Orders.<br>➢ All DAPO eBuy orders must be marked as either "Encumbered" or "OK to Pay" to ensure they are encumbered on the June 30th ledgers. |

| Completed By Date | Contact | Action |
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| June 30 | Accounting Office | Encumbrance Release<br>➢ Last day to close out a purchase commitment for the June 30th ledgers.  Process a PO Reconciliation transaction through UCRFS if :<br>   ✓ The PO encumbrance is older than 90 days,<br>   ✓ A voucher payment is not pending against the PO,<br>   ✓ At least one voucher has been processed against the PO,<br>   ✓ The outstanding encumbrance is $1,000 or less, and<br>   ✓ The PO was initially created within the same accountability structure as the transactor.<br>➢ The action must be completed by 5:00 p.m., June 30th.<br>   ➢ Refer to Encumbrances: The UCRFS Close PO & Encumbrance Release  for a process guide.<br>➢ **Please do not process encumbrance adjustments and/or releases related to fiscal year 2015/16 until after July 12, 2015**. |
| June 30 | Fleet Services | Fleet Work Orders<br>➢ Fleet Services will accept on-line Work Orders up to June 30, at 5:00 p.m.  Work completed by June 30 will be charged in the Period 12 Ledger |
| June 30 | Mail Services | Mail Work Orders<br>➢ Mail Services will accept on-line Work Orders up to June 30, at 5:00 p.m.  Work completed by June 30 will be charged in the Period 12 Ledger |
| June 30 | Printing and Reprographics | Printing Work Orders<br>➢ Printing and Reprographics will accept on-line Printing Work orders for specific jobs up to June 30 at 5:00 p.m.  Work orders completed by June 30, will be charged in the Period 12 Ledger. |
| June 30 | EMF Accounting | PAMIS BEAs<br>➢ PAMIS BEAs meeting all of the following conditions must have the budget category breakdown completed and submitted by 5:00 p.m., June 30.<br>   ✓ In departmental queues as of June 30, 2015<br>   ✓ Budget period begin dates of June 30, 2015 or before.<br>   ✓ The "Submit BEA" button is active |

| Completed By Date | Contact | Action |
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| June 30 | Accounting Office | <u>Complete resolution and elimination of deficits in all funding sources</u><br>➤ This action will reduce the necessity for prior year cost transfers.<br>➤ This task is critical for contracts and grant funds and required by Office of the President. |
| June 30 | Storehouse | <u>Storehouse Orders</u><br>➤ If it is necessary to ensure your Storehouse transaction is recorded in FY2014/15, please submit your request no later than 3:00 p.m., June 30th.<br>➤ The Storehouse will be open until 5:00 p.m. on June 30, 2015. |
| June 30 | Student Business Services | <u>Sundry Debtor Bills</u><br>➤ Sundry Debtor Bills must be posted in SIS by June 30 at 5:00 p.m. to be reflected on the Period 12 Ledger. |
| June 30 | Accounting Office | <u>Web Recharge System</u><br>➤ Last day for Service Providers to bill via the Web Recharge System website for work completed by June 30th.<br>➤ Transactions must be marked "billable" by 5:00 p.m. on June 30th to be recorded in the Period 12 Ledger. |
| June 30 | All Departments | <u>Review bi-weekly payroll information and time & attendance system for possible accruals.</u><br>➤ Approximately 70% of the pay for this group will not be reflected on the 06/30/15 ledgers. It is recommended that service and auxiliary enterprises* determine if an accrual should be submitted for the pay period 06/21/15-06/30/15 based on materiality by FAU. If an accrual will be submitted, complete the special accrual form posted at: http://accounting.ucr.edu/general/ under the tab "Fiscal Closing" and submit no later than 07/01/15.<br>*all other fund groups will be booked at a consolidated level for financial reporting purposes by Accounting. |
| July 01 | Accounting Office | <u>Feeder Systems</u><br>➤ All feeder system departments must submit transactions for June 2015 to UCRFS no later than July 1st at 5:00. Please note this year-end cut-off date is earlier than the normal month-end cut-offs for feeder systems. |

| Completed By Date | Contact | Action |
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| July 02 | Accounting Office | <u>Accruals and Deferrals</u><br>➢ Requests for accruals and deferrals of FY2014/15 expenses and/or revenues must be received in the Accounting Office by 5:00p.m., July 2nd. Every effort will be made to process all accruals/deferrals so that they are included in the ledgers published on July 6th.<br>➢ Specific accrual/deferral templates will be published via the UCRFS_USERS list and posted at http://accounting.ucr.edu/general/ under the tab "Fiscal Closing", in mid-May, 2015. |
| July 02 | Accounting Office | <u>Non Payroll Expenditure Cost Transfers - FCT and NCT</u><br>➢ All NCT and FCTs affecting fiscal year 2014/15 must be completed and marked for posting no later than 5:00 p.m. on July 2nd.<br>➢ The journal created on date will default to 6/30/2015.<br>➢ Please note that all NCT and FCT journals must be marked for posting and error free at the end of the business day, July 2nd in order to be recorded on your Period 12 Ledger. |
| July 02 | Accounting Office | <u>ProCard Cost Transfers - PCT</u><br>All ProCard expenses appearing in account 780315 (ProCard Expense Clearing) MUST be re-distributed to the appropriate FAU by July 2, 2015.<br>➢ Account 780315 must have a zero balance for June 30, 2015 year-end reporting.<br>➢ No prior year adjustments will be allowed.<br>➢ PCTs must be completed no later than 5:00 p.m. on July 2nd. The created on date will default to 06/30/15.<br>➢ All PCT journals must be marked for posting and error free by July 3rd in order to be recorded on your Period 12 Ledger.<br>➢ For transaction occurring prior to June 15th, Use Tax reversals requests and documentation should have been submitted to Accounts Payable by June 15th.<br>➢ For transactions occurring after June 15th, Use Tax reversals can be submitted to Accounts Payable by NOON on July 2nd. |

| Completed By Date | Contact | Action |
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| July 06 | Financial Planning and Analysis – Budgeted Funds Temporary BEA's<br><br>Accounting - Non-Budgeted Funds | <u>Temporary Budget Establishment and Adjustments - BEA</u><br>➢ Temporary Budget Establishment and/or Adjustments (BEA) for fiscal year 2014/15 must be entered in UCRFS by July 6th at 5:00 p.m. using **6/30/2015** as the journal date (user MUST manually change the date).<br>➢ Please note that all BEAs must be marked for posting and error free by July 6th in order to be reflected on the Period 12 Ledger.<br>➢ Permanent BEA's affecting Period 12 can be done with the approval of your Dean/Vice Chancellor's office with the same deadline as Temporary BEA's. |

| Completed By Date | Description of Deadline |
|---|---|
| May 8 | NIH Salary Cap PPS Adjustments |
| May 8 | Equipment annual certification/bi-annual physical inventories |
| May 11 | Funding for Academic & Staff Salary Increases |
| May 11 | Inter-location Transfer of Funds |
| May 15 | Accrual/Deferral templates published |
| May 15 | Equipment Orders |
| May 15 | P.O. Blankets |
| May 15 | Supply/Services Orders greater than $100,000 |
| May 29 | Review BC60 transactions for classification criteria |
| May 29 | Review Fabrications to close out |
| May 31 | Permanent BEA's |
| June 1 | CFAOs review and update recharge, sales & service rates |
| **June 8** | **FTD Reports with posted transactions through 6/6/2015 available** |
| June 10 | Chancellor Commitment Allocation Requests |
| June 12 | Supply and/or Services Orders less than $100,000 |
| June 12 | Annual Transfer to Asset Acquisition/Reserve for Equipment |
| June 12 | ePay Requests |
| June 12 | Invoices from Vendors (including subcontracts) |
| June 12 | Travel Expense Vouchers |
| June 15 | Resolve and eliminate deficits in all funding sources |
| **June 15** | **FTD Reports with posted-transactions through 6/13/2015 available** |
| June 15 | ProCard Use Tax Corrections/Reversals |
| June 18 | Petty Cash Reimbursements through Cashiers |
| June 19 | Service Providers submit Feeder journals for activity through June 20 |
| **June 22** | **FTD Reports with posted -transactions through 6/20/2015 available** |
| June 22 | Verify NIH Salary Cap and prepare PPS adjustments |
| June 22 | Intercampus Recharges Other Than Payroll |
| June 23 | Paper–based Non-Payroll Expense Transfers |
| June 24 | PPS Database Changes for June MO Payroll |
| June 24 | Payroll Expenditure Transfers MO Payroll |
| June 24 | Payroll/Personnel System Database Changes for June Biweekly B1 Payroll |
| June 24 | Biweekly Payroll Expenditure Transfers B1 Payroll |
| June 24 | May ledger reconciliation should be completed and documented via LRSS (Reconciler role). |
| June 24 | FYE Cut-Off for ProCard Purchases |

| Completed By Date | Description of Deadline |
|---|---|
| June 26 | Cash Deposits to Main Cashiers Office |
| June 26 | PPS, GEL, CWF Feeders – INFO only. The payroll related feeders are scheduled to post on Friday evening, June 26th |
| **June 29** | **FTD Reports with posted -transactions through 6/27/2015 available** |
| June 30 | Addition/Reduction to Valid Encumbrances (change orders) |
| June 30 | Balance Staffing |
| June 30 | Construction and Repair Work Orders |
| June 30 | Encumber DAPO Orders |
| June 30 | Encumbrance Release |
| June 30 | Fleet Work Orders |
| June 30 | Mail Work Orders |
| June 30 | Printing Work Orders |
| June 30 | PAMIS BEAs |
| June 30 | Complete resolution and elimination of deficits in all funding sources |
| June 30 | Storehouse Orders |
| June 30 | Sundry Debtor Bills (through SIS) |
| June 30 | Web Recharge System |
| **July 01** | **FTD Reports with posted transactions through 06/30/2015 available. This will include all June 2015 Payroll and AP transactions.** |
| July 01 | All feeder system transactions for June submitted to GL |
| July 02 | Accruals/Deferrals |
| July 02 | Non Payroll Expenditure Cost Transfer (NCT & FCT) |
| July 02 | ProCard Cost Transfers (PCT) |
| **July 02** | **FTD Reports with June –transactions posted through 7/01/2015 available** |
| **July 03** | **FTD Reports with June –transactions posted through 7/02/2015 available** |
| **July 06** | **FTD Reports with June –transactions posted through 7/04/2015 available. This report should include requested and approved accruals/deferrals submitted by 7/2/2015** |
| July 06 | Temporary Budget Establishment and Adjustment (BEA) |
| **July 07** | **FTD Reports with June -transactions posted through 7/06/2015 available** |
| **July 9** | **Preliminary June 2015 Ledgers Posted** |

| TOPIC | CONTACT | EXTENSION |
|---|---|---|
| **Accruals/Deferrals** | **Jerry Monahan** | **2-1942** |
| | **Pauline Librenjak** | **2-1955** |
| | | |
| **Financial Planning and Analysis** | **Matt Hull** | **2-3243** |
| | **Cindy Williams** | **2-7375** |
| | | |
| **Lapsing Funds** | **Cindy Williams** | **2-7375** |
| | | |
| **Staffing – Academic** | **Lin Slocum** | **2-6680** |
| **Staffing – Staff** | **Robb Miller** | **2-3244** |
| | | |
| **Procurement Services** | **David Gee** | **2-3022** |
| | | |
| **Equipment Management** | **Steve Staples** | **2-4209** |
| | | |
| **Contracts & Grants** | **Fred de Vera** | **2-1948** |
| | | |
| **SIS Sundry Debtor Billing-SBS** | **Rhonda High** | **2-5950** |
| | | |
| **Cashiers** | **Suzanne Bailey** | **2-3209** |
| | | |
| **Payroll** | **Gabe Nwandu** | **2-1956** |
| | **Grant Christensen** | **2-1943** |
| | | |
| **Plant Funds** | **Michael Mochache** | **2-1920** |
| | | |
| **General Ledger Questions** | **Jerry Monahan** | **2-1942** |
| | **Pauline Librenjak** | **2-1955** |
| | | |
| **Service & Auxiliary Enterprises** | **Jerry Monahan** | **2-1942** |
| | | |
| **Budgeted Funds BEA Adjustments** | **Cindy Williams** | **2-7375** |
| **Non-Budgeted Funds BEA Adjustments** | **Jerry Monahan** | **2-1942** |
| | | |
| **Accounts Payable/Travel** | **Aver Smith** | **2-1959** |
| | | |
| **Encumbrance Questions** | **Jerry Monahan** | **2-1942** |
| | **Michael Mochache** | **2-1920** |