DATE: April 29, 2019

TO: All Campus Departments

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

SUBJECT: Fiscal Closing Dates for June 30, 2019

This year's Fiscal Closing process will follow the same general timeline as the previous year's schedule. For the campus at large, closing procedures will be completed with the June Preliminary (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). See January 2017 UCRFS User Group presentation on LRSS Best Practices located at:
  http://accounting.ucr.edu/docs/general_accounting/20170112-ug-ucrfs-ppt.pdf

- Thoroughly review the April (Period 10) ledgers and make all necessary prior month adjustments. For urgent UCPath related salary cost transfers please follow the guidance provided at the following link:
  https://accounting.ucr.edu/docs/bfs_sct_request_tool_guide_v3.pdf

- 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 FY2019 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 FY2019, but the expense is not reflected on the 6/30 campus ledgers (expense accrual).
    - Services are performed in FY2019, but not billed (revenue accrual).
    - Revenue is received in FY2019 for services to be conducted in FY2020

(revenue deferral).

> Payment for goods /services in FY2019 with expected benefit in FY2020 (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. ForFY2019, a single materiality threshold will be used:

- $50,000 – July 1 to August 30

Accruals/deferrals submitted by the July 5th 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 2018/19 are sincerely appreciated.

<div align="center">*****IMPORTANT INFORMATION*****</div>

❖ The PowerPoint presentation on accruals and deferrals is available on the Accounting Office's website under General Accounting & Plant/Fiscal Closing tab or at http://accounting.ucr.edu/general/index.html#fiscal.

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

❖ UCRFS and UCRFSTotals will continue to be updated nightly.

❖ Financial Transaction Detail Reports will be produced on at least a weekly basis beginning with the week of June 3rd and continuing through July12th. The reports will be made available at http://ucrfsreports.ucr.edu/. Please refer to Attachment A for detailed dates.

❖ Notifications will be sent to the UCRFS Users list 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 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 2018/19 closing letter
     • UCRFS Correction Decision Tree Sheet
     • Valid FAU Combinations Sheet
     • 2018/19Accrual/Deferral Worksheets
     • Closing Worksheet Examples

IMPORTANT DATES YEAR-END CLOSING DATES

Completed By Date	Contact	Action
May 3	Academic Personnel/ Accounting Office	NIH Salary Cap PPS Adjustments ➢ Department Financial Managers, Department FAOs, and Organization CFAOs should review salaries paid on NIH funds to ensure compliance with the NIH Salary Cap limitations and initiate payroll expense transfers as appropriate. Below is the link to the guidelines that were revised on February 22, 2019. https://academicpersonnel.ucr.edu/compensation/NIH%20Salary%20Cap%20Guidelines.pdf
May 6	Financial Planning and Analysis	Funding for Academic & Staff Salary Increases ➢ Provide requests for previously approved staff and academic salary increases including supporting documentation to FP&A. (Excludes 7/1/19 academic and staff merits & promotions)
May 10	Accounting Office	Inter-location Transfer of Funds ➢ Memos requesting transfer of funds (budgetary) between campuses must be in the Accounting Office by May 10 at 5:00 p.m. ➢ Note to campus departments: This cut off applies to all UC Campuses. ➢ Allocations not appearing on the May ledgers will not be processed until the new fiscal year (July 2019). ➢ Please be sure to coordinate with the "sending" campus as soon as possible to receive your 2018/19 allocations.
May 10	Procurement Services	Equipment Orders ➢ Use eBuy to submit new purchase requisitions ("PR") ➢ The May 10th deadline affects requisitions for equipment and facilities purchases which must have funds committed by June 30, 2019. ➢ This does not apply to contract, grant or other funds with expiration dates after June 30, 2019. ➢ Your cooperation is requested in anticipating your needs as far in advance of the May 10th deadline as possible.

Completed By Date	Contact	Action

May 10	Procurement Services	<u>P.O. Blankets</u>
		➢ 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, 2019.
		➢ 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.
		  ✓ Just locate the blanket you wish to renew by using "Search Orders" from the main menu in eBuy.
		  ✓ The "copy as new" feature is located in the "Action" column.
		  ✓ Just click "This Order" on the right side of the screen and select "copy as new".
		  ✓ Please be sure to update the start and end dates and provide the previous P.O. # on the "misc." tab.
		  ✓ 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).
		  ✓ After making these changes, click "Send PR" to submit the new requisition to Procurement Services.

May 10	Procurement Services	<u>Supply/Services Orders greater than $100,000</u> ➢ Use eBuy to submit new purchase requisitions ("PR") ➢ The May 10th deadline affects requisitions for supply orders greater than $100K which must have funds committed by June 30, 2019. ➢ This does not apply to contract, grant or other funds with expiration dates after June 30, 2019. ➢ Your cooperation is requested in anticipating your needs as far in advance of the May 10th deadline as possible.

Completed By Date	Contact	Action

May 31	Accounting Office- General Accounting	Review BC60-Inventorial Equipment for correct classification.
		 ➢ Review all of the transactions posted to BC60 to ensure the equipment purchased meets the criteria for Inventorial Equipment:
		   ✓ Unit cost of $5,000 or more including sales tax, freight and installation charges and
		   ✓ A useful life of 12 months or more
		 ➢ 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.

May 31	Accounting Office- General Accounting	Review Fabrications in process. ➢ Ensure fabrications are closed out and reported to General Accounting for assignment of a property number. ➢ 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 or Michael Mochache in Accounting.
May 31	Financial Planning and Analysis	Permanent BEA's ➢ Process all permanent BEA's for establishing/changing your permanent budget for 2019/20 by May 31, 2019. ➢ Additional information will be distributed by FP&A via separate correspondence for the 2019/20 Staffing and Permanent Budget Process to Organization CFAOs and Department FAOs.

Completed By Date	Contact	Action
June 1	Financial Planning and Analysis	<u>Sales & Services Rates</u> ➢ Organizational CFAOs should review and update all rates for recharges and sales and service activities that are NOT subject to a campus review process. ➢ 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 6	Financial Planning and Analysis	<u>Chancellor Commitment Allocation Requests</u> ➢ Provide requests, including required supporting documentation, for allocation of any pending FY2019 Chancellor's commitments to FP&A.
June 6	Accounting Office/Shared Service Center	<u>Clear UCPath Suspense Fund 69993</u> ➢ By this date, all prior month postings to fund 69993 should be cleared by initiating Salary Cost Transfer (SCT) requests using the ServiceLink SCT Tool and submitting approved requests to SSCs for processing.
June 7	Procurement Services	<u>Supply and/or Services Orders less than $100,000</u> ➢ Use eBuy to submit new "PR" requisitions ➢ June 7 is the last day Procurement Services will accept requisitions against FY2018/19 appropriations and still ensure issue of the orders by June 30, 2019. ➢ In order to be a bona fide encumbrance, a valid purchase order must be issued to a vendor on or before June 30, 2019 by Procurement Services. The June 7th deadline affects all classifications of expense accounts except supply/services orders greater than $100,000, equipment and blanket orders, which have a cutoff date of May 10th. ➢ This date does not apply to funds from contracts, grants or other funds with expiration dates after June 30, 2019. ➢ 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: http://procurement.ucr.edu/procurement/whobuys.html ➢ 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.

Completed By Date	Contact	Action
June 7	Accounting Office- General Accounting	<u>Annual Transfer to Asset Acquisition/Reserve for Equipment</u> ➢ 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. ➢ Please refer to http://accounting.ucr.edu/general/ under the tab "Fiscal Closing" for the required form and instructions. Please note these guidelines are in the process of being modified, please refer to the Accounting website for the latest version prior to submitting requests.
June 7	Accounting Office- Accounts Payable	<u>ePay Payment Requests</u> ➢ 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 7 at 5:00 p.m. to ensure posting to the Period 12 Ledger. ➢ Departments are encouraged to continue to submit requests after this cut-off; however, it is important to note that ePay requests submitted after this date will be prioritized for Period 12 Ledger processing; departments will need to evaluate ePay requests not processed in FY2019 as potential accrual items.

Completed By Date	Contact	Action
June 7	Accounting Office- Accounts Payable	<u>Invoices from Vendors</u> ➢ Due to the high volume of activity at year-end, <u>approved</u> invoices must be in the Accounting Office by June 7 at 5:00 p.m. to ensure posting to the Period 12 Ledger. ➢ Departments are encouraged to continue to submit invoices after this cut-off; however, it is important to note that invoices submitted after this date will be prioritized for Period 12 Ledger processing; departments will need to evaluate invoices not processed in FY2019 as potential accrual items. ➢ Please ensure related purchases orders are marked in eBuy as "Okay to Pay" when received to avoid delays in payment to the vendor. ➢ Note: this category includes subcontract invoices requiring the Principal Investigator's approval to pay. ➢ Reminder: all PO related invoices should be mailed (or e-mailed) directly to the Accounting Office by the vendor per the instructions outlined on the purchase order. Note beginning spring 2019, certain vendors will being using a campus partner, Transcepta, for automated invoice submission.
June 7	Accounting Office- Accounts Payable	<u>Travel Expense Vouchers</u> ➢ Due to the high volume of activity at year-end, travel expense reimbursement requests must be approved and in the Accounting Office iTravel queue by June 7 at 5:00 p.m. to ensure posting to the Period 12 Ledger. ➢ Departments are encouraged to continue to submit travel expense reimbursement requests after this cut-off; however, it is important to note that requests submitted after this date will be prioritized for Period 12 Ledger processing; departments will need to evaluate travel expenses not processed in FY2019 as potential accrual items.
June 10	Accounting Office	<u>Resolve and eliminate deficits in all funding sources</u> ➢ This action will reduce the necessity for prior year cost transfers. ➢ This is a critical and required task for contracts and grant funds.

Completed By Date	Contact	Action
June 10	Accounting Office-Accounts Payable	ProCard Use Tax Corrections ➤ E-mail documentation for ProCard related Use Tax corrections/reversals for transactions processed through June 9 to ucrAP@lists.ucr.edu. ➤ 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. Please ensure attachment size does not exceed 1MB.
June 13	Main Cashiers Office	Petty Cash Reimbursement ➤ All petty cash reimbursements through the Main Cashiers Office must be turned into the Main Cashiers Office by June 13 to be recorded in the Period 12 Ledger.
June 14	Accounting Office	Feeder Systems ➤ All feeder system departments have been asked to submit their journal entries to UCRFS by June 14 in order to allow campus departments the opportunity to review the charges and make corrections before the cost transfer cut-offs. ➤ The relevant Feeder System source codes include: CWO, DMG, FLT, ISC, MDR, MSV, NFF, PHP, PNR, STH, UWP, and WRC. ➤ All remaining journal feeds for goods/services must be submitted to UCRFS by July 1st 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 14	Accounting Office-General Accounting	Equipment Inventory ➤ Ensure all annual verifications and bi-annual physical inventory verifications are completed (as required) and marked in the Asset Management System (AMS) for FY2019. ➤ Please review the AMS guide for additional information: https://bfs.ucr.edu/equipment/amsguide_inventory.html
June 17	Academic Personnel	NIH Salary Cap ➤ Verify NIH Salary Cap payroll adjustments have been initiated. Salaries charged to NIH funds cannot exceed the caps and are subject to audit disallowances.

Completed By Date	Contact	Action
June 19	Accounting Office	<u>Intercampus Recharges Other Than Payroll</u> ➢ 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 17.
June 19	Shared Service Centers/ Accounting Office	<u>UC Path System Database Changes for June **Monthly (MO)** Current Payroll</u> ➢ Last day for Shared Service Centers (SSC) to transact, i.e. to enter time worked/leave taken and make any changes to UC Path that will affect June monthly current (MO) payroll. ➢ Departments should coordinate directly with their SSC to determine when requests must be submitted to the SSC for processing by the UCPath deadline.
June 19	Accounting Office- General Accounting	<u>Paper–based Non-Payroll Expense Transfers</u> ➢ All non-payroll expense transfer requests for corrections that <u>cannot</u> be done through the NCT or FCT Applications must be made using the paper Non-Federal Cost Transfer or the Federal Cost Transfer forms. ➢ The form with all required approvals must be received in the Accounting Office no later than 5:00 p.m. on June 19. ➢ The forms can be found at the Accounting Office website at: http://accounting.ucr.edu/forms.html. ➢ 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 Federal Compliance audits. Continued findings of this nature may jeopardize new federal funding opportunities for UCR and UC overall. ➢ EXCEPTION: Expenses posted after June 19th, relating to FY2018/19 AND requiring a paper cost transfer form may be submitted through June 30, 2019.
June 19	Procurement Services	<u>ProCard Purchases</u> ➢ Fiscal Year cut-off for posting of ProCard purchases. This is the last day departmental ProCard purchases will be reflected on FY2019 ledgers in order to allow for all charges to be distributed via PCT process by the cut-off. Transactions after this date will be reflected in FY2020.

Completed By Date	Contact	Action
June 20	Accounting Office/Shared Service Centers	**Salary Cost Transfers (SCT)** ➢ SCT requests should be fully approved and in the Shared Service Centers by this date in order to be reflected in the Period 12 Ledgers. Transactions can continue to be submitted after this date, but may not be reflected in the GL until the new fiscal year. ➢ Note: There have been a number of challenges with the UCPath salary cost transfer process ranging from benefits being transferred at the incorrect rate, benefits not being transferred, and the duplication of salary cost transfers. The Accounting Office is working with the UCPath Center to resolve these issues as well as coordinating manual journal corrections. ➢ SCTs should be submitted on a monthly basis to ensure the prompt posting of corrections. Cost transfers to contract and grant funds must be processed within 120 days of the original transaction or within 90 days of the funds expiration date, whichever comes first. Untimely FCT transfers have been noted during past UC federal compliance audits. Continued findings of this nature may jeopardize new federal funding opportunities for UCR and UC overall.
June 20	Accounting Office	**Ledger Reconciliation and Storage System (LRSS)** ➢ May ledger reconciliation should be completed and documented via LRSS (Reconciler role) to allow errors to be identified, corrected and reflected on the Period 12 ledgers.
June 26	Main Cashiers Office	**Cash Deposits** ➢ 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. ➢ Departments should continue to prepare cash deposits and submit to the Main Cashiers Office on a timely basis after this cut-off.

Completed By Date	Contact	Action

June 26	Accounting Office	UCPath Position Funding
		➢ Using the ServiceLink FAU Request Tool and the iReport-UCPath Local-Position Funding report:
		    o Correct any UCPath position funding associated with the UCPath Suspense Fund 69993 is corrected to the appropriate FAU.
		    o Correct any positions with gaps in funding that cross fiscal years.
		    o Correct funding on positions associated with funds that expire on or before 6/30.
		➢ If any of the conditions above exist when UCPath performs the 7/1 funding rollover process, the department's Suspense FAU will be associated with the position.

June 28	Shared Service Centers/ Accounting Office	UC Path System Database Changes for Bi-Weekly (**B1**) Payroll ➢ Last day for Shared Service Centers (SSC) to transact, i.e. to enter time worked/leave taken and make any changes to UC Path that will affect the Bi-weekly (B1) Payroll paid on July 11th ➢ Departments should coordinate directly with their SSC to determine when requests must be submitted to the SSC for processing by the UCPath deadline.
June 28	Accounting Office	PLD MO Feeder ➢ INFO ONLY-the Monthly payroll related feeder journal is targeted to post on Friday night, June 28th. Please note UCPath journals are fed throughout the month. The biweekly payroll journal feed is targeted to post on July 10th.
June 28 at 3:00 p.m.	Accounting Office	Addition/Reduction to Valid DAPO Encumbrances ➢ Last day to process a change order through eBuy against the applicable PO line(s) to reflect adjustments to June 28th encumbrance balances on DAPO purchase commitments. ➢ Refer to Encumbrances: eBuy Change Order Guide for a process guide.

Completed By Date	Contact	Action
June 28	Financial Planning and Analysis	<u>Balance Staffing</u> ➢ Staffing needs to be balanced by June 28th. ➢ Additional Staffing related guidelines will be distributed to CFAOs and FAOs (financial managers) in May. ➢ Note changes to position funding will not be available while UCPath is processing the funding rollover task; this exercise is tentatively scheduled to begin COB June 28th.
June 28	Facilities Services	<u>Construction and Repair Work Orders</u> ➢ Department accounts will be charged in the Period 12 Ledger for all non-core work completed on construction and repair orders through June 28th.
June 28 at 3:00 p.m.	Procurement Services	<u>Encumber DAPO Orders.</u> ➢ All DAPO eBuy orders must be marked as either "Encumbered" or "OK to Pay" to ensure they are encumbered on the June 28th ledgers.

June 28 at 3:00 p.m.	Accounting Office	<u>Encumbrance Release</u>
		➢ Last day to close out a purchase commitment for the June 28th ledgers. Process a PO Reconciliation transaction through UCRFS if :
		  ✓ The PO encumbrance is older than 90 days,
		  ✓ A voucher payment is not pending against the PO,
		  ✓ At least one voucher has been processed against the PO,
		  ✓ The outstanding encumbrance is $1,000 or less, and
		  ✓ The PO was initially created within the same accountability structure as the transactor.
		➢ The action must be completed by 3:00 p.m., June 28th.
		  ➢ Refer to <u>Encumbrances: The UCRFS Close PO & Encumbrance Release</u> for a process guide.
		➢ **Please do not process encumbrance adjustments and/or releases related to fiscal year 2019/20 until after July 15, 2019**

June 28	Fleet Services	<u>Fleet Work Orders</u> ➢ Fleet Services will accept on-line Work Orders up to June 28, at 5:00 p.m. Work completed by June 28 will be charged in the Period 12 Ledger

Completed By Date	Contact	Action
June 28	Campus Business Services	<u>Mail Work Orders</u> ➢ Mail Services will accept on-line Work Orders up to June 28, at 5:00 p.m. Work completed by June 28 will be charged in the Period 12 Ledger
June 28	Campus Business Services	<u>Printing Work Orders</u> ➢ Printing and Reprographics will accept on-line Printing Work orders for specific jobs up to June 28 at 5:00 p.m. Work orders completed by June 28, will be charged in the Period 12 Ledger.

June 28	Accounting Office-EMF	<u>PAMIS BEAs</u>
		➢ PAMIS BEAs meeting all of the following conditions must have the budget category breakdown completed and submitted by 5:00 p.m., June 28.
		   ✓ In departmental queues as of June 28, 2019
		   ✓ Budget period begin dates of June 28, 2019 or before.
		   ✓ The "Submit BEA" button is active

June 28	Accounting Office	<u>Complete resolution and elimination of deficits in all funding sources</u> ➢ This action will reduce the necessity for prior year cost transfers. ➢ This task is critical for contracts and grant funds and required by Office of the President.
June 28	ScotSupply	<u>ScotSupply Orders</u> ➢ If it is necessary to ensure your order is recorded in FY2019/20, please submit your request no later than 3:00 p.m., June 28th. ➢ ScotSupply will be open until 5:00 p.m. on June 28, 2019.
June 28	Student Business Services	<u>Sundry Debtor Bills</u> ➢ Sundry Debtor Bills must be posted in Banner by June 28 at 5:00 p.m. to be reflected on the Period 12 Ledger.
June 28	Accounting Office	<u>Web Recharge System</u> ➢ Last day for Service Providers to bill via the Web Recharge System website for work completed by June 28th. ➢ Transactions must be marked "billable" by 5:00 p.m. on June 28th to be recorded in the Period 12 Ledger.

Completed By Date	Contact	Action
June 28	Accounting Office	<u>Review bi-weekly payroll (B1) information and time & attendance system for possible accruals.</u> ➢ It is anticipated that payroll accruals will not be required this fiscal year as the last bi-weekly period of the fiscal year ends on June 29th for the majority of campus departments. The related bi-weekly (B1) PLD feeder will post on July 10th approximately If an accrual is required, complete the special accrual form posted at: http://accounting.ucr.edu/general/ under the tab "Fiscal Closing" and submit no later than 07/05/19. 　➢ Note: this task primarily relates to Service & Auxiliary Departments
July 02	Accounting Office	<u>Feeder Systems</u> ➢ All feeder system departments must submit transactions for June 2019 to UCRFS no later than July 2nd at 5:00. Please note this year-end cut-off date is earlier than the normal month-end cut-offs for feeder systems.
July 05	Accounting Office- Accounts Payable	<u>ProCard Use Tax Corrections</u> ➢ For transactions occurring after June 11th, Use Tax reversals can be submitted to Accounts Payable by 5:00 p.m. on July 5th ➢ E-mail documentation for ProCard related Use Tax corrections/reversals for transactions processed after June 9th to ucrAP@lists.ucr.edu Note: please ensure attachments do not exceed 1MB ➢ 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.
July 05	Accounting Office	<u>Accruals and Deferrals</u> ➢ Requests for accruals and deferrals of FY2018/19 expenses and/or revenues must be received in the Accounting Office by NOON, July 5th. Every effort will be made to process all accruals/deferrals so that they are included in the ledgers published on July 8th. ➢ 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, 2019.

Completed By Date	Contact	Action
July 9 at 5:00pm	Accounting Office	<u>Non Payroll Expenditure Cost Transfers - FCT and NCT</u> ➢ All NCT and FCTs affecting fiscal year 2018/19 must be completed and marked for posting no later than 5:00 p.m. on July 9th. ➢ The journal created on date will default to 6/30/2019. ➢ Please note that all NCT and FCT journals must be marked for posting and error free at the end of the business day, July 9th in order to be recorded on your Period 12 Ledger.
July 9 at 5:00pm	Accounting Office	<u>ProCard Cost Transfers - PCT</u> All ProCard expenses appearing in account 780315 (ProCard Expense Clearing) MUST be re-distributed to the appropriate FAU by July 9th ➢ Account 780315 must have a zero balance for June 30, 2019 year-end reporting. ➢ No prior year adjustments will be allowed. ➢ PCTs must be completed no later than 5:00 p.m. on July 9th. The created on date will default to 06/30/19. ➢ All PCT journals must be marked for posting and error free by July 9th in order to be recorded on your Period 12 Ledger. ➢ For transactions occurring prior to June 10th, Use Tax reversals requests and documentation should have been submitted to Accounts Payable by June 10th. ➢ Note: For transactions occurring after June 10th, Use Tax reversals can be submitted to Accounts Payable by 5:00 p.m. on July 5th.
July 10	Accounting Office	<u>PLD Bi-Weekly (B1) Feeder</u> ➢ INFO ONLY-the Bi-weekly payroll related feeder journal for the pay period ending 6/29/19 is targeted to post on, July 10th.

Completed By Date	Contact	Action
July 11 at 4:00pm	Financial Planning and Analysis – Budgeted Funds Temporary BEA's Accounting Office- Non-Budgeted Funds	<u>Temporary Budget Establishment and Adjustments (BEA)</u> ➢ Please note that all BEAs must be marked for posting and error free by July 11th at 4:00 p.m. in order to be reflected on the Period 12 Financial Transaction Detail Reports. ➢ Temporary Budget Establishment and/or Adjustments (BEA) for fiscal year 2018/19 must be entered in UCRFS by July 11th at 4:00 p.m. using **6/30/2019** as the journal date (user MUST manually change the date). ➢ 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.

ATTACHMENT A - SUMMARY OF DEADLINE DATES
2017/18 FISCAL CLOSING LETTER

Completed By Date	Description of Deadline
May 3	NIH Salary Cap Payroll Adjustments
May 6	Funding for Academic & Staff Salary Increases
May 10	Inter-location Transfer of Funds
May 10	Equipment Orders
May 10	P.O. Blankets
May 10	Supply/Services Orders greater than $100,000
May 13	Accrual/Deferral templates published
May 31	Review BC60 transactions for classification criteria
May 31	Review Fabrications to close out
May 31	Permanent BEA's
June 1	CFAOs review and update recharge, sales & service rates
June 6	Chancellor Commitment Allocation Requests
June 6	Clear UCPath Suspense Fund 69993
June 7	Supply and/or Services Orders less than $100,000
June 7	Annual Transfer to Asset Acquisition/Reserve for Equipment
June 7	ePay Requests
June 7	Invoices from Vendors (including subcontracts)
June 7	Travel Expense Vouchers
June 10	Resolve and eliminate deficits in all funding sources
June 10	FTD Reports with posted transactions through 6/9/2019 available
June 10	ProCard Use Tax Corrections/Reversals
June 13	Petty Cash Reimbursements through Cashiers
June 14	Service Providers submit Feeder journals for activity through June 15
June 14	Equipment annual certification/bi-annual physical inventory
June 17	FTD Reports with posted transactions through 6/16/2019 available
June 17	Verify NIH Salary Cap and prepare payroll adjustments
June 19	Intercampus Recharges Other Than Payroll
June 19	Last day for Shared Service Centers to process and approve transactions for Monthly Payroll
June 19	Paper–based Non-Payroll Expense Transfers
June 19	FYE Cut-Off for ProCard Purchases
June 20	May ledger reconciliation should be completed and documented via LRSS (Reconciler role).
June 20	Last day for Departments to submit approved requests for Salary Cost Transfers to be reflected in FY2019.
June 24	FTD Reports with posted transactions through 6/23/2018 available
June 26	Cash Deposits to Main Cashiers Office
June 26	UCPath Position Funding
June 28	Last day for Shared Service Centers to process and approve transactions for Bi-weekly (B1) Payroll

Completed By Date	Description of Deadline
June 28	Monthly (MO) payroll related feeder journal is targeted to post Friday night, June 28th.
June 28 at 3:00 p.m.	Addition/Reduction to Valid Encumbrances (change orders)
June 28	Balance Staffing
June 28	Construction and Repair Work Orders
June 28 at 3:00 p.m.	Encumber DAPO Orders
June 28 at 3:00 p.m.	Encumbrance Release
June 28	Fleet Work Orders
June 28	Mail Work Orders
June 28	Printing Work Orders
June 28	PAMIS BEAs
June 28	Complete resolution and elimination of deficits in all funding sources
June 28	ScotSupply Orders
June 28	Sundry Debtor Bills (through Banner)
June 28	Web Recharge System
July 01	FTD Reports with posted transactions through 06/30/2019 available. This will include all AP transactions.
July 02	All feeder system transactions for June submitted to GL
July 03	FTD Reports with June transactions posted through 07/02/2019 available
July 04	FTD Reports with June transactions posted through 07/03/2019 available
July 05	Accruals/Deferrals due by NOON
July 05	Additional ProCard Use Tax Corrections
July 05	FTD Reports with June transactions posted through 07/04/2019 available.
July 06	FTD Reports with June transactions posted through 07/05/2019 available.
July 07	FTD Reports with June transactions posted through 07/06/2019 available.
July 08	FTD Reports with June transactions posted through 07/07/2019 available. This report should include requested and approved accruals/deferrals submitted by 07/5/2019.
July 09	Non Payroll Expenditure Cost Transfer (NCT & FCT)
July 09	ProCard Cost Transfers (PCT)
July 09	FTD Reports with June transactions posted through 07/08/2019 available
July 10	Bi-weekly (B1) payroll related feeder journal is targeted to post July 10th.
July 10	FTD Reports with June transactions posted through 07/09/2019
July 11	Cutoff for Temporary Budget Establishment and Adjustment (BEA) to be reflected on Period 12 Financial Transaction Detail Report (Preliminary June 2018)
July 11	FTD Reports with June transactions posted through 07/10/2019 available
July 12	FTD Reports with June transactions posted through 07/11/2019
July 15	Preliminary June 2019 Ledgers Posted

ATTACHMENT B
OFFICES AND TELEPHONE EXTENSIONS FOR FISCAL CLOSING

TOPIC	CONTACT	EXTENSION
Accruals/Deferrals	Jerry Monahan	2-1942
	Pauline Librenjak	2-1955
Financial Planning and Analysis	Matt Hull	2-3243
	Stephanie Flores	2-7715
	Susana Salazar	2-2876
Lapsing Funds	Stephanie Flores	2-7715
Staffing – Academic and Staff	Lorissa Zavala	2-3250
Procurement Services	Gigi Tisdom	2-3022
ProCard	Dana Allen	2-3008
Equipment Management	Jerry Monahan	2-1942
	Michael Mochache	2-1920
Contracts & Grants	Fred de Vera	2-1948
SIS Sundry Debtor Billing-SBS	Rhonda High	2-5950
Cashiers	Suzanne Bailey	2-3209
Payroll	Alfred Karam	2-6203
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	Susana Salazar	2-2876
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