UCRFS Users Group Meeting

Friday, June 14, 2019

9:00 a.m. – 10:30 a.m.

Alumni & Visitors Center

BFS – Business & Financial Services

A Division of Business & Administration Services (BAS)

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UNIVERSITY OF CALIFORNIA, RIVERSIDE

Agenda

- Welcome – Pauline Librenjak
- UCPath/UCRFS/SuperDOPE Update – Bobbi McCracken
- CCRRS and Credit Card Reconciliations – Asirra Suguitan
- General Accounting Introductions – Jerry Monahan
- Asset Management System (AMS) Update – Jerry Monahan
- Cost Center and Project Code Updates – Jerry Monahan
- Encumbrance Update – Jerry Monahan
- Journal Documentation System – Pauline Librenjak
- Fiscal Year Closing – Pauline Librenjak
- Accrual and Deferral Refresher – Linda Casteel
- Questions

UCPath/UCRFS/SuperDOPE Update

Presented by:
Bobbi McCracken
Associate Vice Chancellor Business and Financial Services
& Controller

UCPath/UCRFS/SuperDOPE Update

- ## UCRFS-SuperDOPE Synchronization
  - ### Effective with March ledgers
    - Journal source codes equal to PLD and SCTs journals should agree with SuperDOPE*. Other source codes will not appear in SuperDOPE.
    - Remember reconciliation of payroll data should involve source documents (e.g. appointment letters, time reports, etc.)
    - Since minor rounding differences (+/- $.01-$.02) with benefits
  - ### Reduced number of missing data elements in SuperDOPE
  - ### Revealed additional data challenges that impact ability to post journals as frequently as desired
    - Timing of information received/changing data (prompt vs reliable)
    - UCRP Supplemental Interest and SCTs*
  - ### Reconciliation of July 18 – Feb 19 data in progress

UCPath/UCRFS/SuperDOPE Update

- **UCRP Supplemental Interest and SCTs***
  - UCRP Supplemental Interest Assessment adjustments on SCTs are only calculated with on-cycle pay computes. In order to post these transactions to the ledger more promptly, it is likely the UCRP Supplemental Interest assessment associated with SCTs will be out of sync with SuperDOPE. (Alternative was to wait to post all SCTs until the last on-cycle for monthly and biweekly processed for the month.)
  - SCTs processed after the last monthly/biweekly on-cycle pay compute that involve transfers to/from federal funds will not include the UCRP Supplemental Interest Assessment until the next monthly/biweekly on-cycle pay compute. Since the adjustment crosses accounting periods, departments may notice the UCRP Supplemental Interest on the ledgers, but not in SuperDOPE.
  - The UCPath Center (UCPC) is working on a solution to run this process more frequently.
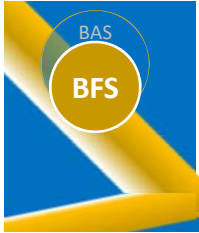
UCPath/UCRFS/SuperDOPE Update

- Duplicate SCTs
  - Related to employees with multiple jobs
  - Manual identification and corrections required by campus
  - Corrections processed through April; May reversals will be processed by 6/30; June reversals will likely be processed in July
  - Some errors on UCR correction related to benefits to be corrected in the next few days
  - UCPath Center looking into a solution to prevent reoccurrences

- Year-End SCTs
  - Approved SCT requests are due to your SSCs by 6/20. Do not wait to submit.
  - Ensure fund 69993 corrections are submitted by 6/20.
  - Goal is to post all SCTs to GL by 7/5/19

UCPath/UCRFS/SuperDOPE Update

- SCTs using current job data for benefits
  - UCPC working on solution; email ucrfsfeedback@ucr.edu with requests for corrections

- Year-End Entries
  - Federal Workstudy Benefits will be reversed by 6/30
  - Incentive Award Offsets through May will be processed by 6/21; offsets for incentive awards process in June will be processed for the prelim ledgers
  - July18-February19 general ledger to SuperDOPE corrections to be processed by 6/30, including academic vs staff benefit account issues

- UCPath SCT Issues
  - SCTs involving Federal Workstudy should be resolved
  - SCTs using employee's current benefit rates is still pending resolution

UCPath/UCRFS/SuperDOPE Update

- Reminders
  - SCTs over 120 days old to contracts and grants as well as transfers more than 90 days after funds expiration date should be an exception.
    - It was understood there would be some challenges at the beginning of FY19, but we will be requiring an unrestricted fund source to be used in FY20
    - Pre-awards should be requested to avoid cost transfers "to" C&G funds.

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CCRRS and Credit Card Reconciliation

Presented by:
Asirra Suguitan
Director, Student Business Services & Cashier's Office

Topics

➢ Merchant* Responsibilities

➢ Reconciliations Required

➢ Tools for Reconciliation

➢ Reconciliation Process

➢ Q&A

*Merchant = Department Service Provider

Merchant Responsibilities-Daily

Merchants are responsible for timely recording of sales and refunds to general ledger (UCRFS)

- ✓ Cash Collection Reconciliation Reporting System (CCRRS) is the campus tool used to record sales/refunds to UCRFS
- ✓ CCR must be completed within 24 hours after receiving Merchant Client Line Reports (credit card settlement)
- ✓ CCR must accurately reflect amounts shown as deposited on Client Line Reports and 3 way match between storefront
- ✓ Resolve discrepancies between settlement amounts shown on client line and storefronts/POS/CashNet/cash registers, etc.
  - ✓ Confirm timing issues due to cutoff times, debit cards, auto-settle, etc.

Merchant Responsibilities Monthly

✓Timely reconciliation of the monthly activity reports to UCRFS
  - ✓Credit card bank statements (i.e., activity reports) are sent monthly via campus mail from the MCO
    - ✓Statements include:
      - ✓ Any transactions processed for the month
      - ✓ Date cleared, not the transaction date
      - ✓ Total amount of credit card sales/refunds
      - ✓ Total of any charges (Fees/Adjustments/Chargebacks)
  - ✓Reports from your storefront, payment gateway (CASHNet, Bluefin, Merchant Link, Aventri, Handshake, etc.) and/or Point-of-Sale (Appetize, Epic, Cash Register)

✓Timely identification and correction of duplicate transactions

✓Timely identification and resolution of errors and/or rejects

✓Note appropriate separation of duties/responsibilities must exist

✓For full responsibilities, see Policy 200-17

Tools for Reconciliation

- Reconciliation is the process to confirm and align department ledgers with amounts posted to the bank
  - Tool 1: CCRRS Tool
    - Creates the journal feed to UCRFS
    - Store documentation associated with Departmental Cash Collection Reports
  - Tool 2: Monthly Credit Card Statement (i.e., Activity Report)
    - Statement of amounts deposited at the bank
    - Statement also provides information on sales, refunds, adjustments, and chargebacks

Tool 1: CCRRS Dept. Report

- Once you are logged into CCRRS, under 'Reports and Query Tools' enter the month to be reconciled, and click 'search'.

Reports and Query Tools

Departmental Cash Collection Reports

Departmental Cash Collection Reports

Accountability Structure:		Net ID:
Control #:		Name First:
DAF #:		Name Last:
Report Start Date (mm/dd/yyyy):	09/01/2017	Routing Location:
Report End Date (mm/dd/yyyy):	09/30/2017	Amount: $

[Clear] [Search] [Save to Excel] [Main Menu]

Tool 1: CCRRS Dept. Report

- The report that generates will include all of your department's information for that selected month.

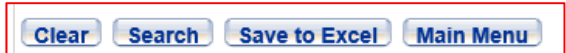Show 50 entries   Search:

Department	Last Update By	Last Update Date	Control Number	DAF Number	Transaction Type	Report Nickname	Cash Collection Date	Daily Total	Routing Location	Cashier Complete Date	Feeder Date
		09/19/2017	1709196673		Credit Card Only	ON-LINE CHARGES	09/08/2017	$1,030.00	Report Complete	09/21/2017	09/20/2017
		10/03/2017	1710037398		Credit Card Only	ON-LINE CHARGES	09/22/2017	$1,615.00	Report Complete	10/06/2017	10/05/2017
		10/06/2017	1710067604		Credit Card Only	ON-LINE CHARGES	09/27/2017	$750.00	Report Complete	10/09/2017	10/06/2017
		09/19/2017	1709196686		Credit Card Only	ON-LINE CHARGES	09/13/2017	$1,060.00	Report Complete	09/21/2017	09/20/2017
		10/03/2017	1710037396		Credit Card Only	ON-LINE CHARGES	09/20/2017	$1,230.00	Report Complete	10/06/2017	10/05/2017
		09/19/2017	1709196656		Credit Card Only	ON-LINE CHARGES	09/01/2017	$425.00	Report Complete	09/20/2017	09/19/2017
		09/19/2017	1709196672		Credit Card Only	ON-LINE CHARGES	09/07/2017	$1,150.00	Report Complete	09/21/2017	09/20/2017
		09/19/2017	1709196696		Credit Card Only	DIAL-OUT CHARGES	08/28/2017	$175.00	Report Complete	09/21/2017	09/20/2017
		10/16/2017	1710168072		Credit Card Only	ON-LINE CHARGES	09/28/2017	$350.00	Report Complete	10/18/2017	10/17/2017
		09/19/2017	1709196642		Credit Card Only	ON-LINE CHARGES	08/28/2017	$1,315.00	Report Complete	09/20/2017	09/19/2017
		09/19/2017	1709196688		Credit Card Only	ON-LINE CHARGES	09/14/2017	$630.00	Report Complete	09/21/2017	09/20/2017
		09/18/2017	1709186600		Main Cashiers (MCO)	CHECK PAYMENTS	09/18/2017	$630.00	Report Complete	09/20/2017	09/19/2017
		09/18/2017	1709186582		Main Cashiers (MCO)	CHECK PAYMENTS	09/18/2017	$630.00	Report Complete	09/20/2017	09/19/2017
		10/03/2017	1710037397		Credit Card Only	ON-LINE CHARGES	09/21/2017	$685.00	Report Complete	10/06/2017	10/05/2017
		10/06/2017	1710067597		Credit Card Only	ON-LINE CHARGES	09/26/2017	$350.00	Report Complete	10/09/2017	10/06/2017
		09/27/2017	1709277140		Main Cashiers	CHECK PAYMENTS (MCO)	09/27/2017	$630.00	Report Complete	09/29/2017	09/28/2017

Tool 1: CCRRS Dept. Report

- This report can be saved to Excel. Click **Save to Excel**.

| Clear | Search | Save to Excel | Main Menu |

- Example Merchant accepts both 'online' and 'dial-out' credit cards. Data can be sorted or grouped by transaction type. The amounts highlighted in yellow are reflected on the September statement.

Last Update Date	Control Number	Report Nickname	Cash Collection Date	Daily Total	Routing Location	Cashier Complete Date	Feeder Date
09/19/2017	1709196696	DIAL-OUT CHARGES	08/28/2017	$ 175.00	Report Complete	09/21/2017	09/20/2017
09/19/2017	1709196700	DIAL-OUT CHARGES	09/14/2017	$ 4,100.00	Report Complete	09/21/2017	09/20/2017
09/19/2017	1709196693	DIAL-OUT CHARGES	08/24/2017	$ 3,500.00	Report Complete	09/21/2017	09/20/2017
10/03/2017	1710037390	DIAL-OUT CHARGES	09/21/2017	$ 630.00	Report Complete	10/06/2017	10/05/2017
10/03/2017	1710037395	DIAL-OUT CHARGES	09/27/2017	$ 500.00	Report Complete	10/06/2017	10/05/2017
09/19/2017	1709196702	DIAL-OUT CHARGES	09/15/2017	$ 350.00	Report Complete	09/21/2017	09/20/2017
09/19/2017	1709196699	DIAL-OUT CHARGES	09/13/2017	$ 90.00	Report Complete	09/21/2017	09/20/2017
09/19/2017	1709196694	DIAL-OUT CHARGES	08/25/2017	$ 60.00	Report Complete	09/21/2017	09/20/2017
10/03/2017	1710037393	DIAL-OUT CHARGES	09/22/2017	$ 730.00	Report Complete	10/06/2017	10/05/2017
09/19/2017	1709196697	DIAL-OUT CHARGES	08/29/2017	$ 100.00	Report Complete	09/21/2017	09/20/2017
10/03/2017	1710037394	DIAL-OUT CHARGES	09/26/2017	$ 75.00	Report Complete	10/06/2017	10/05/2017

Total: $10,310**.**

Tool 2: Monthly Credit Card Stmt

- So we can now match CCRRS amounts to the monthly credit card statement.

- This statement shows $6,475.00, and the CCCRS shows $10,310.00, which is a **$3,835.00 difference**.

Date Submitted	Batch Submitted	MasterCard	Visa	American Express	Total Submitted
09/13/17	832005130160	0.00	$90.00	0.00	$90.00
09/14/17	832005140161	0.00	$4,100.00	0.00	$4,100.00
09/15/17	832005150162	0.00	$350.00	0.00	$350.00
09/21/17	832005210163	0.00	$630.00	0.00	$630.00
09/22/17	832005220164	0.00	$630.00	$100.00	$730.00
09/26/17	832005260165	$75.00	0.00	0.00	$75.00
09/27/17	832005270166	0.00	$500.00	0.00	$500.00
Sub Totals		$75.00	$6,300.00	$100.00	$6,475.00
Total					$6,475.00

Tool 2: Monthly Credit Card Stmt

- The difference of $3,835.00 is part of August's statement and should have been listed as reconciling items when August was reconciled. The August outstanding items are offset in September. Reconciling items should not be outstanding for more than one month.

AMOUNTS PROCESSED BY BATCH

Date Submitted	Batch Number	Submitted Amount	Third Party Transactions
07/27/17	N/A	0.00	0
07/31/17	832005310152	$630.00	$630
08/03/17	832005030153	$650.00	0
08/04/17	832005040154	$475.00	0
08/23/17	832005230155	$600.00	0
08/24/17	832005240156	$3,500.00	0
08/25/17	832005250157	$60.00	0
08/28/17	832005280158	$175.00	0
08/29/17	832005290159	$100.00	0
08/31/17	N/A	0.00	0
Total		$6,200.00	$630

=$3,835

Reconciliation Process

Tool 1: CCRRS Dept. Report

Tool 2: Monthly Credit Card Statement

Cash Collection Date	Daily Total	R
08/28/2017	$ 175.00	R
09/14/2017	$ 4,100.00	R
08/24/2017	$ 3,500.00	R
09/21/2017	$ 630.00	R
09/27/2017	$ 500.00	R
09/15/2017	$ 350.00	R
09/13/2017	$ 90.00	R
08/25/2017	$ 60.00	R
09/22/2017	$ 730.00	R
08/29/2017	$ 100.00	R
09/26/2017	$ 75.00	R

Total Submitted

$90.00
$4,100.00
$350.00
$830.00
$730.00
$75.00
$500.00

$6,475.00

$6,475.00

Questions

For questions, please email:

cashandmerchants@ucr.edu

General Accounting Introductions

Presented by:
Jerry Monahan
General Accounting Supervisor

Introduction of General Accounting Staff

- Jerry Monahan – General Accounting Supervisor x21942

- Michael Mochache – Plant Accountant III x21920

- Carolyn Watson – Cash Accountant III x21945

- Charmane Custodio – Equipment/Accting Analyst x24209

- Jillian Ramirez – General Accountant II x21979

- Lupe Rias – Accounting Assistant II   X21947

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Asset Management System (AMS) Update

Presented by:
Jerry Monahan
General Accounting Supervisor

Asset Management System (AMS) Update

- With the transition of equipment management to General Accounting and the recruitment of the equipment analyst position, there were some delays in adding equipment to AMS between January to May.

- ScotSurplus is beginning to review and approve EIMRs for inventorial equipment for which they are able to verify "received". It is very important to coordinate the transfer of equipment to ScotSurplus to ensure they are able to physically verify they received it.

- For fiscal year-end, department equipment custodians are required to complete all annual verifications and bi-annual physical inventory verifications (as required) and indicate such in AMS by June 14th, but no later than June 30th. Please review the AMS guide for additional information: https://bfs.ucr.edu/equipment/amsguide_inventory.html

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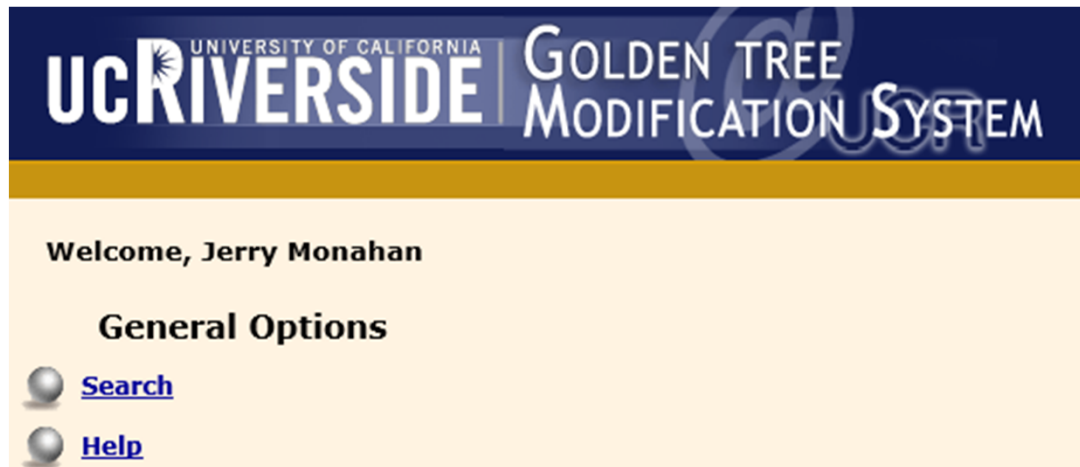
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Cost Center and Project Code Update

Presented by:
Jerry Monahan
General Accounting Supervisor

Cost Center and Project Code Update

- Cost Centers and Project Codes are values established in the UCR Financial System (UCRFS) to assist departments and/or Organizations to track transactions. These codes are defined by departments and used at the discretion of campus departments.

- New Cost Center and Project Codes are requested through the Golden Tree Modification System. You can access the User Guide for this system by clicking on Help

- At the request of departments, General Accounting recently started reviewing and activating Cost Center and Project Code requests on a daily basis instead of just once per week.

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Encumbrance Update

Presented by:
Jerry Monahan
General Accounting Supervisor

Encumbrance Update

- Departments have been reporting for sometime now that the encumbrances on "Closed" Purchase Orders were not clearing.

- A POA journal is now being automatically generated the 1st of every month for posting into the period being closed to release remaining encumbrances on POs in which the PORECON process has been performed.

- The Encumbrance Helper Report, available via RSpace under "Tools" by clicking on the "UCRFS On-Line Reports" link is very helpful in identifying the reason POs are not eligible for the PO Recon process. The HTML version of the report has hyperlinks

- Click on NO to see the PO Recon Eligibility Rules. The "Problem and Issues" section of the website also explains how to clear these errors.

- Click on YES to see how to run the PO Recon Process.

Journal Documentation System Overview

Presented by:
Pauline Librenjak
Assistant Controller

Journal Documentation System

The Journal Documentation System (JDS):

- Provides departments with the ability to store, manage, and retrieve documentation associated with BEAs, NCTs, FCTs, PCTs. Utilization of this functionality provides departments with a common repository of information which can be helpful in the ledger reconciliation process.

- It is the repository used by the Accounting Office for journals such as intercampus recharges, manual cost transfers, etc.

- During audits, the JDS provides quick access for Accounting to retrieve documentation

Journal Documentation System

- Who has access?

  - Users with any UCRFS or UCRFS Totals role automatically have access to the JDS

  - Available from R'Space Authorized Applications

  - URL: http://fjds.ucr.edu

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Journal Documentation System

Welcome, Pauline Librenjak

- Create / Upload a New Document
- Search
- Maintain Keywords
- User Guide
- Exit

Journal Documentation System

- Supporting documentation must be converted into PDF(s)

- The JDS provides storage upload and access for source codes ACL, BEA, FCT, IRC, NCT, PCT (and JRV used by the Accounting Office only)

- After a journal is processed in UCRFS, the supporting documentation can be uploaded in JDS (you don't have to wait until it is posted)

- Multiple PDF files can be uploaded related to a journal

- The User Guide provides guidance on naming format of PDF files

Journal Documentation System

- Search by one or more fields

  - Journal ID-recommended (for quickest search enter the full number)

  - UCR NetID (Note: The UCR Net ID is the Net ID of the person who uploaded the backup into the JDS, which most of the time will be the person who entered the transaction in UCRFS. However, if the backup you are looking for does not come up when searching on UCR Net ID, the backup was most likely uploaded by someone other than the person who entered the journal. We recommend you conduct the search using the specific Journal ID)

  - Journal Date Range

  - Status ("Status" field should always be "Active"; "View" field should always be "All)

Journal Documentation System

- Journal ID (then click the "Search")

  - All 10 digits must be entered

  - Partial journal ID will result in all journals brought back beginning with the partial ID number

- JDS Campus User Guide is available within the application

- Direct questions and comments regarding this system to ucrfsfeedback@ucr.edu

Fiscal Year Close

Presented by:
Pauline Librenjak
Assistant Controller

Some Critical Due Dates

- Departments should continue to submit 1) approved vendor invoices; 2) ePayment requests; and 3) Travel expense vouchers. If time permits to allow for additional processing for the June ledgers, the Accounting Office will prioritize pending transactions dated in June for processing (e.g. large dollar transactions)

- Friday, June 14th - Equipment Inventory: Ensure all annual verifications and bi-annual physical inventory verifications are completed and marked in AMS

- Wednesday, June 19th:
  - UCPath System Database Changes for June's Monthly payroll
  - Paper-based Non-payroll Expense Transfers
  - ProCard Purchases

Some Critical Due Dates

- Thursday, June 20<u>th</u>:
  - Salary Cost Transfers (fully approved/submitted to SSCs)
  - May ledger reconciliations (allow errors correction to be processed in Period 12)
- Wednesday, June 26<u>th</u>:
  - Deposit all outstanding cash and checks by Noon (note: continue to process CCRRS after this date)
  - UCPath Funding Changes – Use ServiceLink FAU Request Tool
- Friday, June 28th:
  - UCPath System Database Changes for June's Bi-weekly payroll
  - Monthly PLD feeder target post date
  - Resolve/eliminate deficits in all funding sources

Some Critical Due Dates

- <u>Friday, July 5th</u>:
  - Accruals and Deferrals due in Accounting
- <u>Tuesday, July 9th</u>:
  - Non-payroll Cost Transfers (FCTs, NCTs, PCTs)
- <u>Wednesday, July 10th</u>:
  - Bi-weekly PLD feeder target post date
- <u>Thursday, July 11th</u>:
  - Complete all TEMP BEAs
- <u>Financial Transaction Detail Reports</u>
  - Available to Campus on Sundays before noon during June
  - Available to Campus everyday before 9:30 am July 1st – 13th

Fiscal Year Close - Accrual and Deferrals

Presented by:
Linda Casteel
Treasury Manager

Fiscal Year Close – Accruals and Deferrals

Accruals & Deferrals

To comply with Generally Accepted Accounting Principles (GAAP), expenses for goods and services should be recorded in the fiscal year received, and income for goods and services should be recorded in the fiscal year provided. In order to meet the fiscal year-end and financial reporting deadlines, accrual and deferral entries are processed based on a materiality threshold which is published in the year-end closing letter (https://accounting.ucr.edu/general/index.html#fiscal).

For FY2019, a single materiality threshold will be used:

$50,000 – July 1 to August 30

A complete accrual & deferral presentation (2015) is available on the Accounting Office website:

http://accounting.ucr.edu/general/index.html#fiscal

At times, unique or unusual situations can arise. We ask that you contact the Accounting Office to discuss these instances after discussing with your department Financial Manager/ CFAO.

Fiscal Year Close – Accruals and Deferrals

- Approved invoices and payment requests were due in the Accounting Office on June 7th to ensure Period 12 processing.

- **Please continue to submit invoices and payment requests**.

- Invoices/payment requests submitted after June 7th will be prioritized for Period 12 Ledger processing.

- Departments will need to follow up on invoices $50,000 and greater, submitted after the cut-off to determine if an accrual is necessary.

Fiscal Year Close – Accruals and Deferrals

- Requests for accruals and deferrals are due in the Accounting Office by NOON, July 5th.

- Please contact the Accounting Office as soon as possible if a potential accrual or deferral has been identified after the July 5th deadline.

- Transactions less than $50,000 should not be submitted for accrual/deferral unless special circumstances justify an exception.

Accrual and Deferral Templates:

http://accounting.ucr.edu/general/index.html#fiscal

Fiscal Year Close – Accruals and Deferrals

FAQs

- **ACL** is the source code on accrual and deferral journals.

- An expense accrual journal entry is not a permanent charge to the fund. The entry will **post with a 6/30 date** (to record the expense in the appropriate fiscal year) and **reverse 7/1 of the new fiscal year**. The invoices/payment requests are processed for payment through normal channels in the new fiscal year.

- **Encumbrances** are used as a planning tool to predict cash outflow and avoid budget overspending. They may not be used alone to substantiate an accrual entry. However, a review of outstanding encumbrances can be helpful in identifying items that should be accrued. Goods and/or services must be received, in acceptable condition (e.g. PO terms & conditions are complete, no defective/damaged goods, etc.), by June 30th.
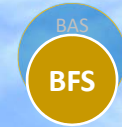
Questions

Feedback should be sent to ucrfsfeedback@ucr.edu

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Thank you for attending today's UCRFS Users Group Meeting

- The next UCRFS Users Group Meeting will be held on Tuesday, September 10, 2019 at the Alumni Center from 9 – 10:30 a.m.

- We welcome your feedback and recommendations for additional topics that you would find helpful. We would appreciate your taking this short survey by copying and pasting this link in your browser which will remain open through Tuesday, October 1, 2019.

- https://forms.office.com/Pages/ResponsePage.aspx?id=xCpim6aGnUGbnr-zP0XAVJsWanN-tRlPqKJ6H0W4sWBUOUk1RzZITEdCSVJXWFdZNlVDVU8zT0s3SC4u