

DATE: April 14, 2009

TO: ALL CAMPUS DEPARTMENTS

FROM: BOBBI McCracken
ASSISTANT VICE CHANCELLOR-FINANCIAL SERVICES & CONTROLLER

SUBJECT: FISCAL CLOSING JUNE 30, 2009

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 after the June (Period 12) Ledgers have been closed. In order to meet 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:

- Thoroughly review the April (Period 10) ledgers and make all necessary prior month adjustments.
- Review FAUs provided to campus recharge providers to ensure accuracy and to minimize adjustments.
- 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 ledgers.
- Please note that the carryforward of lapsing funds will be managed through the Deans/Vice Chancellors' organizational offices to AP&B.
- Consider Period 12 Ledgers to be your Interim Ledger; departmental adjustments will not be processed after this ledger is closed. Please note that material transactions not recorded by the Period 12 cutoff and related to FY2009 business must be communicated to the Accounting Office for accrual as soon as possible.
 - Criteria for judging material impact is based on a dollar amount for any one transaction that occurred in FY2009 increasing in amount over time as follows:
 - ✓ \$10,000 - July 1 to 10
 - ✓ \$25,000 - July 11 to 17
 - ✓ \$50,000 - July 18 to 24
 - ✓ \$75,000 - July 25 to 31
 - ✓ \$100,000 - Aug 1 to Sep 15

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 that the final closing dates are met. The deadlines are summarized in Attachment A in due date order. Attachment B provides a list of contacts for assistance.

Please do not hesitate to contact me (bobbi.mccracken@ucr.edu) or Steve Wilson (steve.wilson@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 2008/09 are sincerely appreciated.

IMPORTANT DATES YEAR-END CLOSING DATES

Date	Contact	Action
May 15	Academic Personnel/ Accounting Office	<p>NIH Salary Cap PPS Adjustments</p> <ul style="list-style-type: none"> ➤ Initiate PPS expense transfers required for employees impacted by the NIH Salary Cap limitations. <p>Refer to http://academicpersonnel.ucr.edu/salary/NIH%20Salary%20Cap%20Guidelines%20FY2009.pdf for addition information.</p>
May 15	Accounting Office	<p>Interlocation Transfer of Funds.</p> <ul style="list-style-type: none"> ➤ Memos requesting transfer of funds (budgetary) between campuses must be in the Accounting Office by May 15 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 beginning July 2009. ➤ Please be sure to coordinate with the “sending” campus as soon as possible to receive your 2008/09 allocations.
May 18	Purchasing	<p>Equipment Orders</p> <ul style="list-style-type: none"> ➤ Use eBuy to submit new purchase requisitions (“PR”) ➤ The May 18th deadline affects requisitions for equipment and facilities purchases which must have funds committed by June 30, 2009. ➤ This does not apply to contract, grant or other funds with expiration dates after June 30, 2009. ➤ Your cooperation is requested in anticipating your needs as far in advance of the May 18th deadline as possible.
May 18	Purchasing	<p>Supply/Services Orders greater than \$50,000</p> <ul style="list-style-type: none"> ➤ Use eBuy to submit new purchase requisitions (“PR”) ➤ The May 18th deadline affects requisitions for supply orders greater than \$50K which must have funds committed by June 30, 2009. ➤ This does not apply to contract, grant or other funds with expiration dates after June 30, 2009. ➤ Your cooperation is requested in anticipating your needs as far in advance of the May 18th deadline as possible.

Date	Contact	Action
May 18	Purchasing	<p>P.O. Blankets</p> <ul style="list-style-type: none"> ➤ A purchase requisition (“PR”) must to be sent to Campus Purchasing for all renewals and new blankets which are to commence on or about July 1, 2009. ➤ 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. <ul style="list-style-type: none"> ✓ 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 send the new requisition to Campus Purchasing.
May 29	APB	<p>Carryforward of Lapsing and Chancellorial Funds</p> <ul style="list-style-type: none"> ➤ The following instructions are for Deans/Vice Chancellors organizational offices only ➤ Organizations will be required to submit information related to balances (both positive and negative) to be carried forward for both lapsing and Chancellorial funds. ➤ Academic Planning & Budget will distribute detailed instructions at the end of April.
May 31	APB	<p>Permanent BEA’s</p> <p>Process all permanent BEA’s for establishing/changing your permanent budget for 2008/09 by May 31, 2009.</p> <ul style="list-style-type: none"> ➤ Additional information will be distributed by AP&B via separate correspondence for the 2009/10 Staffing and Permanent Budget Process.
June 01	Equipment Management	<p>Ensure annual certification or bi-annual physical inventories are completed and marked in the Equipment Management System for FY 2009.</p>

Date	Contact	Action
June 15	Purchasing	<p>Supply and/or Services Orders less than \$50,000</p> <ul style="list-style-type: none"> ➤ Use eBuy to submit new “PR” requisitions ➤ June 15 is the last day Campus Purchasing will accept requisitions against FY 2008/09 appropriations and still ensure issue of the orders by June 30, 2009. ➤ In order to be a bona fide encumbrance, a valid purchase order must be issued to a vendor on or before June 30, 2009 by Campus Purchasing. The June 15th deadline affects all classifications of expense accounts except equipment and facilities, and Supply/Services Orders greater than \$50,000 which have a cutoff date of May 18th. ➤ This date does not apply to funds from contracts, grants or other funds with expiration dates after June 30, 2009 ➤ Your cooperation is requested in anticipating your needs as far in advance of the June 15th deadline as possible. ➤ If there are any questions regarding the preparation of your requisitions, please contact any of Campus Purchasing's buyers. For a detailed breakdown of the buyer’s commodity assignments please refer to the Purchasing website at: http://www.purchasing.ucr.edu/purchasing/index.php?content=who_buys_what/whobuys.html ➤ Contact Chip Staples at extension 2-5192, if you need additional assistance. ➤ Please plan your purchases well in advance. Doing so will help Purchasing achieve their goal of procuring equipment, supplies and services for departments in a timely and cost-effective manner.
June 19	Accounting Office	<p>ProCard Use Tax Corrections</p> <ul style="list-style-type: none"> ➤ Submit Use Tax corrections for all transactions through June 18 to Accounts Payable
June 19	Accounts Payable	<p>Invoices from Vendors</p> <ul style="list-style-type: none"> ➤ Approved invoices must be in the Accounting Office by June 19 at 5:00 p.m. to ensure posting to the Period 12 Ledger. ➤ Invoices submitted after this date will be prioritized for Period 12 Ledger processing; departments will need to evaluate invoices not processed in FY2009 as potential accrual items.
June 19	Accounts Payable	<p>Form 5 and Entertainment Check Requests (including petty cash)</p> <ul style="list-style-type: none"> ➤ All check requests must be in the Accounting Office by June 19 at 5:00 p.m. to ensure posting to the Period 12 Ledger. ➤ Form 5s submitted after this date will be prioritized for Period 12 Ledger processing; departments will need to evaluate invoices not processed in FY2009 as potential accrual items.

Date	Contact	Action
June 19	Accounts Payable	Travel Expense Reports <ul style="list-style-type: none"> ➤ Travel expense reports must be approved and in the Accounting Office iTravel queue by June 19 at 5:00 p.m. to ensure posting to the Period 12 Ledger. ➤ Travel expense reports submitted after this date will be prioritized for Period 12 Ledger processing; departments will need to evaluate invoices not processed in FY2009 as potential accrual items.
June 23	Cashiers	Petty Cash Reimbursement <ul style="list-style-type: none"> ➤ All petty cash reimbursement through the Cashier's Office must be turned into the Cashier's Office by June 23 to be recorded in the Period 12 Ledger.
June 24	C&G Departments	Verify NIH Salary Cap PPS Adjustments
June 25	Payroll Office	Payroll/Personnel System Database Changes for June MO Payroll <ul style="list-style-type: none"> ➤ Final day to enter time worked/leave taken and make any changes to the PPS that will affect June monthly current (MO) payroll
June 26	Accounting Office	Paper-based Non-Payroll Expense Transfers <ul style="list-style-type: none"> ➤ 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. ➤ The expenditure request must be received in the Accounting Office no later than 5:00 p.m. on June 26. ➤ The forms can be found at the Accounting Office website at: http://accounting.ucr.edu/forms.htm. ➤ It is extremely important that FCTs be processed within 120 days of the original transaction. Untimely FCT transfers have been noted during the past four UC A133 audits. Continued findings of this nature may jeopardize new federal funding opportunities for UCR and UC overall. ➤ EXCEPTION: Expenses posted after June 25, relating to FY 2008/09 AND requiring a paper cost transfer form may be submitted through July 6, 2009.
June 26	Accounting Office	Intercampus Recharges Other Than Payroll <p>Bills for services to or 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 26.</p>
June 26	Accounting Office	Feeder Systems <ul style="list-style-type: none"> ➤ All feeder systems to submit transactions through June 26 to extent possible for posting to UCRFS. ➤ Systems include; WRC, PHP, STH, PNR, MSV, MDR, MSG.

Date	Contact	Action
June 26	Cashiers	<p>Cash Deposits</p> <p>The Cashiers Office must receive all cash and checks by June 26 at NOON to ensure that they will be recorded in Period 12 Ledgers.</p> <ul style="list-style-type: none"> ➤ Departments should continue to prepare cash deposits and submit to the cashiers on a timely basis.
June 29	Payroll Office	<p>Payroll Expenditure Transfers For Fiscal Year 2008/09</p> <ul style="list-style-type: none"> ➤ Last day to enter salary/benefit expenditure transfers for FY 2008/09 to ensure that they will be recorded in the Period 12 Ledger. ➤ Please use pay cycle code "MA", pay end date "06/30/09".
June 29	Payroll Office	<p>Payroll/Personnel System Database Changes for June Monthly Arrears (MA) Payroll</p> <ul style="list-style-type: none"> ➤ Last day to enter time worked/leave taken and make any changes to PPS that will affect June monthly arrears (MA) payroll.
June 30	Accounting Office	<p>Web Recharge System</p> <ul style="list-style-type: none"> ➤ Last day for Service Providers to bill via the Web Recharge System website for work completed by June 30. ➤ Transactions must be marked "billable" by 5:00 p.m. on June 30th to be recorded in the Period 12 Ledger.
June 30	Accounting Office	<p>Addition/Reduction to Valid DAPO Encumbrances</p> <ul style="list-style-type: none"> ➤ Last day to process a change order through eBuy against the applicable PO line(s) to reflect adjustments to 6/30 encumbrance balances on DAPO purchase commitments. ➤ Refer to DAPO Encumbrance change order for a process guide.
June 30	Accounting Office	<p>Resolve and eliminate deficits in all funding sources.</p> <ul style="list-style-type: none"> ➤ This action will reduce necessity for prior year cost transfer.
June 30	Accounting Office	<p>Encumbrance Release</p> <ul style="list-style-type: none"> ➤ Last day to close out a purchase commitment for the 6/30 ledgers. Process a PO Reconciliation transaction through UCRFS if the PO encumbrance is; <ul style="list-style-type: none"> ✓ older than 90 days, ✓ a voucher payment is not pending, ✓ at least one voucher has been processed, ✓ the outstanding encumbrance is \$1,000 or less and ✓ the PO was initially created within the same accountability structure. ➤ The action must be completed by 5:00 p.m., June 30. ➤ Refer to PO Recon Guide for a process guide. ➤ Please do not process encumbrance releases related to fiscal year 2009/10 until after July 15, 2009.

Date	Contact	Action
June 30	APB	Balance Staffing: <ul style="list-style-type: none"> ➤ Staffing needs to be balanced by June 30. ➤ For reference please see APB instructions under on the APB web site under <u>Budget and Resource Analysis</u>. ➤ Additional Staffing related deadlines will be distributed the first of May.
June 30	EMF Accounting	PAMIS BEAs <ul style="list-style-type: none"> ➤ PAMIS BEAs meeting all of the following conditions must have the budget category breakdown completed and submitted by 5:00 p.m, June 30. <ul style="list-style-type: none"> ✓ In departmental queues as of June 30, 2009 ✓ Budget period begin dates of 6/30/09 or before. ✓ The “Submit BEA” button is active
June 30	Mail Services	Mail Work Orders <ul style="list-style-type: none"> ➤ 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	Fleet Services	Fleet Work Orders <ul style="list-style-type: none"> ➤ 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	Physical Plant	Construction and Repair Work Orders <ul style="list-style-type: none"> ➤ Department accounts will be charged in the Period 12 Ledger for all work completed on construction and repair orders through June 30th.
June 30	Printing and Reprographics	Printing Work Orders <ul style="list-style-type: none"> ➤ 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 30th, will be charged in the Period 12 Ledger.
June 30	Purchasing	Encumber DAPO Orders. <ul style="list-style-type: none"> ➤ All DAPO eBuy orders must be marked as either “Encumbered” or “OK to Pay” to ensure they are encumbered on the June 30 ledgers.
June 30	Storehouse	Storehouse Orders <ul style="list-style-type: none"> ➤ If it is necessary to ensure your Storehouse transaction is recorded in FY 2008/09, please submit your request no later than 3:00 p.m., June 30. ➤ The Storehouse will be open until 5:00 p.m. on June 30, 2009.
June 30	Student Business Services	Sundry Debtor Bills <ul style="list-style-type: none"> ➤ Sundry Debtor Bills must be posted in SIS by June 30 at 5:00 p.m. to be reflected on the Period 12 Ledger.

Date	Contact	Action
July 06	APB – Temporary BEA's Accounting - Non-Budgeted Funds	Temporary Budget Establishment and Adjustments (BEA): ➤ Temporary Budget Establishment and/or Adjustments (BEA) for fiscal year 2008/09 must be entered in UCRFS by July 6 at 5:00 p.m. using 6/30/2009 as the journal date (user must manually change date). ➤ Please note that all BEAs must be marked for posting and error free by July 6 in order to be reflected on your Period 12 Ledger. ➤ Permanent BEA's in the month of June can be done with the approval of your Dean/Vice Chancellor office with the same deadline as Temporary BEA's.
July 06	Accounting Office	Accruals and Deferrals Requests for accruals and deferrals of FY 2008/09 expenses and/or revenues must be received in the Accounting Office by 5:00p.m., July 6. ➤ Specific accrual/deferral templates will be published to the UCRFS_USERS list and posted at http://www.accounting.ucr.edu/general.htm no later than May 29.
July 06	Accounting Office	Non Payroll Expenditure Cost Transfers (NCT and FCT) ➤ All NCT and FCTs affecting fiscal year 2008/09 must be completed and marked for posting no later than 5:00 p.m. on July 6. ➤ The journal created on date will default to 6/30/2009. ➤ Please note that all NCT and FCT journals must be marked for posting and error free at the end of the business day, July 6 in order to be recorded on your Period 12 Ledger.
July 06	Accounting Office	ProCard Cost Transfers (PCT) All ProCard expenses appearing in account 780315 (ProCard Expense Clearing) MUST be re-distributed to the appropriate FAU by July 6. ➤ Account 780315 must have a zero balance for June 30, 2009 year-end reporting. ➤ No prior year adjustments will be allowed. ➤ PCTs must be completed no later than 5:00 p.m. on July 6. The created on date will default to 06/30/09. ➤ All PCT journals must be marked for posting and error free by July 6 in order to be recorded on your Period 12 Ledger. ➤ Submit Use Tax reversals requests and documentation to Accounts Payable by June 19 th (transaction occurring after June 19 th must be submitted to Accounts Payable by NOON on July 6 th).

*****IMPORTANT NOTICES*****

- ❖ The Accounting Office will offer a closing workshop for the campus departments on Thursday, April 23, 2009 from 9:00 a.m. to NOON at University Extension's Conference Room E.
 - ✓ This will be the only presentation provided. There will not be a separate workshop for Service and Auxiliary Enterprise departments.
 - ✓ Department personnel involved with the fiscal year end closing process are encouraged to attend.
- ❖ UCRFS and UCRFStotals are updated nightly.
- ❖ Every effort will be made to run the Financial Transaction Detail Reports on a weekly basis beginning with the week ending June 13 through July 15 with the posting of the June Preliminary Reports. The reports (except for the July 15 posting) will be scheduled to run on Sunday based on all transactions posted through the preceding Saturday at 8:00pm and available in ucrfsreports@ucr.edu the following Monday.
- ❖ Notifications will be sent to UCRFS_USERS@lists.ucr.edu when period 12 Preliminary ledgers are closed and again when the June Final ledgers are available in early August.
- ❖ Due to the Fiscal Year End Certification required from each organization, special attention should be devoted to the review of transactions processed in July and August for potential accruals.
- ❖ Please check the Accounting Office web sites for references and forms throughout the closing process.
 - ✓ www.accounting.ucr.edu
 - Most current version of the 2008/09 closing letter
 - PO Recon Guide
 - DAPO Encumbrance Change Order Guide
 - Outstanding Encumbrance Query
 - ✓ www.accounting.ucr.edu/general.htm
 - UCRFS Correction Decision Tree Sheet
 - Valid FAU Combinations Sheet
 - Sales/Service and Auxiliary Sample Closing Worksheet
 - Fiscal 09 auxwks Template
 - 2008/09 Accrual/Deferral Worksheets
 - 199xx Sample Closing Worksheet
 - Fiscal Closing Worksheet developed by AP&B
 - ✓ www.accounting.ucr.edu/forms.htm
 - Various accounting forms

**ATTACHMENT A - SUMMARY OF DEADLINE DATES
2008/2009 FISCAL CLOSING LETTER**

DATE	DESCRIPTION
May 15	Interlocation Transfer of Funds
May 15	NIH Salary Cap PPS Adjustments
May 18	Equipment Orders
May 18	P.O. Blankets
May 18	Supply/Services Orders greater than \$50,000
May 29	Carryforward of Lapsing and Chancellorial Funds
May 31	Permanent BEA's
June 01	Equipment annual certification/bi-annual physical inventories
June 15	FTD Reports through 6/13/2009 Available
June 15	Supply and/or Services Orders less than \$50,000
June 19	Form 5 and Entertainment Check Requests
June 19	Invoices from Vendors
June 19	ProCard Use Tax Corrections
June 19	Travel Expense Reports
June 22	FTD Reports through 6/20/2009 Available
June 23	Petty Cash Reimbursements through Cashiers
June 24	Verify NIH Salary Cap PPS adjustments
June 25	PPS Database Changes for June MO Payroll
June 26	Cash Deposits
June 26	Feeder journals through June 26 to post
June 26	Intercampus Recharges Other Than Payroll
June 26	Paper-based Non-Payroll Expense Transfers
June 29	FTD Reports through 6/27/2009 Available
June 29	Payroll Expenditure Transfers
June 29	Payroll/Personnel System Database Changes for June Monthly Arrears (MA) Payroll
June 30	Addition/Reduction to Valid Encumbrances
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	PAMIS BEAs
June 30	Printing Work Orders
June 30	Resolve and eliminate deficits in all funding sources.
June 30	Storehouse Orders
June 30	Sundry Debtor Bills (through SIS)
June 30	Web Recharge System
July 01	June Payroll posted
July 06	Accruals/Deferrals
July 06	FTD Reports through 7/04/2009 Available

DATE	DESCRIPTION
July 06	Non Payroll Expenditure Cost Transfer (NCT & FCT)
July 06	ProCard Cost Transfers (PCT)
July 06	Temporary Budget Establishment and Adjustment (BEA)
July 09	FTD Reports through 7/08/2009 Available
July 15	Preliminary June 2009 Ledgers Posted

**ATTACHMENT B
OFFICES AND TELEPHONE EXTENSIONS
FOR FISCAL CLOSING**

<u>Actions</u>	<u>Contacts</u>	<u>Extension</u>
Accruals/Deferrals	Jerry Monahan	2-1942
	Steve Wilson	2-1955
Academic Planning & Budget	Matt Hull	2-3243
	Cindy Williams	2-7375
Lapsing Funds	Matt Hull	2-3243
	Cindy Williams	2-7375
Staffing – Academic	Cindy Williams	2-7375
Staffing – Staff	Sabrina Schuster	2-3474
Contracts & Grants	Mark Carr	2-1948
Federal Awards	Rose Alonzo-Le	2-1954
State, Local Governments, Private Awards	Vicki Tieu	2-1953
SIS Sundry Debtor Billing-SBS	Asirra Suguitan	2-3991
Cashiers	Suzanne Bailey	2-3209
Payroll	Gabe Nwandu	2-1956
	Roberta Nardico	2-1943
Plant Funds	Christina Gidley	2-1920
General Ledger Questions	Jerry Monahan	2-1942
	Steve Wilson	2-1955
Service & Auxiliary Enterprises	Jerry Monahan	2-1942
	Steve Wilson	2-1955
Budget Funds BEA Adjustments	Cindy Williams	2-7375
Non Budgeted Funds BEA Adjustments	Jerry Monahan	2-1942
Accounts Payable/Travel	Linda Casteel	2-1952
	Gabe Nwandu	2-1956
Encumbrance Questions	Steve Wilson	2-1955
	Marc Guerra	2-6345