



Accounting Office

BFS – Business and Financial Services
A Division of Planning Budget & Administration

DATE: April 16, 2023

TO: All Campus Departments

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

SUBJECT: Impact23 Cutover and Fiscal Closing Dates for June 30, 2023

With the implementation of Oracle Budget, Oracle Financials, Kuali, Concur Phase2 and remediation of various other system, this year's Fiscal Closing process will have a different schedule from past years with the additional goal of resolve outstanding issues in FY23 to enable a successful transition to our new financial systems under the new Chart of Accounts (COA). 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, the following actions must be taken in each campus department:

- Assist with a smooth transition to the new financial systems by focusing on the following transactions to post no later than the May ledgers:
 - Clearing deficits on contracts and grants (determine if a pre-award authorization is required)
 - Closing out expired contracts and grants with surpluses or deficits
 - Identifying salary posting errors and preparing salary cost transfer requests
 - Preparing salary cost transfers to clear fund 69993 and resolve any other outstanding balances
 - Finalizing all PERM budget adjustments
 - Completing approved TEMP adjustments to contracts and grants
 - Submitting all pending PAMIS-BEAs
- Ensure all outstanding invoices can be paid promptly by:
 - Marking goods and services as Okay to Pay as soon as received and verified
 - Addressing all requests for PO Correction and PO Escalation requests from Accounts Payable
- Continue to promptly reconcile and certify your monthly ledgers through the Ledger Reconciliation and Storage System (LRSS) to identify errors and initiate corrections as soon as possible. See campus policy Campus Policy Number 200-97.

- Ensure your unit has a minimum of two PCardholders. The use of Pcards will be required during the transitions from eBuy to Oracle; and as part of the on-going Oracle procurement strategy.
- Ensure your unit's travelers have applied and been issued the Corporate T&E card. The use of the Corporate T&E card will minimize traveler's out of pocket expenses while the campus transitions from Concur using FAU to Concur using COA.
- Review FAUs provided to campus recharge providers for re-occurring charges. Translate FAU to COA now for FY2024 charges to ensure accuracy and to minimize adjustments/corrections in the new fiscal year.
- Treat the April (Period 10) 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 May (Period 11) ledgers.
- Ensure all material financial transactions for FY2023 are processed by the June (Period 12 ledgers). Material transactions not recorded by the Period 12 cutoff and related to FY2023 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 FY2023, but the expense is not reflected on the 6/30 campus ledgers (expense accrual).
 - Revenue is received in FY2023 for services to be conducted in FY2024 (revenue deferral).
 - Payment for goods /services in FY2023 with expected benefit in FY2024 (expense deferral)
 - Services are performed in FY2023, but not billed (revenue accrual).
 - 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 the Accounting Office. For FY2023, the following materiality threshold will be used:
 - ✓ \$100,000 – July 1 to August 28
 - *Accruals/deferrals submitted by the July 5th cut-off will be reflected on the Period 12 ledgers*

The remainder of this letter addresses specific fiscal year-end cutoff dates; however, it is each organization/departments/unit's responsibility to ensure FY2023 transactions are appropriately reflected in the ledgers. 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. Additionally,

Appendix C provides a summary of Impact23 data conversion and dates various systems will be unavailable while the campus transitions to our new financial applications and Chart of Accounts.

Please email fyclose@ucr.edu if there are circumstances or conditions that have not been addressed in this letter.

Thanks in advance for your attention and cooperation in accomplishing the many tasks associated with achieving a successful closing of UCR's fiscal year 2022/2023 and implementation of Impact23 systems.

*****IMPORTANT INFORMATION*****

- ❖ A PowerPoint presentation on accruals and deferrals is available on the Accounting Office's website under the Fiscal Closing tab or at <https://accounting.ucr.edu/fiscal-year-end-closing>
- ❖ Please carefully review the closing dates in this letter. Questions should be directed to your department financial manager/FAO, organizational CFAO, and/or fyclose@ucr.edu
- ❖ UCRFS and UCRFSTotals will continue to be updated nightly with FY2023 data.
- ❖ Incentive Award Offsets manual journals for FY23 will be posted in the April, May and June ledgers.
- ❖ Financial Transaction Detail Reports (FTDR) will be produced at least weekly beginning with the week of June 12th (after the May ledgers are officially closed) through mid-July. The reports will be made available at <http://ucrfsreports.ucr.edu/>. Please refer to Attachment A for dates.
- ❖ Notifications will be sent to the UCRFS Users list when the FTD Reports are available. Recipients associated with this list must possess at least one 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 site for references and forms throughout the closing process. The Accounting Office website and all fiscal closing related documents will be posted under the FY End Closing tab as they become available.
 - ✓ <https://accounting.ucr.edu/fiscal-year-end-closing>
 - 2022/23 closing letter
 - UCRFS Correction Decision Tree
 - Valid FAU Combinations
 - 2022/23 Accrual/Deferral Worksheets
 - Closing Worksheet Examples

IMPORTANT YEAR-END CLOSING DATES

Completed By Date	Contact	Action
April 28	Academic Personnel/ Accounting Office	<u>Salary Cap UCPath Adjustments</u> ➤ Department Financial Managers, Department FAOs, and Organization CFAOs should review salaries paid on capped funds to ensure compliance with the Agency Salary Cap limitations and initiate payroll expense transfers as appropriate. ➤ Campus NIH guidelines revised on 1/20/2023: https://academicpersonnel.ucr.edu/sites/default/files/2023-01/nih-salary-cap-guidelines-fy2023-final1.27.23.pdf
May 1	Procurement Services	<u>Supply/Services Orders greater than \$100,000</u> ➤ Use eBuy to submit new purchase requisitions (“PR”) ➤ The May 5th deadline affects requisitions for supply orders greater than \$100K which must have funds committed by June ledgers. ➤ This deadline does not apply to contract, grant or other funds with expiration dates after June 30, 2023, however, please note the cut-off dates below for eBuy to encumber orders prior to the transition to Oracle. ➤ Your cooperation is requested in anticipating needs as far in advance of the May 5th deadline as possible.
May 2	Financial Planning and Analysis	<u>Funding for Academic & Staff Salary Increases</u> ➤ Provide requests for previously approved staff and academic salary increases including supporting documentation to FP&A. (Excludes 7/1/23 academic and staff merits & promotions)

Completed By Date	Contact	Action
May 5	Procurement Services	<u>Equipment Orders</u> ➤ Use eBuy to submit new purchase requisitions (“PR”) ➤ The May 5th deadline affects requisitions for equipment and facilities purchases which must have funds committed on the June ledgers. ➤ This does not apply to contract, grant or other funds with expiration dates after June 30, 2023, however, please note the cut-off dates below to encumber orders prior to the transition to Oracle. ➤ Your cooperation is requested in anticipating your needs as far in advance of the May 5th deadline as possible.
May 5	Procurement Services	<u>P.O. Blankets</u> ➤ A purchase requisition (“PR”) must be sent to Procurement Services for all renewals and new blankets which are to commence on or about July 1, 2023. ➤ Use eBuy to submit these blanket requisitions. The “copy as new” feature in eBuy may be used to populate much of the information for blanket renewals. ✓ Locate the blanket to be renewed using the “Search Orders” from the main menu in eBuy. ✓ “Copy as New” feature is located in the “Action” column. ✓ 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. # under the “misc.” tab. ✓ Update the FAU information and indicate any changes to 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. Depending upon usage, the department may be directed to create a DAPO

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May 12	Accounting Office	<u>Inter-location Transfer of Funds (ITF)</u> ➤ Memos requesting transfer of funds (budgetary) between campuses must be in the Accounting Office by May 12 at 5:00 p.m. ➤ Note to campus departments: This cut off applies to all UC Campuses. ➤ ITF allocations not appearing on the May ledgers will not be processed until the new fiscal year (July 2023). ➤ Please be sure to coordinate with the “sending” campus as soon as possible to receive your 2022/23 ITF allocations.
May 15	Accounting Office- Accounts Payable	<u>Mark PO as Received/Okay to Pay</u> ➤ Please ensure related purchases orders are marked in eBuy as “Okay to Pay” when received by assigned department eBuy Receiver to avoid delays in payment to the vendor invoices. ➤ eBuy Receivers should review POs within their Accountability Structure with the status of “encumbered” and determine if the goods have been received in good condition and/or services were satisfactorily performed. Any outstanding issues should be discussed and resolved with the eBuy transactor to ensure vendors are promptly paid. ➤ This is an on-going activity and should be performed regularly until PO Conversion begins in mid-June <i>Reminder: all PO related invoices must be submitted directly to the Accounting Office by the vendor as outlined on the purchase order.</i>

Completed By Date	Contact	Action
May 15	Accounting Office- General Accounting	<u>Review BC60-Inventorial Equipment for correct classification and initiate corrections</u> ➤ Review all transactions posted to BC60 to ensure the item 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 charged to Contracts & Grants and/or 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 an appropriate expense account, such as 720230-Furniture, 720280-Lab Supplies-Other and 840XXX-Rents. ➤ This is an on-going activity that should be performed throughout the fiscal closing process. ➤ Direct questions to equipment@ucr.edu
May 15	Accounting Office- General Accounting	<u>Review Fabrications in process</u> ➤ 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 a 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. ➤ Direct questions to equipment@ucr.edu

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May 19	Procurement Services	<u>Supply and/or Services Orders less than \$100,000</u> ➤ Use eBuy to submit new “PR” requisitions ➤ Last day Procurement Services will accept requisitions against FY2022/23 appropriations to ensure issue of the orders by June 30, 2023. ➤ In order to be a bona fide encumbrance, a valid purchase order must be issued to a vendor on or before June 30, 2023 by Procurement Services. The June 3rd 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 1st. ➤ This date does not apply to funds from contracts, grants or other funds with expiration dates after June 30, 2023 however, please note the cut-off dates below to encumber orders prior to the transition to Oracle. ➤ If there are any questions regarding the preparation of your requisitions, please contact a buyer in Procurement Services by referring to the Procurement Services website for a list of the buyers’ commodity assignments: https://procurement.ucr.edu/departments-contact ➤ Please plan your purchases well in advance to allow Procurement Services to achieve timelines, obtain best value and comply with procurement requirements.
May 30	Financial Planning and Analysis	<u>Permanent BEA’s</u> ➤ Process all permanent BEA’s for establishing/changing your permanent budget for 2022/23 by May 30, 2023. ➤ Additional information was distributed by FP&A via separate correspondence for the 2022/23 Staffing and Permanent Budget Process to Organization CFAOs and Department FAOs on 3/15/2023

Completed By Date	Contact	Action
May 31	Accounting Office	<u>Contract & Grant BEAs</u> ➤ Process all pending PAMIS BEAs and temp BEA's for approved budget adjustments to contracts and grants by May 31, 2023. Temp BEAs involving C&G funds (excluding new C&G awards processed in June) processed after this date will need to be re-entered in Oracle-PPM when the system is available in early July. ➤ Unprocessed PAMIS BEAs will be converted using a default budget category and units will need to prepare Oracle PPM budget adjustments in early July.
May 31	Accounting Office	<u>Resolve and eliminate deficits in Contract & Grant funding sources</u> ➤ Special attention should be devoted this activity to assist with Oracle conversion and avoid complications with clearing under the new COA ➤ Department financial management responsibilities include taking action on deficit situation throughout the year ➤ This is a critical and required task for contracts and grant funds; unresolved issues are a red flag for auditors
May 31	Accounting Office	<u>Resolve balances on expired Contract & Grant funding sources</u> ➤ Special attention should be devoted to this exercise to assist with Oracle conversion
May 31	Academic Personnel	<u>NIH Salary Cap</u> ➤ Department Financial Managers, Department FAOs, and Organization CFAOs should verify NIH Salary Cap payroll adjustments have been completed. Salaries charged to NIH funds cannot exceed the caps and are subject to audit disallowances.

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June 01	Financial Planning and Analysis	<u>Sales & Services Rates</u> ➤ Organizational CFAOs should coordinate with departments under their organization to 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.” ➤ For Service Providers using Web Recharge, please ensure rates are ready to be updated in the new Work Order system and annually each year.
June 01	Accounting Office-General Accounting	Annual Transfer to Asset Acquisition/Reserve for Equipment ➤ 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. ➤ For the guide, please refer to: https://bfs.ucr.edu/document/service-aux-equipment-reserve-transfer-guide ➤ For transfers related to equipment use: https://bfs.ucr.edu/document/svc-aux-transfer-asset-acq-equip ➤ For transfers related to software use: https://bfs.ucr.edu/document/svc-aux-transfer-asset-acq-softw
June 02	Financial Planning and Analysis	<u>Chancellor Commitment Allocation Requests</u> ➤ Provide requests, including required supporting documentation, for allocation of any pending FY2023 Chancellor’s commitments to FP&A.

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June 03	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 Service Link SCT Tool and submitting approved requests to SSCs for processing.
June 07	Accounting Office-Accounts Payable	<u>Invoices from Vendors</u> ➤ Due to the higher volume of activity at year-end, Departments are encouraged to submit approved invoices as soon as possible to ensure all payments are reflected against orders prior to the PO conversion to Oracle. ➤ <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 FY2023 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. ➤ Ensure “PO Correction” and “SAA Escalation” items are addressed promptly to ensure vendors are paid per the PO payment terms. ➤ Note: this category includes subcontract invoices requiring the Principal Investigator’s approval to pay. Reminder: all PO related invoices should be submitted directly to the Accounting Office by the vendor per the instructions outlined on the purchase order.
June 08	Accounting Office	Approximate date the May ledgers will be available to campus. Note: the delay is due to the timing of the last May biweekly payroll (pay period ends 5/27) and the availability to the UCPATH GL data.

Completed By Date	Contact	Action
June 10	Accounting Office	<u>UCPath Position Funding</u> ➤ In preparation for the UCPath Chart of Account conversion, use the Service Link FAU Request Tool and the iReport- UCPath Local-Position Funding report to: ○ Correct any UCPath position funding associated with the UCPath Suspense Fund 69993 is corrected to the appropriate FAU. ○ Correct any positions with gaps in funding that cross fiscal years. ○ Correct funding on positions associated with funds that expire on or before 6/30. If any of the conditions above exist when the COA conversion occurs in late June, the department's Suspense COA will be associated with the position in the New Fiscal Year. <u>Note: Departments will be asked to update the COA program, Flex 1 and Flex 2 elements using the new Position Funding Tool after the UCPath COA conversion process is completed and before the first FY2024 biweekly payroll is processed.</u>
June 12	Accounting Office- Accounts Payable	<u>Concur Travel Expenses</u> ➤ Due to the higher volume of activity at year-end, travel expense reimbursement requests and requests to clear corporate travel card charges on completed trips must be approved and in the Accounting Office queue by June 12 at 5:00 p.m. to ensure posting to the Period 12 Ledger. ➤ Departments should NOT submit travel expense reimbursement requests after this cut-off as any unprocessed items at fiscal year-end will be returned to resubmit with an appropriate COA. Departments will need to evaluate travel expenses not processed in FY2023 as potential accrual items.
June 10	Accounting Office	<u>Resolve and eliminate deficits in all funding sources</u> ➤ Department financial management responsibilities include taking action on deficit situation throughout the year and completely resolving deficit situations by year-end. This action will reduce the necessity for prior year cost transfers, which will be more challenging with the change from FAU to the new COA.

Completed By Date	Contact	Action
June 10	Accounting Office	<u>Clear small balances in all funding sources</u> ➤ In preparation for the Oracle conversion activities, department financial managers should review and resolve small balances on all funding sources
June 14	Accounting Office/Shared Service Centers	<u>Salary Cost Transfers (SCT)</u> ➤ SCT requests should be fully approved and in the Shared Service Centers queues by this date in order to be reflected in the Period 12 Ledgers, UCPATH and SuperDOPE. ➤ SCTs should be submitted on a monthly basis to ensure the prompt posting of corrections and to minimize conversion challenges. Cost transfers to contract and grant funds must be processed within 120 days of the original transaction or within 90 days of the fund expiration date, whichever comes first. Untimely FCT transfers have been noted during past UC federal compliance audits and late cost transfer should be truly exceptional and unavoidable. ➤ Simple May and June payroll expenses can continue to be submitted date through 6/23 for manual journal entries to be reflected in the Period 12 Ledgers; transactions will not be reflected in SuperDOPE; this option should be used to closing out deficits and small balances. ➤ Once UCR converts to the new COA, salary expenses recorded under the FAU will not be possible in UCPATH. In the coming weeks, a short-term, exceptional process will be announced to handle timely salary cost transfers from FAU to COA ➤ Departments are encouraged to pursue C&G pre-awards to avoid the need for salary cost transfer. Note: The last day to request a pre-award through eCAF is 6/12.

Completed By Date	Contact	Action
June 14	Accounting Office	<u>Feeder Systems</u> ➤ All feeder system departments are 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 3rd 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 15	Accounting Office	<u>Equipment Inventory</u> ➤ All departments who have not completed a <u>Physical Inventory since June 2021 must complete physical inventory of their inventorial equipment for FY2023.</u> ➤ If a physical inventory was performed after June 2021, only the <u>Annual Verification is required for FY2023.</u> Ensure all annual verifications are completed (as required) and marked in the Asset Management System (AMS) for FY2023. ➤ Please review the AMS guide for additional information: https://accounting.ucr.edu/equipment/equipment-amsguide_home
June 16 3:00	Shared Service Centers/ Accounting Office	<u>UC Path System Database Changes for June Monthly (MO) Payroll</u> ➤ Last day for Shared Service Centers (SSC) to finalize employee and other data changes in UC Path that involve the June monthly (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.

Completed By Date	Contact	Action
June 16	Accounting Office- Accounts Payable	<u>ePay Payment Requests</u> ➤ Due to the higher volume of activity at year-end, ePay payment requests must be approved and in the Accounting Office ePay queue by June 16 at 5:00 p.m. to ensure posting to the Period 12 Ledger. Note: this year's deadline is slightly later than normal to allow the Accounts Payable team to focus on PO and Concur related items to prepare for conversion. ➤ Departments are encouraged to submit requests for payments early. ePays should NOT be submitted after this cut-off as any unprocessed items at fiscal year-end will be returned to transactor to re-enter in the new Concur or ePay systems using the new COA in early July. ➤ Departments should evaluate ePay requests not processed in FY2023 as potential accrual items.
June 16	Accounting Office- Accounts Payable	Last day for departments to request a new vendor using the eBuy Vendor Request process to issue a DAPO in eBuy to complete for the 6/21 deadline.
June 16	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 16. ➤ The forms can be found at the Accounting Office website at: https://bfs.ucr.edu/document/cost-transfer-form-and-guidelines ➤ 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 and late cost transfer should be truly exceptional and unavoidable. ➤ EXCEPTION: Expenses posted after June 16th, relating to FY2022/23 AND requiring a paper cost transfer form may be submitted through June 30, 2023.

Completed By Date	Contact	Action
June 20	Financial Planning and Analysis	<u>Balance Staffing</u> ➤ Staffing needs to be balanced by June 20th. This is the last day for Orgs to make changes in the Staffing application. ITS will disable the Staffing application on June 21, 2023, so ensure that your staffing information is finalized and ready for the final staffing submission. Please contact FP&A if assistance related to the PERM budget is required. ➤ Note: the normal 5/31 periodic date to balance staff remains.
June 20	Accounting Office	<u>Encumbrance Release</u> ➤ Last day to close out a purchase commitment for the June 30th ledgers and prior to PO Conversion. 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. ✓ Note: POs erroneously “closed” will delay payment to the vendor and require the department to recreate the transaction in Oracle. ➤ The action must be completed by June 20th. ➤ Refer to <u>this UCRFS Users Group presentation for guidance:</u> https://bfs.ucr.edu/sites/g/files/rcwecm751/files/2018-09/gap-20170622-ug-ucrfs-ppt.pdf ➤ Please note PO encumbrance balances without activity in the last two years and DAPOs without activity in the last six months will not be converted, so no action is required on these items.
June 21	Procurement Services	<u>eBuy Change Orders</u> ➤ Last day to process a change order through eBuy against the applicable PO line(s) to reflect adjustments prior to PO conversion to Oracle ➤ Refer to process guide: https://ucrsupport.service-now.com/ucr_portal/?id=search&spa=1&q=encumbrances

Completed By Date	Contact	Action
June 21	Procurement Services	<u>Encumber DAPO Orders.</u> ➤ All DAPO and PO eBuy orders must be marked as either “Encumbered” or “Encumbered/OK to Pay” to be considered for conversion to Oracle ○ Note: As communicated at the January User Group meeting, any DAPO or PO’s with negative line items cannot be converted to Oracle. As necessary, departments will need to recreate in Oracle.
June 21	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 21. ✓ In departmental queues as of June 16 ✓ The “Submit BEA” button is active
June 23	Procurement Services	<u>PCard Purchases under FAU and the “old” PCard program</u> ➤ Fiscal Year cut-off for posting of PCard purchases. This is the last day departmental PCard purchases will be reflected on FY2023 ledgers in order to allow for all charges to be distributed via PCT process by the cut-off. ➤ Starting June 26, PCard purchases must occur under the “new” PCard program. Cards under the new program will be distributed in late May/early June. Expense will be distributed via Concur in the new fiscal year. Accruals can be submitted as appropriate according to the guideline provided in this letter.
June 23	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 23.
June 23	Accounting Office	<u>Ledger Reconciliation and Storage System (LRSS)</u> ➤ 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.

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June 25	Shared Service Centers/ Accounting Office	<u>UC Path System Database Changes for Bi-Weekly (B1) Payroll</u> ➤ Last day for Shared Service Centers (SSC) to employee and other data changes in UC Path that involve the Bi-weekly (B1) pay period ending 6/25/2022. ➤ Departments should coordinate directly with their SSC to determine when requests must be submitted to the SSC for processing by the UCPath deadline.
June 27	Main Cashiers Office	<u>Cash Deposits</u> ➤ The Main Cashiers Office must receive all cash and checks by June 27 at NOON to ensure that they will be recorded in Period 12 Ledgers. ➤ The Cash Collection Reconciliation and Reporting System (CCRRS) will be unavailable until 7/3 to update the system to accommodate the new Chart of Accounts. Secure check received between 6/27-7/2; contact the Main Cashiers Office for assistance. ➤ Accruals can be submitted as appropriate according to the guideline provided in this letter.
June 30	Student Business Services	<u>Sundry Debtor Bills</u> ➤ Sundry Debtor Bills must be posted in Banner 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> ➤ Last day for Service Providers to bill via the Web Recharge System website for work completed by June 30th. ➤ Transactions must be marked “billable” by 5:00 p.m. on June 30th to be recorded in the Period 12 Ledger. ➤ Please coordinate with the service provider to determine the date requests must be submitted by to be reflected in FY2023.

Completed By Date	Contact	Action
June 30	Accounting Office	<u>UCPath Position Funding</u> ➤ UCPath COA conversion activities should be complete (the Accounting Office will communicate the exact date later).Funding should be verified using the new Position Funding Tool and the iReport- UCPath Local-Position Funding report: ○ Correct any UCPath position funding associated with the UCPath Suspense Fund 69993 to the appropriate FAU. ○ Correct any positions with gaps in funding that cross fiscal years. ○ Correct funding on positions associated with awards/projects that expire on or before 6/30. ➤ If any of the conditions above exist when UCPath performs July biweekly and monthly payroll calculation, the department's Suspense FAU will be charged and a Salary Cost Transfer will be required. ➤ Position Funding requests must be approved by 7/9 at 5:00 pm (exact will be communicated in a separate communication) to ensure the information can be uploaded before the biweekly payroll processing.
June 30	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 30th. Please coordinate with the service provider to determine the date requests must be submitted by to be reflected in FY2023.
June 30	Fleet Services	<u>Fleet Work Orders</u> ➤ 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. Please coordinate with the service provider to determine the date requests must be submitted by to be reflected in FY2023.

Completed By Date	Contact	Action
June 30	Campus Business Services	<u>Mail Work Orders</u> ➤ 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. Please coordinate with the service provider to determine the date requests must be submitted by to be reflected in FY2023.
June 30	Campus Business Services	<u>Printing Work Orders</u> ➤ 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. Please coordinate with the service provider to determine the date requests must be submitted by to be reflected in FY2023.
June 30	Campus Business Services	<u>Gas Cylinder, Ethyl Alcohol, IDT Orders</u> ➤ To avoid a disruption in service in the new fiscal year, please coordinate directly with Campus Business Services on the submission deadline.
June 30	Accounting Office	<u>Finalize pending transactions that will resolve and eliminate of deficits in all funding sources</u> ➤ Department financial management responsibilities include taking action on deficit situation throughout the year and completely resolving deficit situations by year-end. This action will reduce the necessity for prior year cost transfers and assist with Oracle conversion activities. ➤ This task is critical for contracts and grant funds, required by Office of the President as deficits are a red flag to auditors.
June 30	Accounting Office	<u>Finalize clearing of small balances in all funding sources</u> ➤ In support of Oracle conversion activities, department financial managers should review and resolve small balances on various FAUs.

Completed By Date	Contact	Action
June 30	Accounting Office	<u>Review bi-weekly payroll (B2) information and time & attendance system for possible accruals.</u> ➤ Hours worked between 6/25-6/30 would be eligible for consideration if the expense meets the accrual requirements. If an accrual is required, complete the special accrual form posted at: https://accounting.ucr.edu/fiscal-year-end-closing under the tab “FY End Closing” and submit no later than 07/05/23. ➤ Note: Primarily relates to Service & Auxiliary units
July 01	Accounting Office	<u>Feeder Systems</u> ➤ All feeder system departments must submit transactions for June 2023 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. ➤ Note: Primarily relates to Work Order System Service Providers
June 30	Accounting Office	<u>PLD Monthly Journal Feeder</u> ➤ INFO ONLY-the Monthly payroll related feeder journal is targeted to post. Please note UCPath journals are fed throughout the month. Note: the last biweekly payroll related feeder journal is targeted to post on July 5th
July 01	Accounting Office	<u>Ledger Reconciliation and Storage System (LRSS)</u> ➤ Reconciled May ledgers should be reviewed and certified via LRSS (Certifier role) to allow errors to be identified, corrected and reflected on the Period 12 ledgers.
July 05 by 5pm	Accounting Office	<u>Accruals and Deferrals</u> ➤ Requests for accruals and deferrals of FY2022/23 expenses and/or revenues must be received in the Accounting Office by 5pm 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 https://accounting.ucr.edu/fiscal-year-end-closing under the tab “FY End Closing” in mid-May, 2023.

Completed By Date	Contact	Action
July 05	Accounting Office	<u>PLD Bi-Weekly (B1) Feeder</u> INFO ONLY-the Bi-weekly payroll related feeder journal for the pay period ending 6/25/22 is targeted to post.
July 10 at 5:00pm	Accounting Office	<u>Non-Payroll Expenditure Cost Transfers - FCT and NCT</u> ➤ All NCT and FCTs affecting fiscal year 2022/23 must be completed and marked for posting no later than 5:00 p.m. on July 10 th . ➤ The journal created on date will default to 6/30/2023. ➤ All NCT and FCT journals must be marked for posting and error free at the end of the business day, July 10 th in order to be recorded on your Period 12 Ledger. ➤ Note the deadline has been extended to the maximum extent possible to allow departments to resolve outstanding issues in preparation of converting GL balances to Oracle.
July 10 at 5:00pm	Accounting Office	<u>PCard Cost Transfers - PCT</u> All PCard expenses appearing in account 780315 (PCard Expense Clearing) MUST be re-distributed to the appropriate FAU ➤ Account 780315 must have a zero balance for June 30, 2023 year-end reporting. ➤ No prior year adjustments will be allowed. ➤ PCTs must be completed no later than 5:00 p.m. on July 10 th . The “created on” date will default to 06/30/23. ➤ This deadline also applies to Use Tax reversals as appropriate. All reversals must have the appropriate supporting documentation uploaded into the Journal Documentation System immediately for audit purposes. ➤ All PCT journals must be marked for posting and error free by July 10 th in order to be recorded on your Period 12 Ledger.

Completed By Date	Contact	Action
July 11 at 4:00pm	Financial Planning & Analysis – Budgeted Funds 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 2022/23 must be entered in UCRFS by July 11th at 4:00 p.m. using 6/30/2023 as the journal date (user MUST manually change the date). ➤ Note: BEAs involving contracts and grants should not be processed after 5/31; if entries are processed, they will need to be re-entered in Oracle PPM

**ATTACHMENT A - SUMMARY OF DEADLINE DATES
FY22/23 FISCAL CLOSING LETTER**

Completed By Date	Description of FYE Deadline
April 28	NIH Salary Cap Payroll Adjustments
May 1	Supply/Services Orders greater than \$100,000
May 02	Funding for Academic & Staff Salary Increases
May 05	Equipment Orders
May 05	P.O. Blankets
May 12	Inter-location Transfer of Funds
May 15	Accrual/Deferral templates published
May 15	PO Receiving/Okay to Pay
May 15	Review BC60 transactions for classification criteria
May 15	Review Fabrications to close out
May 19	Supply and/or Services Orders less than \$100,000
May 30	Permanent BEAs
May 31	Temp BEAs involving Contracts and Grants
May 31	Resolve/eliminate deficits on Contracts and Grants
May 31	Resolve balances on expired Contracts and Grants
May 31	Verify NIH Salary Cap and prepare payroll adjustments
June 01	CFAOs review and update recharge, sales & service rates
June 01	Annual Transfer to Asset Acquisition/Reserve for Equipment
June 02	Chancellor Commitment Allocation Requests
June 03	Review and submit FAU changes and/or SCTs to clear UCPATH Suspense Fund 69993.
June 07	Invoices from Vendors (including subcontracts)
June 08	May Month End Ledgers available
June 10	UCPATH Position Funding corrections in preparation for UCPATH COA conversion
June 10	Resolve and eliminate deficits in all funding sources
June 10	Clear small balances in all funding sources
June 12	Concur Travel Expense Reimbursement Requests and Clearing of Corporate Travel Card transactions
June 12	FTD Reports with posted transactions through 6/11/2022 available
June 14	Last day for Departments to submit approved requests for Salary Cost Transfers (SCT) to SSC to be reflected in FY2023. Note SCTs should be submitted as soon as possible each month; please do not wait until this deadline.
June 14	Service Providers submit Feeder journals for activity through June 13
June 15	Equipment Inventory – Complete Annual Verifications and bi-annual physical verifications
June 16	ePay Requests

Completed By Date	Description of FYE Deadline
June 16 3pm	UCPath deadline for employee/data changes for Monthly Payroll. Please contact your SSC for their cut-off date to receive requests.
June 16	Paper-based Non-Payroll Expense Transfers
June 16	Last day for departments to request a new vendor using the eBuy Vendor Request process to issue a DAPO in eBuy.
June 19	FTD Reports with posted transactions through 6/18/2022 available
June 20	Balance Staffing
June 20	Encumbrance Release
June 21	PAMIS BEA
June 21	eBuy Change Orders
June 21	Encumber DAPO and PO
June 23	FYE Cut-Off for PCard Purchases to be reflected in FY2023 (Old PCard)
June 23	Intercampus Recharges Other Than Payroll
June 22 3pm	Last day for SSCs to process and approve transactions for Bi-weekly (B1) Payroll. Contact your SSC for their cut-off date to receive requests.
June 23	May ledger reconciliation completed/documented via LRSS (Reconciler)
June 26	Begin use of "new" PCard
June 26	UCPath COA conversion begins
June 26	FTD Reports available with posted transactions through 6/25/2022
June 27 Noon	Cash Deposits to Main Cashiers Office
June 30	Monthly (MO) payroll related feeder journal is targeted to post
June 30	Work Orders; please coordinate directly with individual service providers to determine the submission deadline for work to be performed and billed by 6/30
June 30	Finalize resolution and elimination of deficits and small balances in all funding sources
June 30	Sundry Debtor Bills (through Banner)
June 30	Web Recharge System; please coordinate directly with individual service providers to determine the submission deadline for work to be performed and billed by 6/30
July 01	FTD Reports available with posted transactions through 06/30/2022. This report will include all AP transactions processed for FY2023
July 01	All feeder system transactions for June submitted to GL
July 01	Reconciled May ledger should be reviewed/certified in LRSS (Certifier)
July 03	FTD Reports available with June transactions posted through 07/02/2022
July 04	FTD Reports available with June transactions posted through 07/03/2022
July 05	FTD Reports available with June transactions posted through 07/04/2022
July 05 5pm	Accruals/Deferrals due by 5pm
July 06	FTD Reports available with June transactions posted through 07/05/2022
July 05	Bi-weekly (B1) payroll related feeder journal is targeted to post
July 06 3pm	UCPath Position Funding-Biweekly Paid Employees. Last day to correct COA conversion to be reflected on first biweekly payroll of the new FY.

Completed By Date	Description of FYE Deadline
July 07	FTD Reports available with June transactions posted through 07/06/2022
July 08	FTD Reports available with June transactions posted through 07/07/2022. This report should include requested and approved accruals/deferrals submitted by 07/05/2022.
July 09	FTD Reports available with June transactions posted through 07/08/2022
July 10	FTD Reports available with June transactions posted through 07/09/2022
July 10	Non-Payroll Expenditure Cost Transfer (NCT & FCT)
July 10	PCard Cost Transfers (PCT)
July 11 4pm	Temporary Budget Establishment and Adjustment (BEA)
July 11	FTD Reports available with June transactions posted through 07/10/2022
July 12	Preliminary June 2022 Ledgers available
July 18	UCPath Position Funding-Monthly Paid Employees. Last day to correct COA conversion funding to be reflected on first MO payroll of the new FY.
August 7	June 2022 Final Ledgers available.

**ATTACHMENT B
FISCAL CLOSING CONTACTS**

TOPIC	CONTACT NAME	CONTACT INFO
Accruals/Deferrals	Jerry Monahan	2-1942 or fyclose@ucr.edu
Financial Planning and Analysis	Stephanie Flores	2-7715
	Susana Salazar	2-2876
Lapsing Funds	Stephanie Flores	2-7715
Staffing – Academic and Staff	Lorissa Zavala	2-3250
Procurement Services	Joe Andreu	2-6345
	Gae Purvis	2-3001
PCard	Dana Allen	2-3008
	David Ramos	2-6304
Equipment Management	Margaret Tjia	2-4209 or equipment@ucr.edu
Contracts & Grants	Linda Casteel	2-1948 or emf@ucr.edu
SIS Sundry Debtor Billing-SBS	Rhonda High	2-5950
Cashiers	Daphne Pleasant	2-3391
Payroll	Alfred Karam	2-6203
Plant Funds	Michael Mochache	2-1920 or mochache@ucr.edu
General Ledger Questions	Jerry Monahan	2-1942 or fyclose@ucr.edu
Service & Auxiliary Enterprises	Jerry Monahan	2-1942 or fyclose@ucr.edu
Budgeted Funds BEA Adjustments	Susana Salazar	2-2876
Non-Budgeted Funds BEA Adjustments	Jerry Monahan	2-1942 or fyclose@ucr.edu
Accounts Payable/Travel	Aver Smith	2-1959 or avers@ucr.edu
Encumbrance Questions	Jerry Monahan	2-1942 or email fyclose@ucr.edu

Appendix C: Key Conversion and System Blackout Dates

Conversion/Blackout Descriptions	Date
Conversion: PERM Budget and Preliminary Temp Budget	As of 5/31/2023 Ledgers
Conversion: Contracts & Grants-Primary Load (PI, Sponsors/Customers, Awards, Projects, Budgets, Costs*)	As of 5/31/2023 Ledgers
Conversion: Capital Projects	As of 5/31/2023 Ledgers
Conversion: Contracts & Grants - New June Awards	As of 6/21/2023
Conversion: Purchase Orders, Suppliers, Supplier Agreements	As of 6/23/2023
Conversion: Fixed Assets	As of 6/30/2023 Final Ledgers
Conversion: General Ledgers Balances	As of 6/30/2023 Final Ledgers
Conversion: Contracts, Grants, & Capital Projects incremental costs & revenue. Note: Oracle Project Portfolio Management costs will be incomplete until all FY22 costs are converted.	As of 6/30/2023 Final Ledgers
Conversion: Temp Budget (non-C&G) actual carryforward adjustment	As of 6/30/2023 Final Ledgers
PAMIS/COEUS: Last day for Departments/PIs to provide subaward verification form submissions.	5/29/2023
PAMIS/COEUS: Last day for department PreAward submissions.	6/12/2023
PAMIS/COEUS: eCAF. This is the last date researchers can submit an eCAF for proposals* due on or before July 7, 2023 (this is the eCAF and not the actual proposal). Researchers must follow the RED proposal submission policy, which requires the final proposal to be provided to RED/SPA two full business days before the sponsor's due date. Cayuse will continue to remain available for use until July 7, and starting July 5, proposal routing and approval (eCAF) will be replaced by Kualu. Note: The proposal is the final documents reviewed, endorsed by SPA, and provided to the sponsor.	6/16/2023

Conversion/Blackout Descriptions	Date
Golden Tree Modification system department “brownout” period for new UCRFS Cost Centers and Project Codes. Departments must evaluate the absolute need for these values for the remainder of FY2023 as the codes will not convert to Oracle. **New system to request Oracle Org Structure/Activity Code and Flex1 values will be available 5/24	Now-6/30**
UCRFS PERM BEA: Department blackout period	5/31-6/30*
Banner: Department blackout period only for new detail code requests.	6/1-7/4
eBuy blackout period and ready only access begins.	6/13-7/4
Vendor Request System blackout period. Please review related system FY22 deadlines and plan accordingly.	6/17- 7/3
ePay: request blackout period	6/17-7/6
UCRFS Staffing: Department blackout period	6/21-6/30*
eBuy blackout period and ready only access begins.	6/22-7/4*
Cash Collection Reporting & Reconciliation (CCRRS): Department blackout period	6/27-7/2

*Replaced by Oracle in July 2023 **Replaced by Oracle COA Management in May 2023