


Memorandum

To: Directors, Administrative Assistants,
Office Managers and Project Directors

From: Clinton Moffitt 
Interim Chief Financial Officer and Associate Vice President for Financial Services

Subject: **Fiscal Year (FY) 2015-16 Closing Deadlines**

The deadline for closing the books for FY 2015-16 is Friday, July 8, 2016. The purpose of this memorandum is to outline FY closing deadlines designed to help the campus meet this aggressive closing requirement.

In order to coordinate the various FY 2015-16 closing procedures with the requirements of the State Controller's Office, the CSU Chancellor's Office and various campus offices, the following timelines and instructions are provided below under the primary headings ACCOUNTING, BUDGET, PAYROLL, PROCUREMENT, RELEASED TIME CONTRACTS and IRA EXPENDITURES. All deadlines are as of the close of business on the date listed unless otherwise stated.

ACCOUNTING *Accounts Payable*

Invoices – Please approve (sign and date) and submit invoices to Accounts Payable (MS JA58). Invoices must be received (not mailed by) in Accounts Payable by Friday, June 17, 2016 to ensure processing by Thursday, June 30, 2016.

If you have questions or need to adjust a vendor's invoice previously submitted to Accounts Payable then contact the appropriate accounts payable technician immediately as listed below:

Vendors: A – D	<u>Toni Castanon</u>	278-6808
Vendors: E – L	<u>Anna Andalon</u>	278-2760
Vendors: M - Z; Petty Cash	<u>Carole Carlon</u>	278-6775
Athletic Corp: A – L	<u>Virginia Nevarez</u>	278-2877
Athletic Corp: M – Z	<u>Marie Cuningham</u>	278-2911
Procurement Card Statements	<u>Denise Munoz</u>	278-5482
Travel Expense Claims: A - L	<u>Marie Cuningham</u>	278-2911
Travel Expense Claims: M - Z	<u>Virginia Nevarez</u>	278-2877

Direct Payments – All Direct Pay forms must be received in Accounts Payable (MS JA58) no later than Friday, June 10, 2016, to ensure entry in FY 2015-16 (For IRA funds Direct Pays, refer to page 4).

Cash Receipts/Cashiering

Deposits – To ensure credit to your accounts for FY 2015-16, receipts (cash, checks, etc.) received during the period of Monday, June 20, 2016 through Thursday, June 30, 2016, must be deposited daily at the cashier's windows located in the south lobby of the Joyal Administration Building. Receipts received after 1:30 p.m. on Thursday, June 30, 2016, will be received in FY 2016-17.

Please contact Gina Tamez at extension 8-2991 if you have any questions.

Chargebacks

Printing & Mail Services, University Warehouse, ITS, TLT, etc. – Due to the early closing deadline, chargeback activity for FY 2015-16 will be cut off Friday May 31, 2016. June 2016 chargeback activity will be recorded as FY 2016-17 activity.

Please call Linda Vivian at extension 8-7882 if you have any questions.

Expenditure/Revenue Transfers

Because of the large volume of year-end adjustments and various closing procedures performed during the month of June, requests to transfer recorded expenditures and/or revenues should be received by General Accounting as they occur throughout the year, but no later than Tuesday, June 7, 2016 for activity through May 31, 2016, to ensure appropriate review and processing before the close of the FY 2015-16. Requests to transfer recorded expenditures and/or revenues for June 2016 must be received in General Accounting by Friday July 1, 2016. Transfer requests received after Friday July 1, 2016, will, most likely, be processed in the FY 2016-17. In order to meet this deadline it is recommended that departments review and reconcile their account activity early.

EXCEPTION: Transfer requests submitted to utilize remaining budget balances of capital outlay funds *reverting* as of Thursday, June 30, 2016, must be received by General Accounting by Wednesday, June 1, 2016, to allow sufficient time for sending a Plan of Financial Adjustment (PFA) to the State Controller's Office (SCO) by the anticipated Friday, June 3, 2016, SCO deadline.

All requested transfers must be made using either the "Transfer of Operating Expenditures" (TOE) or "Transfer of Payroll Expenditures" (TOP) request forms, which can be found at "My Fresno State/Main Menu/Forms Portfolio/Electronic Forms/Finance?". When completed, send the TOE and TOP forms to General Accounting, c/o PJ Soligian (M/S JA58 or e-mail at pjsoligian@csufresno.edu).

Inventories

Plant Operations, ITS, Student Health Center, Printing and Mail Services, and the Warehouse must perform a physical count of their inventories on hand at Thursday, June 30, 2016, and submit documentation to Ayesha Khan in General Accounting at AyeshaK@csufresno.edu and copy Janice Loo at JaniceL@csufresno.edu by Friday, July 1, 2016.

Any petty cash receipts or invoices for FY 2015-16 purchases, which have not previously been submitted for reimbursement, must be summarized using the petty cash voucher form and received in Accounts Payable no later than Friday, June 17, 2016, to ensure such purchases are correctly charged to your accounts.

Questions regarding petty cash reimbursements should be directed to Carole Carlon at extension 8-6775.

Travel

Travel Expense Claims – All travel expense claim forms through May 2016 for FY 2015-16 must be received in Accounts Payable, by Friday, June 3, 2016 to ensure they will be recorded in FY 2015-16. Travel Expense Claims received with errors, omissions, etc. will, most likely, not be recorded in FY 2015-16. All travel expense claim forms for the month of June 2016 must be received in Accounts Payable by Friday, June 10, 2016 and depending on the volume will, most likely but not guaranteed, be recorded in FY 2015-16. Travel Expense Claims received with errors, omissions, etc. will, most likely, not be recorded in FY 2015-16. For travel expense claims charging IRA funds, refer to page 4.

Questions regarding travel expense claims should be directed to Marie Cuningham at 8-2911 or Virginia Nevarez at 8-2877.

Travel Spanning Fiscal Years – After the trip is completed submit only one Travel Expense Claim form for the entire trip.

BUDGET

Adjusting Budget Journals (ABJ's) – All budget adjustments for FY 2015-16 must be submitted by Wednesday, July 6, 2016, to the Office of Budget and Treasury Management (Budget Office). All documents received after this date will be returned.

Operating Fund 90000

Obligations and Encumbrances

Fund 90000 encumbrances (in which the good or service has not yet been received, but the purchase order remains valid), will remain open and the budget to cover those encumbrances and obligations will be “rolled forward” to the FY 2016-17 within the department that created the PO.

Every effort should be made to finalize these prior year obligations as quickly as possible.

Budget Balance Available Moved Forward – Budget balances that are shown on the PeopleSoft reports for fund 90000 as of Thursday, June 30, 2016 will be rolled forward automatically to the FY 2016-17 within existing departments. It is the responsibility of the Deans and department heads to provide ABJ's to the Budget Office if the budget balance available from 2015-16 is to be reallocated.

Trust Funds and IRA Trust Funds –

Obligations and Encumbrances

All trust fund encumbrances open at FY closing will be automatically rolled forward.

Every effort should be made to finalize these prior year encumbrances as quickly as possible.

IRA (Instructionally Related Activity) Expenditures:

Purchase Requisitions for less than \$50,000 (see page 5 for all purchase requisitions deadlines) will need to be in Procurement and Support Services by Friday, April 22, 2016. Please have all the appropriate signature approvals and Academic Resources approval prior to submitting the Requisitions.

For all IRA purchases/expenditures - Direct pay approval forms and Travel Expense Claims must be received with all the appropriate signature approvals in Academic Resources by Friday, June 3, 2016.

All paperwork that does not make these deadlines will be returned to the department and you will have to pay these expenditures out of your department funds or 2016-17 IRA Allocations.

THERE WILL BE NO EXCEPTIONS to these IRA deadlines.

Budget Balance Available Moved Forward

Fund balances in all trust funds except IRA trust funds will be rolled forward automatically to the FY 2016-17. Any unspent and unencumbered IRA trust fund balances will not be rolled forward to the FY 2016-17 but will, instead, be returned to the pool of unallocated IRA funds. In order to timely process 2015-16 IRA expenditures, such expenditures must be submitted with all appropriate signature approvals to the Academic Resources Office one week prior to the respective deadlines as noted elsewhere in this letter.

PAYROLL

Document Submission – Please submit all documents to the Payroll Office by the following deadlines to help ensure that payments made for work performed during the 2015-16 FY are correctly charged to your current year accounts. These include:

- June payroll for students, temporary help, and overtime and shift differential hours will be recorded in the FY 2016-17.
- Documents for temporary help, overtime, and shift differential hours for the June payroll period are due in the Payroll Office by regular monthly deadlines.

- **Late** temporary help, student, overtime and shift differential hour vouchers for any pay period prior to June 2016 must be received in the Payroll Office by Tuesday, June 14, 2016.
- Student time entry, including hours worked in June must be entered on the PeopleSoft pay sheet screen by Friday, July 8, 2016.
- The last day that work-study students can work in the 2015-2016 is Saturday, May 21, 2016. Work-study hours worked from May 1 through May 15 must be entered on the PeopleSoft pay sheet screens by Wednesday, June 8, 2016.

Please call Payroll Services, at extension 8-2302, if you have any questions.

PROCUREMENT

Purchase Orders

Deans and department heads should review all outstanding purchase orders and notify Procurement if any purchase orders (other than blanket orders) that need to be closed by Friday, May 20, 2016.

Alterations – All alterations, whether at year-end or in the normal course of the fiscal year, should always be sent directly to Procurement, unless specifically directed otherwise by Procurement or Accounting Services. Before preparing an alteration form to request a chartfield code change, please call or verify with Accounts Payable that the PO is still open. If Accounts Payable can confirm that the PO is still open (or partially paid), you will be directed to send the alteration form to Procurement (M/S JA111) to process the alteration.

On the other hand, if it is determined the item has already been paid, you will be directed to send a TOE form to General Accounting, c/o Ayesha Khan (M/S JA58), requesting the processing of an expenditure transfer as described earlier under ACCOUNTING/Expenditure/Revenue Transfers.

Blanket Purchase Orders – Be sure to monitor available balances of all Blanket PO's. Your total orders should not exceed PO amounts without an approved alteration. All alterations to Blanket PO's must be received in Procurement by Friday, May 20, 2016.

Please forward all invoices related to blanket PO's to Accounts Payable by Friday June 10, 2016, to ensure that 2015-16 activity is recorded as a 2015-16 expense.

FY 2015-16 Requisitions – The following deadlines have been established by Procurement to allow sufficient time to process requisitions in a timely manner for inclusion in the FY 2015-16:

- Public Work Projects (\$5,000 - \$250,000)..... Friday April 8, 2016.
- All Goods and Services \$50,000 and greater Friday April 8, 2016.
- All Goods and Services less than \$50,000.....Friday April 22, 2016.

Any requisitions **not** meeting the above deadlines with proper signatures will be processed for inclusion in the FY 2016-17.

FY 2016-17 Requisitions – Requisitions for the new fiscal year may be submitted starting Monday, April 11th and must be clearly marked “2016FY”. Requisitions for new contracts or blanket PO’s that need to be in place by Friday, July 1st should be submitted by Friday, May 6th to insure a PO is in place at the start of the new fiscal year.

When submitting requisitions for reoccurring blanket PO’s please indicate the current year blanket PO number on the requisition to facilitate Procurement setting up the new year blanket PO.

Questions regarding any of the procurement information provided above should be directed to the “Buyer” shown on the PO.

RELEASED TIME CONTRACTS

FY 2015-16 release time requests must be received in Budget and Treasury Management by Friday, May 27, 2016. Please contact Pam Lewis at extension 8-5295.

FY 2015-16 release time contracts must be received in Accounts Receivable by Friday, June 3, 2016. Please contact Celia Gonzalez at extension 8-5485.

All requests or contracts not received by the above dates will be processed in FY 2016-17.

REQUEST FOR BILLINGS

FY 2015-16 Request for billings must be received in Accounting by Friday, June 3, 2016. Please contact Celia Gonzalez at extension 8-5485.

All requests or billings received after Friday, June 3, 2016 may be processed in FY 2016-17.

REMINDER

Please remember to submit all Accounting Services and Procurement forms using your PeopleSoft Forms Portfolio menu and select Electronic Forms to see a menu of the forms available.

If you need help completing the forms, please contact either Accounting Services or Procurement, depending upon which form you are completing.

Please contact the Help Desk at extension 8-5000 for technical questions.