

Year-End Process

The University Controller will issue fiscal year end instructions annually in the form of a memorandum. A copy of the memo issued May of 2000 is following.

For questions, about this procedure, please contact Steve Katz at 278-6632 or e-mail him at skatz@csufresno.edu.



CALIFORNIA
STATE
UNIVERSITY,
FRESNO

May 9, 2000

Memorandum

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

From: Steven Katz
University Controller

A handwritten signature in black ink, appearing to read "Steven Katz".

Subject: **Fiscal Year-End Closing Information**

In order to coordinate the various 1999-2000 fiscal year-end closing procedures with the requirements of the State Controller's Office, the CSU Chancellor's Office and various campus offices, information regarding timelines and instructions is summarized below under the primary headings ACCOUNTING, BUDGET, PAYROLL and PROCUREMENT.

ACCOUNTING
Accounts Payable

Acknowledgments - Please submit all acknowledged (signed and dated) copies of purchase orders and approved copies of invoices to the accounting office as soon as possible.

If there is any reason to withhold or adjust a vendor's payment (such as duplicate billing, incorrect pricing, incorrect quantities, etc.) immediately notify the appropriate accounts payable technician as listed below:

Vendor A-B	Carol Stiggins	82760
Vendor C-G	Judy Jenkins	84010
Vendor H-M	Janet Simon	85482
Vendor N-R	Dayna Matsumura	86808
Vendor S-Z	Ann Paley	87690
Boise	Carole Carlon	86775
Contracts	Margaret Martinez	86810

**Office of the
Vice President
for Administration**

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559. 278-2083
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Direct Payments - All Direct Payment approval forms for incidentals purchased before July 1, 2000 should be received in the accounting office no later than Friday, June 30, 2000 to insure data entry in the 1999-2000 fiscal year (FY).

Direct Payment approval forms to be charged to the 2000-2001 FY must clearly be marked "2000 FY."

Cash Receipts/Cashiering

Deposits - To insure credit to your accounts during the 1999-2000 FY, any receipt items (cash, checks, etc.) received during the period of June 19 through June 30, 2000 should be deposited daily (at the cashier's windows located in the south lobby of the Joyal Administration Building, between the hours of 7:30 a.m. and 1:30 p.m.). Any receipts received after 1:30 p.m. on June 30, 2000 will be accounted for in the 2000-2001 FY.

Please contact Shirley Lindal at extension 82991 if you have any questions.

Chargebacks

Printing & Mail Services, University Warehouse, AIC, etc. - All requests and requisitions for chargeback services must be received and accepted by the various chargeback service areas by June 23, 2000 for inclusion during the 1999-2000 FY. Requests and requisitions received after June 23, or not completed during the current fiscal year, will be included in the 2000-2001 FY.

All chargeback areas must submit June chargeback data entry information to the accounting office, no later than Friday, June 30, 2000 in order to receive credit in the 1999-2000 FY. Please call Linda Vivian at extension 87882 if you have any questions.

Expenditure Transfers

Because of the large volume of year-end adjustments and various closing procedures performed during the month of July, requests to retroactively transfer recorded expenditures should be sent to the accounting office as they occur throughout the year, but no later than May 31, 2000 to insure appropriate review and processing during the 1999-2000 FY. Expenditure transfer requests should be sent to general accounting, c/o Dennis Livezey (M/S JA58 or e-mail at dennisl).

An expenditure transfer is accomplished by recording a journal entry. If the expense transfer involves a transfer between funds or different appropriation years, the journal entry will include as a reference the notation "PFA," meaning a Plan Of Financial Adjustment, has also been sent to the State Controller's Office for processing as a part of the expenditure transfer process.

Petty Cash

Reimbursements - Any receipts or invoices for 1999-2000 FY purchases which have not previously been submitted for reimbursement must be summarized using the petty cash voucher form and submitted to the accounting office no later than Monday, July 3, 2000 to insure such purchases are correctly charged to your accounts.

Questions regarding petty cash reimbursements should be directed to Dayna Matsumura at extension 86808.

Travel

1999-2000 FY Travel Applications and Claims - All travel applications and claim forms through May 2000 for 1999-2000 FY travel must be forwarded to the accounting office, c/o Tamara Cochran (M/S JA58) by June 2, 2000.

2000-2001 FY Travel Applications and Claims - All travel applications and claim forms for the month of June 2000 for 1999-2000 FY travel must be forwarded to the accounting office by July 5, 2000.

In the event a trip begins during the current 1999-2000 FY and will end sometime during the 2000-2001 FY, the accounting office requires that two claim forms be submitted in order to allocate the travel expenses appropriately between the two fiscal years. The 1999-2000 FY claim should be forwarded to the accounting office by July 5, 2000. The 2000-2001 FY claim should be forwarded to the accounting office as soon as possible but no later than 30 days after the trip has been completed.

Note: During the 2000-2001 FY travel advances and claims cannot be paid using the new General Fund budget year if there is a 2000-2001 State budget signing delay. Until the new State budget is signed only prior year General Fund, Lottery funds or Trust funds can be charged. (See BUDGET/2000-2001 Budget Signing Delays below for additional information).

BUDGET

1998 Budget Year - Please review the nVision financial report and available queries to reconcile your records and documents. ABJ's are entered in the financial system within a day or two of receipt. If you have problems or questions with budgeted amounts, please contact Ed Bulinski at extension 85293.

For budget year 1998, all general fund monies must be liquidated (spent) no later than June 30, 2000 unless previously arranged by your vice president.

1999 FY - Most department requested ABJ's have been entered into the HR/Financial systems. The nVision financial report should be used to reconcile your budgets. If you have problems or questions regarding your budgets, please contact Ed Bulinski at extension 85293.

2000-2001 Budget Signing Delays - Last year the Governor signed the budget before the beginning of the new fiscal year and, because there is a surplus of revenues, it appears this will again be the case this year.

However, if the Governor has not approved and signed the new State budget as of the beginning of the new 2000-2001 FY, General Fund monies will not be available for spending as of July 1. The accounting office will, in general, be unable to issue checks chargeable to the new General Fund accounts until the budget is signed. The only charges that will be an exception to this rule will be office supply contract charges (Boise), payroll charges, chargebacks, and procurement card purchases which need to be charged to new and/or current fiscal year accounts.

Notwithstanding the above, requisitions for contracts and purchase orders and other internal chargeback services using 2000-2001 FY General Fund coding information will be accepted. However, purchase orders and contracts, when sent to the vendors, will include information which serves as a reminder that vendor payments may be delayed pending the governor's signing of the new year's State budget. See Travel/2000-2001 FY Travel Applications and Claims above for additional information and PROCUREMENT/Procurement Cards below for information regarding an additional bank service charge which may be imposed if there is a budget signing delay.

Prior year 1999-2000 FY General Fund monies and all other funds (i.e. Trust Funds, Lottery Funds, etc.) may continue to be spent as usual (assuming balances are available) with two exceptions--prior year funds cannot be used for maintenance contracts or blanket purchase orders.

Prior Year Balances - As in prior years, there is a 24-month maximum spending limitation for General Fund appropriated money. Any balances remaining in such accounts at the end of the second year will revert to the control of the respective vice president unless previously arranged by your vice president.

Prior Year Encumbrances - All General Fund 1998-1999 FY (prior year) encumbrances must be eliminated before 1999-2000 FY year-end closing can be completed. This means all such encumbrances must either be liquidated by final payment to vendors or such encumbrances must be disencumbered from the 1998-1999 FY accounts and be transferred to the 1999-2000 FY accounts. The accounts payable department and the procurement office will be contacting departments to insure this procedure is completed.

Rollover Procedures for Budget Balances Available (BBA's) - Rollover procedures may differ among the four vice presidential divisions. Please refer to your vice president's office for appropriate spending/sweeping policies concerning your area.

PAYROLL

Document Submission - Please submit all documents to the payroll office by the following deadlines to help insure that payments made for work performed during the 1999-2000 FY are correctly charged to your current year accounts. These would include:

1. Student time entry, which include hours worked from June 1 through June 30, 2000, must be entered on the PeopleSoft paysheet screens by July 7, 2000.
2. Temporary help vouchers for the June payroll period are due by June 30, 2000 (submit earlier if possible).
3. Over-time and shift differential hours submitted for the June payroll period are due by July 6, 2000 (submit earlier if possible).
4. The last day that work-study students can work in the 1999-2000 FY is Friday, May 20, 2000. Work-study hours worked from May 2 through May 20 must be entered on the PeopleSoft paysheet screens by June 7, 2000. Any student work-study hours entered in the paysheet screens in PeopleSoft after June 7 must be charged to regular student assistants and not to work-study.

Please call tile Payroll Office, at extension 83960, if you have any questions.

PROCUREMENT

Questions regarding any of the information provided below should be directed to Procurement and Support Services at extension 82111.

Alterations - Before sending an alteration form to purchasing to request a chartfield code change, please call or verify with accounts payable that the purchase order is still unpaid. (Since implementation of the Vendor Direct Pay Program, accounts payable is usually able to process payments to vendors within ten working days; as a result, your purchase order may have already been processed for payment by the time you contact accounts payable). If accounts payable can confirm that the purchase order is still unpaid, you will be directed to send the alteration form to Procurement (M/S JA 111) who will process the alteration.

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

Blanket Purchase Orders - Be sure to monitor available balances of all blanket purchase orders. Your total orders should not exceed purchase order amounts without an approved purchase order alteration. All alterations to "Blanket" purchase orders must be forwarded to procurement by May 15th. If an alteration is necessary for a "Blanket" purchase order, please include sufficient funds on the alteration to take the purchase order through June 30 so that additional alterations will not be necessary.

Timelines - The following timelines have been established by Procurement and Support Services to allow sufficient time to process requisitions in a timely manner for inclusion in the 1999-2000 FY:

Office Supply Contract Requests	June 23, 2000
All Other Goods and Service Requests	June 9, 2000
Equipment Purchases OVER \$100,000	April 28, 2000
Equipment Purchases UNDER \$100,000	May 12, 2000
IT/Telecom Equipment OVER \$100,000	April 28, 2000
IT/Telecom Equipment UNDER \$100,000	April 28, 2000
Public Work Projects (\$5,000 - \$250,000)	April 28, 2000

Any requisitions not meeting the above timelines may be processed for inclusion in the 2000-2001 FY.

Procurement Cards - Purchases made with procurement cards after June 30 may incur an additional bank service charge of 1/2 of 1% per month if payments are delayed because of a delay in the signing of the new 2000-2001 FY State budget. (See BUDGET/2000-2001 Budget Signing Delays above for further information).

2000-2001 FY Requisitions - Requisitions for the new fiscal year may be Submitted starting June 15 and must be clearly marked "2000 FY". However, if you have contracts, service agreements (copiers), blanket orders, etc. that must be in place by July 1, please submit these requisitions so they reach Procurement and Support Services as soon as possible, again, clearly marked "2000 FY".

Multiple Year Agreements - If you have multiple year agreements or purchase orders, be aware that even though the requisition that initiated one of these agreements or purchase orders showed the full amount for all years involved, only the current fiscal year amount will be encumbered in PeopleSoft. The amount for the future year(s) will be automatically processed by Procurement when appropriate. The department does not have to process any further paperwork.

SK:bJm