



Controller's Office

DATE: February 2, 2017

TO: Administrators, Business Managers and Fiscal Operations Personnel

FROM: Chad Cleveland
Controller

As the end of Fiscal Year 2016-17 approaches, we would like to assist you in making all appropriate charges and encumbrances to your accounts. Please use the following guidelines in planning for the close of this fiscal year:

CASH RECEIPTS AND CREDIT CARD RECEIPTS

All funds received that are to be credited to FY2017 must be received by the Bursar's Office **before the end of the working day June 27, 2017.**

NOTE#1: For those departments that prepare deposits which are directly transported to the bank via armored car service through June 30, 2017, the deposits will be recorded as FY2017 cash receipts.

NOTE#2: Any credit card sales that occur on June 27, 2017, will be included in FY2017. Credit card transmittals for June 27, 2017 sales must be submitted to the Bursar's Office no later than noon on June 28, 2017.

REQUESTS FOR UNCOLLECTIBLE ACCOUNTS RECEIVABLE TO BE RESERVED AND A/R REQUEST TO WRITE OFF UNCOLLECTIBLE ACCOUNTS

Please refer to http://busfin.uga.edu/bursar/bursar_faculty_staff/ under Accounts Receivable Information for instructions to complete requests to reserve or write off uncollectible accounts. **Departments should submit completed requests to the Accounts Receivable Department by April 20, 2017.**

TRAVEL

Travel authorities with airfare to be direct charged to the University on the 2016-17 budget must be in Travel and Encumbrances **by noon on June 16, 2017.** Departments that wish to have airfare direct charged to the University for the 2016-17 budget should ensure that the travel agency involved submits its invoice to Travel and Encumbrances **by the end of the working day June 23, 2017.**

TRAVEL – Continued from previous page

Approved Travel Expense Statements to be charged to the 2016-17 budget must be submitted to Travel and Encumbrances **by the end of the working day, June 23, 2017**. Travel encumbrances will be treated the same as encumbered purchase orders. Travel funding that is encumbered and not spent before June 30, 2017, will be recorded as a charge to the 2016-17 budget, and the funding will go into a liability account.

Departments have the option for travel that is to be completed by September 30, 2017, to be encumbered from FY2017 funding. All travel authorities pertaining to travel between July 1, 2017 and September 30, 2017 must clearly indicate whether the charges are to be encumbered from FY17 or FY18 funding.

OPERATING SUPPLIES AND EQUIPMENT - May 1, 2017, with exceptions

To ensure that purchase requests are encumbered against the 2016-17 budget, it is necessary that requests be approved by Travel and Encumbrances by May 1, 2017, unless otherwise accepted below. Purchase requests submitted for approval before the close of the fiscal year must properly indicate the fiscal year to be charged. The Accounting Date field within UGAmart determines the fiscal year that a purchase request is to be charged. Any date that falls within the current fiscal year ending on June 30, 2017 will be charged to the current fiscal year. Any purchase request postdated within the Accounting Date field with a date equal to or greater than July 1, 2017 (the beginning of fiscal year 2018) will be charged to the next fiscal year. All purchase requests which are to be charged to the 2017-18 budget must have the appropriate Accounting Date of July 1, 2017 or greater. Purchase requests which are submitted after the specified cutoff dates will be reviewed and processed if time permits.

There is no assurance that requests received after the established deadline dates can be processed in time to be charged against the 2016-17 budget. The department will be notified if it is determined that a request cannot be processed against the 2016-17 budget.

Exceptions to May 1 Purchase Request Date

1) Vehicles - OPB issued a moratorium regarding motor vehicle purchases. This moratorium pertains to purchase and leasing of all vehicles. All vehicle purchase requests, with a letter which provides a compelling reason for requesting a waiver from the moratorium, should be in Travel and Encumbrances by **March 13, 2017**. Purchase requests for vehicles available under statewide contract should be in Travel and Encumbrances at the earliest possible date, as the manufacturers may impose a cutoff date prior to **March 13**.

2) Information Technology (IT) - This category includes computer equipment, software or services (CESS) audiovisual, and telecommunications. **See next page for deadlines.**

Information Technology (IT) requests with an aggregate cost of \$10,000 or more OR which include restricted or sensitive data handling or do not fully meet the UGA or USG standards or policies as outlined in the CESS guidelines at http://eits.uga.edu/hardware_and_software/cess/ require the following approvals:

OPERATING SUPPLIES AND EQUIPMENT – May 1, 2017, with exceptions (Cont'd)

- A. Up to \$500,000 Computer Equipment/Software/Services (CESS) requires local approval from UGA VPIT
- B. Over \$500,000 Computer Equipment/Software/Services (CESS) requires local approval from UGA VPIT and Vice Chancellor/Board of Regents CIO

To meet the established cutoff date for processing IT Purchase Requests, the following deadlines have been established by the Office of the VPIT for the required prior CESS approval processes:

March 27, 2017 – Requests that require the approval of the Vice Chancellor of Information Technology/BOR CIO (items over \$500,000) must be received in the Office of the VPIT no later than this date.

April 21, 2017 – Requests that require local approval only and the items are NOT AVAILABLE on statewide or agency contract must be received in the Office of the VPIT no later than this date.

May 9, 2017 – Requests that require local approval only and the items are available on statewide or agency contract must be received in the Office of the VPIT no later than this date.

After the appropriate approval is received as outlined above, the deadlines for receipt of IT purchase requests in Travel and Encumbrances are as follows:

May 1, 2017 - IT purchase requests not on statewide or agency contract.

May 22, 2017 - IT purchases which are on statewide or agency contract.
(Please note that the approved CESS number must be entered on the purchase request.)

3) Purchase Requests where the method of solicitation is a Request for Proposal (RFP) –
February 24, 2017.

4) Purchase Requests totaling \$24,999.99 or less must be in Travel and Encumbrances by **May 22, 2017.**

5) Purchase Requests for items available under Statewide Contract or Agency Contract, regardless of dollar value, must be in Travel and Encumbrances by **May 22, 2017.** Earlier deadlines apply to IT purchases as stated in section 2 above.

If you are not certain which category applies to your purchase request, please contact the Procurement Office, 706-542-2361.

Check requests with supporting documents (including Petty Cash reimbursement requests) to be charged against the 2016-17 budget must be in the Travel and Encumbrances Department **by the end of the working day Friday, June 23, 2017.** Requests for reimbursement from the Master Petty Cash Fund should be requested **by the end of the working day Friday, June 23, 2017.**

Mail and Receiving Services' cutoff date will be Wednesday, June 21, 2017. Postage fees will be charged to the 2016-17 year for all mail received at Mail & Receiving Services **by the end of the working day on June 21, 2017**. Bulldog Print + Design's cutoff date will be **Wednesday, June 21, 2017**. Requests for printing and design services will be charged to the 2016-17 year, **if the job can be completed by June 21, 2017**.

All currently established and funded Facilities Management Division (FMD) work orders will be reviewed and departments advised by **April 17, 2017**, if the work cannot be completed and billed by June 23, 2017 and the remaining amount of funding which will not be expended during FY2017. Any additional work requested from Facilities Management for charges against the **FY2017** budget will be accepted on a project-by-project basis. Each request will be reviewed to determine workforce and material availability. The requesting department will then be advised whether work can be accomplished by the end of the fiscal year. Any special requirements or problems should be brought to the attention of the Business Director for Facilities Management, Kathy Hines at (706) 542-7417 or kahines@uga.edu

Facilities Management warehouse will accept requests for issues to be charged against the FY2017 budget until **3:30pm on June 23, 2017**. Issues beginning on Monday, June 26, 2017 will charge against the FY2018 budget.

The last day a state vehicle can be rented from the Automotive Center for charges to be posted to the FY2017 budget is **Thursday, June 22, 2017**. Any outstanding rentals that have not been returned by the 22nd will be estimated for the remainder of the rental agreement period and those charges will be posted against the FY2017 budget. Beginning June 24, 2017, all new rentals will be charged against the FY2018 budget. **NOTE: Accounts with a June 30, 2017 expiration date cannot be used after June 22nd for vehicle rental charges.**

Fuel to be charged to the FY2017 budget can be purchased at the Automotive Center until **5:00pm on Friday, June 23, 2017**. Any fuel purchased after that time will be charged to the FY2018 budget. **NOTE: Accounts with a June 30, 2017 expiration date cannot be used after June 23rd for fuel charges.**

NO additional charges, changes or corrections can be posted by Facilities Management after 5:00 pm, Monday, June 26, 2017 in order to accommodate the June 30, 2017 year-end date. All remaining Facilities Management charges will be loaded to the IMS Financial Accounting system on the evening of Tuesday, June 27 and departments will be able to see all Facilities Management final charges for FY2017 on their accounts on Wednesday, June 28, 2017.

Please note that Facilities Management cannot encumber FY2017 funds against FMD labor at year-end. Any departmentally funded work orders that involve FMD labor must be completed by Friday, **June 23, 2017** for charges to post against FY2017. Any continuing FMD labor after Friday, June 23, 2017 for the on-going work order will be charged against the departments FY2018 budget.

Work requests for jobs to begin in FY2018 will not be accepted until **May 1, 2017**. You may call the FMD Work Control Desk at (706)542-7456 or email them at fmdwork@uga.edu. Please be sure to specify that the work is to be performed and billed against the FY2018 budget.

*****Please contact any service organization not mentioned for its cutoff date*****

JOURNAL VOUCHER REQUESTS, TICKETS (ALSO KNOWN AS INTRA-UNIVERSITY CHARGES), PERSONNEL ACTIVITY REPORTS, AND ACCRUED PAYROLL

Journal entry requests for personal service items must be in the Payroll Office by **noon on June 1, 2017**. All non-personal services journal entry requests and intra-departmental charges and credits (tickets) must be in the Accounting Department by **noon, June 28, 2017**.

Personnel Activity Reports are due in the Accounting Department by **noon on June 20, 2017**. A separate letter concerning the year-end procedure for processing of Personnel Activity Reports will be distributed at a later date. Accrued payroll work sheets for salaried bi-weekly and hourly bi-weekly payrolls are due in the Accounting Department by **noon on June 12, 2017**.

PAYROLL

Bi-weekly payrolls paid during July 2017 for days earned during fiscal year 2016-17 will be charged to the 2016-17 budget (not applicable to restricted accounts). The following payroll periods are affected by the year-end procedure:

(1) Salaried Bi-Weekly Payroll for Period June 15 - June 28

Time recorded for June 15-28 will be charged to the 2016-17 budget. These checks will be issued on July 6, 2017.

(2) Hourly Bi-Weekly Payroll for Period June 22 – July 5

Time recorded for June 22-30 will be charged to the 2016-17 budget. Time recorded for July 1 – July 5 will be charged to the 2017-18 budget. These checks will be issued on July 13, 2017.

(3) Salaried Bi-Weekly Payroll for Period June 29 – July 12

Time recorded for June 29-30 will be charged to the 2016-17 budget. Time recorded for July 1-12 will be charged to the 2017-18 budget. These checks will be issued on July 20, 2017.

Deadline for compensatory time payout

Approved compensatory time is subject to a 240-hour maximum accumulation. Employees who have reached the compensatory maximum must receive a cash payment for any additional overtime. Additionally, all compensatory time balances on record as of May 31 must be paid out no later than the final bi-weekly pay period in June each

fiscal year. Such payment will be at the employee's regular earnings rate at the time the payment is made. Compensatory time earned in June will carry forward into the upcoming fiscal year.

The bi-weekly pay periods that should be used to pay out these compensatory balances for fiscal year 2016-17 are:

- (1) Salaried bi-weekly payroll for period June 1 – June 14.**
- (2) Hourly bi-weekly payroll for period June 8 – June 21.**

Personnel reports will be required as follows:

(1) It will not be necessary to submit personnel reports for employees who are employed during the 2016-17 fiscal year in a line-item position and who are continued by name in the 2017-18 original budget.

(2) It will be necessary to submit a personnel report and budget amendment for an employee not appearing by name in the 2017-18 original budget. If an employee joined the staff in 2016-17 and was not included in the 2017-18 original budget, a new personnel report and budget amendment will be required. Work hours used to compute an hourly rate for fiscal year 2017-18 will be 2080.

BUDGET TRANSACTIONS FOR REMAINDER OF FY 2017

Units will need to project expenditures for the remaining months of FY2017. Budget amendments should be processed no later than **March 13, 2017**, to reflect the total projected budget for the current fiscal year. The University's amended budget must be submitted for Board of Regents approval by March 21st. Savings from vacant positions and unused lump sum positions should be re-budgeted in the appropriate non-personal services category by the March 13th deadline. This deadline does not pertain to routine personnel transactions that do not involve object transfers from personal services to non-personal services or vice versa. Please review memo located at the following link:

<http://busfin.uga.edu/budget/pdf/BudgetTransactionsDeadline.pdf>

Budget transactions **will not** be updated to IMS after **June 21, 2017**. Electronic documents received at the Budget Office level after June 16, 2017 are not guaranteed to be updated to IMS for FY2017.

If you have any questions or need further information regarding these instructions, please contact the University Budget Office at 706-542-2802.

PURCHASING CARD (P-card)

The Accounting Department will download p-card charges from the Works Payment Manager on **Tuesday, June 27, 2017**. Only transactions transmitted by the vendor and posted to the bank by **Friday, June 23, 2017** will be posted in FY2017. Please note that this will provide less time to complete the allocation in Works. If the vendor has not transmitted the charge to the bank in time to be posted to the Works Payment Manager by **Friday, June 23, 2017**, the p-card transaction will be charged to the FY2018 budget.

DEPARTMENTAL SALES AND SERVICES

Each school, college and unit will need to project total estimated revenue amounts for departmental sales and services accounts. Budget amendments should be submitted to reflect the total projected amount for the current fiscal year. Budget amendments for the current fiscal year are due to the University Budget Office by **March 13, 2017**.

All requests to set up accounts receivable, deferred revenue, or scientific equipment reserves on departmental sales and service accounts are due in the Accounting Department **by end of day on June 27, 2017**. For additional guidance on department sales and service accounts deferred revenue, carry forward and other yearend items, please refer to <http://www.policies.uga.edu/FA/nodes/view/919/Departmental-Sales-and-Services-Accounts>.

CARRY FORWARD REQUESTS

Carry forward requests for student technology fee accounts should be submitted to the Accounting Department, 323 Business Services Building by **June 19, 2017**. These requests will be forwarded to the Vice President for Information Technology (VPIT) for approval. The STF carry forward request form is located at <http://www.busfin.uga.edu/forms/stf.pdf>

After the close of the fiscal year, all amounts remaining in departmental sales and service and indirect cost recovery accounts will be carried forward by college/school/unit. The college/school/unit will decide how those excess funds will be distributed at the account level.

After the close of the fiscal year, all amounts remaining in continuing education accounts will be carried forward.

Each college/school/unit should follow Board of Regents guidelines for carry forward funds.(BPM Section 2.2.1)
http://www.usg.edu/business_procedures_manual/section2/manual/2.1_accounting_coding_schema/

Specifically, to qualify for carry forward a departmental sales and service account must earn at least 50% of its revenue from external sources (sources outside the University).

Each college/school/unit should internally document how the carry forward funds will be used. This information may be needed at the request of the Board of Regents.

TRANSACTIONS INVOLVING RESTRICTED ACCOUNTS

Please keep in mind that transactions involving restricted accounts or cost share accounts require Post Award Accounting review/approval before processing. Cash receipts, check requests, journal vouchers, personnel activity reports, purchase requests, tickets, and travel authorities should be received by Post Award Accounting office four business days prior to the yearend deadline to allow adequate time for processing.

This document and an additional “quick-reference” summary in deadline date order can be found on the web at: <http://www.busfin.uga.edu/accounting/yearend.pdf>.

Cut-Off Deadlines - by Date Order

(If item includes Restricted Accounts: back up cutoff date by four business days to route through SPA Post Award)

Section	Contact Info	Page #	Description	Cut-Off Date
Operating Supplies & Equipment	<i>Procurement Office</i>	3	Purchase Requests due where the method of solicitation is a Request for Proposal (RFP)	February 24, 2017
Operating Supplies & Equipment	<i>Procurement Office</i>	2	Purchase Requests Due for Vehicles.	March 13, 2017
Departmental Sales and Services	<i>Budget Office</i>	7	Budget amendments for the current fiscal year are due to the University Budget Office by March 13, 2017	March 13, 2017
Budget	<i>Budget Office</i>	6	Budget amendments should be processed no later than March 13, 2017 to reflect the total projected budget for current fiscal year.	March 13, 2017
Operating Supplies & Equipment	<i>CIO Office</i>	3	CESS deadline for requests that require the approval of the Vice Chancellor of Information Technology/BOR VPIT.	March 27, 2017
Operating Supplies & Equipment	<i>Facilities Management</i>	4	All established and funded Facilities Management work orders will be reviewed and departments advised by April 17, 2017 if the work cannot be completed & billed by June 23, 2017.	April 17, 2017
A/R	<i>Accounts Receivable Dept</i>	1	Requests for Uncollectible A/R to be Reserved and A/R Requests to Write Off Uncollectible Accounts.	April 20, 2017
Operating Supplies & Equipment	<i>CIO Office</i>	3	CESS deadline for requests that require local approval only (\$10,000 to \$500,000 and \$0 to \$500,000 if sensitive data is involved) and the items are NOT AVAILABLE on statewide or agency contract must be received in Office of VPIT no later than this date.	April 21, 2017
Operating Supplies & Equipment	<i>Procurement Office</i>	2	Purchase requests to be encumbered against the 2016-17 budget: Purchase requests submitted after May 1, 2017 but before the close of the fiscal year, must indicate the fiscal year to be charged in the Accounting Date field of UGAmart. (There is no assurance that requests received after the established receipt dates can be processed in time to be charged against the 2016-17 budget. The department will be notified if it is determined that a request cannot be processed against the 2016-17 budget.)	May 1, 2017
Operating Supplies & Equipment	<i>Procurement Office</i>	3	IT purchase requests not on statewide or agency contract are due in Travel and Encumbrances. Approved CESS number must accompany the purchase request.	May 1, 2017
Operating Supplies & Equipment	<i>CIO Office</i>	3	CESS deadline for requests that require local approval only (\$10,000 to \$500,000 and \$0 to \$500,000 if sensitive data is involved) and the items are available on statewide or agency contract must be received in the Office of the VPIT no later than this date.	May 9, 2017
Operating Supplies & Equipment	<i>Procurement Office</i>	3	Purchase Requests for items totalling \$24,999.99 or less.	May 22, 2017
Operating Supplies & Equipment	<i>Procurement Office</i>	3	Purchase Requests for items available under statewide contract or agency contract, regardless of dollar value.	May 22, 2017
Operating Supplies & Equipment	<i>Procurement Office</i>	3	IT purchase requests which are on statewide or agency contract are due in Travel and Encumbrances. Approved CESS number must accompany the purchase request.	May 22, 2017
JVs, Tickets, PARs, Accrued Payroll	<i>Payroll Dept</i>	5	Deadline for journal entry requests for personal service items.	June 1, 2017
JVs, Tickets, PARs, Accrued Payroll	<i>Accounting Dept</i>	5	Accrued payroll work sheets for salaried bi-weekly and hourly bi-weekly payrolls are due in Accounting Department.	June 12, 2017
Travel	<i>Accounts Payable T&E</i>	1	Travel Authorities with airfare to be direct billed	June 16, 2017
Carry Forward Requests	<i>Accounting Dept</i>	7	Student Technology Fees & carry forward requests should be submitted to the Accounting Dept., 323 Business Services Building.	June 19, 2017
JVs, Tickets, PARs, Accrued Payroll	<i>Accounting Dept</i>	5	Personnel Activity Reports (PARs) are due in the Accounting Department by noon.	June 20, 2017
Budget	<i>Budget Office</i>	6	Budget transactions will NOT be updated to IMS after June 21, 2017. Electronic documents received at the Budget Office level after June 16, 2017 are not guaranteed to be updated to IMS for FY2017.	June 21, 2017
Operating Supplies & Equipment	<i>Bulldog Print + Design</i>	5	Bulldog Print + Design deadline to accept requests for printing & design services will be charged to the 2016-2017 year, if the job can be completed by June 21, 2017.	June 21, 2017

Cut-Off Deadlines - by Date Order

(If item includes Restricted Accounts: back up cutoff date by four business days to route through SPA Post Award)

Section	Contact Info	Page #	Description	Cut-Off Date
Operating Supplies & Equipment	<i>Mail & Receiving Services</i>	4	Postage fees will be charged to the 2016-17 budget for all mail received at Mail & Receiving Services by the end of the working day on June 21, 2017.	June 21, 2017
Operating Supplies & Equipment	<i>Facilities Management</i>	4	Deadline for FMD Auto Center vehicle rentals is Thursday, June 22, 2017. Rentals not returned by that date will be estimated for the remainder of the agreement period and charged to the FY17 budget.	June 22, 2017
Travel	<i>Accounts Payable T&E</i>	1	Travel Agency deadline to submit invoice to Travel and Encumbrance	June 23, 2017
Travel	<i>Accounts Payable T&E</i>	1	Approved Travel Expense Statements to be charged to the 2016-17 budget must be submitted to Travel and Encumbrances.	June 23, 2017
Pcard	<i>Accounting Dept</i>	6	Pcard transactions transmitted by the vendor and posted to the bank June 23, 201 will be posted in FY17.	June 23, 2017
Operating Supplies & Equipment	<i>Accounts Payable</i>	3	Check requests with supporting documents (including Petty Cash reimbursement requests) to be charged against the 2016-2017 budget	June 23, 2017
Operating Supplies & Equipment	<i>Bursar's Office</i>	3	Requests for reimbursement from Master Petty Cash Fund.	June 23, 2017
Operating Supplies & Equipment	<i>Facilities Management</i>	4	Deadline for purchasing fuel at the FMD Auto Center is 5:00 pm, Friday, June 23, 2017 to be charged to the FY17 budget.	June 23, 2017
Operating Supplies & Equipment	<i>Facilities Management</i>	4	Deadline for Facilities Management Warehouse to be charged against FY17 is 3:30 pm, Friday, June 23, 2017.	June 23, 2017
Departmental Sales and Service	<i>Accounting Dept</i>	7	All requests to set up accounts receivable, deferred revenue, or scientific equipment reserves on departmental sales and services accounts are due in the Accounting Department.	June 27, 2017
Cash Receipts and Credit Card Receipts	<i>Bursar's Office</i>	1	FY2016-17 deposit deadline	June 27, 2017
JVs, Tickets, PARs, Accrued Payroll	<i>Accounting Dept</i>	5	Deadline to submit all non-personal services journal entry requests and intra-departmental charges and credits (tickets) to Accounting Department.	June 28, 2017