



UNIVERSITY OF
GEORGIA

Controller's Office

DATE: 02/04/2022

TO: Administrators, Business Managers and Fiscal Operations Personnel

FROM: Allison Davis
Controller

As the end of fiscal year 2022 approaches, please use the following guidelines in planning and preparing to make all appropriate charges and encumbrances to your funds for this fiscal year. The Financial Management System relies on accounting dates to determine which accounting period to post the transaction. If a transaction occurs in June or has a June date, then the transaction needs to be recorded in June. Please be attentive to the accounting date used on transactions and make sure the transaction completes approval workflow and any other user-initiated steps (edit/budget checks) by the appropriate cut-off dates described below.

Please be sure to review and monitor transactions and balances as June 30th approaches to ensure appropriate chartfields are used. Available budget balances should be monitored daily during the last few weeks of the fiscal year end to ensure no loss of lapsable funds.

WEB DEPARTMENTAL DEPOSITS

Cash/Check Receipts

All funds received that are to be credited to FY2022 must be received by the Bursar's Office **by 3pm on June 29, 2022**. For those departments that prepare deposits which are directly transported to the bank via armored car service through June 29, 2022, the deposits will be recorded as FY2022 cash receipts.

Credit Card Receipts

Any credit card sales that occur through June 28, 2022, will be included in FY2022. Credit card web departmental deposits through June 28, 2022 sales must be submitted to the Bursar's Office no later than **noon on June 29, 2022**.

PETTY CASH

Petty cash applications must be submitted to Bursar and Treasury Services by **June 21, 2022** for the funds to be disbursed to custodians by the end of the fiscal year.

ACCOUNTS RECEIVABLE

If the Billing and/or Accounts Receivable modules in the Financial Management System are being used, then bills and accounts receivable entries for FY 2022 must be finalized by noon on **June 30, 2022**. New customer requests required for year-end must be submitted by **June 29, 2022**.

Any invoices created and finalized AFTER June 30th, should use an invoice/accounting date of July 1 or later and budref 2023.

Units not using the Financial Management System for receivables will need to record any accounts receivable by submitting copies of the invoices to the Accounting Department by **June 24, 2022**.

UNCOLLECTIBLE ACCOUNTS

Requests to reserve or write off uncollectible accounts should be submitted to Accounts Receivable by **April 29, 2022**. 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.

ACCOUNTS PAYABLE

Payment requests, including petty cash reimbursement requests, to be charged against the FY2022 budget must be in Accounts Payable by the close of business **June 28, 2022**.

Accounts Payable journal vouchers involving FY2022 transactions must be in Accounts Payable by the close of business on **Monday, June 28, 2022**.

TRAVEL & EXPENSES

Departments that wish to have airfare direct charged to the University for the FY2022 budget should ensure that the travel authority is approved and that the travel agency involved submits its invoice to Travel and Encumbrances by the close of business **June 28, 2022**.

Approved Expense Reports to be charged to the FY2022 budget are due to Accounts Payable by the close of business on **June 28, 2022**.

Travel and non-travel expense reports with a creation between of June 29, 2022 and July 1, 2022 will process in FY2023 and will have an entry date of July 1, 2022. We ask that you do not create FY2023 expense reports until June 29, 2022.

Expense report adjustments involving FY22 transactions are due by the close of business **June 28, 2022**.

PURCHASING

The below schedules for Purchasing allow for efficient processing of requests:

CESS PROJECT APPROVAL SCHEDULE

IT - CESS (Computer Equipment Software and Services, including audiovisual and telecommunications) – If a CESS review is required, the following table indicates when a completed CESS form must be received by the Office of Vice President for IT. An approved CESS number must be received and entered on any related requisition before submitting. CESS guidelines are available at:

http://eits.uga.edu/hardware_and_software/cess/.

TYPE OF PURCHASE	PROJECT AMOUNT	ON STATEWIDE OR UGA AGENCY CONTRACT?	DEADLINE DATE AT OFFICE OF VPIT
IT-CESS Project	Over \$500,000	N/A	March 18, 2022
IT CESS Project	\$0-\$500,000	No	April 15, 2022
IT CESS Project	\$0 - \$500,000	Yes	April 28, 2022

If you are unsure if your purchase or project requires CESS approval and additional documents, please click on “Does my purchase or project need CESS approval” located at https://eits.uga.edu/hardware_and_software/cess/.

FY22 FUNDS – PURCHASING SCHEDULE

TYPE OF PURCHASE	SUBMIT TO PROCUREMENT BY:
High Complexity Purchase Requests: <ul style="list-style-type: none"> Greater than \$250K Estimated Expense Requires Request for Proposal (RFP) or sole source justification posting 	April 1, 2022
Moderate Complexity Purchase Requests: <ul style="list-style-type: none"> \$25K to \$250K estimated expense Requires Request for Quote or sole source justification posting 	May 2, 2022
Low Complexity Purchase Requests: <ul style="list-style-type: none"> Less than \$25K estimated expense OR Exempt purchases OR Any commodity/service on a Statewide contract or UGA agency contract 	June 13, 2022
Vehicle Purchases <ul style="list-style-type: none"> Availability varies by vehicle type Subject to state review/approval 	April 1, 2022

Deadlines above assume all required documentation (such as sole source justifications, quotes, specifications, etc.) are complete and attached to the UGAmart requisition.

Deadlines also assume any Computer Equipment Software and Services (CESS) approval is complete prior to the requisition reaching the Procurement Office.

If Procurement does not receive the documents in a timely manner, the requisition may not be converted to a purchase order within the fiscal year. The department will be notified via comments in UGAmart if Procurement determines that a request cannot be processed against the FY2022 budget.

Closing FY22 Purchase Orders

Please monitor current and prior fiscal year purchase orders and follow the instructions in the UGA OneSource Training Library

https://onesource.uga.edu/resources/files/documents/PO_Monitoring_Closing.pdf

FY23 PURCHASES

Requisitions for FY23 with a FY23 date cannot be entered until the FY23 budgets are loaded into the Financial Management System. All FY23 requisitions must use a chartstring with a budget reference of 2023. Budgets are projected to be available on or after June 1, 2022. If you need Procurement to act on a FY23 purchase prior to the FY23 budget being available, please contact the Procurement Office at procure@uga.edu and use “URGENT – NEED ASSISTANCE WITH FY23 PURCHASE”.

PURCHASING CARD (P-card)

The Accounting Department will download p-card charges from the Works Payment Manager on **Friday, July 1, 2022**. Only transactions transmitted by the vendor to the bank by **Monday, June 27, 2022** will be posted in FY2022. This coincides with the monthly p-card statement cycle. Please note that this will provide less time than normal to complete the allocation in Works. (Cardholders and approvers need to ensure that the default speedtype has been reviewed and changed, if necessary, and an account code has been assigned by noon on July 1st.) If the vendor has not transmitted the charge to the bank in time to be posted to the Works Payment Manager by **Monday, June 27, 2022**, the p-card transaction will be charged to the FY2023 budget.

OTHER SERVICES

Mail and Receiving Services' cutoff date will be **Friday, June 24, 2022**. Postage fees will be charged to the FY2022 year for all mail received at Mail & Receiving Services **by the end of the working day on June 24, 2022**.

Bulldog Print + Design's cutoff date will be **Friday, June 24, 2022**. Requests for printing and design services will be charged to the FY2022 budget, **if the job can be completed by Friday, June 24, 2022**.

All currently established and funded **Facilities Management Division (FMD) work orders** will be reviewed **April 22, 2022**. FMD will contact the department(s) if the work cannot be completed and billed by June 30, 2022 and the remaining amount of funding which will not be expended during FY2022. Any additional work requested from Facilities Management for charges against the FY2022 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 Sr. Director of Services, Kim Thomas at 706-542-7538 or kjohnson@uga.edu or Work Request Center/Warehouse Director, Chadwick Wilson at 706-542-6031 or Chadwick.Wilson@uga.edu.

FACILITIES MANAGEMENT DIVISION SCHEDULE

Facilities Management Charge Type	Cutoff Date
Facilities Management Warehouse Requests	June 17, 2022 @ 3:30pm (FY2022 – begins June 20, 2022)
Last day to return rented state vehicle to Automotive Center	June 17, 2022 (FY2023 – begins June 18, 2022)
State Vehicle Preventative or Repair Maintenance with Automotive Center	June 17, 2022 (FY2023 – begins June 18, 2022)
Fuel purchases from Automotive Center	June 13, 2022 @ 5:00pm (FY2023 – June 14, 2022 @ 7:00am)
FMD Labor Charges NOTE: FMD cannot encumber FY2022 funds against labor. All departmental funded work orders containing labor must be completed by this date.	June 17, 2022 (FY2023 will cover any continuing labor occurring on June 18, 2022 and after)
Last day for charges, changes, or corrections to be posted by Facilities Management to be loaded into the Financial Management System for FY2022	June 17, 2022 @ 5:00pm
Work Requests for FY2023 will begin – Call FMD Work Control Desk at 706-542-7456 or email at fmdwork@uga.edu . Please be sure to specify this is against the FY2023 budget.	June 1, 2022

If there is an error in the posting of charges due to no budget or invalid combo-edits, those transactions will not be posted against the FY2022 budget and FMD will contact the CBO for the department to obtain an FY2023 chartstring.

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

GENERAL LEDGER JOURNAL ENTRIES & INTRA-UNIVERSITY CHARGES

June and year-end adjusting GL journals should be routed through approval workflow to the Accounting Department by **noon, July 13, 2022.**

NOTE: Any transaction that needs to be recorded in FY22 requires a June journal date when the GL Journal is created. GL journals created July 1, 2022 and after, that are for FY22 activity, will require a journal date of June 30, 2022. **Initiators can change the date on the journal during the creation of the new journal. At the Create/Update Journal Entries> Add a New Value tab, the “Journal Date” can be changed by clicking on the calendar icon beside the date BEFORE**

selecting the “Add” button. Use **June 30, 2022** as the date for ease in identifying journals submitted as year-end adjusting journals.

PAYROLL

Overpayment requests must be in the Payroll Office by **noon on June 8, 2022**. If paying by check, checks need to be in the Payroll office by **noon on June 15, 2022** to be included in FY 2022.

Payroll expense combo code redistributions will be processed using the OneUSG Connect Express Direct Retro process. Further information about the deadline for express direct retros will be sent at a later date as the University works with OneUSG Connect yearend deadlines.

Accrued Payroll

Bi-weekly payrolls paid during July 2022 for days earned during fiscal year 2022 will be charged to the FY2022 budget using information from OneUSG Connect to create a GL journal to accrue the expenditures in FY2022. This GL journal will be reversed in FY2023 to offset the OneUSG Connect payroll journal. The following payroll periods are affected by the year-end procedure:

(1) **Bi-Weekly Payroll for Period June 12 - June 25**

Time recorded for June 12-25 will be charged to the FY2022 budget. These checks will be issued on July 1, 2022.

(2) **Bi-Weekly Payroll for Period June 26 – July 9**

Time recorded for June 26-30 will be charged to the FY2022 budget based on approved work time and current FY2022 position funding as reported in the OneUSG Connect system as of July 8, 2022. **Departments need to ensure that ALL work time for periods through June 30, 2022 are entered and approved by the end of the day, July 8, 2022. Accrual calculations will be based on a query run on July 11, 2022.** A central batch approval of reported time will be run.

Time recorded for July 1 - July 9 will be charged to the FY2023 budget. These checks will be issued on July 15, 2022.

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 28 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 period that should be used to pay out these compensatory balances for fiscal year 2022 is 26B2, May 29 – June 11. Compensatory payouts or associated leave requests must be entered and approved in OneUSG Connect by no later than June 10, 2022.

BUDGET TRANSACTIONS FOR REMAINDER OF FY2022

Units will need to project expenditures for the final months of FY2022. Budget journals should be processed no later than **March 31, 2022**, 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 April 7th. Savings from vacant positions and unused lump sum positions should be re-budgeted in the appropriate non-personal services category by the March 31st deadline. This deadline does not pertain to routine personal service transactions that do not involve transfers from personal services to non-personal services or vice versa.

For FY 2022, each school, college, and unit has the flexibility to process transfers up to a predetermined amount past the March 31st deadline for emergency and/or unplanned items. These predetermined transfer amounts are included at the end of this letter. Transfers past the deadline will be monitored by the University Budget Office; all schools, colleges, or units should work within the predetermined allowance for transfers. Please remember that this procedure should not replace careful planning by the unit for projected needs in the fourth quarter of FY 2022.

Budget transactions **will not** be updated to UGA Financial Management System after **June 24, 2022**. Budget transactions received in Commitment Control after June 21, 2022 are not guaranteed to be updated for FY2022.

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

DEPARTMENTAL SALES AND SERVICES

Each school, college and unit will need to project total estimated revenue amounts for departmental sales and services funds. Budget journals should be submitted to reflect the total projected amount for the current fiscal year and are due to Commitment Management by **March 31, 2022**

All requests to set up accounts receivable, deferred revenue, or scientific equipment reserves on departmental sales and service funds are due in the Accounting Department **by the end of the day on June 24, 2022**. For additional guidance on department sales and service funds 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

Carry forward requests for **Student Technology Fee Funds (Fund 16000)** should be submitted to the Accounting Department, 330 Business Services Building by **June 17, 2022**. 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 **Funds 14xxx, 15xxx, 20200, 20300 and 20400** will be carried forward by specific chartstring (Fund/Program/Department/Class/Operating Unit/ Project/Chartfield1) in fund balance account 3xxxx. The college/school/unit will have an opportunity, after year-end

carry forwards have been posted, to redistribute excess/deficit funds at the department level.

Please note for fund 15000, departments will receive IDC carryforward as an expenditure budget allocation.

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 fund 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 is used for the quarterly budget reports submitted to the Board of Regents office.

TRANSACTIONS INVOLVING SPONSORED FUNDS

Please keep in mind that transactions involving sponsored projects or cost share projects must go through the Post Award Accounting workflow approval before processing. Cash receipts, expense reports, journal entries, payment requests (including subrecipient payment requests), UGAMart requisitions, catering requests, petty cash requests, vouchers or other documents requiring Post Award Accounting review should be received in the Post Award Accounting workflow queue **four business days prior** to the year-end deadline for that specific transaction type. This will allow adequate time for Post Award Accounting review/approval.

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>.