

**From:** UGA Business Services info. <BUSINESS-SERV-L@LISTSERV.UGA.EDU> on behalf of Chad Cleveland <cclevela@UGA.EDU>  
**Sent:** Thursday, February 06, 2014 3:31 PM  
**To:** BUSINESS-SERV-L@LISTSERV.UGA.EDU  
**Subject:** Fiscal 2014 Year-End Letter  
**Attachments:** FY14 YE Letter.pdf

Please see the attached year end letter which provides information and guidelines to assist your unit with the financial closing process. This letter is also available on the Accounting website at: <http://www.busfin.uga.edu/accounting/yearend.pdf>. We are posting this announcement to various lists to reach a broad audience of administrators and fiscal personnel who need to receive this information.

Thank you,  
Chad Cleveland  
Interim Assistant VP & Controller  
University of Georgia  
Tel: 706-542-1197



# The University of Georgia

Controller's Office

**DATE:** February 6, 2014

**TO:** Administrators, Business Managers and Fiscal Operations Personnel

**FROM:** Chad Cleveland  
Interim Assistant Vice President for Accounting Services and Controller

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As the end of Fiscal Year 2013-14 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 FY2014 must be received by the Bursar's Office **before the end of the working day June 24, 2014.**

**NOTE#1:** For those departments that prepare deposits which are directly transported to the bank via Loomis through June 30, 2014, the deposits will be recorded as FY2014 cash receipts.

**NOTE#2:** Any credit card sales that occur on June 24, 2014, will be included in FY14. Credit card transmittals for June 24, 2014 sales must be submitted to the Bursar's Office no later than noon on June 25, 2014.

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

Please refer to [http://www.busfin.uga.edu/accounts\\_receivable/](http://www.busfin.uga.edu/accounts_receivable/) for instructions to complete requests to reserve and/or write off uncollectible accounts. **Departments should submit completed requests to the Accounts Receivable Department by April 24, 2014.**

## **TRAVEL**

Travel authorities with airfare to be direct charged to the University on the 2013-14 budget must be in Travel and Encumbrances **by noon on June 13, 2014.** Departments that wish to have airfare direct charged to the University for the 2013-14 budget should insure that the travel agency involved submits its invoice to Travel and Encumbrances **by the end of the working day June 20, 2014.**

Approved Travel Expense Statements to be charged to the 2013-14 budget must be submitted to Travel and Encumbrances **by the end of the working day, June 20, 2014.** Travel encumbrances will be treated the same as encumbered purchase orders. Travel funding that is encumbered and not spent before June 30, 2014, will be recorded as a charge to the 2013-14 budget, and the funding will go into a liability account.

## **TRAVEL – Continued from previous page**

Departments now have the option for travel that is to be completed by September 30, 2014, to be encumbered from FY2014 funding. All travel authorities pertaining to travel between July 1, 2014 and September 30, 2014 must clearly indicate whether the charges are to be encumbered from FY14 or FY15 funding.

## **OPERATING SUPPLIES AND EQUIPMENT - May 2, 2014, with exceptions**

To ensure that purchase requests are encumbered against the 2013-14 budget, it is necessary that requests be approved by Travel and Encumbrances by May 2, 2014, 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, 2014 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, 2014 (the beginning of fiscal year 2015) will be charged to the next fiscal year. All purchase requests which are to be charged to the 2014-15 budget must have the appropriate Accounting Date of July 1, 2014 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 receipt dates can be processed in time to be charged against the 2013-14 budget. The department will be notified if it is determined that a request cannot be processed against the 2013-14 budget.

### **Exceptions to May 2 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 14, 2014**. 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 14**.

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 require an approval process as outlined below:

- A. Requires Local Approval from UGA CIO
  - \$10,000 to \$500,000 Computer Equipment/Software/Services (CESS)

**OPERATING SUPPLIES AND EQUIPMENT - May 2, 2014, with exceptions (Cont'd)**

- B. Requires Vice Chancellor/Board of Regents CIO Approval  
– over \$500,000 Computer Equipment/Software/Services (CESS) not covered above for local approval.

See [http://eits.uga.edu/hardware\\_and\\_software/cess](http://eits.uga.edu/hardware_and_software/cess) for guidelines and procedures for CESS process.

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

**March 28, 2014** – 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 CIO no later than this date.

**April 23, 2014** – Requests that require local approval only (\$10,000 to \$500,000 and \$0 to \$500,000 if sensitive data is involved) the items are NOT AVAILABLE on statewide or agency contract must be received in the Office of the CIO no later than this date.

**May 9, 2014** – 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 CIO 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 2, 2014** - IT purchase requests not on statewide or agency contract.

**May 23, 2014** - 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 27, 2014.**

4) Purchase Requests totaling \$24,999.99 or less must be in Travel and Encumbrances by **May 23, 2014.**

5) Purchase Requests for items available under Statewide Contract or Agency Contract, regardless of dollar value, must be in Travel and Encumbrances by **May 23, 2014.** 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 2013-14 budget must be in the Travel and Encumbrances Department **by the end of the working day Friday, June 20, 2014**. Requests for reimbursement from the Master Petty Cash Fund should be requested **by the end of the working day Friday, June 20, 2014**.

Central Office Supply will accept purchase requests which will be charged against the 2013-14 budget (if requested supplies are in stock) through the **end of the working day on June 16, 2014**. Campus Mail and Central Duplicating Services cutoff date will be **June 16, 2014**. Postage fees will be charged to the 2013-14 year for all mail received at Campus Mail **by the end of the working day on June 16, 2014**. Requests for duplicating services will be charged to the 2013-14 year, **if the job can be completed by June 16, 2014**.

All currently established and funded Facilities Management Division (FMD) work orders will be reviewed and departments advised by **April 11, 2014**, if the work can not be completed and billed by June 23, 2014 and the remaining amount of funding which will not be expended during FY2014. Any additional work requested from Facilities Management for charges against the **FY2014** 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 Assistant Vice President for Facilities Management, Tom Satterly at (706) 542-7369 or tomsatt@uga.edu.

Facilities Management warehouse will accept requests for issues to be charged against the FY2014 budget until **3:30pm on June 20, 2014**. Issues beginning on Monday, June 23, 2014 will be charged against the FY2015 budget.

The last day a state vehicle can be rented from the Automotive Center for charges to be posted to the FY2014 budget is **Thursday, June 19, 2014**. Any outstanding rentals that have not been returned by the 19th will be estimated for the remainder of the rental agreement period and those charges will be posted against the FY2014 budget. Beginning June 23, 2014, all new rentals will be charged against the FY2015 budget. **NOTE: Accounts with a June 30, 2014 expiration date can not be used after June 19 for vehicle rental charges.**

Fuel to be charged to the FY2014 budget can be purchased at the Automotive Center until **5:00pm on Friday, June 20, 2014**. Any fuel purchased after that time will be charged to the FY2015 budget. **NOTE: Accounts with a June 30, 2014 expiration date can not be used after June 20 for fuel charges.**

**NO additional charges, changes or corrections can be posted by Facilities Management after 5:00pm, Monday, June 23, 2014 in order to accommodate the June 30, 2014 year-end date.** All remaining Facilities Management charges will be loaded to the IMS system on the evening of Tuesday, June 24 and departments will be able to see all Facilities Management final charges for FY2014 on their accounts on Wednesday, June 25, 2014.

Please note that Facilities Management cannot encumber FY2014 funds against FMD labor at year-end. Any departmentally funded work orders that involve FMD labor must be completed by Friday, **June 20, 2014** for charges to post against FY2014. Any continuing FMD labor after Friday, June 20, 2014 for the on-going work order will be charged against the departments FY2015 budget.

Work requests for jobs to begin in FY2015 will not be accepted until **May 1, 2014**. You may call the FMD Work Control Desk at (706)542-7456 or email them at [fmdwork@uga.edu](mailto:fmdwork@uga.edu). Please be sure to specify that the work is to be performed and billed against the FY2015 budget.

The University Printing Department will accept purchase requests for work to be charged against the 2013-14 budget until **June 12, 2014**.

**\*\*\*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 4, 2014**. All non-personal services journal entry requests and intra-departmental charges and credits (tickets) must be in the Accounting Department by **noon, June 20, 2014**.

Personnel Activity Reports are due in the Accounting Department by **noon on June 17, 2014**. 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 11, 2014**.

**PAYROLL**

Bi-weekly payrolls paid during July 2014 for days earned during fiscal year 2013-14 will be charged to the 2013-14 budget (not applicable to restricted accounts). The following payroll periods are affected by the year-end procedure:

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

Time recorded for June 12-25 will be charged to the 2013-14 budget. These checks will be issued on July 3, 2014.

(2) Salaried Bi-Weekly Payroll for Period June 19-July 2

Time recorded for June 19-30 will be charged to the 2013-14 budget.  
Time recorded for July 1-2 will be charged to the 2014-15 budget.  
These checks will be issued on July 11, 2014.

(3) Hourly Bi-Weekly Payroll for Period June 26-July 9

Time recorded for June 26-30 will be charged to the 2013-14 budget.  
Time recorded for July 1-9 will be charged to the 2014-15 budget.  
These checks will be issued on July 18, 2014.

**Personnel reports will be required as follows:**

(1) It will not be necessary to submit personnel reports for employees who are employed during the 2013-14 fiscal year in a line-item position, and who are continued by name in the 2014-15 original budget.

(2) It will be necessary to submit a personnel report and budget amendment for an employee not appearing by name in the 2014-15 original budget. If an employee joined the staff in 2013-14 and was not included in the 2014-15 original budget, a new personnel report and budget amendment will be required. Work hours used to compute an hourly rate for fiscal year 2014-15 will be 2088.

**BUDGET TRANSACTIONS FOR REMAINDER OF FY 2014**

Units will need to project expenditures for the remaining months of FY2014. Budget amendments should be processed no later than **March 14, 2014**, 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 4. Savings from vacant positions and unused lump sum positions should be re-budgeted in the appropriate non-personal services category by the March 14<sup>th</sup> 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://www.busfin.uga.edu/budgets/budgettransactionsdeadline.pdf>

Budget transactions **will not** be updated to IMS after **June 20, 2014**. Electronic documents received at the Budget Office level after June 13, 2014 are not guaranteed to be updated to IMS for FY2014.

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 24, 2014**. Only transactions transmitted by the vendor and posted to the bank by **Friday, June 20, 2014** will be posted in FY2014. Please note that this will provide less time to allocate charges 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 20, 2014**, the p-card transaction will be charged to the FY2015 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 14, 2014**.

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 **before the end of the working day on June 24, 2014**.

### **CARRY FORWARD REQUESTS**

All carry forward requests for indirect cost recovery, student technology fees, and departmental sales and services accounts should be submitted to the Accounting Department, 323 Business Services Building by **April 14, 2014**.

### **TRANSACTIONS INVOLVING RESTRICTED ACCOUNTS**

Please keep in mind that transactions involving restricted accounts or cost share accounts require Contracts & Grants review/approval before processing. Cash receipts, check requests, journal vouchers, personnel activity reports, purchase requests, tickets, and travel authorities should be received by Contracts & Grants 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 C&G)

<u>Section</u>	<u>Contact Info</u>	<u>Page #</u>	<u>Description</u>	<u>Cut-Off Date</u>
Operating Supplies and Equip	<i>Procurement Office</i>	3	Purchase Requests due where the method of solicitation is a Request for Proposal (RFP).	February 27, 2014
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 14, 2014.	March 14, 2014
Budget	<i>Budget Office</i>	6	Budget amendments should be processed no later than March 14, 2014 to reflect the total projected budget for current fiscal year.	March 14, 2014
Operating Supplies and Equip	<i>Procurement Office</i>	2	Purchase Requests Due for Vehicles.	March 14, 2014
Operating Supplies and Equip	<i>CIO Office</i>	3	CESS deadline for requests that require the approval of the Vice Chancellor of Information Technology/BOR CIO.	March 28, 2014
Operating Supplies and Equip	<i>Facilities Management</i>	4	All established and funded Facilities Management work orders will be reviewed and departments advised by April 11, 2014 <b>if the work cannot be completed by June 23, 2014.</b>	April 11, 2014
Carry Forward Requests	<i>Accounting Dept</i>	7	All carry forward requests for indirect cost recovery student technology fees, and departmental sales and services accounts should be submitted to the Accounting Dept, 323 Business Services Building.	April 14, 2014
Operating Supplies and Equip	<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 CIO no later than this date.	April 23, 2014
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 24, 2014
Operating Supplies and Equip	<i>Procurement Office</i>	2	Purchase requests to be encumbered against the 2013-14 budget: Purchase requests submitted after May 2, 2014 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 2013-14 budget. The department will be notified if it is determined that a request cannot be processed against the 2013-14 budget.)	May 2, 2014
Operating Supplies and Equip	<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 2, 2014
Operating Supplies and Equip	<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 CIO no later than this date.	May 9, 2014

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Operating Supplies and Equip	<i>Procurement Office</i>	3	Purchase Requests for items totalling \$24,999.99 or less.	May 23, 2014
Operating Supplies and Equip	<i>Procurement Office</i>	3	Purchase Requests for items available under statewide contract or agency contract, regardless of dollar value.	May 23, 2014
Operating Supplies and Equip	<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 23, 2014
JVs, Tickets, PARs, Accrued Payroll	<i>Payroll Dept</i>	5	Deadline for journal entry requests for personal service items.	Noon, June 4, 2014
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.	Noon, June 11, 2014
Operating Supplies and Equip	<i>University Printing</i>	5	University Printing Department deadline to accept purchase requests for 2013-14 budget.	June 12, 2014
Travel	<i>Accounts Payable T&amp;E</i>	1	Travel Authorities with airfare to be direct	Noon, June 13, 2014
Operating Supplies and Equip	<i>Central Office Supply</i>	4	Central Office Supply Purchase Request Deadline (if items are in stock).	June 16, 2014
Operating Supplies and Equip	<i>Campus Mail</i>	4	Postage fees will be charged to the 2013-2014 budget for all mail received at Campus Mail by the end of the working day June 16, 2014	June 16, 2014
Operating Supplies and Equip	<i>Central Duplicating</i>	4	Central Duplicating Cut-off (if the job can be completed by June 16, 2014).	June 16, 2014
JVs, Tickets, PARs, Accrued Payroll	<i>Accounting Dept</i>	5	Personnel Activity Reports (PARs) are due in the Accounting Department.	Noon, June 17, 2014
Operating Supplies and Equip	<i>Facilities Management</i>	4	Deadline for FMD Auto Center vehicle rentals is June 19, 2014. Rentals not returned by that date will be estimated for the remainder of the agreement period and charged to the FY14 budget.	June 19, 2014
Budget	<i>Budget Office</i>	6	Budget transactions will <b>NOT</b> be updated to IMS after June 20, 2014. Electronic documents received at the Budget Office level after June 13, 2014 are not guaranteed to be updated to IMS for FY2014.	June 20, 2014
Travel	<i>Accounts Payable T&amp;E</i>	1	Travel Agency deadline to submit invoice to Travel and Encumbrances.	June 20, 2014
Travel	<i>Accounts Payable T&amp;E</i>	1	Approved Travel Expense Statements to be charged to the 2013-14 budget must be submitted to Travel and Encumbrances by June 20, 2014.	June 20, 2014

## Cut-Off Deadlines - by Date Order

(IF item includes Restricted Accounts: back up cutoff date by four business days to route through C&G)

<u>Section</u>	<u>Contact Info</u>	<u>Page #</u>	<u>Description</u>	<u>Cut-Off Date</u>
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 20, 2014
Operating Supplies and Equip	<i>Bursar's Office</i>	4	Requests for reimbursement from Master Petty Cash Fund.	June 20, 2014
Operating Supplies and Equip	<i>Accounts Payable</i>	4	Check requests with supporting documents (including Petty Cash reimbursement requests) to be charged against the 2013-14 budget.	June 20, 2014
Operating Supplies and Equip	<i>Facilities Management</i>	4	Deadline for purchasing fuel at the FMD Auto Center is 5:00pm, June 20, 2014.	June 20, 2014
Operating Supplies and Equip	<i>Facilities Management</i>	4	Deadline for Facilities Management Warehouse to accept requests for issues to be charged against 2013-14.	3:30pm Friday, June 20, 2014
Pcard	<i>Accounting Dept</i>	6	Pcard transactions transmitted by the vendor and posted to the bank by June 20, 2014 will be posted in 2013-14.	June 20, 2014
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 24, 2014
Cash Receipts and Credit Card Receipts	<i>Bursar's Office</i>	1	FY2013-14 deposit deadline.	June 24, 2014