UNIVERSITY OF
GEORGIA

Controller's Office

DATE: 02/04/2023

TO: Administrators, Business Managers and Fiscal Operations Personnel

FROM: Allison Davis
Controller

As the end of fiscal year 2023 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 to ensure no loss of lapsable funds.

WEB DEPARTMENTAL DEPOSITS

Cash/Check Receipts
All funds received that are to be credited to FY2023 must be received by the Bursar's Office **by 3pm on June 29, 2023.** For those departments that prepare deposits which are directly transported to the bank via armored car service through June 29, 2023, the deposits will be recorded as FY2023 cash receipts.

Credit Card Receipts
Any credit card sales that occur through June 28, 2023, will be included in FY2023. Credit card web departmental deposits through June 28, 2023 sales must be submitted to the Bursar's Office no later than **noon on June 29, 2023**.

PETTY CASH
Petty cash applications must be submitted to Bursar and Treasury Services by **June 16, 2023** 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 2023 must be finalized by noon on **June 30, 2023**. New customer requests required for year-end must be submitted by **June 29, 2023.**

Any invoices created and finalized AFTER June 30, should use an invoice/accounting date of July 1 or later and budref 2024.

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 23, 2023.**

UNCOLLECTIBLE ACCOUNTS

Requests to reserve or write off uncollectible accounts should be submitted to Accounts Receivable by **March 31, 2023.** 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 FY2023 budget must be in Accounts Payable by the close of business **June 27, 2023**.

Accounts Payable journal vouchers involving FY2023 transactions must be in Accounts Payable by the close of business on **Tuesday, June 27, 2023**.

TRAVEL & EXPENSES

Departments that wish to have airfare direct charged to the University for the FY2023 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 27, 2023**.

Travel and non-travel expense reports to be charged against FY2023 must be in Accounts Payable by the close of business June 27, 2023.

Travel and non-travel expense reports with a creation between of June 28, 2023 and July 1, 2023 will process in FY2024 and will have an entry date of July 1, 2023. We ask that you do not create FY2024 expense reports until June 28, 2023.

Expense report adjustments involving FY23 transactions are due by the close of business **June 27, 2023**.

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 17, 2023
IT CESS Project	$0-$500,000	No	April 14, 2023
IT CESS Project	$0 - $500,000	Yes	April 28, 2023

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/.

FY23 FUNDS – PURCHASING SCHEDULE

TYPE OF PURCHASE	SUBMIT TO PROCUREMENT BY:
Vehicle Purchases • Availability varies by vehicle type • Subject to state review/approval	April 3, 2023
High Complexity Purchase Requests: • Greater than $250K Estimated Expense • Requires Request for Proposal (RFP) or sole source justification posting	April 3, 2023
Moderate Complexity Purchase Requests: • $25K to $250K estimated expense • Requires Request for Quote or sole source justification posting	May 1, 2023
Low Complexity Purchase Requests: • Less than $25K estimated expense OR • Exempt purchases OR • Any commodity/service on a Statewide contract or UGA agency contract	June 12, 2023

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 FY2023 budget.

Closing FY23 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

FY24 PURCHASES
Requisitions for FY24 with a FY24 date cannot be entered until the FY24 budgets are loaded into the Financial Management System. All FY24 requisitions must use a chartstring with a budget reference of 2024. Budgets are projected to be available on or after June 1, 2023. If you need Procurement to act on a FY24 purchase prior to the FY24 budget being available, please contact the Procurement Office at procure@uga.edu and use "URGENT – NEED ASSISTANCE WITH FY24 PURCHASE".

PURCHASING CARD (P-card)
The Accounting Department will download p-card charges from the Works Payment Manager on **Friday, June 30, 2023**. Only transactions transmitted by the vendor to the bank by **Tuesday, June 27, 2023** will be posted in FY2023. 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 June 30.) If the vendor has not transmitted the charge to the bank in time to be posted to the Works Payment Manager by **Tuesday, June 27, 2023**, the p-card transaction will be charged to the FY2024 budget.

OTHER SERVICES
Mail and Receiving Services' cutoff date will be Wednesday, June 28, 2023.   Postage fees will be charged to the FY2023 year for all mail received at Mail & Receiving Services **by the end of the working day on June 28, 2023.**

Bulldog Print + Design's cutoff date will be Wednesday, June 28, 2023. Requests for printing and design services will be charged to the FY2023 budget **if the job request is submitted by Wednesday, June 28, 2023, or before, and jobs are completed by Friday, June 30, 2023.**

All currently established and funded **Facilities Management Division (FMD) work orders** will be reviewed **April 21, 2023.** FMD will contact the department(s) if the work cannot be completed and billed by June 30, 2023 and the remaining amount of funding which will not be expended during FY2023. Any additional work requested from Facilities Management for charges against the FY2023 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, Todd Kerzie at 706-542-7366 or Todd.Kerzie@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 16, 2023 @ 3:30pm (FY2024 – begins June 17, 2023)
Last day to return rented state vehicle to Automotive Center	June 16, 2023 (FY2024 – begins June 17, 2023)
State Vehicle Preventative or Repair Maintenance with Automotive Center	June 16, 2023 (FY2024– begins June 17, 2023)
Fuel purchases from Automotive Center	June 12, 2023 @ 5:00pm (FY2024 – June 13, 2023 @ 7:00am)
FMD Labor Charges NOTE: FMD cannot encumber FY2023 funds against labor. All departmental funded work orders containing labor must be completed by this date.	June 16, 2023 (FY2024 will cover any continuing labor occurring on June 17, 2023 and after)
Last day for charges, changes, or corrections to be posted by Facilities Management to be loaded into the Financial Management System for FY2023	June 16, 2023 @ 5:00pm
Work Requests for FY2024 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 FY2024 budget.	June 1, 2023

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 FY2023 budget and FMD will contact the CBO for the department to obtain an FY2024 chartstring.

Please contact any service organization not mentioned for its cutoff date

GENRAL 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 12, 2023.**

NOTE: Any transaction that needs to be recorded in FY23 requires a June journal date when the GL Journal is created. GL journals created July 1, 2023 and after, that are for FY23 activity, will require a journal date of June 30, 2023. **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 <mark>June 30, 2023</mark> as the date for ease in identifying journals submitted as year-end adjusting journals.

PAYROLL
Overpayment requests must be in the Payroll Office by <u>**noon on June 7, 2023.**</u> If paying by check, checks need to be in the Payroll office by <u>**noon on June 14, 2023**</u> to be included in FY 2023.

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 2023 for days earned during fiscal year 2023 will be charged to the FY2023 budget using information from OneUSG Connect to create a GL journal to accrue the expenditures in FY2023. This GL journal will be reversed in FY2024 to offset the OneUSG Connect payroll journal. The following payroll periods are affected by the year-end procedure:

(1) <u>Bi-Weekly Payroll for Period June 25 – July 8</u>
Time recorded for June 25-30 will be charged to the FY2023 budget based on approved work time and current FY2023 position funding as reported in the OneUSG Connect system as of July 8, 2023. **Departments need to ensure that ALL work time for periods through June 30, 2023 are entered and approved by the end of the day, July 7, 2023. Accrual calculations will be based on a query run on July 11, 2023.**

Time recorded for July 1 - July 8 will be charged to the FY2024 budget. These checks will be issued on July 14, 2023.

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 27 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 2023 is 36B3, June 11 – June 24. Compensatory payouts or associated leave requests must be entered and approved in OneUSG Connect by no later than June 23, 2023.

BUDGET TRANSACTIONS FOR REMAINDER OF FY2023
Units will need to project expenditures for the final months of FY2023. Budget journals should be processed no later than **March 31, 2023**, 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 6th. 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 <u>not</u> involve transfers from personal services to non-personal services or vice versa.

For FY 2023, each school, college, and unit have 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 2023.

Budget transactions **will not** be updated to UGA Financial Management System after **June 23, 2023**. Budget transactions received in Commitment Control after June 20, 2023 are not guaranteed to be updated for FY 2023.

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, 2023.**

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 23, 2023.** 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 16, 2023**. 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 3xxxxx. 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 carry forward 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.

TRANSFER ALLOWANCE PROPOSAL
Fiscal Year 2023

Unit Name	FY 2023 Original Budget*	1.0% Safety Net
President's Office	1,849,698	18,497
Equal Opportunity Office	841,826	8,418
Internal Audit	812,429	8,124
Legal Affairs Office	1,218,424	12,184
Subtotal - President	4,722,377	47,224
Sr. Vice President for Academic Affairs & Provost	28,856,393	288,564
Libraries	24,284,007	242,840
Enterprise IT Services	21,286,343	212,863
College of Agriculture & Environmental Sciences	23,375,558	233,756
College of Arts & Sciences	123,596,127	1,235,961
Terry College of Business	48,423,485	484,235
College of Education	33,373,550	333,736
College of Engineering	15,770,975	157,710
College of Environment & Design	4,054,856	40,549
School of Ecology	5,284,932	52,849
College of Family & Consumer Sciences	14,736,560	147,366
School of Forest Resources	6,563,387	65,634
Graduate School	9,500,373	95,004
College of Journalism & Mass Communications	10,384,523	103,845
School of Law	11,925,330	119,253
College of Pharmacy	12,397,819	123,978
College of Public Health	10,745,486	107,455
School of Public & International Affairs	12,703,498	127,035
School of Social Work	5,741,904	57,419
College of Veterinary Medicine	26,290,161	262,902
AU/UGA Medical Partnership	3,406,798	34,068
Vice President for Instruction	28,341,803	283,418
Vice President for Research	18,447,308	184,473
Vice President for Public Service & Outreach	19,989,544	199,895
Vice President for Student Affairs	6,600,809	66,008
Subtotal - SRVPAA	526,081,529	5,260,815
Vice President for Finance & Administration	1,437,163	14,372
Finance Division	12,020,617	120,206
Human Resources Division	5,310,466	53,105
Facilities Planning	2,243,458	22,435
Environmental Safety Division	1,888,387	18,884
Public Safety Division	7,832,109	78,321
Emergency Preparedness	701,444	7,014
Faciltiies Management Division	40,750,560	407,506
Subtotal - SRVPFA	72,184,204	721,842
VP for Development & Alumni Relations	15,265,185	152,652
VP for Marketing and Communications	4,602,288	46,023
VP for Government Relations	1,195,589	11,956
TOTAL RESIDENT INSTRUCTION	**624,051,172**	**6,240,512**

Not including Indirect Cost Recoveries, Continuing Education Fees, Utilities, Executive Programs and Tuition Differential.

Cut-Off Deadlines - by Date Order FY2023

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

Section	Contact Info	Page #	Description	Cut-Off Date
Purchasing	*VPIT*	3	IT-CESS Project over $500,000.00	March 17, 2023
Budget	*Budget*	6	Budget journals should be processed no later than March 31, 2023 to reflect the total projected budget for current fiscal year.	March 31, 2023
Departmental Sales and Services	*Budget*	7	Budget journals for the current fiscal year are due to Commitment Control.	March 31, 2023
A/R	*Accounts Receivable*	2	Requests to reserve or write off uncollectible accounts should be submitted to Accounts Receivable.	March 31, 2023
Purchasing	*Procurement*	3	Purchase Requests Due for Vehicles.	April 3, 2023
Purchasing	*Procurement*	3	Purchases greater than $250,000.00 and *Request for Proposal or sole source justification required.*	April 3, 2023
Purchasing	*VPIT*	3	IT-CESS Project $0-$500,000.00 **not on** contract	April 14, 2023
Other Services	*Facilities Management*	4	All currently established and funded Facilities Management Division (FMD) work orders will be reviewed April 21, 2023. FMD will contact the department(s) if the work cannot be completed and billed by June 30, 2023.	April 21, 2023
Purchasing	*VPIT*	3	IT-CESS Project $0-$500,000.00 **on** contract	April 28, 2023
Purchasing	*Procurement*	3	Purchases greater than $25,000.00 and *Request for Quote or sole source justification required.*	May 1, 2023
Payroll	*Payroll*	6	Deadline for overpayment requests are **due by noon.**	June 7, 2023
Purchasing	*Procurement*	3	Purchases $24,999.99 or less with *formal bidding or sole source justification NOT required.*	June 12, 2023
Purchasing	*Procurement*	3	Any commodity/service on contract regardless of dollar value.	June 12, 2023
Other Services	*Facilities Management*	5	Deadline for purchasing fuel at the FMD Auto Center is 5:00 pm, June 12, 2023 to be charged to the FY23 budget.	June 12, 2023
Payroll	*Payroll*	6	Deadline for reimbursement if paying by check	June 14, 2023
Other Services	*Facilities Management*	5	Deadline for FMD Auto Center vehicle rental RETURN is June 16, 2023. Rentals not returned by that date will be charged to the FY24 budget.	June 16, 2023
Other Services	*Facilities Management*	5	Deadline for preventative or repair maintenance at the Auto Center is June 16th to be charged to the FY23 budget.	June 16, 2023
Other Services	*Facilities Management*	5	Deadline for Facilities Management Warehouse to be charged against FY23 is **3:30 pm, June 16, 2023**.	June 16, 2023
Other Services	*Facilities Management*	5	Last day for charges, changes, or corrections to be posted by Facilities Management to be loaded into the Financial Management System by June 30, 2023	June 16, 2023
Carry Forward Requests	*Accounting*	7	Student Technology Fees & carry forward requests should be submitted to the Accounting Department	June 16, 2023
Petty Cash	*Bursar/Treasury*	1	Petty cash applications for funds to be disbursed to custodians by the end of the fiscal year must be submitted to Bursar and Treasury Services **by the end of the working day.**	June 16, 2023
Payroll	*Payroll*	6	Deadline for entering compensatory payouts or leave requests in OneUSG Connect.	June 23, 2023
Departmental Sales and Service	*Accounting*	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 23, 2023
Pcard	*Accounting*	4	P-Card transactions transmitted by the vendor to the bank by June 27, 2023 will be posted in FY2023.	June 27, 2023
Accounts Payable	*Accounts Payable*	2	Payment requests with supporting documents (including Petty Cash reimbursement requests) and Accounts Payable Journal Vouchers to be charged against the FY2023 budget must be in Accounts Payable by the **close of business.**	June 27, 2023
Travel	*Accounts Payable T&E*	2	Travel authorities with airfare to be direct charged to the University on the FY2023 budget must be in Travel and Encumbrances by the **close of business.**	June 27, 2023
Travel	*Accounts Payable T&E*	2	Travel Agency deadline to submit invoice to Travel & Enc.	June 27, 2023
Travel	*Accounts Payable T&E*	2	Approved Travel and Non-Travel Expense Reports to be charged to the FY2023 budget must be submitted to Accounts Payable by the **close of business**.	June 27, 2023
Travel	*Accounts Payable T&E*	2	Expense report adjustments involving FY2023 transactions are due by the **close of business**.	June 27, 2023
Other Services	*Bulldog Print + Design*	4	Bulldog Print + Design deadline to accept requests for printing & design services is June 28, 2023 and will be charged to the 2022-2023 year, if the job can be completed by June 30, 2023.	June 28, 2023
Other Services	*Mail & Receiving Services*	4	Postage fees will be charged to the FY23 budget for all mail received by the end of the working day on June 28, 2023.	June 28, 2023

Cut-Off Deadlines - by Date Order FY2023

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

Section	Contact Info	Page #	Description	Cut-Off Date
Cash/Check Receipts	*Bursar/Treasury*	1	All funds received that are to be credited to FY2023 must be received by the Bursar's Office by 3PM.	June 29, 2023
Credit Card Receipts	*Bursar/Treasury*	1	Any credit card sales that occur through June 28th, will be included in FY2023. Credit card web departmental deposits through June 28 sales must be submitted to the Bursar's Office **no later than noon, June 29th.**	June 29, 2023
Payroll	*Payroll*	6	Deadline to enter June payable time for accrued payroll	July 7, 2023
GL Journals *(Initiated/created June 30 or earlier)*	*Accounting*	5	June GL journals should be routed through approval workflow to the Accounting Department **by noon.**	July 12, 2023
Year-end GL Journals *(Initiated/created July 1 - July 12)*	*Accounting*	5	After the June 30th date, any transactions that need to be recorded in **FY23** should be routed through approval workflow to the Accounting Department by **noon. *Journals should be dated "June 30, 2023".***	July 12, 2023