



## CAMPUS CORRESPONDENCE

**To:** Vice Presidents, Vice Chancellors, Deans, Directors and  
Heads of Departments  
*Deborah D. Smith*

**From:** *Deborah D. Smith*  
Associate Vice President for Accounting Services/Controller

**Subject:** Schedule for Closing Accounts for FY2022

The end of the fiscal year is, once again, quickly approaching. In order to comply with State regulations and provide for the timely completion of financial activity for the current fiscal year, a schedule has been developed. This schedule takes into account the various activities that must be coordinated to reconcile funds for the current fiscal year and to transfer any restricted balances to FY 2023. In planning for the closeout process, we offer a few guidelines:

- Goods and services must be received by June 30, 2022 and billed to the appropriate funds.
- Payments for goods and services received after June 30, 2022 will not be processed.
- All purchases, regardless of the date of purchase, must be received by June 30, 2022.

The Fiscal Year end Seminar will be conducted during the week of June 10, 2022 at 9:30 a.m.

Procedures and deadlines pertinent to each division of Accounting Services will be disseminated to all employees having responsibilities related to the year-end closing process. The Accounting Services team is available to assist you with any questions.

While every effort is made to adhere to the information provided, your cooperation in complying with the procedures is essential for a successful closeout.

Attachments

**ACCOUNTS PAYABLE & TRAVEL**  
**217 Thomas Boyd Hall, 578-1550**

Expenditures should be reported in the period in which they are incurred, so it is critical to review reports to identify any expenditures incurred but not paid. This is especially important during the month of June since fiscal year ends in receipt process approaches.

**Supplier Invoice Process**

**Direct Charge Payments**

Direct charge payments - **Invoices and Miscellaneous Check Requests** - for the current fiscal year should be processed as expenditures against current fiscal year procurement transactions for departmental and restricted accounts and objects in order to ensure timely processing of your department's fiscal year-end payments. In the final 15 days of the fiscal year, please route direct charge invoices along with the ASSOC. Dir. Check Req. to the Procurement Accounts Payable (A/P) office in accordance with the following schedule:

Deadline	Description
May 30	Direct Charge purchases received for the month of May due in A/P
June 6	Direct Charge purchases received for June 1-5 due in A/P
June 13	Direct Charge purchases received for June 6-12 due in A/P
June 20	Direct Charge purchases received for June 13-19 due in A/P
June 27	Direct Charge purchases received for June 20-26 due in A/P
June 30	Direct Charge purchases received for June 27-30 due in A/P

**Purchase Order Invoices**

For merchandise or services to be charged to the current fiscal year, all merchandise and services must be received or rendered by June 30, 2022. Please create the PO Receipts for merchandise received or services rendered on or before June 30 and verify both restricted and unrestricted encumbrance balances in accordance with the following schedule:

Deadline	Description
May 30	Create Purchase Order Receipts for merchandise received or services rendered by June 5
June 6	Create Purchase Order Receipts for merchandise received or services rendered by June 5
June 13	Create Purchase Order Receipts for merchandise received or services rendered by June 12
June 20	Create Purchase Order Receipts for merchandise received or services rendered by June 19
June 27	Create Purchase Order Receipts for merchandise received or services rendered by June 26
June 30	Create Purchase Order Receipts for merchandise received or services rendered by June 29

If the merchandise is not received or services are not rendered by June 30, a correction is required by the department and purchase order balance will be rolled forward into the next fiscal year. Encumbrance balances should reflect items that were not received or not fully in accordance with PO. The procurement roll forward process is in progress to carry forward encumbrance balances with the commercial base of income from vendors. **Supplier invoices processed until the Procurement Roll Forward is completed.**

**Aged Listings of Outstanding Encumbrances**

Deadline	Description
June 10	Run the aged listings of Outstanding Encumbrances Report as of June 10 to verify PO balances and correct as necessary.
July 5	Run the Aged Listings of Outstanding Encumbrances Report as of June 30 for informational purposes only.

**Accrual Process for Supplier Invoices**

The Accounts Payable & Travel Office will initiate the accrual journal entries for Supplier Invoices for all campuses as the Supplier Invoices are approved by the Procurement Manager (PM) or Sr. Procurement Manager (SM) and not cleared by the Accounts Payable office for direct charge or purchase order invoices. The accruals for direct charge and purchase order invoices will be based on the actual expenditures.

The AS forms (i.e., A5580, Direct Charge Worksheet, etc.) have been updated to include a "Financial Field" checkbox for departments to mark if the invoice and/or check request is to be accrued.

**Direct Charge Accruals**

In order to have direct charge payments (invoices) with Finance Direct Charge Request (attached) for FY 21-22 budgets, departments must mark "Yes" in the "Financial Field" checkbox in the upper right hand corner of the A5580 Direct Charge Worksheet and forward the A5580 form along with the Direct Charge journal to the respective AP Office. The supplier invoice will have "FY22" coded in the External Reference field on the Supplier Invoice Header which will be used to identify the direct charge invoices/payments that should be accrued.

**Purchase Order Accruals**

Upon the completion of the Procurement Roll Forward, the AP office will resume processing PO invoices in order to have purchase order invoices charged to FY 21-22 budgets. Departments are encouraged to assist in contacting suppliers for invoices, receipts and other documents needed by June 30 and a receipt has been created. **Please note: Without an invoice from the supplier, expenditures for the items/services cannot be recorded in FY 21-22.**

As the Supplier Invoices (i.e. direct charge and purchase order) are approved by the CCM's, AP & Travel will create the accrual journal entries. The accrual journal entries will be created through July 8 and will be reflected on the departmental ledgers/reports. **Supplier Invoices processed and approved after July 11 will be charged to FY 22-23 budgets.**

**Punch-out Supplier Invoices**

Punch-out Supplier invoices must be approved by CCM's on or before June 30. In order to be charged to FY 21-22 budgets. Any Punch-out Supplier Invoices for FY 21-22 not approved by CCM's by 4:30 pm on June 30, 2022, will be charged to FY 23 budgets. **The Manual Journal EIB FY22 accrual process will not include any punch-out supplier invoices.**

Departments are encouraged to plan in advance by assessing their procurement needs and to the order our supplier's. To assist departments with making decisions for placing late June orders, the table below, **Workday Supplier Invoice Analysis**, has been developed:

**Workday Supplier Invoice Analysis**

Supplier	Invoice Turnaround
Airgas Inc	8 days
America To Go LLC	2 days
Ameriprint LLC	16 days
B & H Photo & Electronics Corp	4 days
CDW Government LLC	4 days
Dell	9 days
Fisher Scientific Co LLC	5 days
Frost Barber Inc	62 days
Genuine Parts Company - NAPA Auto Parts	3 days
Grainger Industrial Supply	2 days
Herman Miller - Workplace Resources, LLA	30 days
Home Depot PRO	5 days
Howard Technology Solution	59 days
McKesson Medical Surgical Inc	4 days
Medline Industries Inc	9 days
MWI Veterinary Supply	2 days
Office Depot Inc	2 days
SHI International Corp	15 days
United Rentals	67 days
VWR International	6 days

## Expense Report Process

### Expense Reports for LaCarte

All purchases of tangible personal property of a personal nature (i.e., travel, meals, entertainment, etc.) should be processed as expenditures against current fiscal year departmental budgets.

### Expense Reports for CBA/Travel

All CBA and LaCarte travel transactions (for travel that was completed on or before June 30) should be processed as expenditures against current fiscal year departmental budgets. The remainder of LaCarte travel transactions should not be included in an Expense Report until after the trip is completed. Cash advances should be processed against departmental budgets until properly supported by a valid expense report.

In an effort to manage the volume of LaCarte & Travel Expense reports (including cash advances) to be submitted for reconciling and routing for approvals to ensure all transactions made on or before June 30 are processed in the current fiscal year:

Deadline	Description
May 27	Expense Reports through May 27 with all secured approvals awaiting action by an Expense Report Approver
June 3	Expense Reports through May 30 with all secured approvals awaiting action by an Expense Report Approver
June 10	Expense Reports through June 6 with all secured approvals awaiting action by an Expense Report Approver
June 17	Expense Reports through June 15 with all secured approvals awaiting action by an Expense Report Approver
June 24	Expense Reports through June 20 with all secured approvals awaiting action by an Expense Report Approver
June 27	Last day FY22 LaCarte/CBA transactions will be included in an Expense Report
July 5	Final Date for FY22-23 Expense Reports

Departments are strongly encouraged to stay current by submitting Expense Reports weekly for the remainder of the fiscal year, especially during the month of June. Expense Reports not approved by all appropriate approvers and submitted to the Expense Report Approvers are not eligible for processing against FY 22-23 budgets.

### No Accruals for Expense Reports

Accrual journal entries should not be created for any FY-21-22 LaCarte, CBA or Travel transactions. Expense Reports can be initiated after June 30 and transactions can be processed against FY 21-22 budgets, the Expense Report must have the transaction date of the Expense Report Date = June 30, 2022, all "approvals secured" and be "routed to an awaiting approval" by an Expense Report Approver by the final deadline of July 5. PLEASE NOTE: Expense Reports will not be processed against FY 22-23 budgets.

**BURSAR OPERATIONS**  
125 Thomas Boyd Hall; 378-3337

### Accounts Receivable

Excluding restricted auxiliaries, departments knowing of amounts due the University as of the end of the fiscal year must record such amounts by submitting a CARD entry. Receivables should be recorded against the source of the indebtedness (i.e., Federal government, State of Louisiana or its subdivisions, or other state, federal, or foreign accounts) becoming due during FY 21-22 must be recorded by June 30. The CARD entry must be fully approved and submitted to the vault no later than 4:00 pm on June 30.

**Deposits**

The last day for making deposits for FY 21-22 in Bursar Operations will be June 30.

**CARD Entries**

A search should be performed on outstanding CARD entries to ensure any FY 21-22 entries have been approved and are in Current Status.



**Cost Transfers, Ledger Corrections, Adjustments**

Deadline	Description
June 7	All Manual Journals for corrections to ledgers and transfers of expenditures appearing on appropriated funds and reflected on departmental ledgers through May 22 are due.
June 20	All Manual Journals for corrections to ledgers and transfers of expenditures through June 15 are due.
July 12	FINAL Manual Journals for corrections to ledgers for FY 22

**Internal Billings**

In order to provide maximum flexibility to all departments for managing their appropriated funds, the following schedule has been established for processing Internal Billings related to FY 21-22 business.

Deadline	Description
June 1	All rendering departments must submit Internal Billing orders in Workday or upload excel spreadsheet rendered through May 31.
June 16	Internal Billings for all services or materials rendered during FY 22.
July 1	Final Internal Billings for all services and materials rendered during FY 22.

All Internal Billings must be properly completed with appropriate documentation in the primary or a secondary process that are required. Incomplete or missing documentation received must be returned to the department for further processing and may cause the transactions not to be recorded until complete, useful, and necessary documentation and approvals are attached.

**Deferred Revenue or Prepaid Expense**

Those units that need to defer revenue or prepay expenses into FY 22-23 should use the Accounting Recognition Worktag on those transactions. Accounting principles require the University to recognize revenue or expenses when incurred. For example, if a department is holding a conference in July 2022, but are collecting revenue and incurring expenses related to that conference in FY 21-22, all of those revenues and expenses from that conference should be recorded in FY 22-23. The Accounting Recognition Worktag is available for more information.

Accounting Recognition Worktag	Description
Deferred Revenue	Used to record Revenue not incurred until FY 22-23.
Prepaid Expense	Used to record Expenses not incurred until FY 22-23.

**Reports and Multiple June 30 Cutoffs**

Workday allows users to view reports/transactions in real time. As soon as transactions are processed, the activity is displayed in reports available in Workday. A list of reports can be found on the Workday Training website under Training Materials Finance Training, Reporting: <http://workday.com>

Some of the most useful reports most used by departments are:

- Revenue & Expense by Driving Unit by User
- Journal Line Details with Employee Name
- Trial Balance

**Merchandise for Resale (Inventory)**

Cost centers that hold merchandise for resale are required to submit inventory procedures and inventory counts for fiscal year end. The following due dates have been established. Procedures and counts should either be emailed to [inventory@uconn.edu](mailto:inventory@uconn.edu) or hand delivered to 204 Thomas Boyd Hall.

Deadline	Description
June 20	Inventory procedures due, must include planned method of inventory and dates of expected count
July 6	Inventory count due to FAR

## PAYROLL

204 Thomas Boyd Hall, 578-3321

**Payroll Accounting Adjustment**

Payroll Accounting Adjustments after 5/31/22 must be completed by July 7, 2022.

**Retro Transactions**

Any Retro transactions should be processed immediately. In order to be charged to FY 21-22 retro personnel transactions, or retro time entry, must be completed by the following dates:

Pay Group	Retro Date	Completion Date
Professional	Pay Period Beginning Prior to June 1	June 20
Wage	Pay Period Beginning Prior to June 4	June 13
Academic	Pay Period Beginning Prior to May 15	June 21
Student	Pay Period Beginning Prior to June 11	June 22

**Wage Payroll**

The last wage payroll period to be processed for FY 21-22 ends June 17. Payroll expense through June 30 will be accrued by allocating 50% of the charges from the June 17-30 pay period. The accrual will appear on journal entries with the Journal Source of Forward Accrual. Time for the period ending June 17 should be submitted and approved in Time Tracking by noon on Tuesday, June 21.

**Student Payroll**

The last student payroll period to be processed for FY 21-22 ends June 24. Payroll expense through June 30 will be accrued by allocating 50% of the charges from the June 11-June 24 pay period. The accrual will appear on journal entries with the Journal Source of Forward Accrual. Time for the period ending June 24 should be submitted and approved in Time Tracking by noon on Tuesday, June 28.

**Summer Research**

Summer research payments in the core will be processed in the final fiscal year of the research period. Research payroll for FY 21-22 will be processed on the same academic payroll with a payment date of 6/30/2022. Due dates for journal entries and transactions are as follows:

One Time Payment – Summer Research Processing & Pay Process					
Coverage Date Range	Effective Date	Pay Date	Accounting Year	Partner (MRA)	Successfully Completed
5/15/22-6/30/22	5/15/22	6/30/2022	FY 22	5/21/2022	6/24/2022
7/01/22-7/14/22	7/15/22	7/21/2022	FY 23	7/22/2022	11/15/2022
7/15/22-8/14/22	7/15/22	8/19/2022	FY 23	7/22/2022	9/25/2022

**SPONSORED PROGRAM ACCOUNTING**  
240 Thomas Boyd Hall, 578-5337

**Billings/invoices**  
 Due to agency imposed deadline, LSU must submit final invoices to State sponsored partner by **2022. In order to meet this deadline, Sponsored Program Accounting (SPA) will submit final invoices to partner by July 5, 2022.**

LSU must accrue all salary, vendor and travel expenditures incurred in FY 21-22. Submit cost statement submissions per month and June invoice regardless of expiration date. It is essential that vendors submit invoices to the grandmaster in a timely manner for any items not reflected on the ledgers.

State tentative projects must be invoiced by the required deadline indicated in their contracts. Therefore, ensure that SPA has the fully executed agreement as soon as possible but no later than **Monday, June 20, 2022.**

**Report Reconciliation**

**Expense by Award** - Review the Expense by Award report to ensure expenditures are recorded and completed and liquidated.

- Ensure costing allocations or Payroll Accounting Adjustments (PAAs) for both pay periods regarding each month on a sponsored agreement are voided for the entire pay period.
- Overdrafts on sponsored agreements and associated recording and processing errors are recognized and resolved. If an account is in an overdraft status, it slows the billing process. Circumstances for extending the circumstances, such as multi-year agreement, incrementally funded agreement, or a pending request for additional funds.

**Trial Balance** - Use the Trial Balance report to review tentative grant status.

- Expense by award cannot be used on tentative grants because they are not connected to an award.
- Select the Encumbrance Ledger, rather than the Actual Ledger, to review encumbrances on tentative grants.
- Enter the cost center/cost center hierarchy along with the grant hierarchy, center and display grant.

**Grant Balances Department** - Use the Grant Balances Department report to review all award grant balances along with in progress transactions.

- The report can be run by cost center or cost center hierarchy.

**Monitoring/Progress Reports**

Several state agencies require that we attach the monitoring/progress report to the invoices. Please ensure that the Principal Investigator signs and dates their technical report. Note that the cover letter is not considered part of the report. This is especially critical for LA Department of Cultural Resources (CDR), LA Department of Environmental and Coastal Protection and Restoration Authority (CPRA) and LA Department of Wildlife & Fisheries projects. Monitoring/Progress Reports should be received by the noted dates:

<b>Monitoring/Progress Report</b>	<b>Received by SPA:</b>
May 2022	June 3
June 2022	July 6

**Agreements Expiring on June 30, 2022**

For sponsored projects expiring on June 30, 2022, your basic requisitions must state (with the appropriate requisition number or the requisition) that the sponsored agreement expires on June 30, 2022.

As at any other time, supplies and services must be received by or before the sponsored agreement expires. In particular, if a sponsored agreement expires on June 30, 2022, the supplies and services must be received by June 30, 2022.

**Cost Transfers**

A copy of the **Performance of the Recipient's Financial Obligations** (PAA) request for non-personal Cost Transfer form (if applicable) must be attached to the transaction and a unique identifying number is supplied with the PAA. A copy of the original transaction and a unique identifying number is supplied with the PAA.

Retroactive PAAs are considered cost transfers and an A0027 justification must be attached to the form providing an explanation of how this cost benefits the project receiving the charges.

Cost transfers must be processed within 90 days from the original transaction. Hardship cases may be processed if the original transaction transfers are due in Accounting Services on or before June 5, while due cost transfers are due by July 1.

**Cost Sharing**

If an award requires cost sharing, it must be documented on a grant proposal or award condition if a cost-sharing agreement exists. If an award, please contact the Grant Manager in SPA (found on the SPA website) to help review cost sharing that has been documented. For cost sharing commitments, select the cost sharing award line/grant and view the award line notes.

If PAAs are needed to move salary, a PAA must be submitted to the SPA. If a PAA is needed to move salary, a PAA must be submitted to the SPA. If a PAA is needed to move salary, a PAA must be submitted to the SPA. If a PAA is needed to move salary, a PAA must be submitted to the SPA.

**Key Personnel**

There is a Key Personnel table in the SPA system. It is important to update this table to reflect the current status of your key personnel commitments.

1. Meet with faculty when a new award is received and thereafter to plan for appropriate salary distribution consistent with all of the individual's commitments.
2. Establish a tracking system to ensure key personnel are not over-committed and all scheduling adjustments when needed.
3. Run Award Key Personnel Commitment report to review current commitments by award and identify any shortages early (this report can be run by employee, role, or cost center).
4. Request Sponsor Prior Approval through SPA for any award commitments that are not supposed to be in advance and timely of the current budget period.

**Effort Certifications**

On a quarterly basis, employees are responsible for certifying their total salary distribution is no more than the amount of direct effort provided to the project(s) for the reporting period. Employees must submit effort certifications in a timely manner. Failure to do so may result in loss of funding to the project(s). Employees must submit effort certifications in a timely manner.

Please do not approve effort certifications that you are unable to verify. Incorrect certifications should be sent back for correction before approval. If an effort certification was previously approved, please send notice to effort assistance@u.wisc.edu for a new effort certification with the employee.



OFFICE OF ACCOUNTING SERVICES

STAFF DIRECTORY

Name - Smallwood, Cathi

ACCOUNTING SERVICES ADMINISTRATION		FINANCIAL SERVICES	
Elahe Russei			
Brenda Wright	bwright	Document Imaging	Accounting Services
Danita King	deking	Administration	Collin Bowdren
Desirée Esnault	desnault	Document Imaging	
Jesshantre Bryant	jbryant	Document Imaging	Henriette Pichard
Meredith Smith	msmith25	Document Imaging	Stéphanie Laquerre
Patricia Greville	pgreville	Director	
Andrea Chu	amchu	Travel	Audrey Gagnier
Angie Mann	amann7	Senior Business Solutions Mgr.	Cathy Brown
Arlyn Becnel	abecnel1	Travel	Constance Lockwood
Caitlin Cox	ccox40	Travel	Lasev Fornes
Catherine Herman	cherman	Manager - Direct Charges	Chandra Taylor
Christian O'Brien	cobrien	LaCarte	
Deana Clement-Deage	dclement	Invoice Processing - PO	John Wilson
DeAnna Landry	dlandry	Asst. Dir. - LaCarte	Marie-Kristine Gagnier
Jennifer Driggers	jdrigg	Assoc. Dir. - LaCarte/Travel	Katie Wightman
Jessica Hodgkins	jhodgkins	Manager - Direct Charges	Kristin DeLaughter
Jessica Morris	jmorris3	Invoice Processing - IT	Lorie Oliver
Kathleen Elders Patrick	kelder1	Asst. Dir. - Travel	Phyllis Sabadie
Maci Jones	macionna1	Invoice Processing - PO	Vilva Balakrishnan
Theresa Copre	tcopre	LaCarte	Yolanda Clark
Usha Iyer	uiyer	Invoice Processing - PO	
Valery Sonnier	vsonnier	Assoc. Dir. - Payables/Reporting	
Melanie Powell	mpowell	Director	
Allison McCann	amcann6	Asst. Mgr. - Communications	Christina Johnson
Betty Freeman	bfreem10	Collections/MS/MS/MS	Christina Johnson
Britney Leabman Grishy	bleabman1	Mgr. - Vault/Call Center	Casey Chandon
Colton Curran	cucurran	IT/MS/MS/MS/MS	Chanelle Brown
Daniel Butcher	dbutcher1	Ecommerce/MS/MS/MS	Crystal Johnson
Danielle Lavigne	dlavigne	MS/MS/MS/MS/MS	Crystal Johnson
Kattie Gregoire	kgregoire2	Mgr. - Perkins Loan/Collect	Crystal Johnson
Kodi Gathier	kgathier	Sponsors/Collections	Henry Smith
Mary Catherine Gillespie	mgillespie7	Mgr. - Collections - FundRaising	
Meryoda Daniels	mdaniels2	Collections	Jessie Lesieur
Natasia Pincit	npincit	Trinity Services	Josephine
Precious Edwards	pewards	Customer Service Rep.	Nancy Douglas
Rosalyn Lacey	rlacey		Robert Smith
Tamela Dickerson	tdickerson	Perkins Loan	Matthew Colleton
Tanya Jackson	tjacks	Asst. Mgr. - Sponsors	Morgan Guadagno
Tonya Davis Harvey	tdharvey12	Customer Support Service Rep.	Nexissa Johnson
Yetiv Knight	yknight	Customer Service Rep.	Pamela LeBlanc
			Tanner Thibodeaux
			Tina Constantine
			Veronica Moore-Woods

