Year End Users' Group Meeting

Thursday, May 26, 2015

AGENDA

AVP Maureen Pasag	Welcome Message
Bon Bitonio	Accounting ▪ Year End Processing o Important Dates o Year-End Transfer Requests o Packing Slip ▪ Unrelated Business Income Tax (UBIT)
Stephen Smith	Procurement ▪ Purchasing Deadlines ▪ Other Procurement Items
Stephen Smith and Avi Chandiramani	Accessible Technology Initiative (ATI)
Jay Orendorff	Budget Year-End Procedures
Tammie Ridgell	University Corporation ▪ Administrative Office Move ▪ Year-End Calendar
Richard Chen	Trust and Special Projects ▪ New Insurance Cost Recovery Cost ▪ Trust Agreements for Non-Academic Departments
Jacqueline Green	Bursar’s Office • CashNet Item_Codes vs CS Item_Types

Year End Processing

- Introduction of New Accounting Team Members
- Year-End Processing
  - Important Due Dates
  - Year-End Transfer Requests
  - Packing Slip Requirement
- Unrelated Business Income Tax (UBIT)

Important Dates

DATE	ACTION
MAY 1	Final date to submit **requisitions for any order exceeding $20,000**.
MAY 29	Cutoff for **June Postage recharge.** Any posting after *May 29, 2015* will be *charged to FY 2015/16.*
MAY 29	**Reprographics** (campus copier) charges based on your end-of-May meter reading will represent the end of FY 2014/15.
JUNE 5	Final date to submit **requisitions** for the procurement of any item.
JUNE 17	Final date to submit all **other departmental recharge requests** to Accounting Office.
JUNE 19	Final date to submit **journal entry** and **fund transfer requests**.
JUNE 19	Final date to submit **PETTY CASH** vouchers to the Bursar's Office. *Any vouchers received after June 19 will be charged FY 2015/16.*
JUNE 19	Final date to submit requests for **Travel & Hospitality reimbursement**.
JUNE 19	Last day to submit FY 2014/15 **payment requests** to Accounts Payable.
JUNE 22	**Procurement Card/Office Max/Ligature/Departmental Travel Card** purchases which post on or *after June 22 will be charged to FY 2015/16*.
JUNE 30	The support appropriation's (NG001) uncommitted balances will be pooled and allocated centrally.

Important Dates

- These deadlines apply to all state-appropriated funds and all self-support revenue funds such as Extended Education, Housing and Parking.

- Grant and Contract purchases are exempt from the May 1ST and June 5th deadlines but you should be aware that “high priority” is assigned to processing impacted orders.

Year-End Transfer Requests

- Any journal entry transfer requests must be submitted by June 19, 2015
- Reason for transfer must be provided and approved by authorized personnel.

Packing Slip Requirement

- Recognizing and recording expenses for goods and/or services received on or before June 30, 2015 but have not been invoiced or paid
- ***Required Documentation*** – to adequately substantiate the accrual of business expense
  - Packing or Receipts – Must be kept and attached to invoices
  - Period Covered May – September 30, 2015

Receipt Certification

Memo should contain the following information:

Invoice Number : ___________________________
Purchase Order No (if applicable): ___________________

I certify that the goods and/or services have been received on _______________ (date).

Received by:	Noted by:
____________________	_____________________________
Name	Department Approver’s Name
____________________	_____________________________
Signature	Signature
Date: ____________	Date: ______________

Unrelated Business Income Tax (UBIT)

Three Elements for an activity to be considered unrelated to the CSU's Tax Exempt purpose of education:

1) **not** substantially related to the University's exempt purpose (e.g. University's mission)
2) "regularly carried on"
3) a trade or business

Related to University Exempt Purpose – To be related to the University's educational purpose, there must be a substantial causal relationship to the achievement of those purposes, i.e., the activity must contribute importantly to the accomplishment of the exempt purposes (other than the University's need to produce income)

(Reg. §1.513-1(d)(2))

Thursday, March 26, 2015
8:51 AM

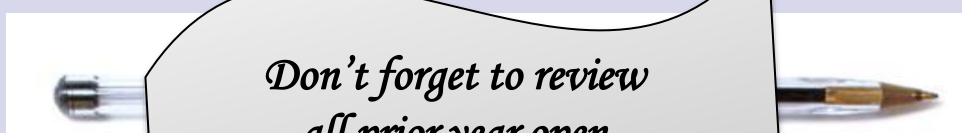
Unrelated Business Income Tax (UBIT)

UBIT Report Master Timeline												
Prepared by: Fiscal Affairs - Accounting Office												
3/16/2015												
UBIT To Do List	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**
TRAINING												
Accounting Office ==> provide UBIT training			x	x	x							
Departments ==> implement updates in UBIT procedures/documentation (all year long)	*x*	*x*	*x*	*x*	*x*	*x*	*x*	*x*	*x*	*x*	*x*	*x*
DATA GATHERING												
Accounting Office ==> identify potential UBIT activities	x	x	x	x	x	x	x	x	x	x	x	x
Departments ==> provide required information (all year long)	*x*	*x*	*x*	*x*	*x*	*x*	*x*	*x*	*x*	*x*	*x*	*x*
UBIT QUESTIONNAIRE												
Accounting Office ==> send out questionnaire						x						
Departments ==> respond to UBIT questionnaire (Jul. - Aug.)						*x*	*x*					
UBIT INFORMATION ANALYSIS												
Accounting Office ==> UBIT sample testing							x					
Departments ==> provide required information (Aug. - Oct.)							*x*	*x*	*x*			
UBIT REPORT PREPARATION												
Accounting Office ==> Prepare UBIT report									x	x	x	
Departments ==> provide required information if needed (Oct. - Nov.)									*x*	*x*		
SUBMISSION												
Accounting Office ==> review, sign off and submit												x
Accounting Office ==> respond to CO comments	x											
Departments ==> provide required information if needed	*x*											

Purchasing Deadlines

MAY 1 Final date to submit **<u>requisitions for any order exceeding $20,000</u>**.

June 5 - Final date to submit **requisitions** for the procurement of any item.
- Final date to submit requests in writing for account code changes, adjustments, or questions concerning open orders.



Don't forget to review all prior year open purchase orders , and close orders that are no longer active.

Other Procurement Items

Blanket Purchase Orders

- Procurement will close BPO coded to NG001 by June 30 unless requested otherwise.

Review Open Commitments

- Within first quarter of 15-16 Procurement will close open PO's with balance <$1000 and no activity since 7/01/2014, unless requested otherwise.

SF State | ATI

PROCUREMENT OF ACCESSIBLE TECHNOLOGY

Stephen Smith
Director of Procurement

Avi Chandiramani
ATI Program Manager

ATI Background

- **Accessible Technology Initiative (ATI)** reflects CSU and SF State's ongoing commitment to provide equal access to information & communication technologies to individuals with disabilities.

- Three Areas
  - Web Accessibility
  - Instructional Materials
  - Procurement

Purchasing Accessible Technology

- SF State is required to purchase the ***most accessible*** product that ***best meets*** our needs

- SF State Procurement screens all Electronic & Information Technology (E&IT) products for accessibility

What products need ATI review?

- All Electronic & Information Technology (E&IT)
  - Software and Operating Systems
  - Web Applications
  - Computer Hardware and office equipment (copiers, printers, etc.)
  - Others
- If unsure, please consult with DPRC or Procurement

Before Purchasing

- Two questions you should be able to answer
  1. What does the product do?
  2. Who will be interacting with this product?

- Answers will help determine impact and level of ATI review

Determining impact

- High impact products
  - Impacts a large audience or members of the public
  - Affects a critical program/service
  - Ex: Mandatory survey for all incoming freshman
- Low impact products
  - Impacts a small audience, not public-facing
  - Affects an optional program/service
  - Ex: Software for a specific graduate class

Process for high impact products

1. Ask vendors for a VPAT (Voluntary Product Accessibility Template)
2. DPRC will work with you to validate VPATs and test product(s) for accessibility
3. DPRC will provide a report with recommendations
4. DPRC will assist you with form(s) for procurement

What if product is not accessible?

- Factors considered when deciding to move forward with an inaccessible product
  - Only product that meets the campus needs
  - Vendor commits to a remediation plan or timeline
  - Other factors
- Plan will be required to ensure equal access for people with disabilities

Reminder for Year-End

Allow sufficient time for ATI review, especially for high impact products

Thank you!

For assistance or further questions

- Email **access@sfsu.edu**
- Visit **http://www.sfsu.edu/access/procurement**
- Call Avi at **x86436**

Budget

Budget Administration & Operations

FY 2014 / 15

Budget & Payroll Year-End Procedures

Year-End Procedures

- Budget Transfers: Submit by Friday, June 12th
- Labor Cost Distribution adjustments: Submit by Friday, June 12th, adjustments requested after this date will not be processed
- Special circumstances concerning year-end expenditures: Work with Cabinet Budget Coordinators, no later than June 12th, so that arrangements can be made (if necessary) to cover the expenditure
- Close all purchase orders no-longer active
- Open purchase orders at year-end will roll-forward to the new fiscal year as encumbrances
- Encumbrance funding must be used for the purpose for which it was intended, if not, the funds are subject to de-allocation

Year-End Procedures …

<u>Payroll Related</u>

- All ETRAC transactions must be entered and approved in HRMS no later than Friday, June 5th
- All Payroll related transactions (including **<u>late time</u>**) for Faculty, Staff, Students, Work-Study, Overtime, Shift-Differential and all Hourly employees must be submitted by Wednesday, June 10th
- Special Consultant and Honorarium related transactions must be submitted by Friday, June 12th
- June 2014 payroll for Student Assistants, Work-Study and all other hourly payrolls will be charged to Fiscal Year 2015/16. Accruals will not be made for these payroll expenses

Budget and Payroll Year-End Deadlines

- (June 5^{th}) Final day to enter and approve *all ETRAC transactions in HRMS*

- June 12^{th} – Final day to submit
  - *Budget transfers*
  - *Labor Cost Distribution adjustments*
  - *Budget carry-forward requests (work with Cabinet Budget Coordinators)*
  - *Payroll related transactions for Students, Work-Study, Overtime, Shift-Differential and all Hourly employees (June 10th)*
  - *Special Consultants and Honorariums payment for Fiscal Year 14/15 (June 12th)*

✓ ***If the deadlines are missed***, it is assumed the expense/s will post/ be processed in Fiscal Year 2015/16

UCorp Administrative Offices

- UCorp administrative offices will be **moving from our current locations in ADM 361 and ADM 254J** temporarily while our offices are being renovated. UCorp Office renovation project will begin March 28 through July 2015. During our temporary relocation our offices will be located in the Cesar Chavez Student Center M113C and Burk Hall 311.

- Due to the move our office will be closed for business at noon on March 26th and reopen for business April 1, 2015.

UCorp Year-End Dates

It is Year-End closing time for Fiscal Year 2014/15. Critical dates for the closing are outlined below.

Date	Action
June 5	Last day to enter online requisitions in CFS for FY 14/15 Please review all open requisitions and close those requisitions which are no longer valid.
June 17	Last day to request Account Adjustments for transactions posted before May 31, 2015
June 19	All travel Advance/Requests due by this date. All ***Signed Outstanding Invoices*** to be paid must be submitted by this date (**goods or services must be received and/or completed no later than June 30, 2015**). Last date to submit signed ***Check Requisition*** and ***Travel Claim*** forms and ***Personal Service Contracts.*** Last date to submit Petty Cash Requests; no Petty Cash will be distributed after this date. Return completed ***Purchase Order Closing List*** by this date. ***Final date to submit invoices for payments against existing purchase orders*** for the 2014/15. **After this date**: Submit a list of goods or services received by this date that have not been invoiced or paid; Please provide a Packing Slip or Contract for the list of goods or services to substantiate accruals for Fiscal Year 14/15 – any Purchase Orders for items or services that do not meet these qualifications will be closed at 5:00 pm.
July 2	**Resume A/P processing for the new fiscal year.** First Day to enter Requisitions for FY 2015/16. **Payroll worksheet for Payroll accruals must be submitted by this date.**

Insurance Cost Recovery Rates

Insurance Premium Cost Recovery	FY14/15	FY15/16
NDI/IDL/UI	1.13%	1.13%
Worker's Compensation	1.25%	1.22%

Reference: ICSUAM Section 3552.01

New Trust and Special Project Agreements for Non-Academic Departments

- Due Date -> June 30, 2015
- Form can be found at:
  - http://fiscaff.sfsu.edu/sites/sites7.sfsu.edu.fiscalaffairs/files/forms/pdf/trust_and_special_project_agreement_0.pdf

Bursar's Office

CashNet ITEM_CODE vs CS ITEM_TYPES

- CashNet Item_Code
  - Non-student transactions
  - Directly posted into CFS
  - Legacy CRS numbers (cannot be updated with new CF string)
  - NO need to request CRS number
  - Use the Deposit Transmittal Form located at

  http://www.sfsu.edu/~bursar/forms/sfcmp-deposit-transmittal.pdf
  - Department Deposits
    - MSC_CMP –> for Campus
    - MSC_FDN –> for UCorp
    - MSC_PFD –> for Philanthropic FDN

- CS Item_Types
  - Only used for Student transactions
  - Transactions are posted onto student's accounts
  - 12-Digit Campus Solutions numbersLegacy CRS Numbers
    - 11000000#### Mandatory Tuition/Fees
    - 12000000#### Course/Class Fees
    - 13000000#### Miscellaneous Fees like Credential Fee, Application, etc.
    - 14000000### Non-FA Miscellaneous Fees like Parking, Testing Fees, etc..
    - 20000000#### CELIA
    - 30000000#### Housing

Bursar’s Office

Departmental Deposits

- REMINDER – Departments are prohibited from collecting CASH !!!!!!!!
    - Please contact the Bursar’s Office

Fiscal Affairs' Contact Information

Accounting Office, ADM 358

Hours: Monday - Friday, 8:30 a.m. – 5:00 p.m.

General Fund Accounting:	gtseung@sfsu.edu	Phone: (415) 338-2220
Accounts Receivables:	cmh@sfsu.edu	Phone: (415) 338-2390
Trust & Special Project:	richardc@sfsu.edu	Phone: (415) 338-2436
Controller's Office:	bonb@sfsu.edu	Phone: (415) 338-2582

Bursar's Office, ADM 155 & SSB 103 Phone: (415) 338-1167

Hours: Monday - Thursday, 8:30 a.m. – 5:00 p.m.
Friday, 8:30 a.m. – 4:30 p.m.

e-mail: bursar@sfsu.edu

Procurement:

Travis Fong	**tf@sfsu.edu**	Phone (415) 405-3564
Larry Lee	larrylee@sfsu.edu	Phone(415) 338-1833

Q and A