DATE: March 1, 2016

TO: Deans, Directors, and Fiscal Officers

FROM: Charlie Cox, Director, Accounting Services  
Debbie Abell, Director, Procurement Services  
Jennifer Watson, Director, Human Resources  
Judy Marshall, Executive Director for Finance

RE: FY16 Fiscal Year End Closing Information

We have consolidated the information you need to know in order to successfully close out fiscal year 2016 and begin fiscal year 2017. The following information regarding year-end processing is included in this document:

1. General Information  
2. Purchase Requisitions  
3. Purchase Orders, including PPOs  
4. AIS Internal Billings  
5. Utilizing State Funds for Transactions that Cross Fiscal Years  
6. Travel  
7. P-Cards  
8. Human Resources, including Payroll  
9. Plant and Service Operation Charges (Physical Plant, Printing/Duplicating)  
10. Student Center Bookstore  
11. Bursar Deadlines  
12. Accrual Deadlines for Accounting Services  
13. Correcting Entries for FY16 Transactions  
14. Grant Requirements  
15. Budget Entries: BAA and FAR  
16. Business Offices Contact Information  
17. Summary of Deadlines by Date

Please share this information with members of your staff who handle business matters. This information is also available on the following websites:

http://bizprocedures.siu.edu  
http://www.budgetoffice.siu.edu/  
http://as.siu.edu/  
http://hr.siu.edu/  
http://procurement.siu.edu/
1. General Information

The University’s fiscal year begins on July 1 and closes on June 30 of the following year. For departments closing a fiscal year, there are two critical periods to remember:

**The time prior to June 30** – All transactions entered before June 30 will be current year (FY16) business. Financial transactions should be reviewed in advance of this date in order to ensure that they have been correctly posted in your budget purposes (accounts). Required corrections and adjustments should be submitted as soon as they are identified. Please note: Any transactions entered July 1, 2016, or later in local accounts will be considered FY17 activity.

**The lapse period – July 1 through August 31, 2016 – for STATE ACCOUNTS ONLY** – The State of Illinois allows a two-month period in which to finalize financial transactions in state accounts (BP 270xxx, BP 272xxx, and BP 372xxx) that should appropriately be recorded in the “old year” (FY16). However, funds must have been encumbered (committed) prior to June 30, 2016, in order to be considered FY16 transactions. For additional information regarding the encumbrance of state funds, please see “Utilizing State Funds” in item 5 below.

Please ensure that any FY16 state account transactions are submitted in a timely manner to allow posting before August 31, 2016. Invoices and/or Invoice Distribution Forms (IDFs) to be processed against FY16 state funds must be received in Accounts Payable by August 8, 2016. After August 31, no more transactions will be allowed on FY16 state funds. After that, payments cannot be charged to either FY16 or FY17 state funds but will instead have to be charged to a local account or to a Foundation account.

**AIS Unavailable during Year-End Processing**: The Administration Information System (AIS) will be restricted to a limited number of users beginning at 10 a.m. on Thursday, June 30. AIS will be unavailable while general ledger balances and encumbrances roll to FY17. During this time, no checks will be written. It is anticipated that AIS will be available to all users again before the close of business on July 1.

2. Purchase Requisitions

All FY16 purchase requisitions (regardless of the paying account) must have been received in Procurement Services by the deadlines listed below. Procurement Services cannot guarantee that requisitions submitted after the deadlines will be paid from FY16 funds.

- **Purchase Requisitions of $500,000 or more**: Purchase Requisitions in the amount of $500,000 or more generally require approval of the Board of Trustees. The last Board meeting scheduled for FY16 is May 5, 2016. In order to meet the deadline for inclusion in the final FY16 Board meeting and the time required for bidding, requisitions in the amount of $500,000 or more must be submitted to Procurement Services by March 11, 2016.
• **Purchase Requisitions exceeding the Small Purchase Maximum:**
  Purchase Requisitions exceeding the Small Purchase Maximum ($55,800 for goods and services, $19,999.99 for professional services), **must be received in Procurement Services no later than April 1, 2016.** The deadline is necessary to allow the time required for bidding.

• **Purchase Requisitions not exceeding the Small Purchase Maximum:**
  Purchase Requisitions not exceeding the Small Purchase Maximum **will be accepted until May 2, 2016.**

Please note that all purchase requisitions, regardless of the dollar amount, must be signed by the appropriate Vice Chancellor. In addition, all requisitions totaling $50,000 or more must be signed by the Chancellor.

3. **Purchase Orders, including PPOs**

**Purchase Order Revisions:**
The last day to increase or decrease FY16 state funded Purchase Orders is June 1. All revisions for increases must be signed by the appropriate Vice Chancellor, and the Chancellor must sign for increases of $50,000 or more.

**Releases and Receipts:**
Departments must have all Releases entered and approved and all Receipts for FY16 Purchase Orders entered no later than 4:30 p.m. on June 27, 2016.

  **Note:** Departments utilizing **Planned Purchase Orders (PPO)** should pay particular attention to the expiration date. If an invoice has not been received for a purchase against a PPO which expires on June 30, 2016, a release for an estimated amount of the purchase should be entered and approved in AIS. If an estimated amount cannot be easily determined, enter and approve a release for $1 (one dollar). Upon receipt of the invoice, the Department can adjust the release within AIS. Please note that releases **cannot** be entered into AIS after the expiration date of the PPO, and that releases left “unapproved” **cannot** be adjusted and approved after June 27, 2016.

Purchase Orders issued after July 1 will be encumbered against and charged to your FY17 budget.

FY16 planned and standard Purchase Orders using state funds will be cancelled during September 2016, and those using local funds will be cancelled during October 2016.

4. **AIS Internal Billings**

All AIS Internal Billings must be submitted to Accounts Payable prior to noon on Wednesday, June 22, 2016. Billings received after that time will not be processed as June business.
Remember that after July 1, billings for FY16 must contain this statement on the billing summary sheet:
“I certify that the charges for goods or services contained within this billing were ordered or delivered prior to July 1, 2016.”

5. **Utilizing State Funds for Transactions that Cross Fiscal Years**

- Regular subscriptions and memberships, if crossing fiscal years, **CAN** be paid in the current fiscal year and do not require prorating.
- On-line services, if crossing fiscal years, **MUST** be prorated between fiscal years.
- Maintenance agreements and fees, if crossing fiscal years, **MUST** be prorated between fiscal years.
- Licenses for periods covering two fiscal years **CAN** be paid in the current fiscal year.
- Registrations for conferences in FY17 can only be paid in the current fiscal year if there is a written requirement of payment prior to June 30. State of Illinois regulations do not allow discounted prices and cost savings to be considered.
- **Deposit for Lodging:**
  To confirm lodging arrangements the vendor often requires one night’s deposit or a credit card guarantee. For lodging occurring from July 1 through August 31, FY16 travel funds for one night’s deposit may be used whenever expressly required in writing by the vendor. Payment must be made directly to the vendor.
- **Payments to travelers for prepaid air travel costs** **CAN** be paid from FY16 funds if **ALL** of these conditions were met:
  a. The airline tickets must be for travel completed on or before August 31, 2016.
  b. There must a certification on the IDF or travel voucher stating the airline ticket was purchased to “ensure availability of a seat on that specific flight” (State Comptroller’s requirement)
  c. There must be sufficient travel funds in the account(s) to pay for the full cost of the ticket from FY16 funds.

6. **Travel**

All FY16 Travel Reimbursement Vouchers, regardless of account, must be received in Accounts Payable section of Accounting Services by July 22.

If travel expenses cross fiscal years, separate vouchers are required for the period in each year.
The total airfare must be included in the FY16 travel voucher.
7. **P-Cards**

1. The last day to return ordered merchandise from OfficeMax for FY16 credit is June 16.

2. The last day to order any products or services (including OfficeMax) using a P-Card for FY16 is Thursday, June 30. Remember that you may not purchase office supplies from another vendor without the prior approval of Betty Rouse, Purchasing Officer.

3. All FY16 P-Card transactions must be delivered, reconciled, and approved no later than August 10.

4. The last day to process P-Card corrections for FY16 state accounts is July 25.

NOTE: Transactions purchased/ordered by P-Card on or before June 30, 2016, will be charged to FY16. Transactions purchased/ordered by P-Card on July 1, 2016, and after will be charged to FY17.

8. **Human Resources, including Payroll**

The final payroll that will process and post in June will be the **monthly payroll (MO07) for June 1-30**. This payroll will begin processing on June 22.

After that, these payrolls will process and post in July but may include entries for FY16:

<table>
<thead>
<tr>
<th>Payroll and Time Period</th>
<th>FY16 Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Payroll</strong></td>
<td><strong>Adjustments</strong></td>
</tr>
<tr>
<td>ST 14</td>
<td>Student</td>
</tr>
<tr>
<td>BW 14</td>
<td>Bi-weekly staff</td>
</tr>
<tr>
<td>SM 14</td>
<td>Semi-monthly</td>
</tr>
<tr>
<td>ST 15</td>
<td>Student</td>
</tr>
<tr>
<td>BW 15</td>
<td>Bi-weekly staff</td>
</tr>
<tr>
<td>SM 15</td>
<td>Semi-monthly</td>
</tr>
<tr>
<td>MO 08</td>
<td>Monthly</td>
</tr>
</tbody>
</table>

No FY16 entries will be possible after the payrolls listed above have processed and posted.
IMPORTANT: To ensure that FY16 transactions are included in the above payrolls, paperwork must be received at Human Resources Data Control by the following deadlines:

- **BW 14** – June 17
- **SM 14** – July 1
- **BW 15** – July 1
- **SM 15** – July 14
- **MO 08** – July 14

Deadlines for Retro Active Adjustment (RAA) forms are as follows:

- **July 1**  SM 14 (July 1 – 15)
- **July 8**  BW 15 (June 26 - July 9)
- **July 11**  SM 15 (July 16 - 31)
- **July 11**  MO 08 (July 1 – 31)

PLEASE NOTE: No manual adjustments will be made after the final deadlines.

9. **Plant and Service Operation Charges (Physical Plant, Printing/Duplicating)**

**Physical Plant:**
University guidelines require that all services must be contracted for by June 30, 2016, and completed and billed by August 5, 2016. Be sure to complete the FY Funds box when submitting a Request for Physical Plant Services if the budget purpose to be billed is state funded.

- **General Improvements Requests** (GIRs) billed to FY16 state funds must be received at Physical Plant Engineering Services by April 18 and the work must be able to be completed prior to August 3, 2016.
  - **GIRs** are projects that involve:
    - Physical Plant Engineering Services, and/or
    - Changes to buildings, floor plans, site, structure, environment, components, systems utilities, or
    - Specific projects including carpet/floor tile replacement and window treatments.
    
    Some projects are more involved and may require additional time.
  
- **Service Requisitions** (SRQs) billed to FY16 state funds must be received at the Physical Plant by May 27 and the work must be able to be completed prior to August 3, 2016.
Printing/Duplicating:
All requests for Printing, Duplicating/Mail Center, Campus Forms and Campus Signs using state accounts must be received by Printing/Duplicating by noon June 10 to be billed as FY16 jobs. Any state account requests received after this date will be billed in FY17.

Requests using all other accounts must be received no later than noon June 10 to be billed during June 2016. Jobs using local accounts received after June 10 will be billed in FY17. If it is critical that a job be billed in FY16, please make sure to meet this deadline.

10. Student Center Bookstore

Any special order requests for books or supplies must be submitted to the University Bookstore no later than May 30.

The last day to charge in-stock merchandise at the Bookstore to be billed against FY16 funds will be June 6.

11. Bursar Deadlines

The deadline to make a FY16 deposit at the Bursar will be 2 p.m. on June 29. Monies received after that deadline will not be processed until FY17, and will not be reflected in the June 30, 2016, cash balance of your account.

12. Accrual Deadlines for Accounting Services

The deadline to submit FY16 accrual entries, including compensated absences, to Accounting Services is Wednesday, July 13.

13. Correcting Entries for FY16 Transactions

The deadline to submit corrections to Accounting Services for P-Card transactions, Transfer Vouchers, and Bursar deposits on local accounts is 4:30 p.m. on Friday, June 24. Corrections received after that date will be entered in July as FY17 business.

Corrections for Invoice Distribution Forms (IDFs) on state accounts must be submitted to Accounts Payable section of Accounting Services no later than Monday, July 25.

The deadline to submit corrections to Accounting Services for P-Card transactions, Transfer Vouchers, and Bursar deposits on state accounts is 4:30 p.m. on Monday, July 25.
14. Grant Requirements

Final reimbursement claims for awards with end dates of June 30, 2016, and funded by the State of Illinois, must be received at the sponsoring agencies by July 31. This requirement assists agencies in meeting the State Comptroller’s lapse period, which ends August 31.

Timely submission of reimbursement claims requires the following actions:

- Reconcile all P-Card transactions for your award prior to July 1.
- Submit requisitions to Procurement Services in time to allow for payment by July 15.
- Process all payments for goods or services in a timely manner.
- Submit payroll corrections in time to allow for inclusion on the June “Funds Available Report of Transactions.”
- Notify Grant and Contract Accounting by July 15 if there are outstanding expenses applicable to your State of Illinois award. This will allow for the proper inclusion of all costs in the final reimbursement claim.

15. Budget Entries: BAA and FAR

For state accounts, any remaining budget balance at June 30, 2016, will roll into the lapse period. This balance may be used during the lapse period between July 1 and August 31 if the goods and/or services have been committed prior to June 30.

The deadline to submit Budget Allocation/Adjustment (BAA) and Funds Allocation Adjustment (FAR) forms for entry before June 30, 2016, will be Wednesday, June 29.

The deadline to submit FY16 Budget Allocation/Adjustment (BAA) and FY16 Funds Allocation Adjustment (FAR) forms for state accounts will be Monday, August 29.
16. Business Office Contact Information

If you have questions or need additional information:

**Campus Business Procedures:**
http://bizprocedures.siu.edu/

**Accounting Services:**
- Corrections – Kristine McCurdy, kristine@siu.edu, 536-2620
- Employee Travel Reimbursements – Patti Diggle, pdiggle@siu.edu, 453-1301
- Accounts Payable related questions – Lynn Stocks, lstocks@siu.edu, 453-1304
- AIS Check processing and distribution – Lynn Stocks, lstocks@siu.edu, 453-1304
- Other information – Charlie Cox, ccox@siu.edu, 536-2625

**Budget Office:**
- BAAs – James Hamilton, jimh@chanc.siu.edu, 453-7933

**Grant and Contract Accounting:**
- Year-end requirements – Rae Wolaver, rwolaver@siu.edu, 536-2641
- Other information – Shirley Castle, scastle@siu.edu, 536-2646

**Human Resources:**
- Bi-weekly (BW) payrolls – Vicky McLaskey, ymclaske@siu.edu, 453-7953
- Student (ST) payrolls – Kyle Crawford, craw89@siu.edu, 453-5604
- Semi-monthly (SM) payrolls – Sue Jennings, sjennings@siu.edu, 453-5275
- Monthly (MO) payrolls – Cheryl Carlson, carlson@siu.edu, 453-7949
- Retroactive Adjustments (RAAs) – Vicky McLaskey, ymclaske@siu.edu, 453-7953
- Data Control – Lisa Hottensen, lhotten@siu.edu, 453-6665
- Employee Records – Tara Moore, tmoore@siu.edu, 453-6604
- Other information – Jennifer Watson, jlwatson@siu.edu, 453-6689

**Procurement Services:**
- P-Cards Administrator – Rich Jarvis, richardj@siu.edu, 453-6728
- Processing of purchase requisitions – Missy Carter, mcarter@siu.edu, 453-5516
- Other information – Debbie Abell, kohley@siu.edu, 453-6727
# 17. Summary of Deadlines by Date

<table>
<thead>
<tr>
<th>DUE DATE</th>
<th>TIME</th>
<th>ITEM</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 11</td>
<td>2</td>
<td>Last day for Purchase Requisitions of $500,000 or more</td>
<td></td>
</tr>
<tr>
<td>April 1</td>
<td>2</td>
<td>Last day for Purchase Requisitions exceeding the Small Purchase Maximum ($55,800 goods and certain services; $19,999.99 professional services)</td>
<td></td>
</tr>
<tr>
<td>April 18</td>
<td>9</td>
<td>Requests for GIRs must be received at Physical Plant Engineering Services for work to be billed to FY16</td>
<td></td>
</tr>
<tr>
<td>May 2</td>
<td>2</td>
<td>Last day for Purchase Requisitions not exceeding the Small Purchase Maximum</td>
<td></td>
</tr>
<tr>
<td>May 27</td>
<td>9</td>
<td>Service Requisitions must be received at Physical Plant for work to be billed to FY16</td>
<td></td>
</tr>
<tr>
<td>May 30</td>
<td>10</td>
<td>Deadline for special order requests at the University Bookstore</td>
<td></td>
</tr>
<tr>
<td>June 1</td>
<td>3</td>
<td>Last day to increase or decrease an FY16 state Purchase Order.</td>
<td></td>
</tr>
<tr>
<td>June 6</td>
<td>10</td>
<td>Last day to charge in-stock merchandise at the University Bookstore to FY16 funds</td>
<td></td>
</tr>
<tr>
<td>June 10</td>
<td>noon</td>
<td>Requests for Printing, Duplicating/Mail Center, Campus Forms and Campus signs using FY16 state accounts must be received by Printing/Duplicating</td>
<td></td>
</tr>
<tr>
<td>June 10</td>
<td>noon</td>
<td>Requests for Printing, Duplicating/Mail Center, Campus Forms and Campus signs using all other accounts must be received by Printing/Duplicating to be billed during June.</td>
<td></td>
</tr>
<tr>
<td>June 16</td>
<td>7</td>
<td>Last day to return ordered merchandise from OfficeMax for FY16 credit</td>
<td></td>
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<tr>
<td>June 17</td>
<td>8</td>
<td>Deadline to submit paperwork for BW 14</td>
<td></td>
</tr>
<tr>
<td>June 17</td>
<td>8</td>
<td>Deadline for AIS Internal Billings to be submitted to Accounts Payable</td>
<td></td>
</tr>
<tr>
<td>June 17</td>
<td>8</td>
<td>Monthly Payroll for June 1-30 (MO 07) will begin processing - final payroll to post in June.</td>
<td></td>
</tr>
<tr>
<td>June 22</td>
<td>noon</td>
<td>Deadline to make an FY16 deposit at the Bursar</td>
<td></td>
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<tr>
<td>June 22</td>
<td>11</td>
<td>&lt; Last day to submit BAA and FAR forms to the Budget Office for entry in June</td>
<td></td>
</tr>
<tr>
<td>June 30</td>
<td>10 a.m.</td>
<td>LAST DAY OF FISCAL YEAR 2016</td>
<td></td>
</tr>
<tr>
<td>June 30</td>
<td>7</td>
<td>Last day to order any products or services using a P-Card for FY16, including items from OfficeMax</td>
<td></td>
</tr>
<tr>
<td>June 30</td>
<td>1</td>
<td>AIS will not be available after 10 a.m. No checks will be written.</td>
<td></td>
</tr>
</tbody>
</table>

NOTE: 4:30 p.m. unless otherwise indicated
**July 1**

1. **FIRST DAY OF FISCAL YEAR 2017**
   - AIS will be available after completion of year-end processing (anticipated time - noon)
   - Beginning today, Purchase Orders will be encumbered against FY17 funds
   - Deadline for RAA forms for SM 14 (July 1-15)
   - Deadline to submit paperwork for SM 14 and BW 15

**July 8**

8. Deadline for RAA forms for BW 15 (June 26-July 9)

**July 11**

8. Deadline for RAA forms for SM 15 (July 16-31) and MO 08 (July 1-31)

**July 13**

12. Deadline to submit accrual entries to Accounting Services

**July 14**

8. Deadline to submit paperwork for SM 15 and MO 08

**July 15**

14. Payments made from State grants ending June 30, 2016, should be final by today
   - Notify Grant and Contract Accounting of any outstanding expenses for State grants that ended June 30, 2016, to ensure the final reimbursement claim is complete

**July 22**

6. Last day to send Travel Reimbursement Vouchers to Accounting Services

**July 25**

13. Last day to submit corrections to FY16 IDFs to Accounting Services

**August 3**

9. Physical Plant projects must be completed no later than today to be billed to FY16

**August 5**

9. Last day for Physical Plant to submit FY16 internal billings to Accounts Payable

**August 8**

1. Invoices and Invoice Distribution Forms (IDFs) on FY16 state funds must be received at Accounts Payable

**August 10**

7. All FY16 P-Card transactions must be reconciled, reviewed, and approved

**August 29**

15. Last day to submit state account BAA and FAR forms to the Budget Office for entry in FY16

**August 31**

1. **END OF LAPSE PERIOD for state funds. Last day for any FY16 activity.**

**September**

3. Planned and Standard Purchase Orders using state funds will be cancelled this month

**October**

3. Planned and Standard Purchase Orders using local funds will be cancelled this month